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## Determinants of Factors Influenced the Follow-up of BPK RI Audit Recommendations

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### Abstract

This study aims to analyze the Factors That Affected the Follow-Up of BPK Audit Recommendations on Provincial Government in Indonesia. The research data uses secondary data obtained from the overview of the BPK examination results on provincial local governments in Indonesia. The object of this research is 34 provinces in Indonesia with a research period of fiscal year 2018-2022 so the number of samples is 170. Hypothesis testing using panel data regression analysis with the help of Econometric Views version 12: Audit findings and the number of Regional Apparatus Organizations have a joint (simultaneous) effect on the follow-up of BPK audit results.

*Keywords: Audit Finding; Number of Regional Apparatus Organizations; Follow-Up On Audit Recommendations*

### Abstract

Penelitian ini bertujuan untuk menganalisis Faktor-Faktor yang Mempengaruhi Tindak Lanjut Rekomendasi Hasil Pemeriksaan BPK RI pada Pemerintah Provinsi di Indonesia. Data penelitian menggunakan data sekunder yang diperoleh dari Ikhtisar hasil pemeriksaan BPK terhadap pemerintah daerah provinsi di Indonesia. Objek penelitian ini adalah 34 provinsi yang ada di Indonesia dengan periode penelitian tahun anggaran 2018-2022 sehingga jumlah sampel adalah 170. Pengujian hipotesis menggunakan analisis regresi data panel dengan bantuan Econometric Views versi 12. Hasil penelitian menunjukkan bahwa: Temuan Audit dan Jumlah Organisasi Perangkat Daerah berpengaruh secara bersama-sama (simultan) terhadap tindak lanjut hasil pemeriksaan BPK.

*Kata Kunci: Temuan Audit, Jumlah Organisasi Perangkat Daerah, Tindak Lanjut Rekomendasi Hasil Pemeriksaan*

## INTRODUCTION

To realize a transparent and responsible government, Indonesia's central and local governments must prepare accountability reports in financial statements according to Law Number 17 of 2003 Governing State Finance. This law not only increases the legal framework for preparing government financial accounts but also highlights the significance of responsibility and transparency in state financial management. Furthermore, the mandate of Law Number 1 of 2004 on State Treasury underlines the obligation of fiscal management agencies and budget/goods users to arrange accounting and provide financial and performance accountability reports concerning the budget that was utilized. Government Regulation Number 8 of 2006 on Financial and Performance Reporting of Government Agencies increases the legal foundation for local governments' obligations to report financial management information transparently and completely. One of the mechanisms required by this rule is the creation of an annual accountability report known as the Local Government Financial Report (LKPD).

According to the terms of Article 6 Paragraph 3 of Law Number 15 of 2006 about the Supreme Audit Agency (BPK), audits undertaken by BPK are classified into three types: financial audits, performance audits, and audits with a special purpose. The results of the BPK audit serve as the foundation for delivering recommendations and ideas to relevant agencies via unambiguous directives, to assist agencies in overcoming flaws and noncompliance that have been identified. Table 1.1 of the BPK Semester Audit Results Overview (IHPS) Semester 1 Year 2022 provides further information on the status of completing the follow-up of the BPK audit recommendations for Semester 1 Year 2022.

Table 1.1 Completion Status of Follow-up Recommendations of BPK RI Audit Results

Fiscal Year	Total Recommendations	CR		NAR		NF		NA	
		Total	(%)	Total	(%)	Total	(%)	Total	(%)
2005-2009	140.080	123.163	88,1%	12.315	8,7%	2.120	1,5%	2.482	1,7%
2010-2014	224.131	188.648	84,3%	26.853	12,0%	5.357	2,3%	3.273	1,4%
2015-2019	199.891	153.901	77,1%	39.464	19,7%	5.384	2,7%	1.142	0,5%
Smt I 2022	96.792	45.668	47,2%	34.125	35,2%	16.974	17,5%	25	0,1%

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Where:

CR = Has Complied with Recommendations

NAR = Not in Accordance with Recommendations

NF = Not Followed Up

NA = Not Actionable

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*Source: Overview of BPK Audit Results Semester I Year 2022*

Data from the BPK Audit Results Overview Semester I Year 2022 show a declining trend in the rate of recommendation fulfillment over time. This fact contradicts the provisions outlined in Article 20 of Law No. 15 of 2004 on Audit of State Financial Management and Responsibility. The clause expressly stipulates that authorities involved in the audit results must follow up on the suggestions made no later than 60 (sixty) days after receiving the audit report. Any individual who fails to complete this requirement may be subject to legal punishment in the form of imprisonment for a maximum of one year and six months and/or a maximum fine of Rp500,000,000.00 (five hundred million).

Research on the factors that impact the completion rate of follow-up on BPK audit recommendations is still quite rare, as indicated by the scarcity of publications devoted to this area. Audit research often focuses on the audit technique until the audit results are published, rather than the audit outcomes' follow-up. Akbar (2016) did research on the factors that impact the completion rate of follow-up on BPK audit recommendations, which is one example of a study focusing on audit outcomes follow-up. The study's findings show that internal control flaws, noncompliance with rules and regulations, DPRD oversight, and access to public information have no significant effect on the completion rate of follow-up on BPK audit recommendations, either partially or simultaneously. Puspitasari's (2017) study on the factors that determine the rate of follow-up on audit recommendations. Audit results are one variable that might impact the Follow-up of Audit Recommendations (TLRHP).

The number of regional apparatus organizations, also known as OPD, is expected to have an impact on the completion of audit follow-up. Based on research by Kristiawan (2014), Budaya (2016), and Lusiana (2017), it is suggested that governments with a large number of regional apparatus organizations have complex problems, including the cause of delays in completion due to lack of understanding of the steps that must be taken and coordination. The results of research by Hartono (2015), Puspita & Ratmono (2017), and Kristiawan (2014) show that the number of accounting entities has a negative impact on the implementation of the completion of follow-up recommendations.

This study aims to re-examine the factors that effect the completion rate of follow-up recommendations of BPK RI audit results. Using the latest data, this study will evaluate the

consistency of the results obtained and identify possible differences with the findings of previous studies. The main difference lies in the choice of the focussed research object, namely the Indonesian Provincial Government, the latest fiscal year period from 2018 to 2022, as well as the use of updated data analysis tools, namely Eviews 12 for Windows software.

This study is intended to provide theoretical and practical contributions. In theory, it can contribute to and expand knowledge about the impact of audit findings and the number of regional apparatus organizations on the amount of follow-up on BPK RI examination recommendations. Furthermore, it can serve as a resource for future scholars interested in public sector audits. Practically, this research may give significant information to the government on the techniques utilized by each province government to optimize the completion rate of follow-up on BPK RI audit recommendations.

Michael C. Jensen and William H. Meckling created Agency Theory in 1976 to describe the interaction between principals and agents, with roots in economic theory, decision theory, sociology, and organizational theory. There is a delegation of power since the principle acts as the one who enters into a contract, either tacitly or explicitly, with the assumption that the agent would act or execute the task as requested by the principal.

In local administration, the community is the primary authority, with the regional head and other regional bureaucrats acting as agents. According to Government Regulation Number 6 of 2005 on the Election, Ratification of Appointment, and Dismissal of Regional Heads and Deputy Regional Heads, regional heads are elected directly by the people in a democratic manner. In the context of agency relations in local government, the delegation of power and the delegation of executive authority to the regional head illustrate that the regional head acts as an agent for the people (Sutaryo and Winarna, 2013).

BPK audit findings are situations discovered in local government financial reports when a region violated internal control rules as well as applicable laws and regulations (Khasanah 2014). According to Liestiani (2008), audit findings obtained throughout the audit process might provide crucial information about the auditee's concerns. These audit findings are closely related to the follow-up recommendations of the BPK examination results that will be provided in CaLK; that is, the more discoveries discovered, the more suggestions that must be followed up by each local government. The more audit results revealed, the more suggestions local governments must implement. The existence of these discoveries prompts BPK to propose a faster completion of the BPK audit recommendations. The recommendations are offered in an effort to improve and remedy the audit results discovered by BPK, as well as to demonstrate to the public the quality improvements

achieved by the local government based on BPK's advise. Based on this reasoning, the first research hypothesis may be drawn: there is a negative correlation between the number of audit findings and the implementation of BPK audit recommendations.

Complexity in government can refer to a situation in which several forces with different features impact the government directly or indirectly. The more complicated a government's activities are, the more information will be revealed in order to eliminate information asymmetry and better demonstrate the government's effectiveness as the bearer of the mandate. According to Dewata et al (2020), the larger the regional government organization, the more complex the government becomes. A larger number of regional apparatus organizations will have more problems and complexities (Kristiawan, 2014). This problem is related to the commitment of the leaders of regional apparatus organizations, lack of understanding of the steps to be taken, and coordination as stated by Pongoliu et al. (2017), Harinurhadym et al. (2017), and Lusiana et al. (2017) in their research results. However, the large number of regional apparatus organizations does not always have a negative impact on the completion rate of BPK RI's follow-up recommendations. With more adequate human resources and budgets, as well as the potential for task specialization and better coordination, local governments with a large number of regional apparatus organizations have the opportunity to achieve higher completion rates. The high degree of findings or difficulties involving non-compliance with laws and regulations, along with the fact that many suggestions have yet to be followed up on, may indicate auditee noncompliance with applicable laws and regulations. Based on this description, the researchers propose that noncompliance with rules and regulations has a considerable impact on the amount of follow-up on BPK audit recommendations. The results of research by Hartanto (2015), Puspita and Ratmono (2017), and Kristiawan (2014) show the outcomes of the investigation, thus the second hypothesis of this study is as follows.

## METHOD

This study makes use of secondary data obtained from the BPK RI website, namely the Overview of BPK RI Semester Audit Results (IHPS) of Indonesian Provinces in 2018-2022 and Provincial Government Financial Reports (LKPD) in Indonesia in 2018-2022. This study takes a quantitative method, measuring data on a nominal scale. This study used a purposive sampling strategy to select samples of the research goals. The sample criteria include provincial local governments in Indonesia that were audited by the Supreme Audit Agency between 2018 and 2022 and have comprehensive financial data for variable analysis.

34 provinces were chosen as study subjects based on criterion modification, and 170 data points were gathered. The reports utilized were collected from BPK RI's official website. This research contains both dependent and independent variables. This study's independent variables include audit findings and the number of regional apparatus organizations. The fulfillment rate of follow-up suggestions based on BPK audit results is the study's dependent variable. This study was examined and assessed using EViews 12 to determine the optimal model among the Common Effect Model, Fixed Effect Model, and Random Effect Model.

#### Operational Definition of Measurement Variables

**Audit Findings.** In this study, audit results are an independent variable, indicating incidents discovered by BPK in local government financial reports for breaches committed by a region against internal control rules and applicable laws and regulations (Khasanah 2014).

**Audit Findings = Total of cases of SPI weaknesses + total non compliance with the law**

**Number of Regional Apparatus Organizations.** In this study, the number of regional apparatus organizations is an independent variable, which is the total administrative units or bodies that exist in a region in local government in Indonesia (Government Regulation Number 18 of 2016 concerning Regional Apparatus, Hilmi, A. Z., & Martani, 2012)

**Government Complexit = Total of all OPD in each region**

**Follow-up on BPK Audit recommendations.** The dependent variable in this study is the follow-up of BPK audit recommendations, which includes activities and/or choices taken by the studied entity's leadership and/or other competent parties to execute the audit results' recommendations (IHPS BPK RI Semester I Year 2022).

## DISCUSSION

Table 1.2 provides a summary of descriptive statistics for the variables considered in this investigation.

Table 1.2 Descriptive Statistics Results

Description	Y	X1	X2
Mean	56.81176	17.78235	45.23529
Median	56.00000	16.00000	52.50000
Maximum	366.00000	70.00000	66.00000
Minimum	0.000000	0.000000	21.00000
Standar Deviation	35.75326	9.612291	11.73539
Observations	170	170	170

Source: Researcher Data Processing (Eviews 12), 2024

The Follow-up Completion of Audit Result Recommendations has a mean (average) of 56.81176, a maximum value of 366 Follow-up Completion items acquired by Bali Province in 2018-2020, and a minimum value of 0 Follow-up Completion item, according to descriptive data based on Table 1.2. The mean value (average) of the audit findings is 17.78235, while the lowest value is 0. The mean (average) number of regional apparatus organizations is 45.23529, with a minimum value of 21. The variables follow-up on audit recommendations 35.75326, audit findings 9.612291, and the number of OPD 11.73539 have values that are all positive, including the average, maximum, and minimum values of each variable. The standard deviation value, on the other hand, is below the average.

### Panel Data Regression Model Selection

#### Chow Test

Table 1.3 Chow Test Results

Effect Test	Statistic	d.f.	Prob.
Cross-Section F	2,373584	(33,134)	0,0003
Cross-Section Chi-square	78,249922	33	0,0000

Source: Researcher Data Processing (Eviews 12), 2024

Table 1.3 indicates that the Cross-section Chi-square probability value obtained is  $0.0000 < 0.05$ . Therefore, the decision outcomes employ the Fixed Effect Model (FEM) model and Hausman testing to ascertain which model is more appropriate to use: the FEM or the Random Effect Model (REM).

## Hausman Test

Tabel 1.4 Hausman Test Results

Test Summary	Chi-Sq. Statistic	Chi-Sq.d.f.	Prob.
Cross-section random	7,559564	2	0,0228

Source: Researcher Data Processing (Eviews 12), 2024

Table 1.4 indicates that the probability value is  $0.0228 < 0.05$ , indicating that the Fixed Effect Model is the chosen model and that  $H_a$  is accepted and  $H_0$  is rejected.

For the Hausman and Chow tests, the Fixed Effect Model was chosen. In the meanwhile, no choice was made for the Random Effect Model or the Common Effect Model. Thus, it can be said that the Fixed Effect Model is the most useful model to employ when evaluating the research panel data regression out of the three models (Common Effect Model, Fixed Effect Model, and Random Effect Model).

## Classic Assumption Test

### Multicollinearity Test

To determine if there is a substantial correlation between independent variables, multicollinearity testing is utilized. The purpose of this test is to analyze the regression model to ensure that it does not exhibit multicollinearity symptoms, such as a significant association between the independent variables or not.

Table 1.5 Multicollinearity Test Results

	X1	X2
X1	1.000000	-0,063119
X2	-0,063119	1.000000

Source: Researcher Data Processing (Eviews 12), 2024

Table 1.5 shows that X1 and X2 have a correlation coefficient of  $0.063119 < 0.90$ , indicating that they are free of multicollinearity and pass the test. (Ismanto & Pebruary, 2021:127).

### Heteroskedasticity Test

The heteroscedasticity test is designed to confirm that no heteroscedasticity issues arise in the linear regression model. Heteroscedasticity arises when the residual and anticipated values show a correlation or connection pattern. This relationship pattern is not confined to a linear relationship, but also includes other patterns (Ismanto and Pebruary 2021: 129). The heteroscedasticity test in this study is performed using the Breusch Pagan

Godfrey Test in Eviews 12, as illustrated in Figure 1.1.

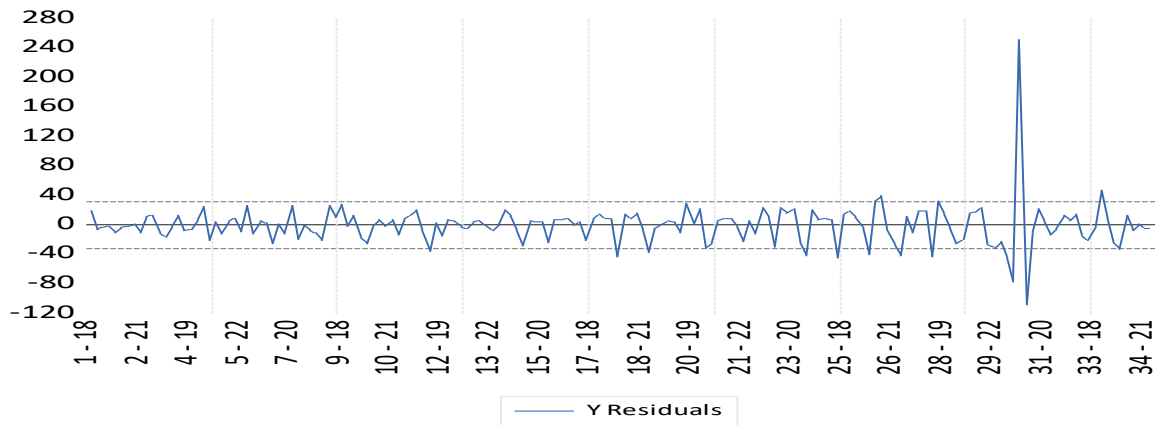


Figure 1.1 Heteroskedasticity Test Results

Source: Researcher Data Processing (Eviews 12), 2024

The residuals (blue color) do not cross the limits (500 and -500) in Figure 1.1, indicating that the residual variance remains the same. As a result, neither the heteroscedasticity test nor its symptoms are present (Napitupulu, 2021: 143).

### Panel Data Regression Analysis

Tabel 1.6 Panel Data Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	21,79721	21,74565	1,002371	0,3180
X1	-1,037730	0,449540	-2,308425	0,0225
X2	1,181994	0,442801	2,669354	0,0085
R-squared	0,377133			
Adjusted R-squared	0,214443			
F-statistic	2,318116			
Prob(F-statistic)	0,000323			

Source: Researcher Data Processing (Eviews 12), 2024

Table 1.6 presents the findings of panel data regression using the Fixed Effect Model. The coefficient values of variables X1 and X2 were found to be 1.0377 and 1.1819, respectively, and the value of Constanta was found to be 21.7972. Next, the equation's results are ascertained:

$$Y = 21.7972 - 1.0377 X1 + 1.1819 X2$$

Based on the results of the regression equation above, the influence between Audit

Findings and the Number of Regional Apparatus Organizations on Follow-up to Audit Results can be interpreted as follows: (a) The constant value of 21.797 means that without the independent variable value of Audit Findings (X1), the Number of Regional Apparatus Organizations (X2), it is known that there will be an increase in the dependent variable, the Level of Completion of Follow-up to BPK Audit Result Recommendations by 2.179%. (b) The beta coefficient value of the Audit Findings variable (X1) is negative, 1.037. This means that every 1% increase in the audit findings variable (X1) will cause the dependent variable, the Level of Completion of Follow-up to BPK Audit Result Recommendations, to decrease by 103% assuming that other variables remain the same (c) The beta coefficient value of the Number of Regional Apparatus Organizations variable (X2) is positive, which is 1.181. This means that every 1% increase in the variable Number of Regional Apparatus Organizations (X2) will cause the dependent variable, the Level of Completion of Follow-up Recommendations from BPK Audit Results, to increase by 118%, assuming that the other variables remain constant.

#### Adjusted Determination Coefficient Test ( $R^2$ )

In multiple linear regression, the coefficient of determination ( $R^2$ ) is used to quantify the extent to which the model can account for the variance in the dependant variable. The findings of the coefficient of determination, as presented in Table 1.6, indicate that the Adjusted R-Square value is 21.44%, or 0.214. The level of completion of follow-up recommendations of the BPK RI Audit Results in Indonesian provincial governments can be explained by the independent variables comprising Audit Findings and the Number of Regional Apparatus Organizations by 21.44%, according to the coefficient of determination value. The remaining 78.56% of the variance is explained by variables not included in this research model.

#### Partial Significance Testing (t-Test)

To find out if the independent variable has a significant partial effect on the dependent variable or not, one can use the t-test or partial regression coefficient test. The audit findings variable (X1) was tested using a t-count value of 2.3084 > t-table, which is 1.9741, and a sig. value of 0.0225 < 0.05. These results indicate that the audit findings variable influences the actions taken after the audit result recommendations are completed. The regional apparatus organization variable (X2) has an impact on the follow-up to the completion of the audit result recommendations, according to the results of the t-test on the variable. This is indicated by the t-count value of 2.669354 > t-table, which is 1.974185, and the sig. value of 0.0085 < 0.05.

## The Impact of Audit Findings on the Follow-up Completion of Audit Result Recommendations

The audit findings variable's t-count value is 2.3084 based on the partial t-test results. The computed t-count value ( $2.3084 > 1.9741$ ) is greater than the t-table value. Furthermore, the Audit Findings variable's significance value, which is 0.0225, is less than the 5% significance limit ( $\alpha = 0.05$ ). 0 as the least value and 70 as the maximum.

The study's findings show that the variable measuring the degree of follow-through on audit results recommendations is significantly and negatively impacted by the audit findings. The t-count value for the audit findings, as indicated by the t-test results, is 2.3084. This indicates that the audit findings variable has a 23.08% impact on the degree of follow-up on the audit result recommendations. The adverse effect demonstrates that the degree of follow-up on the audit result recommendations is inversely correlated with the audit findings.

According to agency theory, a rise in audit results that have a negative impact on how often follow-up audit recommendations are completed can be seen as a strengthening of the control mechanism in the partnership between the local government (the agent) and the community (the principle). In order to improve the performance of the organization (local government), it is important to understand and manage the potential for conflict of interest between the principal and agent. This is explained by agency theory. Article 26 of Law Number 15 of 2004 emphasizes that officials involved in audit results have an obligation to fulfill obligations in following up on audit recommendations.

The present study's findings are consistent with those of Fitria and Bastian (2015), demonstrating the shortcomings of internal control standards and non-compliance with legislation. These audit findings have been demonstrated to impact the degree to which follow-up recommendations derived from the BPK audit results are implemented. The degree to which a local government follows up on the recommendations from the BPK audit results decreases with the severity of the audit findings.

## The Impact of the Number of Regional Apparatus Organizations on the Follow-up Completion of Audit Result Recommendations

The t-count value for the variable number of regional apparatus organizations is 2.6693, which is based on the partial t-test findings. The computed t-count value ( $2.6693 > 1.9741$ ) is greater than the t-table value. Furthermore, the regional apparatus organization variable's significance value, which is 0.0085, is below than the 5% significance level ( $\alpha =$

0.05) ranging from a minimum of 21 to a maximum of 66.

The study's findings suggest that the varied number of regional apparatus organizations influences the varying degree to which audit results' follow-up recommendations are completed in a good and significant way. This implies that the level of completion of the follow-up recommendations of the BPK RI audit results will increase with the number of regional apparatus organizations in each Indonesian province government. The t-count value for the number of regional apparatus organizations is 2.6693, according to the t-test results. This indicates that the variable number of regional apparatus organizations has an impact of 26.69% on the degree of follow-up recommendation fulfillment of audit results.

In the context of agency theory, the results of the study showing that the number of regional apparatus organizations has a positive and significant influence on the level of completion of follow-up to audit recommendations can be explained by the concept of the relationship between organizational structure and performance. If the organizational structure, such as the number of regional apparatus organizations, is well-arranged and organized, there will be an increase in the implementation of follow-up to audit recommendations. In agency theory, an effective organizational structure can minimize agency problems, such as the separation of interests between the central and regional governments, and ensure that agents (regional governments) take actions in the interests of the principal (community). Therefore, the results of this study indicate that good arrangements related to the number of regional apparatus organizations can increase the efficiency and effectiveness of follow-up to audit recommendations, by the principles of agency theory which emphasize the importance of managing agent-principal relationships to improve organizational performance.

The findings of this study are consistent with the findings of Kristiawan (2014), Pongoliu et al. (2017), and Lusiana et al. (2017), who discovered a link between the number of regional work units and the completion of recommendations based on the results of the BPK RI audit. The increased number of regional work units in each Indonesian province government will also help to complete follow-up suggestions from the BPK RI audit.

Simultaneous Significance Testing (t-Test)

Based on table 1.6, the F-test results show that the F-count is 2.3181. To determine the F-table, can be calculated using the equation  $=F.INV(probability;deg\_freedom1;deg\_freedom2)$  with probability (0.05), df1 (number of variables -1), and df2 (number of samples-variables). The following equation is obtained:

$$=F.INV(0.05;2;167)$$

= 0.0513

The results obtained for the F-table are 0.0513 (calculation using Excel). Because the  $F\text{-count} > F\text{-table}$  ( $2.3181 > 0.0513$ ) with a significance value of  $0.000323 < 0.05$ , then  $H_3$  is accepted. So, it can be concluded that the audit findings variable and the number of regional apparatus organizations have a joint (simultaneous) influence on the level of completion of follow-up to audit result recommendations.

Furthermore, based on the strength of the relationship between the dependent variable and the independent variable or the analysis to determine how much the independent variable explains the dependent variable, the coefficient of determination is 21.4443%. This means that 21.44% of the variables regarding the level of completion of follow-up recommendations from the BPK RI audit results are influenced by audit findings and the number of regional apparatus organizations, while the rest are influenced by other variables.

## CONCLUSION

Audit findings negatively affect the Provincial Government of Indonesia's follow-up on BPK RI examination results from 2018 to 2022. High audit findings lead to reduced completion of follow-up recommendations. Conversely, the number of Regional Apparatus Organizations positively influences the follow-up on BPK RI results. More organizations correlate with greater completeness in addressing recommendations. Simultaneously, the variables of Audit Findings and the Number of Regional Apparatus Organizations have a joint influence on the follow-up of the results of the BPK RI audit on Provincial Governments in Indonesia in 2018-2022. Future research should explore additional variables that could impact the follow-up completion rates.

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