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## FACTORS AFFECTING THE LEVEL OF IMPLEMENTATION OF FOLLOW-UP RECOMMENDATIONS FROM THE AUDIT BOARD IN LOCAL GOVERNMENTS IN ACEH PROVINCE

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KEYWORDS	ABSTRACT
auditor quality; local government; age of local government; tenure; legislative oversight; financial audit agency.	This research aims to determine the influence of auditor quality, the number of local government units, the age of local government, dependence on the central government, the tenure of local government leaders, and legislative oversight on the level of follow-up implementation of recommendations from local governments. The Audit Board of the Republic of Indonesia (BPK) at the local government level in Aceh Province, both simultaneously and partially. The method used in this research is quantitative. The population in this study consists of all local governments in Aceh Province, which are 24 local governments. Multiple linear regression analysis was used to analyze the data. The results of the research show that auditor quality, the number of local government units, the age of local government, dependence on the central government, the tenure of local government leaders, and legislative oversight, collectively (simultaneously), influence the level of implementation of follow-up recommendations from the BPK. Partial testing shows that auditor quality, the age of the local government, dependence on the central government, the tenure of local government leaders, and legislative oversight have a positive influence on the level of follow-up implementation of BPK recommendations in local governments in Aceh Province during the period from 2017 to 2021. The research implies the importance of investing in training and improving the quality of auditors in local governments, as well as the importance of planning and managing the number of local government units wisely to enhance efficiency and effectiveness.

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### INTRODUCTION

The follow-up action on audit recommendations is one of the crucial components of the audit process, and the Audit Board endeavours to ensure that auditees implement the recommendations (Essing et al., 2017). This process involves the steps auditors take after delivering the audit findings to the audited entity, which includes identifying and documenting the entity's progress in implementing the audit recommendations, aiming to enhance the effectiveness and impact of the audit findings (Lestari et al., 2020).

The acceleration of follow-up actions on the recommendations from the Audit Board (BPK) has been established as one of the local government's work programs to enhance the quality of reports (RI, 2019). Furthermore, the successful implementation of follow-up actions on the Audit Board's audit recommendations and the improvement of state financial management based on these recommendations serve as indicators of the audit's success (Pongoliu et al., 2017). They reveal significant issues and provide recommendations for improving state financial governance and preventing recurring findings (RI, 2019).

The Audit Board (BPK) monitors the follow-up actions taken by the government and the audited entities in fulfilling the mandate of Law Number 15 of 2004 and Law Number 15 of 2006 (Nasional & INDONESIA, 2018). Subsequently, the monitoring results are communicated to the representative institutions, namely the People's Consultative Assembly (DPR), the Regional Representative Council (DPD), and the Regional People's Representative Councils (DPRD), in the form of a Summary of Semester Audit Results (IHPS). The IHPS I for the year 2021 includes the monitoring results of the follow-up implementation of audit recommendations as of June 30 for the audit findings issued by the Audit Board of the Republic of Indonesia during the period from 2005 to Semester I of 2021, carried out by Provincial Governments, Regency Governments, City Governments, and Regional-Owned Enterprises (BUMD)/Other Regional Institutions.

Based on the Appendix of the Summary of Semester Audit Results (IHPS) for the first semester of 2021, the Audit Board (BPK) Representative of Aceh Province has delivered 21,347 recommendations to the audited entities, totaling Rp4.668.79 billion, SGD3,578.00, and USD53,439,113.79. The monitoring results of the follow-up implementation of audit recommendations on the audit findings issued during the period from 2005 to 2021 as of June 30, 2021, indicate that 14,915 recommendations (69.87%) have been fully complied with, amounting to Rp1,500.36 billion and SGD3,578.00, while 5,025 recommendations (23.54%) have been partially complied with, totalling Rp3,028.6 billion and USD53,439,113.79. Additionally, 1,338 recommendations (6.27%) have yet to be implemented, amounting to Rp122.05 billion, and 69 recommendations (0.32%) cannot be implemented, totalling Rp17.77 billion.

The follow-up implementation of audit recommendations by the Audit Board (BPK) often experiences delays, especially over time, given the annual audit process. If addressed promptly, there will be an accumulation of unresolved findings that must be aligned with the recommendations. As a result, the intended benefits for the audited entities from implementing the recommendations are delayed, rendering the audit findings meaningless as they fail to improve the identified weaknesses, which may recur (Puspitasari & Ratmono, 2017).

According to the researchers, the factors influencing the level of follow-up completion of the Audit Board's (BPK) recommendations are as follows: The first factor is the quality/competence of auditors. A higher percentage of accepted and implemented audit recommendations by the auditees indicates a high-quality audit, and the auditor's competence determines the quality of the audit conducted. Therefore, their competency can also determine the auditor's ability to produce audit recommendations (Setyaningrum et al., 2015).

The second factor is the number of Local Government Agencies. The greater the number of Local Government Agencies, the more complex the governance becomes, resulting in a higher level of disclosure in the Financial Statements and Accountability Reports (LKPD) presented (Puspitasari & Ratmono, 2017).

The third factor is the age of the local government, which indicates the duration of its establishment expressed in years (Setyaningrum & Syafitri, 2014), as determined by the regional formation law. The longer a local government has been established, the more administrative and governance experience it accumulates, and its responsibility towards the community increases. The fourth factor is the Dependence on the Central Government. One form of financial relationship between the central government and local governments is the provision of a General Allocation Fund (DAU) to the local government.

The fifth factor is the length of the tenure of the regional head. The longer someone works in a position, the more experience they gain. Experience occupying a position represents specialized knowledge acquired through years of working in the same role (Probohudono et al., 2018).

The last factor is legislative oversight. The oversight function is one of the three main functions of the Regional People's Representative Council (DPRD), which includes monitoring the implementation of follow-up actions on the audit findings by the Audit Board (BPK). Strong legislative oversight will support tighter supervision of regional financial management. This oversight will encourage local governments to be more committed to implementing the audit recommendations, resulting in a decrease in the number of findings in the following periods (Probohudono et al., 2018).

Based on the background mentioned above, the objective of this research is to determine the influence of auditor quality, the number of local government units, the age of local government, dependence on the central government, the tenure of local government leaders, and legislative oversight on the level of follow-up implementation of recommendations from local governments. Therefore, the benefits of this research are as follows: it can help enhance accountability in local government by identifying factors that affect the level of follow-up implementation of recommendations; the research findings can encourage local governments to increase investment in training and improving the quality of auditors; and this research can assist local governments in planning and managing the number of organizational units wisely.

## **METHOD**

The unit of analysis for this study uses group analysis, specifically focusing on 24 local governments in Aceh as the unit of analysis. The observation is conducted on data collected over five years based on Audited Financial Statements documents, Local Government Profile Data, Legislative Oversight by the Regional People's Representative Council and the Monitoring and Follow-Up Recommendation Matrix by the Supreme Audit Board from 2017 to 2021, mainly related to auditor quality, the number of local government agencies, the age of the local government, dependency on the central government, the tenure of regional heads, legislative oversight, and the level of completion of TLRHP.

The time horizon in this study utilizes data pooling, a combination of time-series and cross-sectional data. The time-series component includes variables such as auditor quality, the number of local government agencies, the age of the local government, dependency on the central government, the tenure of regional heads, legislative oversight, and the level of completion of TLRHP from 2017 to 2021. The cross-sectional component involves data from 24 local governments in Aceh.

The population in this study consists of all local governments in the Aceh Province. As of December 31, 2021, there are a total of 24 local governments in Aceh, comprising one provincial government, 18 district governments, and five city governments that meet the criteria of having complete data profiles, audited financial statements (LKPD), and TLRHP matrices from 2017 to 2021. The study was conducted using a census technique, with the entire population as the research sample. Therefore, the data used in this study consists of 120 observations (24 x 5) of local governments, including provinces, districts, and cities in the Aceh Province from 2017 to 2021.

**RESULT AND DISCUSSION**

**Multicollinearity Test**

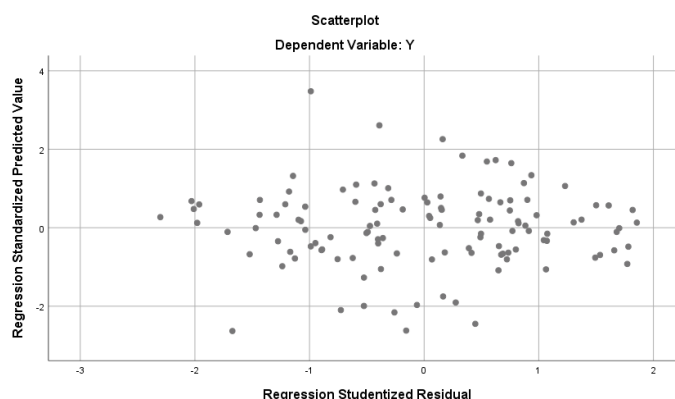
**Table 1 Multicollinearity Test Results**

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
X1	.757	1.322
X2	.800	1.250
1 X3	.788	1.269
X4	.731	1.368
X5	.829	1.206
X6	.801	1.249

Based on the table, it can be seen that none of the independent variables have a tolerance value  $\leq 0.1$  and a VIF value  $\geq 10$ . This condition indicates no multicollinearity among the independent variables in the regression model.

**Heteroskedasticity Test**

In this study, scatterplot graphs are used to detect heteroskedasticity. The regression model can be concluded free from heteroskedasticity if the scatterplot points are evenly distributed.



**Figure 1. Scatterplot Standardized Residual**

Based on the above figure, it can be observed that the points are not widely scattered and do not form a specific pattern. Additionally, there are points scattered above and below zero. This indicates that there is no heteroskedasticity present in this regression model.

**Coefficient of Determination**

**Table 2 Coefficient of Determination**

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.769 <sup>a</sup>	.591	.570	.06730	.936

a. Predictors: (Constant), X6, X3, X5, X1, X2, X4  
 b. Dependent Variable: Y

The table above explains the R Square or determination of independent variables on the dependent variable. The test results show an R Square value of 0.591, which means that the independent variables, namely Auditor Quality, Number of Local Government Agencies (OPD), Age of Local Government, Dependence on the Central Government, Term of Office of the Local Government Head, and Legislative Oversight, can explain the relationship with the dependent variable (Level of

Completion of TLRHP) with a proportion of 59.1%. The remaining 40.9% is explained by other variables not analyzed in this study.

### Results of Multiple Linear Regression Analysis

Multiple linear regression analysis is conducted to obtain regression coefficients that will determine whether the formulated hypotheses are accepted or rejected.

**Table 3 Results of Multiple Linear Regression Coefficient Test**

Model	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	.451	.043		10.491	.000		
X1	.085	.025	.237	3.430	.001	.757	1.322
X2	-.001	.001	-.130	-1.928	.056	.800	1.250
X3	.001	.000	.145	2.141	.034	.788	1.269
X4	.322	.065	.351	4.988	.000	.731	1.368
X5	.010	.003	.258	3.901	.000	.829	1.206
X6	.012	.004	.220	3.268	.001	.801	1.249

a. Dependent Variable: Y

The output from SPSS (coefficients) provides the multiple regression equation as follows:

$$Y = 0,451 + 0,085X1 - 0,001X2 + 0,001X3 + 0,322X4 + 0,010X5 + 0,012X6 + \epsilon$$

1. The constant value ( $\alpha$ ) of 0.451 indicates that if the variables Quality Auditor, Number of OPDs, Age of Local Government, Dependence on the Central Government, Term of Office of the Head of Local Government, and Legislative Oversight are held constant, the value of the variable Level of Completion of TLRHP will be equal to 0.451.
2. The variable Quality Auditor obtained a significance value of 0.001, more diminutive than 0.05. The significance value ( $0.001 < \alpha (0.05)$ ) indicates that the Quality Auditor has a significant effect on the Level of Completion of TLRHP. The regression coefficient for the Quality Auditor is 0.085, indicating a positive relationship between the Quality Auditor and the Level of Completion of TLRHP.
3. The variable Number of OPD obtained a significance value of 0.056, more significant than 0.05. The significance value ( $0.056 > \alpha (0.05)$ ) indicates that the number of OPD does not have a significant effect on the Level of Completion of TLRHP. The regression coefficient for the Number of OPD is -0.001, indicating a negative relationship between the number of OPD and the Level of Completion of TLRHP, with a magnitude of -0.001.
4. The variable Age of Local Government obtained a significance value of 0.034, more diminutive than 0.05. The significance value ( $0.034 < \alpha (0.05)$ ) indicates that the age of the local government has a significant effect on the Level of Completion of TLRHP. The regression coefficient for the Age of Local Government is 0.001, indicating a positive relationship between the Age of Local Government and the Level of Completion of TLRHP, with a magnitude of 0.001.
5. The variable Dependence on the Central Government obtained a significance value of 0.000, more diminutive than 0.05. The significance value ( $0.000 < \alpha (0.05)$ ) indicates that Dependence on the Central Government has a significant effect on the Level of Completion of TLRHP. The regression coefficient for Dependence on the Central Government is 0.322, indicating a positive relationship between Dependence on the Central Government and the Level of Completion of TLRHP.

6. The variable Length of Term of Local Government Head obtained a significance value of 0.000, more diminutive than 0.05. The significance value  $(0.000) < \alpha (0.05)$  indicates that the Length of Term of the Local Government Head has a significant effect on the Level of Completion of TLRHP. The regression coefficient for the Length of Term of the Local Government Head is 0.010.
7. The variable Legislative Oversight obtained a significance value of 0.001, more diminutive than 0.05. The significance value  $(0.001) < \alpha (0.05)$  indicates that Legislative Oversight has a significant effect on the Level of Completion of TLRHP.

The Influence of Auditor Quality, Number of Local Government Organizations, Age of Local Government, Dependency on the Central Government, Term of Office of the Local Head, and Legislative Oversight Simultaneously on the Level of Completion of Follow-Up Actions on the Recommendations of the BPK Audit Results in Local Governments in Aceh Province

The results of this study indicate that the regression coefficient values for the independent variables, namely Auditor Quality, Number of Local Government Organizations, Age of Local Government, Dependency on the Central Government, Term of Office of the Local Head, and Legislative Oversight, are 0.068, -0.002, 0.001, 0.296, 0.000, and 0.002, respectively. The hypothesis testing results conclude that the null hypothesis ( $H_0$ ) is rejected. The alternative hypothesis ( $H_a$ ) is not rejected, indicating that Auditor Quality, Number of Local Government Organizations, Age of Local Government, Dependency on the Central Government, Term of Office of the Local Head, and Legislative Oversight simultaneously have a significant influence on the Level of Completion of Follow-Up Actions on the BPK Audit Recommendations in Local Governments in Aceh Province from 2017 to 2021.

The first alternative hypothesis ( $H_{a1}$ ) is accepted with a coefficient of determination ( $R^2$ ) of 0.591. This indicates that the Level of Completion of Follow-Up Actions on BPK Audit Recommendations in Local Governments in Aceh Province during the period from 2017 to 2021 is influenced by the six independent variables, namely Auditor Quality, Number of Local Government Organizations, Age of Local Government, Dependency on the Central Government, Term of Office of the Local Head, and Legislative Oversight.

#### **The influence of Auditor Quality on the Level of Completion of Follow-Up Actions on BPK Audit Recommendations (TLRHP)**

The results of this study support previous research findings cited in this study, including (Puspitasari & Ratmono, 2017), (Setyaningrum et al., 2015), (Dain & Rahmat, 2017), and (Alzeban & Sawan, 2015), which indicate that auditor quality has a positive influence on TLRHP (Follow-Up Actions on BPK Audit Recommendations). This means that the higher the number of auditors with professional competence, the higher the percentage of TLRHP.

High auditor quality raises the expectation that they will consistently provide recommendations that align with the auditee's condition and improve system weaknesses to enhance financial management accountability. Professional training can enhance auditors' understanding, enabling them to provide value-added recommendations (Kwamena Aikins, 2012). The higher the auditor quality, the expectation is that they can provide recommendations that align with the auditee's condition, resulting in an increased number of follow-up actions that align with the recommendations and are completed (Setyaningrum et al., 2015).

#### **The Influence of The Number of Government Agencies (OPD) on The Level of Completion of Audit Recommendations (TLRHP)**

This research is consistent with the studies conducted by (Puspitasari & Ratmono, 2017) and (Probohudono et al., 2018), which state that the number of government agencies (OPD) does not

influence the level of completion of audit recommendations (TLRHP). The lack of influence of the number of government agencies on the level of completion of TLRHP can be attributed to the complexity of internal controls in each local government in Aceh Province, which are different. Some entities receive more than one audit recommendation within a fiscal year. The number of government agencies reflects the priority areas for local governments in developing their regions; the more priority areas they have, the more complex their operations become (Himi, A. Z., & Martani, 2013).

This complexity can be reflected in the number of government agencies (OPD) that influence BPK's audit recommendations (TLRHP) completion. Increasing the number of government agencies should provide a positive value for the local government. However, sometimes, it does not proportionally match the increased resources available to those agencies. The increasing number of government agencies should be accompanied by improving human resources and proper human resource management within each agency (Probohudono et al., 2018). This indicates that the local government has been able to assign the respective tasks and functions to the human resources they possess, thereby turning the potential of government agencies into added value for enhancing the accountability of the local government itself.

#### **The Influence of The Age of The Local Government on The Completion Rate of BPK's Audit Recommendations (TLRHP)**

The findings of this study are consistent with the research conducted by (Probohudono et al., 2018) and (Setyaningrum et al., 2015), which found that the age of the local government has an impact on the completion rate of TLRHP. Adequate experience in administrative systems positively influences the completion rate of follow-up actions on audit recommendations (Puspitasari & Ratmono, 2017); (Probohudono et al., 2018).

The regression analysis was conducted to examine whether there is an influence of the age of the local government on the completion rate of TLRHP BPK in the Local Government of Aceh Province. The hypothesis testing results show that the alternative hypothesis (Ha4) is accepted, indicating that the age of the local government has a partial effect on the completion rate of TLRHP BPK. The positive value of the regression coefficient signifies that the age of the local government positively influences the completion rate of TLRHP BPK from 2017 to 2021.

The older the age of the local government, the faster the completion of BPK's recommendations for follow-up, as the community (principal) becomes more critical in monitoring all activities carried out by the local government (agent). This motivates the government to comply with all regulations, including improving the completion of TLRHP BPK.

#### **The Influence of Dependency on the Central Government on the Completion Rate of TLRHP**

The research findings are consistent with previous studies conducted by (Setyaningrum et al., 2015), which indicate that dependency on the central government positively impacts the completion rate of TLRHP. The relationship between the central and regional governments in the form of a General Allocation Fund (DAU) can be categorized as a principal-agent relationship. In this context, the regional government acts as the agent receiving transfer funds in the form of DAU from the principal, the central government, to meet the region's needs. Consequently, regional governments that receive a more significant amount of DAU should be motivated to be more accountable for their activities, including improving the completion rate of TLRHP.

The regression analysis was conducted to examine the influence of dependency on the central government on the completion rate of TLRHP in the regional governments of Aceh Province. The results of the hypothesis testing indicate that the alternative hypothesis (Ha5) is accepted, indicating that dependency on the central government has a partially significant effect on the completion rate of

TLRHP. The positive coefficient value of the regression signifies that the dependency on the central government positively influences the completion rate of TLRHP from 2017 to 2021.

### **The Influence of the Tenure of Regional Leaders on the Completion Rate of TLRHP**

The research results indicate that the tenure of regional leaders positively influences the completion rate of TLRHP. These findings differ from the studies conducted by (Kristiawan, 2014), (Probohudono et al., 2018), and (Puspitasari & Ratmono, 2017), which showed no significant effect. The longer someone works in a job, the more experience they gain. Experience in holding a position is specialized knowledge about something acquired through years of work (Probohudono et al., 2018). Regional leaders with longer tenures will have more experience, enabling them to understand their region better (Probohudono et al., 2018) and increase their sense of responsibility in following up on audit findings (Kristiawan, 2014). Regional leaders with longer tenures understand that faster completion of TLRHP reflects the improved quality of financial reports generated.

The position of regional leader is a political position with a limited term. A candidate for regional leadership can run for office by being nominated and supported by a political party to be directly elected by the public. This political position brings the potential for political interests, which can lead to conflicts of interest.

### **The influence of legislative oversight on the level of completion of BPC's recommendations follow-up**

The results of this study align with the research conducted by (Rahayuningtyas Setyaningrum, 2017), which indicates that legislative oversight influences the level of completion of BPK's recommendations follow-up. Legislative oversight can influence the level of compliance of local governments in adhering to applicable rules, including following up on BPK's examination results. Regarding accountability for managing state finances, the legislative institution must oversee the follow-up actions of BPK's examination results through discussions by its authority.

The regression analysis results for the seventh hypothesis in this study were conducted to determine whether legislative oversight influences the level of completion of BPK's recommendations follow-up in the Local Governments of Aceh Province. The hypothesis testing results indicate that the alternative hypothesis (Ha7) is accepted, meaning that legislative oversight partially influences the level of completion of BPK's recommendations follow-up. The coefficient of regression has a significant positive value, indicating that legislative oversight positively influences the level of completion of BPK's recommendations follow-up from 2017 to 2021.

## **CONCLUSION**

The research findings indicate that the Quality of Auditor, the number of regional apparatuses, the age of the local government, Dependence on the Central Government, the tenure of the regional head, and legislative oversight have a simultaneous influence on the level of completion of follow-up actions to the recommendations of BPK's examination in the Local Governments of Aceh Province from 2017 to 2021. The Quality of the Auditor has a positive influence on the level of completion of follow-up actions to the recommendations. The number of regional apparatuses is independent of the level of completion of follow-up actions. Dependence on the Central Government has a positive influence on the level of completion of follow-up actions. The age of the local government has a positive influence on the level of completion of follow-up actions. The tenure of the regional head has a positive influence on the level of completion of follow-up actions. Legislative oversight positively influences the completion of follow-up actions to the recommendations of BPK's examination in the Local Governments of Aceh Province from 2017 to 2021.



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