

Evaluation of the Follow-up Process for Supervision Results in North Gorontalo Regencys

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Abstract

Internal supervision is meaningful only when audit recommendations are followed by effective corrective actions. The completion of Follow-up to Supervision Results (TLHP) therefore becomes a key indicator of government accountability. This study aims to evaluate the implementation of the TLHP policy in North Gorontalo Regency by integrating the CIPP evaluation model (context, input, process, product) with the Analytical Hierarchy Process (AHP) to determine priority weights for each component. The research employed a mixed-methods approach with an exploratory sequential design. Qualitative data were collected through observation, interviews, and document review involving inspectorate officials and regional apparatus organizations, with the researcher acting as the key instrument. The qualitative findings were then used to construct a descriptive quantitative assessment through structured instruments and AHP weighting. Data validity was ensured through triangulation and critical analysis based on established evaluation criteria. The results indicate that planning instruments and procedural guidelines for TLHP implementation are formally available and communication among stakeholders is generally effective. However, implementation frequently deviates from schedules due to budget constraints, incidental activities, and limited technological support. Leadership commitment is evident at the regional head level through the Internal Audit Charter, yet it is not fully translated into performance targets within regional apparatuses. Moreover, although regulations concerning sanctions exist, they are rarely enforced, reducing deterrent effects and contributing to delays in TLHP completion. Strengthening commitment, improving resources, and enforcing sanctions are necessary to enhance policy effectiveness.

Keywords: TLHP, Policy Evaluation, CIPP Model, Analytical Hierarchy Process (AHP), Internal Supervision

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Introduction

Auditors are responsible for internal oversight. Syarifudin (2014) said that auditor is any individual whose primary duty is to carry out internal oversight within a government agency and provide recommendations based on audit findings presented in the Audit Result Report (LHP). The benefits of internal oversight through auditor audits are not only in the number of reported findings, but also in the effectiveness of follow-up actions by the auditee (Houston & Stefaniak, 2013; Hanskamp-Sebregts et al., 2020). Internal oversight is futile without corrective

action in completing follow-up actions, thus failing to achieve the oversight objective of improving organizational performance and leading to public distrust (Hasmawali, 2012).

The TLHP (Revised Financial Statements) is a recommendation derived from the results of supervision conducted by both the Government External Supervisory Apparatus (APEP) and the Government Internal Supervisory Apparatus (APIP), which must be implemented by the Regional Government. The better the government implements the TLHP, the better its financial management accountability will be, as evidenced by fewer audit findings in the following year (Muhtar, 2022; Masdar et al., 2021; Pamungkas et al., 2019). Follow-up is the final process in the audit process, and a crucial element in the audit process.

According to Tugiman (2006), follow-up is: "A process to determine the adequacy and timeliness of various actions taken by management in response to various audit findings." Furthermore, Tugiman (2006) states that: "Follow-up by management audit is defined as a process to determine the adequacy, effectiveness, and timeliness of various actions taken by management in response to various reported audit findings."

Follow-up on recommendations from the results of supervision is a responsibility that must be implemented by the entity. The recommendations contained in the results of supervision represent improvements to matters that need to be supervised and monitored so that the audit is not limited to providing an opinion but rather goes deeper into improving governance so that the desired accountability can be realized better. The low completion of follow-up on recommendations from the results of supervision by both APIP and APEP can indicate that the Regional Government is not fully committed to implementing the follow-up recommendations provided by the auditor (Indriani et al., 2024; Bua & Karim, 2024).

The CIPP model is used to assist in determining the components of policy evaluation in completing the TLHP and determining evaluation criteria (Faishol et al., 2024). The CIPP model evaluation components, namely context, input, process, and product, have equal importance in an evaluation, thus limiting researchers to assigning assessment weights to each evaluation component. Assessment weights in evaluation are crucial to provide a fair and accurate representation of achievements (Barlybayev et al., 2025; Wiliam, 2010).

By assigning different weights to each aspect of the assessment, the evaluation can focus more on areas considered more crucial or important. This helps in providing more specific and targeted feedback in policy evaluation. Seeing this condition, researchers concluded that there was a research gap, so researchers took an integrative approach by collaborating the CIPP Model with the AHP (Analytical Hierarchy Process) method to determine the assessment weights for each evaluation component, thus facilitating evaluation assessments based on the evaluation criteria in the CIPP Model. AHP is a decision support model developed by Thomas (2002).

Methods

The research method used is a mixed methods approach, an approach that combines quantitative and qualitative methods in the process of data collection, analysis, and integration. This approach was chosen because it can provide a more complete understanding of the research problem than if each method were used separately. By combining the two, the resulting data is more comprehensive, while also increasing the validity, reliability, and objectivity of the findings. Mixed methods are also relevant when one approach alone is insufficient to explain the phenomenon being studied. Referring to Creswell, there are several mixed methods designs, including convergent parallel, explanatory sequential, exploratory

sequential, embedded, transformative, and multiphase. Each design has a different sequence and emphasis in data collection. Some designs collect quantitative and qualitative data simultaneously, others begin with quantitative data and deepen it with qualitative data to provide explanations, and still others begin with qualitative exploration before being tested quantitatively. Furthermore, some designs prioritize one method, use a specific perspective framework, or involve several interrelated research stages toward a common goal.

Research Design

This research employed an exploratory sequential design, a mixed-methods design that begins with qualitative data collection and analysis, followed by quantitative data collection, based on the findings of the first phase. The primary emphasis was on qualitative data to provide a deep and comprehensive understanding of the phenomenon under study before conducting numerical measurements. In the qualitative phase, the research focused on evaluating the policy for completing the Follow-up to Supervision Results (TLHP) in North Gorontalo Regency through the dimensions of context, input, process, and product using the CIPP Evaluation Model from Stufflebeam. The results of this exploration then served as the basis for developing the quantitative phase. A quantitative approach was used to assign priority weights to each CIPP criterion and subcomponent using the Analytical Hierarchy Process (AHP) method, allowing for a more structured assessment. The quantitative method employed was descriptive, describing the condition of variables as they are without testing hypotheses or causal relationships. Numerical data was obtained through structured instruments such as questionnaires or observations, then summarized in percentages, ratios, or proportions presented in tables or graphs. Through the combination of CIPP and AHP, the evaluation is expected to be able to provide systematic and objective information to assess the effectiveness of implementing the TLHP policy and become a consideration for decision makers.

Research Subjects

In this study, subjects were divided into informants in the qualitative stage and respondents in the quantitative stage. Informants were selected because they were considered to understand the phenomenon of policy evaluation of the Follow-up of Supervision Results (TLHP) in North Gorontalo Regency and provided data in the form of narrative explanations that were analyzed in depth, while respondents provided measurable data through structured instruments for statistical analysis needs. In the qualitative stage, the researcher acted as a key instrument who was directly present in the field by conducting observations, interviews, and collecting primary and secondary data as a participant observer in the TLHP monitoring and resolution process. This involvement allowed the researcher to understand the meaning, conduct clarification through member checks, and build open relationships with research subjects to obtain accurate and comprehensive data. The selection of informants was based on the duties, functions, and responsibilities of the parties directly involved in the supervision, monitoring, and resolution of TLHP within the local government environment.

Data Analysis Techniques

This study used triangulation as a data analysis technique, combining observations, interviews, and document studies. All data was interpreted narratively, their relationships explored, and then critically analyzed with reference to relevant evaluation criteria and theoretical concepts. This process yielded findings in the form of field facts, which were then discussed to determine an assessment of policy implementation. From these discussions, conclusions and recommendations were formulated as a basis for improving policy quality, while still relying

on data sourced from people, places, and documents that had been systematically processed. Collection and analysis were conducted through a review of TLHP completion documents, which served as the basis for developing interview guidelines according to the research focus. Interviews were conducted in June 2022 with 12 informants selected based on their experience, understanding, educational level, and job role, covering leadership and implementers within the Inspectorate and several related Regional Apparatus Organizations (OPDs). The selection of those directly involved in policy implementation aimed to obtain relevant information while minimizing bias, allowing the evaluation results to depict the situation more accurately and comprehensively.

Result and Discussion

TLHP Policy Implementation Planning

TLHP Work Program

An implementation work program is a document containing strategies and concrete steps for implementing a project, program, or policy. This work plan aims to ensure effective and efficient implementation. In implementing the TLHP policy in North Gorontalo Regency, the TLHP work plan is crucial to ensuring its effective and efficient implementation. Therefore, the TLHP policy implementation work plan must be comprehensive, containing a schedule/roadmap/action plan and TLHP targets to be achieved. It is structured according to the overall needs of the target group, encompassing regional government agencies and subordinate work units, and the TLHP completion targets based on recommendations and audit findings. In the North Gorontalo Regency Inspector's explanation regarding this matter, he stated:

"...Every year, the North Gorontalo Regency Inspectorate, together with the Provincial Inspectorate and the Gorontalo Province BPKP, discusses and compiles the Annual Supervisory Work Program (PKPT), which contains the annual supervisory work plan, including the TLHP implementation plan. The PKPT contains supervisory activities, schedules, and targets to be achieved. These are prepared at the beginning of each year and are tailored to the overall target needs, which include: Regional Apparatus Organizations (OPD) and their subordinate work units, schools, community health centers, and villages." (SP, 05-05-2023)

This aligns with the statement of the Head of the Planning and Finance Sub-Division of North Gorontalo Regency, who stated in his explanation:

"...the North Gorontalo Regency Inspectorate, together with the Provincial Inspectorate and the BPKP of Gorontalo Province, discussed and prepared the Annual Supervisory Work Program (PKPT), which contains the annual supervisory work plan, including the TLHP implementation plan. It also includes supervisory activities, a schedule, and comprehensive targets to be achieved, covering audited entities, regional government agencies and subordinate work units, schools, community health centers, and villages, as well as targets for completing recommendations based on audit findings." (SP, 05-05-2023)

From the explanations of the informants above, it can be confirmed that the TLHP policy implementation Work Program has been prepared in detail, encompassing a schedule, roadmap, action plan, and targets to be achieved. The target is adjusted to the needs and objectives of the TLHP completion, which includes comprehensive recommendations from the

Regional Apparatus and its subordinate work units. The TLHP completion target includes recommendations from the Supreme Audit Agency (BPK) and the Internal Auditor (APIP), which consist of recommendations on administrative findings and financial/asset losses. However, there is no target for the recovery of financial/asset losses, and no selection of TLHP completion targets among the recommendations from the BPK and APIP, or within each recommendation. TLHP Implementation Team/Working Group

Implementation Schedule

An activity schedule in policy implementation is a systematic and structured timetable for carrying out the activities necessary to achieve policy objectives. This activity schedule is usually prepared by the policy implementer and includes, among other things, the activities to be carried out, the timing of the activities, and the required resources. In the implementation of the Audit Result Follow-Up (TLHP) policy in North Gorontalo Regency, implementing activities according to the schedule and agenda set out in the work plan is a determining factor in the success of TLHP implementation.

In the North Gorontalo Regency Inspectorate's explanation regarding this matter, he stated:

"...the implementation of TLHP activities at the North Gorontalo Regency Inspectorate sometimes does not align with the schedule set out in the PKPT (Work Plan for Implementation of TLHP). This is due to the many urgent incidental activities that impact TLHP implementation. Ideally, the activity agenda in the TLHP work plan within the PKPT should align with the scheduled TLHP activities, but this is also dependent on budget availability." (SP, 05-05-2023)

This aligns with the statement from the Secretary of the North Gorontalo Regency Inspectorate, who stated in his explanation:

"...The implementation of TLHP activities at the North Gorontalo Regency Inspectorate is often delayed and falls behind schedule due to numerous incidental activities requiring immediate, unforeseen handling. Meanwhile, scheduled TLHP activities sometimes do not align with the activities outlined in the TLHP work plan. This is due to limited supervision budget." (LA, 05-05-2023)

A similar sentiment was expressed by the Inspectorate III of the North Gorontalo Regency Inspectorate, who stated in his explanation:

"...Regarding the implementation of TLHP activities at the North Gorontalo Regency Inspectorate, they sometimes meet and sometimes fall behind schedule due to the large number and density of supervision activities. Similarly, the TLHP activity agenda, with the schedule and types of activities stipulated in the PKPT, sometimes do not match. This is likely due to budget limitations." (AA, 05-05-2023)

From the explanations of the informants above, it can be confirmed that the implementation of Audit Result Follow-Up (TLHP) activities at the North Gorontalo Regency Inspectorate often does not comply with the schedule established in the Annual Audit Work Program (PKPT). This is due to urgent and unpredictable incidental activities, limited supervisory budget, and the density of supervisory activities. Consequently, the scheduled TLHP activity agenda does not always align with the work plan. Therefore, improvements are needed in the planning and implementation of TLHP activities to increase their efficiency and effectiveness.

TLHP Implementation

TLHP Implementation Policy and Procedures

A policy is a clear and structured statement of the goals, principles, and direction an organization or institution seeks to achieve. It provides guidance for decision-making and actions taken by members of the organization or institution. Procedures are systematic and structured steps for implementing established policies. Procedures provide details on how to do something, including the steps to be taken, the time required, and the resources required. Policies and procedures are closely related within an organization or institution. Policies provide direction and goals, while procedures provide the steps to achieve those goals.

In the implementation of TLHP, policies and procedures are crucial. They can help ensure that the TLHP process is carried out effectively and achieves the desired goals. They can also improve the efficiency of the TLHP process by providing clear and structured guidelines. They can also help improve the accountability of the TLHP process by providing clear standards for evaluation and oversight. In an explanation from the Secretary of the North Gorontalo Regency Inspectorate regarding this matter, he stated:

"...The policies and procedures for implementing the TLHP at the North Gorontalo Regency Inspectorate refer to Regulation of the Minister of Administrative and Bureaucratic Reform Number 09 of 2009. This guideline regulates the implementation of the TLHP in more detail, so that derivative regulations are not created within the Regional Head Regulations. Instead, it is formulated in the form of Standard Operating Procedures (SOPs) through a Decree of the Inspector of North Gorontalo Regency." (LA, 05-05-2023)

This aligns with the statement from the Inspectorate Staff of the North Gorontalo Regency Inspectorate, who handles the TLHP. In their explanation, they stated:

"...In implementing the TLHP at the North Gorontalo Regency Inspectorate, the guideline we use is Regulation of the Minister of Administrative and Bureaucratic Reform Number 09 of 2009. Regarding the steps, there are already SOPs in place to assist with the TLHP, which are displayed in the office." (Zul, 05-05-2023)

From the explanations of the informants above, it can be confirmed that the policies and procedures for implementing the TLHP refer to guidelines issued by the Central Government, namely Regulation of the Minister of State Apparatus Empowerment Number 09 of 2009, which clearly and in detail regulates the implementation of the TLHP, eliminating the need for derivative regulations through Regional Head Regulations. The technical steps for implementing the TLHP refer to the Standard Operating Procedures (SOP) for Follow-up, stipulated in the Decree of the Inspectorate of North Gorontalo Regency.

Resources for Implementing the TLHP

The existence of resources is crucial in implementing the TLHP to ensure that the TLHP process is carried out effectively, efficiently, and with quality. A competent and experienced team, supported by a sufficient budget to support TLHP implementation, and an adequate information and technology system to support TLHP implementation are crucial factors in determining the success of TLHP implementation.

In an explanation from the Secretary of the Inspectorate of North Gorontalo Regency, he stated:

"...human resources specifically handling the implementation of the TLHP at the North Gorontalo Regency Inspectorate are adequate in quantity and quality. The budget

allocation for TLHP implementation at the North Gorontalo Regency Inspectorate is insufficient to support TLHP implementation. Similarly, the available information and technology systems are also inadequate to support TLHP implementation." (LA, 05-05-2023)

This aligns with the statement from the Inspectorate Staff of the North Gorontalo Regency Inspectorate, who handled the TLHP. In his explanation, he stated:

"...My hope as one of the personnel directly involved in the TLHP implementation is that the TLHP can be resolved optimally in accordance with the established targets, especially those related to findings of financial losses. However, this is somewhat difficult to achieve due to inadequate funding and the lack of adequate technological equipment in today's era." (Zul, 05-05-2023)

From the informants' explanations above, it can be confirmed that the human resources (HR) handling the TLHP implementation at the North Gorontalo Regency Inspectorate are adequate. However, the budget allocation and available information systems and technology are still inadequate to support effective TLHP implementation. These budget and technology limitations impact the completion of TLHP, particularly in handling findings of financial losses. Therefore, improvements and enhancements in the budget and technology are needed to support a more effective and efficient TLHP implementation.

TLHP Implementation Communication

Effective communication is crucial in the implementation of the TLHP Follow-Up because it helps ensure that the TLHP process is carried out effectively and efficiently. Effective communication can help improve coordination between the TLHP team and other stakeholders, foster understanding of the TLHP's objectives, processes, and results, and foster trust between the TLHP team and other stakeholders.

In his explanation, the North Gorontalo Regency Inspector stated:

"...the communication established with the TLHP stakeholders is quite clear in my opinion. This has created a strong collaborative relationship with all parties involved in the TLHP resolution. I believe they fully understand and understand what needs to be done and what obstacles are being faced, allowing solutions to be found, ultimately achieving the goal of resolving the TLHP. Communication with stakeholders is consistent throughout each TLHP implementation because, in essence, what is conveyed aligns with the regulations related to TLHP implementation. This is consistently communicated, with the exception of information related to TLHP data that must be followed up, which of course changes over time, either due to new findings or due to reductions in follow-up." (LA, 05-05-2023)

To explore the effectiveness of communication in the implementation of the TLHP in North Gorontalo Regency, researchers interviewed several regional government officials, namely the Head of the Education Office, the Head of the Transportation Office, and the Head of the Health Office. According to the Head of the Education Office of North Gorontalo Regency, he stated:

"...The communication we have established so far with the Inspectorate, the Financial and Development Supervisory Agency (BPKP), and the Supreme Audit Agency (BPK) has provided sufficient clarity for us to know what should be implemented without having to wait for further action to be taken in resolving the TLHP. In every meeting to discuss the TLHP, the material discussed remains the same, perhaps only the number

of recommended findings or the value of financial loss recovery. However, sometimes we receive information about audit findings, especially findings from the BPK RI audit, when we receive information from the inspectorate when the findings are scheduled for follow-up. When the findings have been released in the LHP, the inspectorate should immediately convey them so that we can immediately know the findings of the audit results and immediately take steps to resolve them. This is important because according to the provisions, the completion time limit is only 60 days after the LHP is received by the regional government.” (IU, 05-05-2023)

This aligns with the explanation from the Head of the North Gorontalo Regency Transportation Agency, who stated:

“...The communication established so far in the implementation of the TLHP has been quite good and very beneficial for those responsible for the TLHP within each regional apparatus. In every meeting, whether with the Supreme Audit Agency (BPK RI), the Financial and Development Supervisory Agency (BPKP), or the Inspectorate, the main material presented has been consistent over time, as the regulations serving as the legal basis remain the same and have not changed. Perhaps what has changed are the recommendations and findings that have evolved. However, one thing the Inspectorate needs to do regarding the 60-day timeframe for resolving findings is to immediately convey the findings to regional apparatus without having to wait for the TLHP agenda, whether through a panel meeting or out-of-court resolution. This is crucial so we know the findings and have sufficient time to resolve them within the deadline.” (UL, 08-05-2025)

From the explanations of the informants above, it can be confirmed that communication in the implementation of the Audit Result Follow-Up (TLHP) was good and effective, fostering good cooperation between stakeholders, including the Inspectorate, the Financial and Development Supervisory Agency (BPKP), and the Supreme Audit Agency (BPK). Discussion material in TLHP meetings was consistent and clear, making it easy for those responsible for TLHP to understand what needed to be done. However, it is important to note that information on audit findings should be conveyed quickly by the Inspectorate so that regional officials can be aware of the findings and take remedial steps within the 60-day period as stipulated.

Leadership Commitment to TLHP Implementation

The commitment of regional heads is crucial in determining the success of TLHP implementation. Regional heads must play an active role in directing, monitoring, and making decisions regarding the implementation of the TLHP to ensure that the process is carried out effectively and efficiently.

In the North Gorontalo Regency Inspectorate's explanation regarding this matter, he stated:

“...One manifestation of the regional head's commitment is the signing of the Internal Audit Charter, demonstrating their commitment to supporting oversight policies within the North Gorontalo Regency Inspectorate. The audit charter outlines the objectives, authorities, and responsibilities of internal audit, including their role in monitoring the TLHP, ensuring that the TLHP process is carried out in accordance with established standards and procedures. Therefore, the audit charter plays a crucial role in ensuring that the TLHP is carried out effectively and in accordance with audit recommendations.” (SP, 05-05-2023)

In addition to the commitment of regional leaders, the commitment of regional apparatus leaders, as the entities subject to inspection, can determine the success of the implementation of the TLHP within each regional apparatus.

In his explanation of this matter, the North Gorontalo Regency Inspector stated:

"...of course, as a leader, I have a responsibility to resolve various existing issues, including the completion of the TLHP. For the Inspectorate, the TLHP is one of the performance targets outlined in the Performance Agreement Letter, so it serves as a benchmark for performance assessment. Meanwhile, for regional apparatuses, the TLHP is not included as a performance target in either the Strategic Plan or Work Plan documents, so the TLHP is not included in the Performance Agreement Letters of each Regional Apparatus. Nevertheless, I am confident that the OPD leaders are committed to completing the TLHP, as mandated by regulations, it is their responsibility based on the findings." (LA, 05-05-2023)

According to the Head of the North Gorontalo Regency Education Office, regarding this matter, he stated:

"...Although the resolution of the TLHP is not outlined in the performance agreement, the TLHP remains the responsibility of the regional apparatus to resolve it. As the leader, I am determined to complete the TLHP within the Education Office to the fullest extent possible, and this is my commitment. (IU, 07-05-2023)

The Head of the North Gorontalo Regency Transportation Office echoed this sentiment, stating:

"I admit that we did not include the resolution of the TLHP in the performance agreement because it is not included in the activity programs, either in the strategic plan or work plan within the Transportation Office. However, as a leader, I am certainly mandated to resolve various existing issues, including those within the TLHP. I will do my best to follow up." (UL, 07-05-2023)

The Head of the North Gorontalo Regency Health Office echoed this sentiment, stating:

"...We did not include the TLHP program in the Health Office's planning documents, so it was not included in the performance agreement letter. "Nevertheless, I understand that the findings within the department are my responsibility as the head of the department. Therefore, resolving the TLHP is one of the targeted issues that must be resolved immediately." (VA, 07-05-2023)

From the explanations of the informants above, it can be confirmed that the regional head's commitment to supporting the oversight policy at the North Gorontalo Regency Inspectorate is marked by the signing of the Internal Audit Charter. This charter covers the objectives, authorities, and responsibilities of internal audit, including their role in monitoring the Follow-Up to Audit Results (TLHP). Although TLHP resolution is not outlined in the regional apparatus performance agreement, OPD leaders have the responsibility to complete it in accordance with regulatory mandates. Therefore, OPD leaders are committed to resolving the TLHP to the fullest extent possible and view its resolution as one of the targeted issues that must be resolved immediately.

Sanctions

Implementing sanctions for parties who neglect to complete the TLHP is crucial to ensure that the TLHP process is carried out effectively and efficiently. Sanctions must be applied consistently and fairly to increase awareness, accountability, and the quality of results. TLHP. The implementation of strict sanctions can increase stakeholder trust in the TLHP process, increase the effectiveness of the TLHP process by ensuring that the parties make maximum efforts to resolve the TLHP, and increase the accountability of the parties in resolving the TLHP. The implementation of strict sanctions for civil servants can have a positive effect on improving the resolution of TLHP, both administrative findings and findings of losses.

In the explanation of the North Gorontalo Regency Inspector regarding this matter, he stated:

"...The completion of the TLHP is an obligation for civil servants to implement, and if they do not comply, they will be subject to personnel sanctions as mandated by the ASN Law and its derivatives. To date, no sanctions have been imposed on civil servants who are negligent in completing the TLHP. This is likely because, although not all of the findings have been resolved, there is still progress. The absence of sanctions for civil servants who are negligent in completing the TLHP does not provide a deterrent effect for them, resulting in the protracted TLHP settlement. However, in its implementation, there are other legal sanctions, including the imposition of immediate repayment of the TGR debt by civil servants requesting transfer. This is quite effective, but its scope is limited to those who will be moving, and this is also only a policy and has not been stipulated in a regional regulation." (SP, 05-05-2023)

According to the explanation from the P2UPD Madya, which is responsible for overseeing ASN performance in this regard, it stated,

"...The policy of imposing sanctions on civil servants who fail to complete the TLHP is actually regulated in the ASN Law and its derivative regulations. Furthermore, previously, in Permenpan Npmp 9 of 2009, there was an affirmation that if officials fail to complete the TLHP, they will be subject to sanctions in accordance with existing regulations. However, to date, as far as I know, no sanctions have ever been imposed on officials who fail to resolve the findings they have encountered. I believe that if sanctions were implemented, they would be very effective in resolving TLHP (state-owned property) matters. However, there is an interesting phenomenon where other legal sanctions are being implemented, including requiring that civil servants requesting transfers immediately repay their TGR debts." (YB, 05-05-2023)

Implementing strict sanctions for third parties can significantly improve the resolution of TLHP cases, particularly those involving findings of state/regional financial losses.

In an explanation from the North Gorontalo Regency Inspector regarding this matter, he stated:

"...The imposition of sanctions on third parties has always been a matter of controversy. There are no regulations that serve as a basis for regional governments to impose sanctions on third parties who neglect to resolve their findings. Home Affairs Ministerial Regulation No. 133 of 2018 and Supreme Audit Agency Regulation No. 2 of 2017 regulate the transfer of cases to law enforcement agencies for findings of financial losses, but this is limited to findings indicating unlawful conduct. This results in no deterrent effect for third parties in resolving TLHP cases. In practice, other sanctions are imposed, including deductions from contract payments if the third party receives a work contract in the following year. However, this is a policy that has not yet been

established in regional regulations, thus potentially leading to lawsuits from third parties. (SP, 05-05-2023)

According to the Head of the Legal Division of the North Gorontalo Regency Regional Secretariat, regarding this matter, he stated:

"...To delegate the handling of TLHP findings of state/regional financial losses caused by third parties, in accordance with the provisions stipulated in Minister of Home Affairs Regulation No. 133 of 2018 and Supreme Audit Agency Regulation No. 2 of 2017, findings of financial losses caused by treasurers, non-treasurer civil servants, or other officials, and third parties, are limited to findings of financial losses that indicate unlawful acts. This must be preceded by an agreement set out in a Memorandum of Understanding (MOU) between the Regional Government and the Law Enforcement Agency (APH) to ensure clarity in its implementation. However, to date, no such agreement has been reached." (SB, 05-05-2023)

From the explanations of the informants above, it can be emphasized that the Completion of Follow-Up Audit Results (TLHP) is an obligation for Civil Servants (PNS) and Third Parties that must be implemented. Although there are regulations governing sanctions for Civil Servants and Third Parties who are negligent in completing TLHP, such as the State Civil Apparatus Law (UU ASN), its derivative regulations, Permenpan Number 9 of 2009, Permendagri Number 133 of 2018, and Perka BPK RI Number 2 of 2017, but no effective sanctions have ever been given. This results in no deterrent effect for them and the TLHP settlement becomes protracted. The application of strict sanctions is believed to be very effective in accelerating the completion of TLHP. Therefore, it is necessary to increase and improve the application of sanctions, as well as an agreement between the Regional Government and Law Enforcement Officials (APH) to ensure the effective and efficient completion of TLHP.

Discussion

Process evaluation is the third stage in the CIPP evaluation model. The purpose of process evaluation is to understand how a program or activity is implemented, what occurs during the implementation process, and what factors influence the program's success or failure. According to Stufflebeam & Shinkfield (1985: 173), the essence of process evaluation is: checking the implementation of a plan/program. The goal is to provide feedback to managers and staff on the extent to which program activities are proceeding according to schedule and using available resources efficiently, to provide guidance for modifying plans to meet needs, and to periodically evaluate the extent to which those involved in program activities are accepting and carrying out their roles or tasks.

In line with Stufflebeam & Shinkfield, Worthen & Sanders (1981: 137) explain that process evaluation emphasizes three objectives: (1) to detect or predict in procedural design or its implementation during the implementation stage, (2) to provide information for programmed decisions, and (3) to maintain a record of the procedure as it occurs. According to Sugiyono (2013: 750), process evaluation is used to address program implementation, procedures, the performance of those involved, implementation according to schedule, input supporting the program implementation process, and weaknesses in program implementation.

From these various opinions, it can be concluded that process evaluation is the implementation of a planned policy/program. It is used to detect or predict various procedural or implementation plans during the implementation phase, provide information for program

decisions, and serve as a record or archive of procedures that have occurred. Process evaluation can also identify any obstacles encountered during program implementation. Based on the definitions and definitions of input evaluation from these experts, the researcher identified three process evaluation components relevant to the focus of this research: 1) the TLHP Policy Implementation Work Plan; and 2) the TLHP Policy Implementers.

Next, the researcher compared the research findings with previously formulated evaluation criteria in the form of a policy evaluation criteria matrix. This matrix contains four main components: the research focus, evaluation components, evaluated aspects, and assessment of fulfillment of evaluation criteria. Previously, this matrix was used as a research instrument to deepen understanding of the purpose of the process evaluation sub-focus, allowing researchers to formulate more specific questions within the interview guide and guidelines. Based on the analysis and conclusions of the research results above, researchers will discuss them in more depth by referring to expert opinions, relevant theories, and previous research findings. This discussion aims to provide more comprehensive conclusions regarding the problem formulation of process evaluation in resolving TLHP at the North Gorontalo Regency Inspectorate.

TLHP Policy Implementation Work Plan

A work plan is a document outlining the steps to be taken to achieve a specific goal, usually within a one-year period. The work plan also includes detailed activities, required resources, and a target implementation timeline. Minister of Home Affairs Regulation Number 23 of 2007 concerning Guidelines for Procedures for Supervision of Regional Government Implementation states that the preparation of an annual supervisory plan for regional government implementation is coordinated by the Inspector General. The annual supervisory plan is prepared in the form of an Annual Supervisory Work Program (PKPT), guided by supervisory policies and stipulated by a Decree of the Minister of Home Affairs. Meanwhile, the preparation of PKPT for district and city government implementation is coordinated by the Provincial Inspector and stipulated by a Governor's Decree. The preparation of PKPT must be based on the principles of harmony and integration, namely to avoid overlapping and repetitive audits and to pay attention to the efficiency and effectiveness of the use of supervisory resources. Furthermore, important points that must generally be included in the PKPT include: a) Scope; Audit targets; OPDs audited; Audit schedule; Number of personnel; Audit budget; and published audit report.

Based on the analysis of information from informants, expert opinions, and previous research findings in journal publications, the researcher concluded that the Audit Result Follow-Up (TLHP) policy implementation work program has been prepared in detail, including a schedule, roadmap, action plan, and targets to be achieved. However, several weaknesses remain that need to be addressed, such as the lack of a target for the recovery of financial/asset losses and the selection of a specific TLHP settlement target. Furthermore, TLHP activities often do not comply with the schedule set in the Annual Audit Work Program (PKPT). Therefore, several improvements are needed, such as improved planning and implementation, setting specific targets, evaluating and revising the Work Program, improving human resource capabilities, and monitoring and evaluating TLHP activities. This will ensure the effectiveness of TLHP implementation in accordance with the intended objectives.

Implementation of the TLHP Policy

Policy Procedures for TLHP Implementation

A policy is a clear and structured statement of the goals, principles, and direction an organization or institution wishes to achieve. It provides guidance for decision-making and actions taken by members of the organization or institution. The research results indicate that the policies and procedures for implementing the TLHP refer to guidelines issued by the Central Government, namely Regulation of the Minister of Administrative and Bureaucratic Reform Number 09 of 2009. This clearly and in detail regulates the implementation of the TLHP, eliminating the need for derivative regulations through Regional Head Regulations. The technical steps for implementing the TLHP refer to the Standard Operating Procedures (SOP) for Follow-up, established by the Decree of the Inspector of North Gorontalo Regency.

Based on the analysis of information from informants, expert opinions, and previous research findings in journal publications, the researcher concluded that the policies and procedures for implementing the TLHP at the North Gorontalo Regency Inspectorate adhere to the guidelines issued by the Central Government, namely Regulation of the Minister of State Apparatus Empowerment Number 09 of 2009. These guidelines clearly and in detail regulate the implementation of the TLHP, eliminating the need for derivative regulations through Regional Head Regulations. The technical steps for implementing the TLHP also adhere to the Standard Operating Procedures (SOP) for Follow-up, established by the Decree of the North Gorontalo Regency Inspectorate. This demonstrates that the North Gorontalo Regency Inspectorate has established standard and clear mechanisms and procedures for implementing the TLHP.

To ensure that the policies and procedures for implementing the TLHP in North Gorontalo Regency consistently support the smooth implementation of the TLHP, the following measures must be taken: (1) The North Gorontalo Regency Inspectorate needs to continuously monitor and evaluate the implementation of the TLHP to ensure that existing mechanisms and procedures remain relevant and effective; (2) There needs to be increased awareness and commitment from all parties involved in the implementation of the TLHP to ensure that the TLHP implementation process runs smoothly and effectively; (3) The North Gorontalo Regency Inspectorate needs to continue to improve the capabilities and skills of human resources involved in the TLHP implementation to ensure that it runs effectively and efficiently.

Communication regarding the implementation of the TLHP

Communication is the process of sending and receiving information, ideas, or messages between two or more people, either directly or indirectly, through various channels or media, resulting in effective and efficient understanding. According to the Big Indonesian Dictionary (KBBI), communication is the sending and receiving of messages or information between two or more people so that the intended message can be understood. In this context, communication can also be defined as contact or relationship. Effective communication is crucial in the implementation of the TLHP (Research and Development Supervisory Agency) because it helps ensure that the TLHP process is carried out effectively and efficiently. Effective communication can help improve coordination between the TLHP team and other stakeholders, can help improve understanding of the TLHP's objectives, processes, and results, and can help build trust between the TLHP team and other stakeholders.

Research results show that communication in the implementation of the Audit Result Follow-Up (TLHP) is effective and efficient. This effective communication fosters good cooperation between stakeholders, including the Inspectorate, the Financial and Development Supervisory Agency (BPKP), and the Supreme Audit Agency (BPK). Discussion material in TLHP meetings is consistent and clear, making it easy for those responsible for TLHP to understand

what needs to be done. However, it is important to note that the Inspectorate should promptly disseminate audit findings. Based on the analysis of information from informants, expert opinions, and previous research findings in journal publications, the researcher concluded that communication in the implementation of the TLHP (Reporting on Audit Reports) includes the delivery of information and communication between stakeholders. The communication between stakeholders is sufficiently clear, enabling them to understand and communicate consistently throughout each TLHP implementation. However, a point of concern is the 60-day deadline for completion of findings, particularly those related to state/regional financial losses from the Supreme Audit Agency (BPK RI). These findings, particularly those related to state/regional financial losses, must be submitted to regional officials upon receipt of the BPK RI LHP by the regional government, without having to wait for the TLHP to be implemented.

Leadership Commitment in TLHP Implementation

In every organization, commitment plays a crucial role. A strong commitment will naturally lead to loyal employees and success in achieving organizational goals. Commitment, according to the Big Indonesian Dictionary (KBBI), is defined as an agreement or commitment to do something, which can also be interpreted as a contract. More broadly, commitment can be defined as an attitude of loyalty and responsibility of an individual or group toward something, whether it be themselves, others, an organization, a goal, or something else, and a willingness to engage. Leadership commitment is crucial for the success of policy implementation. Leaders with strong commitment can ensure that policies are implemented effectively and efficiently. This also applies to the implementation of Audit Result Follow-Up (TLHP), where leadership commitment is required as a willingness and determination to ensure that audit results can be followed up effectively and efficiently.

The research results show leadership commitment to the oversight policy in the implementation of TLHP. The regional head has signed an Internal Audit Charter as a commitment to support oversight policies at the North Gorontalo Regency Inspectorate. The audit charter, or Internal Audit Charter (IAC), outlines the objectives, authorities, and responsibilities of internal audit, including their role in monitoring the TLHP, ensuring that the TLHP process is carried out in accordance with established standards and procedures. Therefore, the audit charter plays a crucial role in ensuring that the TLHP is carried out effectively and in accordance with audit recommendations. However, this is not the case with regional apparatus. The commitment of regional apparatus leaders to the supervision policy in the implementation of TLHP in each OPD in North Gorontalo Regency has not been concretely manifested, where the TLHP completion activity program, including the TLHP completion target, is not included in the regional apparatus planning document so that it is not included in the performance agreement of regional apparatus leaders.

Based on the analysis of information from informants, expert opinions, and previous research findings in journal publications, the researchers concluded that the regional head's commitment to supporting oversight policies at the North Gorontalo Regency Inspectorate was marked by the signing of the Internal Audit Charter. This charter outlines the objectives, authorities, and responsibilities of internal audit, including their role in monitoring the Follow-Up to Audit Results (TLHP). However, for regional apparatus leaders, the commitment to resolving TLHP remains unclear because it is not stipulated in the regional apparatus performance agreement. This can lead to a lack of commitment and responsibility from regional apparatus leaders in resolving TLHP.

Sanctions

In general, sanctions are consequences or punishments imposed on an individual or organization that violates applicable regulations, laws, or norms. According to the Big Indonesian Dictionary (KBBI), a sanction is defined as a punishment or action imposed for violations (of regulations, laws, etc.). Strictly implementing sanctions for parties who fail to complete follow-up to audit results is crucial to increasing accountability, effectiveness, and compliance in the TLHP resolution process. The research results indicate that completing the Audit Result Follow-Up (TLHP) is an obligation for Civil Servants (PNS) and third parties. Although regulations governing sanctions for civil servants and third parties who fail to complete TLHPs exist, such as the State Civil Apparatus Law (UU ASN), its derivative regulations, Minister of Administrative and Bureaucratic Reform Regulation No. 9 of 2009, Minister of Home Affairs Regulation No. 133 of 2018, and Supreme Audit Agency Regulation No. 2 of 2017, effective sanctions have never been imposed.

This results in a lack of deterrent effect for them, and the TLHP process is protracted. The application of strict sanctions is believed to be highly effective in expediting TLHP resolution. Therefore, improvements in the application of sanctions are needed, as well as agreements between Regional Governments and Law Enforcement Officials (APH) to ensure effective and efficient TLHP resolution. Based on the results of the analysis of information from informants, expert opinions, and previous researcher findings in journal publications, the researcher concluded that although there are regulations governing sanctions for Civil Servants and Third Parties who are negligent in completing TLHP, the implementation of strict sanctions for parties who are negligent in completing TLHP has not been implemented effectively so that it has not provided a deterrent effect in increasing the achievement of TLHP completion in North Gorontalo Regency. The implementation of strict sanctions is believed to be very effective in accelerating the completion of TLHP.

Conclusion

Based on the research results, the context evaluation component is quite effective, where some aspects have been implemented, but there are still some that have not been implemented and which need to be improved, namely: (1) there is no strong leadership commitment to support the effectiveness of resolving TLHP in North Gorontalo Regency; (2) there has not been a firm sanction policy implemented for parties who are negligent in resolving TLHP in North Gorontalo Regency.

Suggestion

The Feroja Evaluation Model is a policy evaluation model that combines Stufflebeam's CIPP Model (1967) and Saaty's AHP Method (1970), integrated with the NABT Formula. This model is measurable and its results are reliable for decision-making and policy improvement. Local governments can adopt and implement the Feroja Evaluation Model for more optimal regional policy evaluation.

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