

Analysis on the role of government internal supervisory apparatus and use of information systems on the achievement of follow-up implementations on audit recommendations by the Audit Board of the Republic of Indonesia on the Government of Manado.

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ABSTRACT

The study aims to analyze the role of the Government Internal Supervisory Apparatus as well as the implications of the use of information systems on the achievements of follow-up implementations on audit recommendations by the Audit Board of the Republic of Indonesia on the Government of Manado. The research employs a qualitative method with a case study approach. Data collection is done through in-depth interviews, observations, and documentation studies. The research findings show that the objectives for follow-up monitoring activities have been clearly defined in the Strategic Plan of the Inspectorate of Manado. The Government of Manado is also committed to following up on BPK RI's recommendations. However, there are several obstacles hindering the achievement of the follow-up implementations, including limited human resources and budget constraints at the Inspectorate of Manado, the audited entities lack of understanding of recommendations and requested follow-up documents, and the absence of rewards and punishments for regional entities. The information systems used in the monitoring of follow-up implementations also enhance the effectiveness and efficiency of follow-up monitoring.

Keywords: recommendation; follow-up implementations; inspectorate; APIP

JEL Classification: H11 & H83

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1. Introduction

Law Number 15 of 2006 concerning the Supreme Audit Board (or BPK) stipulates that the BPK's duties include examining the management and accountability of state finances carried out

by the governments include its organizations. The audit reports by BPK contains recommendations. These recommendations are suggestions from the auditors based on their audit results and are addressed to individuals and/or bodies

with the authority to take action and/or make improvements. The government must follow up on BPK's recommendations within 60 (sixty) days of receiving the Audit Report (or LHP). If the government fails to do so, BPK may report the matter to the authorized agency, in this case, the Indonesian National Police. In the BPK's strategic plan for 2020-2024, one of the program targets is to improve the quality of audits to be strategic, anticipatory, and responsive. One of the indicators for this target is the percentage of follow-up on audit recommendations, with a target of 75%. Monitoring of the follow-up on BPK audit recommendations in Manado City shows that as of the second semester of 2023, the average follow-up rate by the Manado City government is below 75%.

Yatun (2021) identifies three factors that influence the achievement of the Audit Recommendation Follow-up (or TLRHP) of an entity. The first is the active response of entity officials. The second is the response of BPK officials or auditors. The third is the factor of commitment to cooperation between BPK officials and entity officials who are authorized to resolve BPK recommendations. Of these three factors, the most important is the active response of entity officials, in this case, the commitment of entity leaders, including the Regional Head and his staff, such as the Regional Secretary and the Government Internal Supervisory Apparatus (or APIP). According to Banjar Nahor et al. (2021), APIP mostly plays significant role to response and to assist the TLRHP. In addition to the activeness of entity officials, another important factor is the use of technology to monitor the follow-up of audit recommendations. BPK has a web-based System for Monitoring Audit Recommendation Follow-up (or SIPTL) application that accommodates the needs of stakeholders in implementing the follow-up monitoring process by connecting BPK with entities in real-time.

By SIPTL, the Manado City Government can send follow-up information related to BPK findings at any time, which will then be verified by BPK.

2. Literature review

Goal setting theory

Goal setting theory is a theory proposed by Locke (1968). Locke (1968) explained that goal setting theory examines the relationship between goals and individual performance on their tasks. Locke (1968) also states that specific and challenging goals will produce better performance outcomes compared to easy goals. According to Locke (1968), there are five principles in setting goals.

- **Clarity.** According to Locke and Latham (1990), several studies have observed the performance impact of goal setting in general, what is generally meant is that the attributes of the intended goal are not specified or are very multidimensional, so that the effects of goal setting cannot be attributed to anyone. Lee et al. (1989), and Locke and Latham (1990) also state that specific targets will produce better performance than non-specific targets.
- **Challenge.** According to Lee et al. (1989), and Locke and Latham (1990), the level of difficulty or level of goals, regardless of its specificity, is positively related to the level of performance. When goals are easy to reach, individuals may work towards the goals they set but not maximize their potential. However, when goals are set beyond an individual's ability, each individual will strive and work hard to achieve their goals.
- **Commitment.** Commitment is the level of determination that an individual uses to achieve an accepted goal. Commitment is closely related to the level of task difficulty, where individuals who receive tasks with a high level of difficulty become more

motivated to achieve their goals. Locke and Latham (1990), and Sari (2021) also explain that goal setting theory proposes that individuals will be motivated to strive towards goals due to the self-regulation psychological process, such as commitment to goals and self-belief.

- **Feedback.** Feedback is one of the important principles in setting goals, where with feedback, individuals can know the progress or decline in their performance. The employees need feedback on how well they are progressing toward their goals, to assess whether what they are doing is improving or not, and to assess whether the goals they want to achieve are still relevant or not.
- **Task complexity.** In general, individuals have more than one goal when performing their work. These goals often have different priorities and interests. In most real-life situations, goals do not have to be achieved simultaneously. Goals are typically spread out over weeks, months, or years. And individuals can pursue these goals sequentially and/or cyclically (Locke, 1968; Locke & Latham, 1990).

Materiality

Materiality is the amount of accounting information which, if an omission or misstatement occurs, seen from the circumstances surrounding it, may change or influence the judgment of the party placing trust in the information (Mulyadi, 2002). Rahmatika and Yunita (2021) state that when conducting an audit of financial reports, the auditor cannot provide guarantees to users of the financial reports if the financial reports being examined do not contain any misstatements. The purpose of determining materiality is to help the auditor plan the collection of sufficient evidence. The concept of materiality is applied by the auditor at the

planning and implementation stages of the audit, as well as when evaluating the impact of misstatements identified in the audit and uncorrected misstatements, if any, on the financial statements and when formulating an opinion in the auditor's report.

There is a relationship between materiality and audit evidence. The lower the materiality, the lower the number of misstatements that can influence the decisions of report users so auditors need to collect competent audit evidence in large quantities. On the other hand, if the level of materiality is high, then a large number of misstatements can only influence the decisions of report users so that auditors only need to collect a small amount of competent audit evidence (Rahmatika & Yunita, 2021). Materiality considerations include quantitative and qualitative considerations. Quantitative considerations relate to the relationship of misstatements to certain key amounts in the financial statements, while qualitative considerations relate to the causes of misstatements. One of the qualitative considerations used by the BPK in calculating materiality is the percentage of follow-up to recommendations resulting from the BPK's audit. The BPK considers the corrective steps taken by the entity as a follow-up to the BPK's recommendations in previous years which, although not yet completely completed, are capable of improving the entity's accounting recording system.

The DeLone and McLean model of information systems success

The model of information systems success by DeLone and McLean (1992), and DeLone and McLean (2003) also known as the D&M IS Success Model, is a widely recognized framework for evaluating and measuring the success of information systems (IS). The model has evolved to encompass a comprehensive understanding of IS success, considering

various dimensions and their interrelationships. An Information System is a system within an organization that is a combination of people, facilities, technology, media, procedures, and controls that are designed to obtain important communication channels, process certain types of routine transactions, signal to management and others about important internal and external events, and provide a basis for information for decision-making. DeLone and McLean (1992) and Wara et al. (2021) posit that system quality, information quality, and service quality influence usage and user satisfaction. Usage and user satisfaction, in turn, impact net benefit.

- **System quality.** DeLone and McLean (1992), and DeLone and McLean (2003) define system quality as the performance of the system which refers to how well the ability of hardware, software, policies, and procedures of the information system can meet user needs. This dimension assesses the technical aspects of the IS, including its ease of use, reliability, and responsiveness.
- **Information quality.** Information quality is what users expect when using a system. Good information quality will increase user satisfaction. Poor information quality will cause users to incur additional costs to obtain the information they need. This dimension evaluates the accuracy, relevance, and timeliness of the information provided by the information system.
- **Service quality.** Service quality is the quality of support that system users receive from system development.
- **Use.** User usage and satisfaction are closely related (DeLone & McLean, 2003). Usage must come first for user satisfaction to occur. Positive usage experiences can increase user satisfaction. In addition, a high level of system usage will also influence the

level of user satisfaction. This dimension measures the extent to which individuals actually use the information system and the frequency of their usage.

- **User satisfaction.** Jogiyanto (2007) defines user satisfaction as the user's response to the use of information system output. This dimension assesses the overall satisfaction of users with the information system, considering their positive and negative experiences.

3. Research method

This study employs qualitative method with a case study approach to examine the role of the APiP and the use of information systems in achieving the follow-up of recommendations from the BPK in Manado City. According to Sugiyono (2021), qualitative research is a research method based on post-positivist philosophy, which is used to investigate natural conditions where the researcher acts as the key instrument, data collection techniques are triangulated (combined), data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization.

Case study research is an in-depth study of a specific individual, organization, business, or institution that aims to describe conditions, find causes, and allow researchers to find solutions to existing problems. Yin (2014) defines a case study as a strategy suitable for use in research questions related to 'how' and 'why', if the researcher still has little opportunity to control the events to be studied, and if the focus of the research is on contemporary phenomena (present-day) in the context of real life (Yin, 2014). In line with the research background, research type, and approach, the data obtained through this research is empirical data that is valid, reliable, and objective. The types of data that will be used in this research are qualitative data and

quantitative data, and the data sources in this research are primary data sources and secondary data sources.

This research was conducted by observing directly and requesting the data needed for writing this thesis. The methods used include interviews, observations, and documentation. The interviews conducted in this research are in-depth interviews with related parties to obtain a complete and in-depth explanation of the BPK TLRHP monitoring activities. In addition, the questions asked are flexible, but still directed towards the research objectives, so that in-depth information can be obtained. The type of observation conducted is non-participant observation, which means that the author does not participate/is not directly visible in the activities of the people being observed, and structured observation, which means that in conducting observations, the author refers to the guidelines that have been prepared. Documentation is one of the data collection methods used in social research to trace historical data. Documentation is a record in the form of writing, images, artifacts, recordings, and someone's work. The documentation technique is used to obtain information and collect data related to the monitoring of follow-up recommendations for the results of inspections by the Supreme Audit Board of the Republic of Indonesia.

Data analysis is the process of systematically searching for and organizing data obtained from interview results, field notes, and documentation, by organizing data into categories, breaking it down into units, synthesizing, arranging it into patterns, selecting what is important and what will be studied, and making conclusions so that it is easy to understand for oneself and others (Sugiyono, 2021). The data analysis process begins with the process of collecting data or facts that are used for research materials obtained by collecting library materials, interviews, and documentation. Furthermore, the

collected data will be reduced. Data reduction is interpreted as the process of selecting, focusing on simplification, abstraction, and transformation of "raw" data that emerges from field notes. In the data reduction stage, not all data is used for research materials, but is selected or selected first before being analyzed. In the data presentation stage, the data will be presented in the form of a brief description to make it easier to understand. After that, a conclusion is drawn.

4. Result and discussion

Target or goal to be achieved

According to Locke (1968), Lee et al. (1989), and Locke and Latham (1990) specific and challenging goals will lead to better performance outcomes. Some principles in setting goals include making goals clear and challenging, and considering the complexity of the task. According to the Manado City Inspectorate's Strategic Plan 2021-2026, one of the targets to be achieved is the fulfillment of the mechanism and procedure for resolving the follow-up of audit findings. The indicator for this target is the percentage of regional devices that have completed the follow-up of audit findings. The targets set for each year are 2022 is 74%, 2023 is 76%, and 2024 is 78%. It is observed that the targets set in the Manado City Inspectorate's Strategic Plan lack a clear calculation basis and are merely based on previous years' targets with an assumption of incremental improvement. As of the second semester of 2023, the Supreme Audit Board (BPK) has issued a total of 1.432 recommendations for the Manado City Government, consisting of 1.197 non-financial recommendations and 270 financial recommendations. This implies that to increase the recommendation achievement by 1%, the Manado City Government must resolve 14 recommendations. As of the second semester of 2023, there are still 385

recommendations that have not been resolved by the Manado City Government. Of these 385 recommendations, 200 are non-financial and 185 are financial. Based on calculations, to achieve the target of 75%, 1.074 recommendations need to be resolved. However, as of the second semester of 2023, the Manado City Government has only resolved 1.022 recommendations or 71.37%. To reach the 75% target, an additional 52 recommendations need to be addressed by the Manado City Government.

Follow-up monitoring is a crucial priority for the Manado City Inspectorate, as outlined in its Strategic Plan. The Inspectorate's responsibilities extend beyond mere monitoring to encompass providing guidance and assistance, handling the settlement of state/regional financial losses, coordinating anti-corruption prevention supervision with the Corruption Eradication Commission (KPK), and fulfilling various other tasks as stipulated in the Mayor of Manado's Regulation and the Manado City Inspectorate's Strategic Plan. However, the complexity of these tasks is compounded by budgetary limitations and a shortage of human resources. Banjar Nahor et al. (2021) state that the number of human resources was inadequate so the workload of each ASN was very high in carrying out supervisory tasks and had an impact on completing the BPK TLRHP. Putra and Sentosa (2021) also state that a shortage of personnel would hamper and complicate the follow-up process. Based on the recommendations provided by the Provincial Inspectorate that affect the MCP assessment, the number of human resources in each inspectorate should be 13 people. As conveyed by research informants, budget and human resource constraints are indeed still obstacles for the Manado City Inspectorate in maximizing follow-up monitoring activities. However, this does not limit the efforts of the Manado City Inspectorate in carrying out

follow-up monitoring. The Manado City Inspectorate utilizes inspection or assistance activities to simultaneously carry out follow-up monitoring to achieve follow-up achievement targets. However, as stated by an informant, this does not provide maximum results because, after the assignment period, the auditors will work on other tasks and not focus on follow-up monitoring activities.

Commitment

Commitment is one of the principles in setting goals (Locke, 1968). Commitment also plays an important role in increasing employee motivation. Locke and Latham (1990), and Sari (2021) also explain that goal setting theory suggests that individuals will be motivated to strive towards goals because of the self-regulation psychological processes, such as commitment to goals and self-belief. According to Anoraga (2003) and Banjar Nahor et al. (2021), a leader is someone who actively carries out activities, serves as a coordinator, and strives for a job to be carried out to achieve common goals. The functions of leadership are to guide, to motivate, and to direct the organization, to provide efficient supervision, and to bring followers to the goals they want to achieve.

Both the Mayor of Manado and the Inspector of Manado City are committed to achieving the target for the percentage of TLRHP. This commitment is manifested in the performance agreement agreed upon by the Mayor with the Echelon 2 officials and the echelon 2 officials with the echelon 3 officials. The work agreement states that the first party will promise to achieve the performance targets as set out in the medium-term performance targets in the planning documents. However, even though a performance agreement has been made and agreed upon by each party, there are still obstacles faced by the Manado City

Inspectorate in implementing follow-up monitoring, including:

- **Local Government Agencies do not understand the requested follow-up documents.** Communication plays a vital role in achieving goals and can also be a factor that hinders goal achievement. The Manado City Inspectorate, as a regional device with follow-up monitoring functions, must communicate with parties involved in follow-up monitoring activities, both internally and externally. Lusiana et al. (2017) state that one of the causes of the suboptimal settlement of TLRHP is related to coordination problems where related regional devices have other tasks, resulting in a slow response in follow-up settlement and not making follow-up settlement a priority. Putra and Sentosa (2021) also state that the difficulty of coordinating with other regional devices is one of the factors that hinder. Research informants stated that the difficulty of determining follow-up documents usually occurs for non-financial recommendations. Not all regional devices understand the recommendations and action plan documents requested by the BPK RI. From the Inspectorate, it is necessary to provide direction or guidance by providing example formats for regional devices, and forms of follow-up documents that need to be prepared. Sometimes regional devices are also not quick to complete follow-up. The Inspectorate must continue to collect documents that have been previously requested.
- **Recommendations of LHP from previous years that have not yet been followed up on.** Pongoliu et al. (2017) state that follow-up audit activities are an important thing that must be done immediately by the auditee to achieve better performance. If the recommendations are not followed up on immediately, the BPK

will issue new recommendations based on the new audit results, so that the recommendations will pile up. In addition, the backlog of old recommendations causes other obstacles such as the parties involved in the findings who have retired/died/their addresses are unknown. In addition, Lusiana et al. (2017) also state that the lack of commitment from the leadership indirectly weakens the institution's coercive power. The commitment of the regional head also plays a big role in encouraging the settlement of TLRHP. Most of the findings that are difficult to resolve are old findings because the officials who handled them have moved to new assignments, so new officials have difficulty finding documents or detailed problems. Research informants stated that one of the obstacles is the recommendations from LHP from previous years, such as those from 2004 to 2008, that have not yet been followed up on. For non-financial recommendations, there have usually been changes in nomenclature, so it is not possible to identify which regional device should follow up. For financial recommendations, the difficulty is usually due to third parties going bankrupt, companies dissolving, or their addresses no longer being known. Follow-up on the recommendations of the BPK RI audit results is one of the obligations of local governments to improve good governance. Every year, the BPK will issue recommendations based on the results of new audits. If these recommendations are not immediately resolved or followed up on, they will accumulate. This requires a strong commitment from the leadership and all regional devices to be able to resolve the BPK's recommendations.

The BPK also plays an important role in follow-up monitoring. Regulation of the BPK Number 2 of 2017 concerning Monitoring the Implementation of Follow-up to the Recommendations of the Results of Audits by the Supreme Audit Board also states that officials are obliged to follow up on the recommendations of the audit results after the audit results are received. The follow-up must be submitted to the BPK no later than sixty days after the LHP is received. If the follow-up cannot be implemented within that period, the official is obliged to provide a valid reason. However, the valid reason does not release the official from the obligation to follow up on the recommendations of the audit results and if the official does not follow up on the recommendations within the specified period, the BPK may report to the authorized agency, in this case the Indonesian National Police.

Once the follow-up documents have been received, the BPK reviews them to classify whether the follow-up is by the recommendation, not by the recommendation, or cannot be followed up on. If the follow-up is classified as not by the recommendation, the official is obliged to carry out the follow-up within 30 days of the entity's status being determined as received. If the recommendation is not completed within this period, the BPK may report to the authorized agency. However, in practice, the BPK does not report to the authorized agency for recommendations that have not been followed up on or that are not by the recommendation and have exceeded the time limit set in the regulations. This can create a loophole for local governments to delay the completion of follow-up actions due to the lack of firmness in the application of sanctions. Additionally, the failure to follow up on BPK recommendations does not have a significant impact on local governments. This is evidenced by the fact that local governments continue to unqualified

opinion (or WTP) and there have been no punishments for local governments or officials who fail to follow up.

Feedback

Feedback is one of the important principles in setting goals. With feedback, it is possible to know the increase or decrease in performance. The evaluation of the Inspectorate's performance is carried out annually with the preparation of a performance report. This report assesses the Inspectorate's achievements. For follow-up monitoring activities, there is a Regional Supervision Event (or Larwasda) activity that is held every year and is attended by the Regional Head and all Heads of Regional Devices. The Larwasda activity is indeed mainly intended for follow-up monitoring. However, this activity was last carried out in 2021. After that, it has never been done again. So, for 2022 and 2023 there is no evaluation activity for follow-up monitoring. However, one research informant stated that the weakness of the Larwasda activity is that the lack of achievement of follow-up cannot be seen and it cannot be assessed which regional devices have the lowest achievement.

A form of motivation can be given by implementing a reward and punishment system. Lusiana et al. (2017) confirm that reward is one way to motivate the form of appreciation to someone for achieving achievement with the aim of improving the performance that has been achieved. Punishment is a different form of motivation, namely something that must be avoided and spurs someone to do the best things and avoid punishment. In the City of Manado, there are no regulations or policies governing rewards and punishments imposed on both the Inspectorate as a regional device that has the task of follow-up monitoring and other regional devices that must complete follow-up on the achievement or non-achievement of the TLRHP target. The

burden of achieving the TLRHP target only lies with the Inspectorate, not with other regional devices, so this also becomes a burden for the Inspectorate because the achievement is related to other parties.

Information system

An information system is a system within an organization that is a combination of people, facilities, technology, media, procedures, and controls designed to provide important communication channels, process certain routine transaction types, signal to management and others about important internal and external events, and provide an information base for decision making. According to DeLone and McLean (1992) and Wara et al. (2021), the success of an information system can be seen from the quality of the system, the quality of information, and the quality of service that will have an impact on users and user satisfaction. DeLone and McLean (1992) define system quality as the performance of the system by looking at the ability of the hardware, software, policies, and procedures of the information system to meet the needs of users. Aspects of system quality include convenience, access speed, system reliability, flexibility, and the usability of features and functions. As information quality is related to the information presented by the information system used, whether it is by user expectations, and service quality can be in the form of an up-to-date information system, information system reliability, promptness, guarantees, and empathy.

The information system used by the Manado City Inspectorate in follow-up monitoring activities is the SIPTL. This Information System connects communication between the Manado City Inspectorate and the BPK. The purpose of this information system is to help speed up the follow-up process. According to DeLone and McLean (1992), the success

of an information system can be seen from the quality of the system, the quality of information, and the quality of service that will have an impact on users and user satisfaction. According to research informants, SIPTL has been used since the end of second semester of 2021. There were indeed difficulties at the beginning of use because it was something new. However, after that, there were no problems with the use of SIPTL. SIPTL can be operated easily and its appearance can be distinguished by type of LHP and even by type of findings and recommendations. The way to upload follow-up documents is also easy using the SIPTL application. However, Research Informants revealed that although overall there were no problems with the use of the SIPTL application, there were still problems when uploading documents such as errors when operators uploaded documents. Consistent with Sasmito et al. (2020), and Anugrawan and Rahadian (2023), SIPTL makes it easier to work in processing follow-ups and makes it easier for users to find data from previous years. The process of entering follow-up monitoring data for recommendations is simpler. In addition, the time and response to using the system are also fast, depending on the bandwidth available for each individual using SIPTL. SIPTL itself has been able to meet user expectations where the information system has been updated so that users can display regional loss data.

5. Conclusion

Several points from discussion could be drawn as follows. First, the targets or goals to be achieved for follow-up monitoring activities are clear, as stipulated in the Strategic Plan of the Manado City Inspectorate, namely 74% in 2022, 76% in 2023, and 78% in 2024. However, the target setting has no basis for calculation. The total number of recommendations that must be completed

by the City of Manado by Semester II 2023 is 1,432 recommendations, but only 1,022 recommendations have been completed. To achieve the national target of 75%, 52 more recommendations need to be completed by the City of Manado. The Manado City Inspectorate also has a complexity of tasks, which means that the tasks that must be carried out by the Manado City Inspectorate are not only follow-up monitoring but also monitoring and assistance, etc. The obstacles faced by the Manado City Inspectorate are limited budget and human resources, so the follow-up monitoring of recommendations cannot be maximized.

Second, the Regional Head is committed to completing follow-up actions. This is manifested in the form of a performance agreement made between the Regional Head and the heads of regional devices to achieve follow-up. However, there are obstacles faced in achieving follow-up, including regional devices that do not understand the follow-up documents needed to complete the recommendations and the limitations of the Manado City Inspectorate in completing recommendations for old years because the parties involved with the recommendations are no longer there. In addition, the BPK also has an important role in terms of follow-up not being immediately completed by the relevant parties by reporting to the competent authorities. However, this has not been done so there has been no application of sanctions by the provisions of the laws and regulations.

Third, there is an evaluation of the achievement of follow-up monitoring in the Larwasda activities. The last Larwasda was carried out by the Manado City Government in 2021. The Manado City Inspectorate does not have an official forum to convey the follow-up achievements of each regional device. In addition, there are also no rewards or punishments for achieving or not

achieving follow-up monitoring. Fourth, the SIPTL system in use already provides good system quality, information quality, and service quality. SIPTL helps to facilitate follow-up monitoring. However, there are still obstacles faced by SIPTL data entry officers, namely errors when uploading follow-up documents.

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