



Research Paper

Factors Affecting the Completion of Follow-Up of Audit Results in the Regional Organization in West Sulawesi Province

Nurdiana, Mediati, Abdul Razak Munir

- 1) Governmental Staff of West Sulawesi
- 2) Department of Accounting, Faculty of Economics and Business, Hasanuddin University
- 3) Department of Management, Faculty of Economics and Business, Hasanuddin University

This research aims to determine the effect of communication on the follow-up of examination results (TLHP) in regional apparatus organizations (OPD), determine the influence of HR on follow-up examination results in OPD, determine the effect of disposition on follow-up examination results in OPD, determine the effect of bureaucratic structure on follow-up of examination results on OPD, and determine the effect of communication, human resources, disposition, and bureaucratic structure on follow-up of examination results on OPD in West Sulawesi Province. The method used by the researcher is descriptive quantitative method. The results of the study are: 1) Communication partially has no effect on TLHP in OPD in West Sulawesi Province, 2) HR partially has a positive and significant effect on TLHP on OPD in West Sulawesi Province, 3) Disposition partially has positive and significant effect on TLHP in OPD in West Sulawesi Province, 4) Bureaucratic structure partially has a negative and insignificant effect on TLHP in OPD in West Sulawesi Province, and 5) Communication, HR, Disposition, and Bureaucratic Structure simultaneously as factors that influence and are significant on TLHP on OPD in West Sulawesi Province.

Keywords: Follow-Up of Audit Results, Regional Organization, West Sulawesi

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I. INTRODUCTION

The government's main goal is to improve the welfare of the people. In order to achieve these objectives effectively and efficiently, it is necessary to implement management functions in it. The running of the wheels of government is carried out by the leader as a leader or top management, namely the top leadership of an organization. Leaders in the context of management perform the functions of planning (planning), organizing (organizing), directing (directing) and controlling (controlling).

One of the functions attached to a leader is the supervisory function, this is needed so that planning can run well in achieving the goals of the institution. As in government organizations, supervision is carried out by the head of government as one of his duties and responsibilities.

The supervisory function in the administration of government is very important. Supervision serves as an early warning system if there are deviations or as a function of guidance for work units in each government unit. Auditing is a function of supervising the running of other management functions, namely planning, organizing and directing. In government, the term audit is often used as a translation of auditing (BPKP, 2009). Auditing is a critical process that can help identify existing weaknesses and identify any development opportunities that are open (Kaelin, 2016).

Another function of supervision is preventing and minimizing the occurrence of irregularities, fraud, waste, overcoming obstacles, correcting errors so that failures do not occur in achieving goals and carrying out organizational tasks. Supervision of government affairs in the regions is carried out by the Government Internal Supervisory Apparatus (APIP) in accordance with their functions and authorities in this case carried out by the Regional Inspectorate.

Follow-up of Examination Results (TLHP) within the scope of local governments in Indonesia has been regulated in Government Regulation of the Republic of Indonesia Number 79 of 2005 concerning Guidelines for Guidance and Supervision of Regional Government Administration, Minister of Home Affairs Regulation Number 23 of 2007 concerning Guidelines for Supervision of Regional Government Administration.

and Regulation of the Minister of State for the Empowerment of State Apparatus Number 9 of 2009 concerning General Guidelines for Implementation, Monitoring, Evaluation and Reporting of Follow-Ups on the Results of Functional Supervision. The demand for compliance with the completion of the follow-up to the results of the auditor's or APIP's examination in Indonesia in the regulations mentioned above, legally implies an obligation to settle it.

Mistakes that usually occur and are considered trivial by the Regional Government who consider and think that the issuance of the Inspection Result Report (LHP) is the end of the audit activity and the end of the auditor's involvement.

The results of the audit process itself in the form of improvements based on errors that have been identified will only be felt by the auditee if the audit findings have been followed up (Russell & Regel, 1996). Meanwhile, Suryanto (2015) stated that after submitting the LHP, the Regional Inspectorate carried out monitoring and updating of data periodically and made direct visits to auditees. Follow-up monitoring is carried out by visiting or inviting the auditee. Hamzah et al (2018) suggested that the inspectorate should be more effective in following up on the findings of the supervision results, especially those related to the problem of state/regional losses. The benefits of an examination can only be felt, if the findings and recommendations are followed up. Without the completion of follow-up actions from the parliament, the executive, the inspected agency and the apparatus authorized to carry out the investigation, the investigation will be ineffective and accountability will only be a dream.

Therefore, suggestions or recommendations on the results of the examination should not only be followed up administratively but must be carried out seriously to improve the existing internal control system, so that it will reduce the risk of irregularities in the future and the benefits of supervision can be felt optimally.

Regional apparatus organizations in the West Sulawesi Provincial Government were chosen to be the object of research because based on available data it shows that the number of audit recommendations that have not been completed by auditees is quite significant. Based on the results of the Indonesian BPK's examination in 2005 - 2020, it was found that there were 504 inspection findings with a total of 1,114 recommendations, the results of the Inspectorate's monitoring until December 2020 there were still 217 unfinished recommendations.

II. THEORETICAL REVIEWS

2.1. Agency Theory

According to Jensen and Meckling in Bakhtiar Ass et al (2016), agency theory states that there is a working relationship between the party who gives the authority (the principal) and the party who is authorized (the agent) to do work and make decisions on behalf of the principal. If the principal and the agent have the same goal, the agent will act and make decisions in accordance with the interests of the principal.

2.2. Management

Each expert gives a different view of the boundaries of management, because it is not easy to give a universal meaning that can be accepted by everyone. However, from the minds of all experts on the definition of management, most state that management is a certain process that uses abilities or expertise to achieve a goal which in its implementation can follow the flow of scientific knowledge and can also highlight the peculiarities or style of managers in utilizing the abilities of others.

2.3. Follow-up of Examination Results (TLHP)

TLHP is an audit activity in order to fulfill the auditor's recommendations as stated in the results of the examination.

2.4. Factors Affecting Follow-up of Examination Results (TLHP)

1. Communication

Communication between leaders and subordinates will determine the success of achieving the objectives of the implementation. Effective implementation occurs when decision makers already know what to do. The work on what will be done can run if communication goes well, so that every decision and implementing regulation must be transmitted (communicated) to subordinates appropriately.

2. Human Resources Competence

It is very important to improve the capacity of Human Resources (HR) in order to be able to produce follow-up actions that can be a direction for improvement of the suggestions and recommendations of the examination results and can carry out tasks in accordance with professional ethics, main tasks and functions in the form of quality alternatives.

3. Disposition

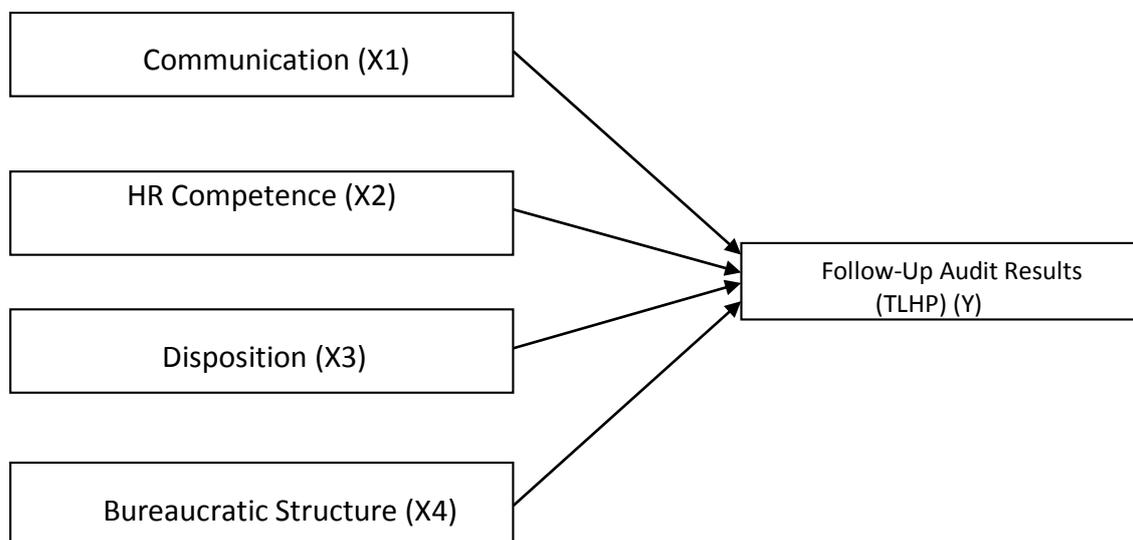
Disposition in a broad sense has the ability to influence and bear something. If understood in this way disposition equals subjective potential. However, disposition is usually used in a narrower sense, namely readiness to carry out certain activities, facilities, reactions, developments and so on.

4. Bureaucratic Structure

In the bureaucratic structure it is necessary to have clear procedures or guidelines in the process of making follow-up settlement policies. A clearly formulated goal will make it easier to be used as a guide in carrying out or efforts to achieve these goals. Likewise, in completing the follow-up to the results of supervision, policies must be made that will be used as guidelines so that they can help facilitate the achievement of a goal.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework



3.2. Hypothesis

1. Communication has a positive and significant effect on the Follow-up of Examination Results (TLHP) in Regional Apparatus Organizations (OPD) in West Sulawesi Province.
2. Competence of Human Resources (HR) has a positive and significant effect on the Follow-up of Examination Results (TLHP) in Regional Apparatus Organizations (OPD) in West Sulawesi Province.
3. Disposition has a positive and significant effect on the Follow-up of Examination Results (TLHP) in Regional Apparatus Organizations (OPD) in West Sulawesi Province.
4. Bureaucratic structure has a positive and significant effect on the Follow-up of Examination Results (TLHP) in Regional Apparatus Organizations (OPD) in West Sulawesi Province.
5. Communication, Human Resource Competence (HR), disposition and bureaucratic structure have a positive and significant effect on the Follow-up of Examination Results (TLHP) in Regional Apparatus Organizations (OPD) in West Sulawesi Province.

IV. RESEARCH METHOD

4.1. Research Design

In this study, the method used by the researcher is a quantitative descriptive method. This study tries to explain the existing problems by using numbers to show the research results.

4.2. Time and Location

This research was conducted at the Regional Apparatus Organization (OPD) in West Sulawesi Province which is located on Jl. HM. Pattana Endeng Mamuju Governor's Office Complex. This research was conducted for six months from March to September 2021.

4.3. Sample and Population

The population of this study is all Regional Apparatus Organizations within the Government of West Sulawesi Province. The number of registered Regional Apparatus Organizations is 40 OPDs under the coordination of Assistants I, II and III of West Sulawesi Province. The number of OPD in West Sulawesi Province is 40 OPD with the number of ASN (employees) as many as 25,658 ASN as the population. The sampling technique used is non-probability sampling with purposive sampling technique. If there are 40 OPDs in the West Sulawesi

Provincial Government, with each OPD 5 ASN that can access SIMDA, then the sample used in this study is 200 ASN.

4.4. Data Types and Sources

Data used in this research are Quantitative, which is obtained in the form of numeric symbols or number symbols, and Qualitative, which is obtained in the form of verbal sentences, not in the form of symbols or numbers.

4.5. Data Gathering Method

1. Literary Research

Literary research is citing several book opinions from various references and studying some literature related to writing this proposal to complement the data obtained in the field and to obtain a theoretical framework that will be used as reference material.

2. Field Research

Field research (field research) which includes direct observation of the object of research with the aim of describing all the facts that occur in the object of research so that problems can be solved. In this field research the author uses three research techniques, that are observation, interview, documentation, and questionnaire.

4.6. Variables

1. Independent Variable, as explained by Sugino (2016) the independent variable is the variable that causes the emergence or change of the dependent variable. The independent variables in this study are: Communication, HR Competence, Disposition, and Organizational Structure

2. Dependent Variable, as explained by Sugiono (2016) that the dependent variable is influenced by the data, due to the presence of independent variables. The dependent variable contained in this research is the Follow-up of Examination Results (TLHP).

V. RESEARCH RESULTS

5.1. Variable Description

5.1.1. Communication

The distribution of respondents' answers regarding the Communication variable can be seen in the following table:

Item	Statements	SD		D		N		A		SA		Total	
		F	%	F	%	F	%	F	%	F	%	F	%
1.	I can understand every instruction given to me	0	0	1	0,5	0	0	11	5,5	188	94	200	100
2.	I feel happy when the instructions I get are immediately executed	0	0	0	0	2	1	8	4	190	95	200	100
3.	I don't mix work problems and personal problems at work	0	0	0	0	4	2	18	9	178	89	200	100
4.	I have a good relationship with other coworkers	0	0	0	0	4	2	18	9	178	89	200	100
5.	I work according to the instructions I get	0	0	0	0	0	0	32	16	168	84	200	100

5.1.2. Human Resources

Item	Statements	SD		D		N		A		SA		Total	
		F	%	F	%	F	%	F	%	F	%	F	%
1.	In carrying out my work, I am supported by the technological knowledge that I have according to my job	0	0	1	0,5	15	7,5	119	59,5	65	32,5	200	100
2.	I understand every job given	1	0,5	0	0	7	3,5	76	38	116	58	200	100
3.	I often take technical training to improve my skills	0	0	2	1	42	21	85	42,5	71	35,5	200	100
4.	I have the ability to solve problems according to the task	1	0,5	0	0	5	2,5	88	44	106	53	200	100
5.	I always work by prioritizing ethics and code of ethics as an employee	1	0,5	0	0	0	0	63	31,5	136	68	200	100

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6.	I am given the authority to work on the basis of the expertise I have	1	0,5	2	1	15	7,5	75	37,5	107	53,5	200	100
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5.1.3. Disposition

Item	Statements	SD		D		N		A		SA		Total	
		F	%	F	%	F	%	F	%	F	%	F	%
1.	I understand the responsibility for the task I get	0	0	1	0,5	4	2	69	34,5	126	63	200	100
2.	I am passionate about completing the tasks assigned to me	1	0,5	0	0	6	3	90	45	103	51,5	200	100
3.	I try to learn if there is a change in assignments that are adjusted to the applicable regulations	0	0	1	0,5	3	1,5	107	53,5	89	44,5	200	100
4.	I can respect the opinion of colleagues when discussing the work I am working on	1	0,5	0	0	2	1	93	46,5	104	52	200	100
5.	I find it difficult when working with new staff	4	2	6	3	15	7,5	84	42	91	45,5	200	100
6.	My workload is in accordance with the intensity I get	3	1,5	4	2	25	12,5	106	53	62	31	200	100

5.1.4. Bureaucratic Structure

Item	Statements	SD		D		N		A		SA		Total	
		F	%	F	%	F	%	F	%	F	%	F	%
1.	I was placed in a structure that matched my abilities	0	0	1	0,5	15	7,5	119	59,5	65	32,5	200	100
2.	Every report that is done will be submitted and evaluated by superiors	1	0,5	0	0	7	3,5	76	38	116	58	200	100
3.	The superior has control over evaluating the work of his subordinate employees	0	0	2	1	42	21	85	42,5	71	35,5	200	100
4.	The SOP of each midwife is in accordance with the duties and responsibilities obtained	1	0,5	0	0	5	2,5	88	44	106	53	200	100

5.1.5. Follow-up of Examination Results (TLHP)

Item	Statements	SD		D		N		A		SA		Total	
		F	%	F	%	F	%	F	%	F	%	F	%
1.	The TLHP team works according to predetermined targets	1	0,5	5	2,5	58	29	103	51,5	33	16,5	200	100
2.	TLHP TEAM involves all related SKPD	1	0,5	15	7,5	59	29,5	92	46	33	16,5	200	100
3.	The follow-up implementation has improved performance by solving several cases	5	2,5	3	1,5	23	11,5	124	62	45	22,5	200	100
4.	Submission of the results of BPK examination recommendations has been distributed to the relevant SKPD	1	0,5	0	0	11	5,5	92	46	96	48	200	100
5.	SKPD quickly responds to any findings obtained by the TLHP TEAM	1	0,5	3	1,5	43	21,5	115	57,5	38	19	200	100
6.	SKPD corrects each finding in accordance with recommendations by BPK	1	0,5	0	0	10	5	96	48	93	46,5	200	100

5.2. Research Instrument Test

5.2.1. Validity Test

Validity test is intended to test how precise the measuring instrument will reveal the concept/symptom of the event being measured. If r count is greater than r table and the value is positive, then each statement or indicator is declared valid if r count > r table (Corrected item- Total Correlation > 0.3).

Variabel	Indicator	Total Correlation (R)	R Table Value	Information
Communication (X1)	1	0.396	0,30	Valid
	2	0.505	0,30	Valid
	3	0.499	0,30	Valid
	4	0.716	0,30	Valid
	5	0.358	0,30	Valid
Human Resources (X2)	1	0.609	0,30	Valid
	2	0.753	0,30	Valid
	3	0.430	0,30	Valid
	4	0.842	0,30	Valid
	5	0.744	0,30	Valid
	6	0.748	0,30	Valid
Disposition (X3)	1	0.718	0,30	Valid
	2	0.820	0,30	Valid
	3	0.707	0,30	Valid
	4	0.690	0,30	Valid
	5	0.590	0,30	Valid
	6	0.553	0,30	Valid
Bureaucratic Structure (X4)	1	0.709	0,30	Valid
	2	0.832	0,30	Valid
	3	0.757	0,30	Valid
	4	0.783	0,30	Valid
Follow-Up of Examination Results (TLHP) (Y)	1	0.743	0,30	Valid
	2	0.662	0,30	Valid
	3	0.425	0,30	Valid
	4	0.566	0,30	Valid
	5	0.691	0,30	Valid
	6	0.666	0,30	Valid

5.2.2. Reliability Test

Reliability test is intended to test how reliable a measuring instrument can be used in the same research. A variable is said to be reliable if the Cronbach Alpha value is greater than r table (Cronbach Alpha > 0.60).

Variable	Cronbach Alpha	Reliability Coefficient	Information
Communication	0.739	0,60	Reliable
Human Resources	0.784	0,60	Reliable
Disposition	0.777	0,60	Reliable
Bureaucratic Structure	0.821	0,60	Reliable
TLHP	0.773	0,60	Reliable

5.3. Regression Analysis

5.3.1. Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the direction and how much influence the independent variable has on the dependent variable (Ghozali. 2018).

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.623	4.159		.150	.881
	COMMUNICATION	.245	.166	.086	1.477	.141
	HUMAN RESOURCES	.519	.104	.483	4.972	.000
	DISPOSITION	.336	.094	.315	3.581	.000
	BUREAUCRATIC STRUCTURE	-.281	.133	-.213	-2.112	.036

a. Dependent Variable: TLHP

The result of this multiple linear regression equation is:

$$Y = 0,623 + 0,245X_1 + 0,519X_2 + 0,336X_3 + (-0,281) + e$$

1. The value of constant a = 0.623 means that if the variables of communication, human resources, disposition and bureaucratic structure are included in the study, the follow-up on the results of the examination at the OPD of West Sulawesi Province increases by 6.23%.

2. The value of the coefficient $b_1 = 0.245$ means that if the communication variable has increased by one unit, the follow-up examination results (TLHP) will increase by 2.45%. The coefficient is positive, meaning that there is a positive relationship between communication (X1) and TLHP (Y). Improved communication will increase the follow-up of examination results at the OPD of West Sulawesi Province.

3. The value of the coefficient $b_2 = 0.519$ means that if the HR variable increases by one unit, the follow-up examination results (TLHP) will increase by 5.19%. The coefficient is positive, meaning that there is a positive relationship between HR (X2) and TLHP (Y). The increase in human resources will increase the follow-up to the results of the examination at the OPD of West Sulawesi Province.

4. The value of the coefficient $b_3 = 0.336$ means that if the disposition variable increases by one unit, the follow-up examination results (TLHP) will increase by 3.36%. The coefficient is positive, meaning that there is a positive relationship between disposition (X3) and TLHP (Y). An increase in disposition will increase the follow-up of examination results at the OPD of West Sulawesi Province.

5. The value of the coefficient $b_4 = -0.281$ means that if the bureaucratic structure variable is included in this study, it makes a decrease of 2.81%. The coefficient is negative, meaning that the bureaucratic structure (X4) and TLHP (Y) has a negative relationship. Variable bureaucratic structure reduces the follow-up of examination results at the OPD of West Sulawesi Province.

5.3.2. Correlation Coefficient Analysis

Correlation coefficient analysis was conducted to determine the extent of the correlation or relationship between the variables Communication (X1), HR (X2) Disposition (X3), Bureaucratic Structure (X4) on the Follow-up of Examination Results at OPD West Sulawesi Province.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.596 ^a	.355	.342	2.470

a. Predictors: (Constant), BUREAUCRATIC STRUCTURE, COMMUNICATION, DISPOSITION, HR

Based on the table above that the correlation coefficient (r) of 0.596 indicates that there is a correlation that is between 0.40-0.599 indicating a moderate relationship between the variables Communication (X1), HR (X2), Disposition (X3) and Bureaucratic Structure (X4) To Follow Up on Examination Results (Y) at the OPD of West Sulawesi Province.

5.3.3. Determination Coefficient Analysis

The coefficient of determination is intended to determine how much influence the independent variable has on the dependent variable from the results of calculations using the SPSS 25 application. Based on table 5.14 it can be seen that the coefficient of determination is determined by looking at the value (R square) obtained by 0.355 or 35.5%, which means that Communication (X1), HR (X2), Disposition (X3) and Bureaucratic Structure (X4) have a contribution effect of 35.5% on the Follow-up of Examination Results (Y) in the OPD of West Sulawesi Province. and 64.5% is influenced by factors not included in this study.

5.4. Hypothesis Test

5.4.1. T Test

The partial test of the t test is intended to describe the extent to which the influence of one independent variable individually in explaining the dependent variable. Hypothesis testing uses $\alpha = 5\%$, while $DF = 160 - 5 = 155$, so the value of T table = 1.654. The results obtained are as follows:

1. Communication Effect towards Follow-Up of Examination Results (TLHP)

The results of the t-test can be seen in table of Multiple Linear Regression Analysis. The t-count value is 1.452 while the t-table value is 1.654. In conclusion, the value of t count (1,477) < t table (1,654) which means that the Communication variable (X1) has no effect on the related variables because ttable is greater than tcount. At the significance level of the Communication variable (X1) 0.141 > 0.05, it means that the Communication variable (X1) is not significant to the Follow-up Examination Result variable (Y). Therefore, it can be concluded that in the first hypothesis H1 is rejected, H0 is accepted.

2. Human Resources Effect towards Follow-Up of Examination Results (TLHP)

The results of the t-test can be seen in table of Multiple Linear Regression Analysis. The tcount value is 4.038 while the ttable value is 1.654. In conclusion, the value of tcount (4.972) > ttable (1.654) which means that the HR variable (X2) has a positive effect on the related variables because ttable is smaller than tcount. At the significance level of the HR variable (X2) 0.00 < 0.05, it means that the HR variable (X2) has a significant effect

on the follow-up examination results (Y). Therefore, it can be concluded that the second hypothesis H2 is accepted or H0 is rejected.

3. Disposition Effect towards Follow-Up of Examination Results (TLHP)

The results of the t-test can be seen in table of Multiple Linear Regression Analysis. The tcount value is 2.244 while the ttable value is 1.654. In conclusion, the value of tcount (3.581) > ttable (1.654) which means that the Disposition variable (X3) has a positive effect on the related variables because ttable is smaller than tcount. At the significance level of the Disposition variable (X3) 0.000 0.05, it means that the Disposition variable (X3) has a significant effect on the follow-up of the examination results (Y). Therefore, it can be concluded that in the second hypothesis H3 is accepted or H0 is rejected.

4. Bureaucratic Structure Effect towards Follow-Up of Examination Results (TLHP)

The results of the t-test can be seen in table of Multiple Linear Regression Analysis. The tcount value is -0.149 while the ttable value is 1.654. In conclusion, the value of tcount (-2.112) > ttable (1.654) which means that the Bureaucratic Structure variable (X4) has a negative effect on the related variables because ttable is greater than tcount. At the significance level of the Communication variable (X1) 0.36 0.05, it means that the Bureaucratic Structure variable (X4) is not significant to the Follow-up Examination Result variable (Y). Therefore, it can be concluded that in the fourth hypothesis H4 is rejected, H0 is accepted.

5.4.2. F Test

To test the independent variables on the dependent variable simultaneously, namely between Communication, Human Resources, Disposition and Bureaucratic Structure on the Follow-up of Examination Results, the F test is used, the results of the F test calculations are as follows:

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	654.992	4	163.748	26.844	.000 ^b
	Residual	1189.488	195	6.100		
	Total	1844.480	199			
a. Dependent Variable: TLHP						
b. Predictors: (Constant), BUREAUCRATIC STRUCTURE, COMMUNICATION, DISPOSITION, HR						

As for the F-Table formula, $df\ n1 = k - 1$ and $df\ n2 = n - k$, then the results are $5 - 1 = 4$ and $200 - 5 = 195$. So that the ftable of 2.42 from table 5.14 is known that together the independent variable has a significant positive effect on the dependent variable. This can be proven from the fcount value $26,844 > 2.42$ ftable with a significant level of $0.000 < 0.05$. This means that Communication, Human Resources, Disposition and Bureaucratic Structure have an effect and significant on the Follow-up of Examination Results in OPD West Sulawesi Province or H5 is accepted, while at H0 is rejected.

VI. DISCUSSION

6.1. Communication Effect towards Follow-Up of Examination Results

Communication can bridge each OPD to be able to work on the TLHP that they get, based on the regulation of the State Minister for Administrative Reform No. 9 of 2009, monitoring carried out by APIP is carried out by means of oral communication (meeting or visit mechanism) and written communication (reporting mechanism/reprimand). with the official responsible for carrying out the follow-up. However, this did not happen in this study, because it is known in the t test results that the regression coefficient value of the communication variable (X1) tcount is 1.477 with a ttable of 1.654. Based on these results, it is known that communication has no effect on TLHP.

The absence of influence is caused by the poor relationship between superiors and subordinates. This is contrary to one of the management functions in the TLHP settlement process, namely the direction function. obligations to implement laws and regulations and the benefits of implementation examination recommendations, and provide motivation to subordinates. (Lusiana. 2017)

In this study, it is also known that the communication variable (X1) has no significant effect on the follow-up examination results (Y) with a significant 0.141 0.05 meaning that the communication variable (X1) has no significant effect on the follow-up examination results (Y) or H1 is rejected. Due to the lack of clarity in the directions given, several errors occurred during the follow-up of the examination results. This is in accordance with the results of research by Harinurhady (2017) which states that TLHP settlement by SKPD can

only be carried out properly if the communication media is presented in a clear, complete, accurate, objective and easy to understand manner.

6.2. Human Resources Effect towards Follow-Up of Examination Results

In this study, it is known that HR has an effect on TLHP by looking at the results of the t test, the regression coefficient value of the HR variable (X2) tcount is 4.972 with ttable of 1.654. While the significance value of $0.000 < 0.05$ HR has a positive and significant effect on TLHP. This is influenced by the ability of employees of every OPD in West Sulawesi Province to apply SIMDA well and the way employees work in completing any findings that can be resolved quickly. This is in accordance with what was revealed by Sisilia et al (2016) that accelerated the completion of follow-up by maximizing resources.

Education, knowledge and abilities in the field of accounting and administrative owned make HR OPD employees of West Sulawesi Province easier to work on the findings obtained from the results of the examination, this is in accordance with research conducted by Nahor (2021) which states that the quality of human resources is adequate if seen from the level of Education.

6.3. Disposition Effect towards Follow-Up of Examination Results

In this study, it is known that Disposition has an effect on TLHP by looking at the results of the t test, the regression coefficient value of the Disposition variable (X3) tcount is 3.581 with ttable of 1.654. While the significance value of $0.000 < 0.05$ Disposition has a positive and significant effect on TLHP. Disposition is a pillar in the implementation of TLHP in West Sulawesi Province, it is based on the mechanism and producer of TLHP implementation. Before the TLHP is carried out, an OPD first receives an LHP accompanied by a disposition to be followed up, a notification letter is made to the head of the OPD who will be examined, then studies and identifies the conditions of criteria and recommendations for the LHP. (SIPP KEMENPAN RB).

In carrying out the TLHP according to the instructions given through the disposition, employees at the OPD of West Sulawesi Province can understand the assigned tasks and have a high sense of enthusiasm in completing the results of the examination on the financial statements. The disposition conveyed to the intended OPD becomes a good liaison medium in completing the TLHP. This is in accordance with what Supriyono (2019) stated that Disposition can also be used as a medium of communication and coordination

6.4. Bureaucratic Structure Effect towards Follow-Up of Examination Results

The mutation carried out by the governor of West Sulawesi, Ali Baal Masdar. A total of 304 officials were appointed. Consists of high-ranking officials, administrators and supervisory officials (Tribun Timur. 2021). This has an effect on the Follow-up Examination Results (TLHP) on several OPDs affected by mutations, it can be seen in this study, it is known that in the t test results the value of the Bureaucratic Structure variable (X4) tcount is -2.112 with a ttable of 1.654 based on these results it is known that $-2.112 > 1.654$, while the significance value is $0.036 > 0.05$. bureaucratic structure has a negative and insignificant effect on TLHP.

The placement of new financial administration positions in several OPDs of West Sulawesi Province, filled with appropriate educational qualifications. However, with working hours that are still lacking in the same position, it is considered less effective and agile in completing TLHP, while several OPDs in West Sulawesi Province still have TLHP cases that have not been resolved by previous employees.

Carrying out new tasks from previous assignments, as well as the accumulation of tasks left behind from previous employees makes it difficult for employees to adapt. What happened to the bureaucratic structure in accordance with the results of the Political and Economic Risk Consultancy survey (2010) showed that the quality of the bureaucracy in Indonesia was among the worst along with Vietnam and India. This picture also more or less implies how the bureaucratic reform agenda has never been seriously a top priority of the government. The impact of this attitude is reflected in Indonesia's inability to get out of the current crisis, and Indonesia has even become the slowest country, and even now has not been able to get out of adversity (Gie. 2010).

6.5. Communication, Human Resources, Disposition, Bureaucratic Structure Effect towards Follow-Up of Examination Results

In the simultaneous test, it is known that fcount $26.844 > 2.42$ ftable with a significant level of $0.000 < 0.05$, it means that Communication, Human Resources, Disposition and Bureaucratic Structure have a significant and significant effect on Follow-up Examination Results on OPD West Sulawesi Province or H5 is accepted. It can be concluded that smooth communication, effective human resources, well-coordinated disposition and an effective and efficient bureaucratic structure can significantly influence the completion of TLHP findings that occur in the OPD of West Sulawesi Province. In line with research conducted by Haryadi (2015) which states that communication, resources, disposition and bureaucratic structure, as aspects of policy implementation both theoretically and empirically, have had a significant influence on the performance of public services within the Government.

VII. CONCLUSION

7.1. Conclusion

1. Based on the research that has been done, it is known that the Communication Variable (X1) partially has no effect on the Follow-up Examination Results (Y) in Regional Apparatus Organizations (OPD) in West Sulawesi Province.
2. Based on the research that has been done, it is known that the HR Variable (X2) partially has a positive and significant effect on the Follow-up of Examination Results (Y) in Regional Apparatus Organizations (OPD) in West Sulawesi Province.
3. Based on the research that has been done, it is known that the Disposition Variable (X3) partially has a positive and significant effect on the Follow-up of Examination Results (Y) in Regional Apparatus Organizations (OPD) in West Sulawesi Province.
4. Based on the research that has been done, it is known that the partial Bureaucratic Structure Variable (X4) partially has a negative and insignificant effect on the Follow-up of Examination Results (Y) in Regional Apparatus Organizations (OPD) in West Sulawesi Province.
5. Based on the research that has been carried out, it is able to answer that the Communication Variables (X1), HR (X2), Disposition (X3) and Bureaucratic Structure (X4) are simultaneously influential and significant factors on the Follow-up of Examination Results (Y) in Regional Apparatus Organizations (OPD) in West Sulawesi Province.

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