Journal of Government Science Studies
Available online at https://ojs3.unpatti.ac.id/
Vol. 4 No. 2, Oktober 2025, pages: 182-195
e-ISSN: 2827-847X, p-ISSN: 2827-8461
https://doi.org/10.30598

Implementation of Follow-up Actions on the Results of Inspectorate Audits in Central Maluku Regency

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Manuscript submitted: 30-09-2025, Manuscript revised: 11-10-2025, Accepted for publication: 25-10-2025

Keyword:
Internal Oversight 2; Inspectorate 3; Follow-up on Audit Findings 4; Accountability 5; Governance 5.

***Abstract**: Internal control is a crucial element in ensuring accountability and transparency in local government administration. However, the effectiveness of follow-up on Inspectorate examination results remains a challenge in various regions, including Central Maluku Regency. The main problem lies in the sub-optimal implementation of audit recommendations, as evidenced by the varying levels of follow-up completion across Regional Government Organizations (OPDs). This study aims to analyze the implementation of follow-up actions on the Inspectorate's examination results in Central Maluku Regency and to identify the factors influencing it. The research method used is a qualitative approach with data collection techniques including in-depth interviews, document studies, and field observations, which were then analyzed descriptively. The research results show that the follow-up completion rate is in the range of 70–75 percent, with some local government agencies still below 60 percent. The main obstacles found include weak commitment from OPD leaders, limited human resources, a lack of technical understanding of audit recommendations, and the suboptimal application of sanctions and rewards. This research also found that the follow-up actions taken were still administrative and did not fully address the substantive aspects of governance improvement. The novelty of this research lies in identifying the relationship between leadership factors, organizational culture, and information system utilization with the quality of audit follow-up results in island regions like Central Maluku. These findings underscore the importance of strengthening the Inspectorate's capacity, proactive leadership, and fostering a culture of accountability in achieving effective and sustainable internal oversight.*

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How to Cite: Tuasikal, U., Normawati, N., Tuanaya, W., & Layn, S. B. (2025). Implementation of Follow-up Actions on the Results of Inspectorate Audits in Central Maluku Regency. *Journal of Government Science Studies*, *4*(2), 182-195. https://doi.org/10.30598/jgssvol4issue2page182-195

1 Introduction

The administration of regional government in Indonesia continues to undergo dynamics in line with the implementation of decentralisation and regional autonomy. The broad authority possessed by regional governments in managing planning, budgeting, and the implementation of public programmes demands a high level of accountability and transparency. To ensure this, an effective internal oversight system is required, in which the Regional Inspectorate, as the Government Internal Oversight Agency (APIP), plays a strategic role in ensuring good governance. One measure of the success of oversight is the extent to which the audit recommendations are followed up in practice, rather than merely being administrative notes.

However, various national reports indicate that follow-up on audit recommendations remains low in many regions. For example, in South Sulawesi Province, 64% of findings by the Inspectorate have not been followed up, in Riau Province, 12.42%, and in Maluku Province, 36.29%, indicating weak bureaucratic commitment and limited effectiveness of internal control systems. A similar situation was also found in Central Maluku Regency, where some of the recommendations made by the Inspectorate and the Supreme Audit Agency (BPK) have not been fully followed up on. This phenomenon has the potential to cause the recurrence of findings from year to year, a decline in the quality of governance, and a decrease in public trust in the integrity of government administrators.

This issue cannot be viewed as merely a technical matter, but rather reflects structural problems within the bureaucracy, including weak commitment on the part of OPD leaders, limited resources, minimal sanctions for non-compliance, and the perception that internal oversight is merely symbolic. Therefore, research on the implementation of follow-up measures.

The regional inspectorate plays an important role in ensuring clean, transparent, and accountable governance through internal audits of regional agencies. The audit results serve as the basis for improving policies, procedures, and financial management to align with the principles of good governance. However, in practice, the effectiveness of follow-up on audit findings and recommendations remains a significant challenge in various regions, including Central Maluku Regency. Many recommendations have not been fully implemented or have experienced delays in completion, thus hindering the improvement of supervision quality and local government performance. This issue highlights that the success of an audit is not solely determined by the quality of the examination, but also by the extent to which the audit findings can be effectively implemented in improving the systems and procedures being audited. The purpose of Inspectorate is responsible for overseeing the implementation of regional policies and ensuring compliance with government regulations. This includes auditing, reviewing, and evaluating the performance of government departments to ensure they adhere to established standards and procedures (Husein et al., 2025). In addition, the Inspectorate plays a key role in implementing the Government Internal Control System (SPIP), which involves internal oversight to ensure government operations align with the legal and regulatory framework (Latupeirissa & Suryawan, 2021).

The implementation of audit follow-up is often hindered by several internal and external factors. Internal factors include limitations in staff competence, weak commitment from local government organization (OPD) leaders, and a lack of understanding of audit recommendations. Meanwhile, external factors include suboptimal coordination between the Inspectorate and OPDs, budget limitations, and minimal information technology support in the follow-up monitoring process. This condition leads to a gap between the expected audit results and the actual follow-up actions in the field. As a result, many audit findings are repetitive year after year because the root causes are not resolved. This phenomenon indicates that the follow-up process has not been systematic and sustainable, even tho this aspect is a key indicator of the success of the local government's internal oversight function. In addition, the inspectorate faces several challenges, including limited human resources, inadequate budgets, and political interference, which can hinder its independence and effectiveness (Harahap et al., 2024).

Central Maluku Regency, as one of the areas with high complexity in governance and geography, faces unique challenges in implementing follow-up actions on audit results. As an internal oversight agency, the Regional Inspectorate is required to ensure that each audit recommendation can be implemented by the regional apparatus effectively, efficiently, and in accordance with regulations. However, limitations in human resources, a weak monitoring information system, and the suboptimal implementation of local regulations often pose major obstacles. Therefore, research is needed to analyze the effectiveness of implementing follow-up actions from the Inspectorate's audit results in Central Maluku Regency, to identify factors influencing their implementation, and to provide strategic recommendations for strengthening the regional internal control system in order to achieve accountable and integrity-based governance.

Research on the implementation of follow-up actions from inspectorate audits in Indonesia shows a growing trend toward increased effectiveness of local government internal oversight. Most studies highlight factors influencing the success of follow-up, such as auditor competence, leadership commitment, inter-stakeholder communication, and the availability of resources and infrastructure. Additionally, leadership and organizational culture have proven to be crucial in driving the timely and high-quality completion of audit recommendations. A new trend emerging is the utilization of information technology, such as follow-up examination results monitoring applications, to enhance transparency and accuracy in reporting. However, various constraints are still faced, particularly regarding implementation delays, non-compliance with recommendations, and low understanding of audit findings among auditors. Specific research in Central Maluku Regency is still limited, so there is a significant opportunity to study local factors influencing the effectiveness of follow-up, including the impact of regional regulations, the role of the Inspectorate as internal supervisor, and the level of compliance of regional apparatus with audit recommendations. In general, future research direction focuses on optimizing technology-based monitoring systems and strengthening human resource capacity to achieve more accountable and transparent governance at the local level.

The first research problem lies in the low effectiveness of implementing follow-up actions on the results of the Inspectorate's audits within local government, including in Central Maluku Regency. Although internal audits have been conducted regularly to improve accountability and transparency in local financial management, audit recommendations are still often found to be incompletely implemented or delayed in completion. This can be caused by various factors, such as limitations in the competence of the apparatus, weak commitment from the heads of regional organizations (OPD), a lack of understanding of audit recommendations, and suboptimal coordination between the Inspectorate and the auditees. This condition indicates that the internal control system has not been operating effectively in ensuring compliance and improving local government governance. The findings of Aminudin et al. (2025) indicate that the e-Audit system integrates various phases of the audit process, including follow-up, into a single digital platform, significantly reducing the time required for the audit process by over 50% compared to manual methods (Aminudin et al., 2025). This aligns with Gupta et al. (2025), who found that using data analytics in audit planning and follow-up enables more precise risk assessment and identification of potential issues, leading to more targeted and effective follow-up actions (Gupta et al., 2024).

The second research problem relates to the suboptimal utilization of the system and mechanism for monitoring audit follow-up results at the Central Maluku Regency Inspectorate level. In practice, the monitoring process is still often done manually, which creates obstacles in terms of efficiency, accuracy, and transparency in reporting follow-up results. Additionally, the lack of good information system integration makes it difficult to detect the real-time status of audit recommendation completion. The lack of supportive local regulations and the limited innovation in technology implementation also worsen this situation. As a result, the implementation of audit follow-up has not fully improved financial management accountability and the sustainable performance of local governments. Research findings can support the automation of routine audit tasks, such as data

e-ISSN : 2827-847X p-ISSN : 2827-848461

collection and report generation, freeing up auditors to focus on more complex follow-up activities, thereby increasing efficiency (Taunaumang et al., 2025). Meanwhile, according to Eulerich et al. (2022), organizations must balance the costs and benefits of technology adoption, as the initial investment in technology may not immediately translate into cost savings (Eulerich et al., 2022).

The research question in this study is how effective the implementation of follow-up actions on the results of the Inspectorate's audit in Central Maluku Regency is, and what factors influence its success or hinder its implementation. This issue encompasses the extent to which regional devices follow up on audit recommendations in a timely and appropriate manner, the role of the Inspectorate in monitoring and evaluating follow-up actions, and the extent to which support from systems, human resources, and information technology contributes to improving the accountability of regional financial management. The objectives of this research are to analyze the effectiveness of implementing follow-up actions on Inspectorate audit results in Central Maluku Regency, identify factors influencing the success and challenges of this process, and provide strategic recommendations for local governments and the Inspectorate to improve the internal oversight system in order to achieve transparent, accountable governance focused on enhancing public performance.

2 Research Methods

This study uses a qualitative descriptive approach, specifically a case study, to understand and describe in depth a specific case concerning the processes, meanings, and social dynamics related to the implementation of follow-up actions from the Inspectorate's audits in the Maluku Tengah Regency. The study was conducted at the Office of the Inspectorate of West Maluku Province, located in Masohi City, with a research period of three months.

This study was conducted at the Office of the Inspector General of West Maluku, located in the city of Masohi, in the province of Maluku, over a period of three months. Primary and secondary data. Number of informants: 15 people. The focus of the description was on input, the inspection process, the follow-up of the results of the inspection, the commitment of the leadership of the OPD and the head of the region, the quality of the OPD's human resources and understanding of regulations, the monitoring and evaluation system of the inspectorate, the output, the effectiveness of the implementation of the follow-up, the outcome, the improvement of good governance, and the factors that determine the implementation of the follow-up of the results of the inspection of the inspectorate.

Data Collection Technique: The data and information collection process in this study uses the triangulation technique, as explained by Miles and Huberman (1994), which is an important strategy for checking the validity of qualitative research data. Data analysis technique: the data analysis technique used follows the concept of Miles and Huberman (2014), namely: Data collection, data display, data condensation, and conclusion: drawing/verifying.

3 Results and Discussion

Policy Implementation Theory

Policy implementation theory is a crucial foundation for analyzing the effectiveness of public policy implementation, including in the context of Inspectorate supervision. Edward III (1980) emphasizes four key variables in successful implementation: communication, resources, the disposition of implementers, and bureaucratic structure. Without clear communication, adequate resources, and a positive attitude on the part of implementers, policies tend to remain at the administrative level.

Mazmanian and Sabatier (1983) added the dimensions of legal and policy environment. Clarity of objectives, consistency of regulations, political support, and socio-economic conditions are determining factors in whether a policy can be implemented effectively. Meanwhile, Van Meter and Van Horn (1975) highlighted the importance of inter-organisational coordination and alignment of implementers' perceptions of policy objectives. Implementation will be hampered if there are conflicts of interest or differences in understanding among policy actors.

Grindle (1980), through a political and administrative context approach, emphasises that implementation outcomes are greatly influenced by political power, bureaucratic legitimacy, local power networks, and community participation. This shows that

From an Indonesian perspective, Dwiyanto (2020) criticises bureaucracy for being overly procedural and formalistic, resulting in policy implementation that often fails to address the substance of policy objectives. He emphasises the importance of outcome orientation, accountability, and a performance culture. Meanwhile, Winarno (2021) views implementation as a crucial phase in the policy cycle, the success of which is highly dependent on institutional capacity, political support, and policy adaptability to local dynamics.

Overall, policy implementation theory asserts that the success of public policy implementation is not only determined by the content of the policy, but also by factors such as communication, resources, political support, bureaucratic culture, and the social and political context. Thus, implementation is dynamic, complex, and requires synergy between actors to achieve substantive policy objectives.

Theory of Oversight and Inspection

In public administration, supervision is understood as an important process to ensure that organisational activities run in accordance with objectives and regulations. Mockler (1970) views supervision as a systematic effort to set standards, measure performance, and take corrective action. This function is not only to find mistakes, but also to improve performance and increase organisational efficiency.

In government practice, oversight is realised through inspections or audits. Arens and Loebbecke (2000) define inspection as a systematic process of obtaining and evaluating evidence objectively to assess the conformity of information with certain criteria. Inspections serve as a control and evaluation tool that assesses the honesty, efficiency, and effectiveness of government activities. In the regional context, Inspectorate inspections are an important instrument for identifying system weaknesses, regulatory non-compliance, and potential irregularities in budget management.

Islamy (2020) emphasises that oversight is a vital function in the public administration system, which aims to ensure that government policies and programmes are in line with plans and legal norms. He divides oversight into internal and external, both of which complement each other in creating accountable government. Meanwhile, Wasistiono (2021) emphasises that inspections are not limited to financial audits but also include performance and compliance audits. According to him, the results of inspections should be used as a basis for corrective action and concrete follow-up.

Thus, the theories of supervision and inspection complement each other in strengthening the control function of the bureaucracy. Supervision plays a managerial role and is inherent in the performance of duties, while inspection is evaluative and periodic in nature to assess compliance. These two approaches emphasise the importance of the Regional Inspectorate as an internal supervisor in promoting transparent, accountable, and continuous improvement-oriented governance.

Good Governance Study

The concept of good governance, according to UNDP (1997) emphasises the importance of transparent, accountable, participatory, and public service-oriented governance. The UNDP has formulated nine key principles, namely participation, rule of law, transparency, responsiveness, consensus orientation, fairness and inclusiveness, effectiveness and efficiency, accountability, and strategic vision. These principles serve as normative standards for assessing the quality of modern governance. In the context of monitoring and following up on audit results, this framework encourages the transparent implementation of each recommendation, involving stakeholders and aiming to enhance the legitimacy and public trust in local government.

Romzek and Dubnick (1987) added perspective through public accountability theory, which distinguishes four dimensions of accountability: bureaucratic, legal, professional, and political. Bureaucratic accountability emphasises procedural compliance, legal accountability highlights

e-ISSN : 2827-847X p-ISSN : 2827-848461

adherence to the law, professional accountability relates to ethical standards and competence, while political accountability relates to accountability to the public and representatives of the people. The balance of these four types of accountability is important in regional government administration so that oversight does not only emphasise formal aspects, but also pays attention to ethical values and broader public interests.

Meanwhile, Behn (2001) views accountability as a more comprehensive process, namely, how public institutions explain, justify, and account for their actions to the public. He identifies three forms of accountability, namely financial, performance, and procedural accountability. This perspective reinforces the principle of good governance by emphasising that public accountability must be oriented towards transparency, effectiveness, and the ability to respond to criticism. By integrating the views of the UNDP, Romzek and Dubnick, and Behn, it can be concluded that the application of the principles of good governance and public accountability is an important foundation for regional inspectorates in ensuring that follow-up on audit results is effective, participatory, and has a real impact on improving the quality of public services.

Follow-up on Audit Findings (TLHP)

Follow-up on audit findings (TLHP) is a crucial stage in the local government's internal oversight cycle. After an audit is conducted by APIP/Inspectorate, the recommendations given must be immediately responded to with concrete steps through action plans, evidence of implementation, and periodic reporting. In accordance with Permendagri No. 8 of 2009, every finding must be followed up within a maximum of 60 days, so that TLHP is not an option, but an administrative and legal obligation that has implications for regional financial performance and governance.

Institutionally, the success of TLHP is an indicator of the maturity of internal oversight, which is determined by the entity's ability to identify the root causes of problems, make continuous improvements, and document the results in an accountable manner. However, in practice, obstacles often arise, such as a low level of understanding of recommendations, limited resources, and weak monitoring mechanisms. Therefore, a collaborative and risk-based approach is considered important to improve the effectiveness of follow-up.

From a good governance perspective, TLHP reflects a commitment to the principles of accountability, transparency, and public responsiveness. Failure to follow up can undermine public trust and potentially lead to legal consequences. Therefore, the Inspectorate acts not only as an internal auditor, but also as a facilitator of governance improvements and an agent of bureaucratic behavioural change, in line with the bureaucratic reform agenda and the strengthening of internal control systems to prevent corruption.

BPKP (2020) emphasises that follow-up includes corrective actions in administrative, institutional, and technical operational aspects, and is directly monitored by APIP, which reports to the regional head or technical supervisory agency. This makes TLHP an important instrument in closing the supervision cycle and measuring the effectiveness of regional financial management.

Theoretically, Mardiasmo (2018) states that public accountability is not only measured by financial reports, but also by the entity's ability to improve the weaknesses found. TLHP is a concrete manifestation of the principle of corrective governance, which emphasises systemic improvement, and is part of results-based management in public administration.

However, challenges remain, ranging from limited human resources to weak commitment from OPD leaders. As Kurniawan (2021) emphasises, the success of TLHP is highly dependent on the political will and managerial capacity of regional leaders. Therefore, the Inspectorate must be positioned not only as a supervisor but also as a strategic partner in building a culture of performance and internal control, so that follow-up actions truly result in concrete changes in governance.

Study on the Role of Regional Inspectorates in Governance

Regional inspectorates function as internal supervisors of regional governments with a mandate to ensure that governance is carried out in accordance with the principles of good governance. Referring to Government Regulation No. 12 of 2017, the duties of inspectorates include auditing, reviewing, evaluating, monitoring, and other forms of supervision aimed at improving the quality of governance. With this role, the Inspectorate is at the forefront of maintaining the integrity, efficiency, and compliance of the regional bureaucracy, while ensuring the realisation of clean and accountable governance.

Mardiasmo (2018) emphasises that internal supervision is not merely about finding mistakes, but rather serves to guide officials to work in accordance with norms and standards. In line with the risk-based auditing approach, the Inspectorate is directed to focus on high-risk areas so that it can prevent irregularities early on. This role shifts the position of the Inspectorate from being merely an administrative supervisor to an agent of change in supporting bureaucratic reform and the renewal of the government management system.

However, the effectiveness of the Inspectorate's role is largely determined by institutional independence, human resource capacity, adequate budgeting, and the commitment of regional heads to follow up on recommendations. BPKP (2020) emphasises that weak follow-up by regional government agencies is often a major obstacle. Therefore, close synergy between the Inspectorate and regional apparatus is needed to build an integrated, results-oriented oversight system that acts as a facilitator for improving bureaucratic capacity towards clean and responsive governance.

However, practices in the field show that the role of the Inspectorate is not yet optimal. The obstacles that arise include structural ties with regional heads that weaken independence, the limited number and competence of auditors, minimal budgets, and limited information technology support. According to Syahruddin (2021), this makes it difficult to implement risk-based auditing comprehensively, so that oversight tends to be administrative and reactive. As a result, the Inspectorate's recommendations are often ignored or only partially followed up on, which ultimately reduces the effectiveness of oversight as an instrument for continuous improvement in local government governance.

Determinant Factors Influencing the Implementation of Follow-up Actions on Inspectorate Examination Results in Central Maluku Regency.

The determinants of the implementation of follow-up actions by the Inspectorate can be explained through several theoretical frameworks. Pertama, Teori Implementasi Kebijakan yang dikemukakan oleh Van Meter dan Van Horn (1975) menegaskkan bahwa keberhasilan implementasi sangat dipengaruhi oleh ketersediaan sumber daya, karakteristik organisasi pelaksana, dan sikap pelaksana kebijakan. In this context, the capacity of human resources, internal management systems, and the commitment of the heads of the OPDs in the Maluku Tengah Regency are important variables that explain the variation in the implementation of recommendations.

Furthermore, Romzek and Dubnick (1987) explain that accountability can be understood in terms of compliance and performance. Action that only involves administrative procedures reflects compliance accountability, while action that truly addresses the substance of the recommendations is a manifestation of performance accountability.

The implementation of follow-up actions from the Inspectorate's audit in Maluku Tengah County in this study is influenced by several interrelated determining factors. Pertama, Kapasitas Sumber Daya Manusia menjadi faktor utama. The availability of competent and well-informed personnel will determine how effectively the recommendations can be implemented. OPDs with highly competent staff are generally more responsive and able to follow up on recommendations in a substantive manner compared to OPDs with limited human resources.

Discussion

The implementation of follow-up actions on the results of inspections by the Inspectorate is an important stage in the government's internal control system, ensuring that the auditor's recommendations are properly implemented by the Organisation of Regional Government Bodies (OPD). This process involves the submission of the audit report, the preparation of the follow-up action plan by the OPD, and the verification of the documents and evidence provided. This process highlights that the role of the Inspectorate is not only to oversee, but also to provide guidance to ensure that the administration of the regional government is increasingly accountable and transparent.

However, at the implementation level, follow-up is often hampered by limited human resources, weak administrative governance, and a lack of commitment on the part of some OPD leaders to prioritise the completion of recommendations. As a result, follow-up is often merely a formality without addressing the core issues. This shows that the success of follow-up actions on audit findings is not solely determined by the existence of regulations, but is also influenced by the internal capacity of OPDs, the active role of the Inspectorate, and the consistent application of incentives and sanctions to foster compliance. Based on the results of the research discussed in this study, the following analysis can be made:

Policies and Regulations

The implementation of TLHP in Central Maluku Regency has a strong legal basis, both at the national and regional levels. Regulations such as Law No. 23 of 2014, Government Regulation No. 12 of 2017, and Minister of Home Affairs Regulation No. 23 of 2020 form the normative framework that must be complied with, while at the local level, they are further elaborated in Regent Regulations and Inspectorate SOPs as technical guidelines for implementation. However, the effectiveness of these regulations in the field still faces obstacles in the form of variations in compliance among OPDs and the limited resources of the Inspectorate. This condition is in line with Edwards III's (1980) policy implementation theory, which emphasises that successful implementation is influenced by four main factors: communication, resources, disposition (attitude of implementers), and bureaucratic structure. In this context, although regulations and bureaucratic structures are in place, the analysis shows that limited resources and low commitment among some OPDs have created a gap between legal norms and implementation practices. Therefore, commitment from OPD leaders, institutional strengthening of the Inspectorate, and the use of information technology are needed as strategies to reduce the implementation gap and improve the effectiveness of follow-up.

Implementation Process

The TLHP implementation process in Central Maluku Regency follows a systematic mechanism, starting from the determination of findings, the provision of recommendations, follow-up reporting, verification, monitoring, to final completion. Normatively, this mechanism is in accordance with applicable regulations and SOPs, but its implementation has not been uniform across all OPDs. Some OPDs are responsive and quick to follow up on recommendations, while others are slow due to technical constraints and a lack of commitment. The Inspectorate strives to enforce compliance through monitoring, formal coordination (official letters, meetings), and informal coordination (direct communication).

This is in line with the policy implementation theory proposed by Edwards III (1980), which states that successful implementation is determined by effective communication, adequate resources, the attitudes of implementers, and a supportive bureaucratic structure. Thus, variations in the implementation of TLHP in Central Maluku reflect differences in capacity and disposition among OPDs. Furthermore, the Inspectorate's efforts to enforce compliance through monitoring, formal coordination, and informal communication demonstrate the importance of collaboration and continuous supervision. This view is also in line with Mazmanian and Sabatier (1983), who emphasise that the success of policy implementation is influenced by clarity of objectives, integration of processes, and support from implementing actors. In the context of TLHP, although the regulatory design is clear, the effectiveness of implementation is still greatly influenced by the discipline of officials, coordination across OPDs, and the commitment of leaders to follow up on recommendations. Therefore, increased collaboration, strengthened institutional capacity, and more adaptive oversight mechanisms are needed so that the implementation of TLHP can truly improve local government accountability.

Resources

Human resources are a decisive factor in the success of follow-up actions on audit findings (TLHP) by the Central Maluku Regency Inspectorate. The limited number of auditors, which is not commensurate with the heavy workload, coupled with the fact that most of them are only moderately competent, indicates an imbalance between needs and capabilities. As a result, the follow-up process, especially for complex findings, is often not optimal. This is in line with Siagian's (2015) opinion, which emphasises that the effectiveness of public organisation performance is closely related to the quality and skills of its human resources. Thus, the fact that not all auditors have JFA certification or technical training experience highlights the urgency of strengthening human resource capacity as an important element in improving the quality of supervision.

On the other hand, budgetary constraints and infrastructure limitations also affect the effectiveness of TLHP implementation. Although the Inspectorate strives to allocate budgets to strategic activities, these limitations remain an obstacle. This situation is in line with the policy implementation theory proposed by Edwards III (1980), which emphasises that the availability of resources is a key prerequisite for successful policy implementation. Therefore, the success of TLHP is not solely determined by applicable regulations and procedures, but also requires synergy between human resource capacity, technical competence, and adequate budgetary support. Without strengthening these aspects, audit recommendations have the potential to fail to have a real impact on improving local government governance.

Completion Rate

The completion rate of follow-up actions on audit findings in Central Maluku Regency averaged 70–75 per cent, with significant differences between OPDs. Some OPDs show high responsiveness with achievements above 80 per cent, while others are still below 60 per cent. Furthermore, some of the follow-up findings have not fully addressed the substance of the recommendations, as they are still administrative in nature. This situation indicates a gap between formal compliance and substantive improvement, meaning that the quality of follow-up has not fully addressed the root causes of the problems identified by the auditors. Factors influencing these differences in achievement include institutional capacity, resource availability, and the commitment of OPD leaders to implementing recommendations.

This finding is in line with the theory of public accountability proposed by Romzek and Dubnick (1987), which distinguishes between compliance accountability and performance accountability. In this context, some OPDs only achieve compliance through administrative follow-up, while performance accountability is achieved when follow-up is able to resolve the substance of the problem. In addition, Van Meter & Van Horn's (1975) perspective on policy implementation emphasises that successful implementation is influenced by the availability of resources, the characteristics of the implementing organisation, and the disposition of officials. Therefore, the low level of substantive resolution and variations between OPDs reflect the combined influence of institutional factors, human resource capacity, and leadership commitment to the effectiveness of TLHP, while also emphasising the relevance of good governance principles related to transparency, accountability, and effectiveness (UNDP, 1997).

e-ISSN : 2827-847X p-ISSN : 2827-848461

Determinant factors influencing the implementation of follow-up actions on the results of Inspectorate audits in Central Maluku Regency.

The implementation of follow-up actions on the results of Inspectorate audits in Central Maluku Regency in this study was influenced by a number of interrelated determining factors. First, Human Resource Capacity; Second, Internal Administration and Management Systems; Third, Commitment of OPD Leaders; and Fourth, Sanctions and Incentives. These determining factors greatly influence the implementation of follow-up actions on the results of Inspectorate audits in Central Maluku Regency. This is in line with Van Meter and Van Horn's (1975) policy implementation theory, which emphasises that successful implementation is greatly influenced by the availability of resources, the characteristics of the implementing organisation, and the attitudes of the implementers. The research findings show that OPDs with officials who have technical competence and an understanding of regulations tend to be more responsive and able to follow up on recommendations in a substantial manner, while OPDs with limited human resources often only wait for instructions from the Inspectorate without taking independent initiative. Thus, variations in follow-up between OPDs can be explained by differences in human resource capacity.

The second factor influencing follow-up is the internal administration and management system of the OPD. Research shows that OPDs with orderly administration and structured management systems are better able to prepare follow-up documents and evidence quickly and accurately. This supports the principle of good governance, in which UNDP (1997) emphasises the importance of efficiency, effectiveness, and accountability in public administration governance. Conversely, OPDs with weak internal management tend to delay follow-up or only carry out administrative formalities. This analysis reinforces that the quality of internal management is an important determinant in the successful follow-up of recommendations.

Furthermore, the commitment of OPD leaders emerged as the third factor determining the effectiveness of follow-up. Field findings show that leaders who are firm and prioritise follow-up will encourage subordinates to work more responsively and accountably. This phenomenon is in line with Yukl's (2013) leadership theory, which states that leaders who demonstrate decisiveness and commitment can increase the motivation and compliance of subordinates in carrying out instructions. Therefore, leadership commitment is not only a determining factor but also a catalyst for achieving accountability in public organisations.

The fourth factor is the sanctions and incentives mechanism related to follow-up on audit results. Research shows that sanctions are rarely enforced strictly, while incentives are limited to moral appreciation. Within the framework of compliance management theory (Tyler, 2006), compliance can be shaped through coercion (deterrence-based) or internal motivation (legitimacy-based). The lack of balance between sanctions and incentives has resulted in suboptimal compliance by OPDs, with follow-up actions often remaining merely formalities. Clear and consistent reinforcement of rewards and punishments is necessary to ensure that follow-up actions are substantive.

Overall, this study confirms that the implementation of follow-up actions on the results of Inspectorate audits is influenced by a combination of internal and external factors. Internal factors include human resource capacity, administrative systems, and leadership commitment, while external factors include the application of sanctions and incentives. The integration of these factors is in line with policy implementation theory, public accountability, and good governance, which emphasise the integration of resources, organisational structure, and leadership in achieving policy effectiveness.

Based on findings and theory, it can be concluded that improving the quality of follow-up on recommendations requires a dual strategy: strengthening the capacity of the apparatus through training and competent recruitment, reforming the internal administration and management system, reaffirming the commitment of leaders, and implementing consistent reward and punishment mechanisms. This approach is in line with the principles of performance accountability (Romzek & Dubnick, 1987) and good governance practices, so that follow-up not only fulfils administrative compliance but also provides real improvements to local government performance.

Although research on the follow-up of inspectorate audit results has been conducted extensively in various regions of Indonesia, most of it still focuses on general aspects such as compliance with audit recommendations and the factors influencing their completion. However, there hasn't been much research specifically examining the context of island regions like Central Maluku Regency, which has unique geographical characteristics, human resources, and bureaucratic structures. These factors are very likely to affect the effectiveness of implementing audit follow-up, both in terms of inter-agency coordination and limitations in access and supporting monitoring facilities. Additionally, most previous studies have focused more on the audit side, while the role of the Inspectorate as a facilitator and controller of audit follow-up has not been examined in depth. Research gaps are also evident in the aspect of utilizing information technology for audit follow-up monitoring, which is becoming an important issue in the era of government digitalization, but still has minimal implementation and empirical studies at the local level, such as in Central Maluku.

To fill this gap, further research needs to be directed toward an in-depth analysis of the effectiveness of the information technology-based audit follow-up monitoring system in the Central Maluku District Inspectorate. This study can explore the extent to which the utilization of information systems, digital applications, or electronic reporting platforms can accelerate the follow-up process and enhance reporting transparency. Additionally, further research is recommended to develop an integrative model that links human resource factors, leadership commitment, organizational culture, and local regulatory support to the effectiveness of audit follow-up. Research using a mixed methods approach will be highly relevant for comprehensively describing empirical conditions and the perceptions of implementers. The results of further research are expected to provide actionable policy recommendations for local governments in strengthening internal oversight functions, increasing public accountability, and promoting transparent governance and public service quality improvement.

Conclusion

Based on the results of the analysis and discussion of this study, it can be concluded that the implementation of follow-up actions on the results of the Inspectorate's audit in Central Maluku Regency has a clear legal basis at both the national and regional levels, including Law Number 23 of 2014, Government Regulation Number 12 of 2017, and Minister of Home Affairs Regulation Number 23 of 2020, which are elaborated in the Regent Regulation and Inspectorate SOP.

The results of the study show that although the regulatory framework is in place, the implementation of follow-up recommendations has not been optimal. The average follow-up completion rate in Central Maluku Regency is 70-75 per cent, with variations between OPDs. Some OPDs have shown a good response, but others are still below 60 per cent. The implementation of TLHP still faces obstacles in the form of differences in compliance levels between OPDs, which are influenced by the weak commitment of some OPD leaders, limited resources, a lack of technical understanding, and the minimal application of sanctions, where the quality of follow-up is still largely administrative in nature. Factors affecting this achievement include Human Resource Capacity, Internal Administration and Management Systems, OPD Leadership Commitment, and Sanctions and Rewards (Incentives). This condition emphasises the importance of strengthening the capacity of the Inspectorate, proactive leadership, and the use of information systems to ensure higher quality and more targeted follow-up actions and the application of sanctions and rewards, thereby improving the accountability and performance of local government as a whole. This study confirms that the effectiveness of oversight is not only determined by the quality of audits, but also by political will, organisational culture, and the sustainability of monitoring mechanisms. Therefore, it is necessary to strengthen the capacity of the Inspectorate, impose strict sanctions, and foster a culture of accountability to encourage improvements in local government governance.

As for the research recommendations, they are: (1) Strengthening Regulation and Compliance: Local governments need to reinforce the implementation of regulations through the application of rewards and punishments. OPD compliance can be improved through consistent monitoring and the integration of follow-up rules into the performance appraisal system. (2). Optimisation of Implementation Processes: The Inspectorate needs to strengthen coordination with OPDs, both through formal forums (regular evaluation meetings) and more intensive informal communication. The use of information technology-based monitoring applications will accelerate the reporting and monitoring processes. (3). Improvement of Resource Capacity: There needs to be an increase in the number and quality of auditors through recruitment, JFA certification, and continuous training. Budget support must also be strengthened so that oversight activities are not merely administrative, but are able to touch on the substance of improvements. (4). Improvement of Follow-up Quality: Follow-up efforts should focus on resolving the substance of the findings, not just the formalities of the report. This can be achieved through direct assistance from the Inspectorate and the affirmation of the commitment of OPD leaders to make follow-up a top priority. By implementing regulatory strengthening, process optimisation, resource capacity building, and an emphasis on the quality of follow-up, the implementation of TLHP in Central Maluku Regency will be more effective and capable of improving the accountability of regional government administration. (5). Application of Strict and Proportional Sanctions and Rewards (incentives): A clear and proportional sanction mechanism needs to be applied to OPDs or officials who fail to follow up on audit results. Sanctions may include written warnings, delays in the disbursement of certain budgets, negative performance evaluations, and even recommendations for follow-up by law enforcement agencies if serious violations are found. With strict sanctions in place, compliance with audit follow-up will increase, and a culture of accountability will be strengthened.

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