

Inspectorate Supervision in Completing Follow-Up Audits in Manado City Government

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ABSTRACT

Supervision is essentially a function inherent in a leader in every organization, along with the basic functions of management, namely planning and implementation. Likewise, in government organizations, the supervisory function is the duty and responsibility of the head of government. However, due to a person's limited abilities, duties and responsibilities are delegated to his assistants who follow the distribution of power (Lasiro, M., Rorong, A., & Ttampongangoy, D. 2019). The supervision policy of the Manado City Inspectorate is a form and determination to support the ideals of reform to realize clean and authoritative governance. This policy is taken by management (agency or official who has the authority to make decisions in the field of supervision) and is used as a guideline for all APIP members in carrying out their supervisory duties. This research aims to find out how to complete the follow-up actions carried out by the Manado City Government. The existence of follow-up that has not been and/or is not followed up triggers urgency in completing the follow-up. When old recommendations have not been followed up, new recommendations will appear based on the results of the next inspection. So the Inspectorate's recommendations will accumulate, and of course will affect the performance assessment of Manado City Government officials. Non-compliance with the completion of follow-up by the Manado City Government which does not respond to several stages of warnings, then the completion of the follow-up on administrative findings will be reported to the APIP leadership and financial findings will be

delegated to the Compensation Claims Consideration Council (MP-TGR). Based on this, there needs to be high awareness from the Manado City Government SKPD to immediately resolve the Inspectorate's findings so that the problem does not drag on and avoid sanctions in accordance with applicable regulations. Recognition of the high awareness of the Manado City Government SKPD to immediately resolve the Inspectorate's findings so that problems do not drag on and avoid sanctions in accordance with applicable regulations. so as to create a clean and authoritative government

INTRODUCTION

Manado City Inspectorate as APIP (Government Internal Supervisory Apparatus) As APIP, the Manado City Inspectorate has an important role and function in carrying out the task of supervising government affairs as regulated in article 86 of Law Number 23 of 2014 concerning Regional Government.

APIP has the role and function of carrying out the task of supervising government affairs as regulated in article 4 of the Minister of Home Affairs Regulation number 64 of 2007. Provincial, district/city inspectorates have the function of planning supervision programs; formulating policies and monitoring facilities; inspection, investigation, testing and supervisory assessment.

Provincial and City Inspectorates have the authority to carry out supervision, both internal supervision of government agencies and providing recommendations based on inspection findings presented in the Audit Results Report (LHP). Supervision by Provincial and City Inspectorates does have quite broad authority in carrying out supervision of government agencies. This authority includes internal supervision of government agencies, including supervision of budget management, policies, programs and activities carried out by government agencies.

Apart from that, the Inspectorate is also responsible for compiling the Inspection Result Report (LHP) which contains the findings of the inspection carried out by the Inspectorate. This LHP is then submitted to the head of the government agency concerned as evaluation material and recommendations for performance improvement and necessary follow-up actions.

In carrying out its duties, the Inspectorate can carry out inspections and supervision on a programmed basis, based on requests from leaders of government agencies or the public, or suddenly if indications of irregularities or violations are found in the field. This is done to ensure that government agencies perform well, comply with regulations, and provide quality public services to the community. Solutions to overcome problems in inspectorate supervision can be done with several steps such as increasing human resources. The inspectorate needs to improve the quality of its human resources by providing training and skills development to increase the competency of inspectorate employees. This can help improve the quality and effectiveness of supervision. Inspectorate supervision has a very important role in completing follow-up

inspections in the Manado City Government. The hope is that supervision can be carried out carefully and continuously, so that all follow-up inspections can be completed properly and on time. With proper supervision, a transparent and accountable financial and administrative management system will be created.

However, in reality, there are still many obstacles in implementing Inspectorate supervision in the Manado City Government. Some of these are the lack of adequate Inspectorate staff, limited budget to carry out intensive supervision, and sometimes there is still disobedience in carrying out follow-up inspections in several work units. Therefore, there needs to be continuous efforts to improve and strengthen the Inspectorate's supervision system so that it can run optimally and effectively in completing follow-up inspections in the Manado City Government.

This research aims to find out how to complete the follow-up actions carried out by the Manado City Government. The existence of follow-up that has not been and/or is not followed up triggers urgency in completing the follow-up. When old recommendations have not been followed up, new recommendations will appear based on the results of the next inspection. So the Inspectorate's recommendations will accumulate, and of course will affect the performance assessment of Manado City Government officials.

Non-compliance with the completion of follow-up by the Manado City Government which does not respond to several stages of warnings, then the completion of the follow-up on administrative findings will be reported to the APIP leadership and financial findings will be delegated to the Compensation Claims Consideration Council (MP-TGR). Based on this, there needs to be high awareness from the Manado City Government SKPD to immediately resolve the Inspectorate's findings so that the problem does not drag on and avoid sanctions in accordance with applicable regulations. Recognition of the high awareness of the Manado City Government SKPD to immediately resolve the Inspectorate's findings so that problems do not drag on and avoid sanctions in accordance with applicable regulations. so as to create a clean and authoritative government

This statement shows that the SKPD (Regional Work Units) in the Manado City Government have a high level of awareness to follow up on the findings found by the Inspectorate. This is very important to do because these findings can cause problems and have a negative impact on the performance of the government agency.

By completing the Inspectorate's findings quickly, SKPD can avoid sanctions that may be imposed by regulators or other authorized supervisory institutions. Apart from that, completing the findings can also help improve the performance and effectiveness of government agencies in providing good and quality public services to the community.

Thus, taking action to resolve the Inspectorate's findings quickly and precisely is a very important step in realizing a clean and authoritative government. This is in line with the principles of good governance which include transparency, accountability, community participation, as well as policies and actions that support the public interest.

Referring to the description of previous research, it can be explained that the completion of TLHP is studied based on the perspective of the actors in the Manado City Government SKPD which is based on the Regulation of the Minister for Administrative Reform number 9 of 2009. In the context of supervision, the Inspectorate must prioritize compliance to follow procedures, standards and rules for completing follow-up actions in accordance with the Inspectorate's recommendations to obtain reasonable confidence in the effectiveness and efficiency of the

organization.

Based on interviews conducted, data was found which concluded that Inspectorate supervision is very important in improving the performance of government agencies, including the Manado City Government. The Manado City Government also ensures that follow-up inspections are carried out in accordance with applicable regulations and procedures, by coordinating and carrying out regular monitoring and evaluation. In addition, efforts continue to be made to improve the quality of supervision and completion of follow-up inspections by evaluating and improving existing processes as well as being open to receiving input and suggestions from the Inspectorate and other related parties. It is hoped that the results of this research can provide useful input for developing the performance of the Manado City Government and supervision of the Inspectorate in the future.

METHOD

This research will use a qualitative approach with the aim that the problem to be studied is more comprehensive, in-depth, natural and real and without much interference from researchers regarding the facts that emerge in the field.

This research was carried out at the Manado City Inspectorate, because at that location it was easy for researchers to obtain research data. Time The research was conducted for more than 3 (three) months

The focus of this research is to find out how the Inspectorate supervises the completion of follow-up inspections in the Manado City Government and what are the obstacles in completing follow-up inspections in the Manado City Government

DISCUSSION

The city of Manado, which was founded on July 14, 1623, is a momentum that includes three historical events at once, namely the 14th, which was taken from a heroic event, namely the red and white incident on February 14, 1946, where the sons of this region rose up and opposed the Dutch colonialists to defend Indonesia's independence. Then the month of July which is taken from the juridical element is July 1919, namely the emergence of the Governor General's Besluit regarding the appointment of Gewest Manado as Staatgemeente was issued, and the year 1623 which is taken from the historical element is the year in which the City of Manado was known and used in official letters. Based on these three important events, on July 14 1989 the City of Manado celebrated its 367th anniversary. And from then until now this date continues to be used by the people of Manado as a day to commemorate the anniversary of the city of Manado.

The Manado City Government is a regional government in the province of North Sulawesi, Indonesia. Manado City is the capital of North Sulawesi province and has an area of around 157.26 km². The Manado City Government is divided into 8 sub-districts and 96 sub-districts/villages.

The Manado City Government is led by a Mayor currently held by Drs. Andrei Angouw, M.Sc. The Mayor was accompanied by a Deputy Mayor, Mr. dr. Richard Sualang, S. Sos. The Manado City Government consists of several departments and agencies responsible for managing various sectors, such as health, education, transportation, tourism and the

environment.

Inspectorate supervision has an important role in ensuring that the completion of follow-up inspections in the Manado City Government is effective and in accordance with the principles of good governance. Inspectorates are usually responsible for examining, auditing and evaluating the performance of government agencies and other public entities to ensure regulatory compliance, efficiency, effectiveness and accountability in the management of public resources.

Examination of financial reports and financial management of municipal governments is a core element in the Inspectorate's supervisory function. Through in-depth analysis of financial reports, the Inspectorate aims to identify potential irregularities or violations in the use of public funds. In this process, the Inspectorate will ensure that financial expenditures and receipts are carried out in accordance with applicable regulations and policies.

Follow-up to audit results are activities and/or decisions carried out by the head of the audited entity and/or other competent parties to implement recommendations from the audit results. Follow-up actions on BPK audit results must be carried out by the leadership of the entity being audited. The head of the audited entity is required to provide an answer or explanation to the BPK regarding the follow-up to the recommendations from the audit results no later than 60 days after the audit report is received.

In order to accelerate the completion of follow-up actions, a monitoring team was formed with an Inspector Assignment Letter.

This research aims to identify factors that hinder the completion of follow-up actions to recommendations from the Supreme Audit Agency (BPK) in Manado City. The approach used is a quantitative approach, and data collection is carried out through interviews. From these findings, it was revealed that seven factors influence the implementation of follow-up to BPK recommendations, namely Technical Factors and Coordination Factors, Leadership Factors, Civil Servant (ASN) and Non-PNS Factors and Third Parties, Human Resources (HR) Factors and Work Environment Factors. Non-Compliance, Follow-up Supervision Factors, and Socialization Factors.

Based on the research results, inspectorate supervision in completing follow-up inspections at the Manado City Government has been carried out. The Inspectorate has carried out the inspection process, prepared inspection results reports, follow-up and monitoring well.

However, there are several obstacles that affect the completion of follow-up inspections in the Manado City Government, such as limited resources, lack of awareness of government officials, slow follow-up processes, lack of coordination between related parties, and lack of facilities and infrastructure.

This is in line with the results of the author's interview with Irban Investigative that:

APIP Human Resources management is one of the important elements that supports APIP capabilities. APIP's weak human resource management is caused by the unfulfilled needs for auditor formation and PPUPD, lack of APIP budget allocation, and organizational structure and relationship patterns. The current existence of Manado City Regional Inspectorate employees is considered to be still poor in terms of quantity and quality. Lack of competency development activities, and weak APIP HR management, especially recruitment, and career patterns are not yet fully available, and cannot be implemented effectively. In terms of numbers, the situation of Manado City Regional Inspectorate employees still requires additional employees with capable competencies.

Human resources now play an increasingly important role in the success of an organization and are also the main asset of an organization which becomes the planner and active actor in every organizational activity. Human resources who are capable, capable and skilled do not guarantee good work productivity, if work morale is good, if work morale and discipline are low. They are only useful if they can support the realization of the organization. One of the big problems in Indonesia is the lack of skilled and professional human resources (HR), both from a technological perspective, especially from a managerial perspective. If these HR problems are not corrected, this will have a negative impact. Inadequate, incompetent and unskilled human resources, one of which results in work not being completed optimally quickly and on time. In order to obtain quality human resources, the work carried out will produce something that is desired, including suitability for position, and work with abilities, skills, skills, personality, attitudes and behavior. The limited number of employees, especially functional officials, means that the entire staff carries out supervision and control carried out by the Manado City Inspectorate. When carrying out supervision and control, we no longer look at the level of competency possessed by the auditors and PPUPD, so that the supervision and control carried out do not obtain optimal results. This is in accordance with the statement to the Manado City Inspectorate. The following is the author's interview with the head of the Manado City Inspectorate regarding the availability of human resources at the Manado City Inspectorate, namely:

"It cannot be denied that there are some employees in this inspectorate who still have minimal knowledge about supervision itself depending on their level of education and bias based on their experience, as well as participation in supervision training and training. Limited human resources are a problem that we often experience today. This problem certainly has a negative impact on monitoring follow-up inspections. And of course, we from the Manado City Inspectorate will make it a priority to develop human resources within this Inspectorate office."

Therefore, efforts are needed to overcome these obstacles so that follow-up inspections can be completed more effectively and efficiently. Several efforts that can be made include increasing awareness of government officials about the importance of completing audit follow-up, improving coordination between related parties, increasing budget allocations for monitoring and inspection activities, and improving the facilities and infrastructure needed to carry out follow-up.

Overall, the results of the analysis above show that completion of follow-up is one of the criteria for assessing the performance of the Manado City Government, so it has a big influence on the performance of the following year. If these recommendations have been followed up in a real and complete manner by the officials examined in accordance with the BPK's recommendations, it is hoped that it will improve the management and responsibility of State finances in the Manado City Government. For this reason, high commitment is needed from all elements in the SKPD as well as support from the Inspectorate in overseeing the accelerated completion.

CONCLUSION

Based on the results of research and analysis carried out by researchers from the description of the previous chapter regarding Inspectorate Supervision in Completing Audit

Follow-Ups in the Manado City Government, it can be concluded that inspectorate supervision in completing inspection follow-up in the Manado City Government has been carried out.

Checking compliance with applicable regulations and policies in government operations. Based on the results of an interview excerpt with the Acting Inspectorate of Manado City regarding the accountability process for supervising the Regional Inspectorate of Manado City in completing the Follow-up to Audit Results in the Manado City Government, namely: One of the important parts in the audit stage is monitoring the follow-up to the audit results, this is to ensure whether the recommendations from the findings have been implemented” and minimize the findings each year.

Based on the results of interview excerpts from several informants (Manado City Inspectorate Supervisors), in completing follow-up actions, the Inspectorate as a regional inspection body has a concept about the inspection itself, namely auditing or checking whether everything happens according to the established plan. It is also intended to identify weaknesses and mistakes so that they can be avoided. Internal supervision will be useless without corrective action in completing follow-up actions so that the objectives of supervision are not achieved

Monitoring Follow-up on Audit Results is a follow-up process where the internal auditor will evaluate the adequacy, effectiveness, and action schedule that has been taken by management in reporting the results of observations and recommendations, including all those that have been made by external auditors and other parties.

Based on the results of the interview excerpt above, both expressed by the inspectorate, the availability of accurate inspection result recommendation data required by the Manado City Regional Inspectorate and regional apparatus within the Manado City Government is able to encourage accelerated completion of follow-up actions to BPK recommendations. Accelerating this process includes administering recommendation data and follow-up evidence documents created by regional officials which are then verified by the Manado City Regional Inspectorate. For this reason, the management of data and information must be better, faster and more accurate.

SUGGESTION

The Manado City Government can make various efforts to overcome these obstacles, such as: the need for commitment from the Head of SKPD and increasing awareness of government officials about the importance of completing Follow-up Results, increasing coordination between related parties, increasing budget allocations for supervision and monitoring activities, and improving infrastructure and facilities. . With these resources, it is hoped that future inspections at the Manado City Inspectorate can be carried out more effectively and efficiently.

By looking at the completion of the follow-up to the results of the current BPK audit, a concrete step that can be recommended for the Manado City Government is to evaluate the extent of the results that have been achieved after the sanctions were implemented. So it can be seen whether the commitment built has the driving force to achieve completion of the follow-up

to the results of the BPK audit. Second, maximizing the monitoring function. The supervisory function of the Manado City Government is carried out by the Inspectorate. In order to improve this function, the Inspectorate formulates technical policies in the field of supervision; prepare plans and programs in the field of supervision; carry out technical operational control of supervision; and carry out coordination of supervision and follow-up.

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