

**SUPERVISION OF FOLLOW-UP RESULTS OF AUDIT REPORT  
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Submitted: Jul 14, 2021; Reviewed: Nov 03, 2021; Accepted: Nov 17, 2021

**Abstract**

*DPRD supervision of the follow-up to the results of BPK's examination of LKPD Prov. South Sulawesi is important so that the findings can be followed up in accordance with the recommendations, so that there is accountability after the regional finances suffer losses. This is because, there are still recommendations in the BPK LHP that have not been followed up so that there are still many state financial managements that are not in accordance with the internal control system and compliance with laws and regulations that must be followed up by local governments as regional financial managers. This study aims to analyze the planning, organization, implementation and control of DPRD Supervision of the follow-up to the results of the examination of the Government LKPD Prov. South Sulawesi. This research is an empirical research. The results of this study indicate that in the DPRD's supervision of the follow-up to the results of the Prov. South Sulawesi FY 2019, still found weaknesses in the implementation of the internal control system in non-compliance with laws and regulations and in its implementation there were still recommendations that had not been followed up by the Regional Government. The DPRD's supervision of the implementation of the follow-up to the BPK's LHP did not have an impact on the implementation of the BPK's recommendations so that the percentage of follow-up in accordance with the recommendations from 2005 to 2020 Prov. South Sulawesi only amounted to 70.88%. Then, the rules related to the follow-up to the BPK LHP only regulates the discussion of the BPK LHP, it's just that the final conclusion of the discussion on a finding depends on the decision of the DPRD chairman and the leadership of each faction so that it is political in nature and there are no arrangements for evaluating the compliance of local governments in following up on the BPK LHP.*

**Keywords:** Examination Results; Follow Up; Regional Finance; Supervision**INTRODUCTION**

State and regional financial management in the sense of state and regional financial management is essentially the management of the revenue budget, expenditure budget, and financing, which are better known as APBN and APBD.<sup>1</sup> As a form of state and regional financial management which is determined every year, with local laws and regulations implemented based on law . , So that the Government and Institutions of other countries, in implementing any action, both in order to organize the administration or conduct of development, including in this case the use of state finances, must always be dipertanggungjawab - right by law to all its activities

A clear state financial accountability mechanism can eliminate the ambiguity of the imposition of state financial responsibilities and can be avoided, through the follow-up of the BPK LHP by the authorized party acting as administrator or manager, in this case the Government as the sole authority in managing state finances.<sup>2</sup>

The existence of the DPRD as an external supervisor for regional financial management seeks to prevent state financial losses, even if there is a financial financial loss as a result of mismanaging

state finances, the DPRD seeks to recover state financial losses through the heads of SKPDs that cause regional losses. The heads of SKPD who cause state financial losses are called to attend a meeting in the form of a trial. During the meeting, it was found that there were regional financial losses and how to collect them so that regional finances were in a normal state.<sup>3</sup>

The results of the BPK examination are submitted to the Representative Institution (DPRD) for follow-up based on the provisions of Article 23C of the 1945 Constitution of the Republic of Indonesia, Article 21 of Law no. 15 of 2004 concerning Audit of State Finance Management and Responsibility and Regulation of the Minister of Home Affairs No. 13 of 2010 concerning Guidelines for the Implementation of the Supervision Function of the Regional People's Representative Council on Follow-up to the Audit Results of the Supreme Audit Agency.

List of Recapitulation of Follow-Up Monitoring Results on Examination Results Recommendations at the IHPS I Regional Government in 2019, especially the South Sulawesi provincial government there are 18 findings with 48 recommendations, with details in accordance with the recommendations amounting to 13, the status of follow-up monitoring is not in accordance with the recommendations of

<sup>1</sup> Abdulah Halim and Icu Rangga Bawono, *State-Regional Financial Management: Law, Losses, and the Supreme Audit Agency*, Yogyakarta: STIM YKPN, 2011, p. 2.

<sup>2</sup> Sampara Said Sampara Said. (2011). "Responsibility of State Finances according to the 1945 Constitution of the Republic of Indonesia". *Constitutional Journal* : Vol. IV. Makassar: PKK Indonesian Muslim University Makassar. p.79.

<sup>3</sup> Muhammad Djafar Saidi and Eka Wati Djafar. (2018). *State and Regional Finance Law : Theory and Practice*. cet. 6 Depok: Rajawali Press . p. 89.

27, not yet followed up a number of 8 which and those that could not be followed up.<sup>4</sup>

Regional governments as state financial management are required to follow up on BPK's LHP, but there are still recommendations in BPK's LHP that have not been followed up so that there are still many state financial managements that are not in accordance with the internal control system and compliance with laws and regulations. Thus, the DPRD's supervision of the follow-up to the results of the BPK's examination of the Prov. South Sulawesi so that the findings can be followed up in accordance with the recommendations, so that there is accountability after the state finances experience a "loss".

Thus, in this study will analyze how the planning, organizing, implementing and controlling the supervision of the DPRD on the follow-up to the results of the BPK examination of the financial statements of the Regional Government of South Sulawesi Province.

## METHOD

Type of research in this is a research empirically that studies that looked at the law as a reality, including social re-

ality, the reality of the culture, and others.<sup>5</sup> The research location is in the Supreme Audit Agency of the Republic of Indonesia in South Sulawesi Province and the House of Representatives for South Sulawesi Province which is located in Makassar. The types and sources of data used in this study, namely, primary data and secondary data. Data were analyzed qualitatively.

## ANALYSIS AND DISCUSSION

### Planning and Organizing DPRD Supervision of Follow-up on LKPD Examination Results

The financial audit conducted by BPK in order to provide an opinion on the fairness of the information presented in the government's financial statements, so that the opinion does not guarantee that the activities presented in the financial statements are in accordance with the provisions, which means a good opinion does not mean there are no cases. Opinions on financial statements do not guarantee that what is presented is true, but fair, in other words, a fair opinion, not true.<sup>6</sup>

The results of the LKPD Examination no later than 2 (two) months will be submitted by the BPK to the DPRD, and the Governor (according to his authority) after the BPK has previously received the

<sup>4</sup> Supreme Audit Agency.(2020). *Summary of Examination Results for Semester 1 of 2019* : Appendix 5.2 concerning List of Recapitulation of Monitoring Results Follow-up to Recommendations on *Examination Results* to Regional Governments. p. 158 of 196.

<sup>5</sup> Achmad Ali and wiwie Heryani. (2012). *Exploring Empirical Studies of Law* . Jakarta: Prenadamedia Group. p. 2.

<sup>6</sup> Suhendar. (2015). *The Concept of State Financial Loss (Criminal Law Approach, State Administrative Law and Special Criminal Corruption)*. First Print. Malang: Satara Press. p.165.

financial report from the regional government (in this case submitted by the Governor to the BPK) no later than 3 (three) months after the fiscal year ends. The method of submitting LHP is regulated jointly by BPK and representative institutions in accordance with their respective authorities.

P penyerahan CPC examination on LKPD Prov. South Sulawesi to the Provincial DPRD. South Sulawesi, carried out every June of the following year, preceded by a letter from the BPK to the DPRD and the Regional Government to determine the date of submission. The DPR will work after receiving a letter from the BPK Representative. After the letter is received, it is handed over to each faction, which is then handed over to the leadership of the DPRD. From the leadership of the DPRD below to the Deliberative Body to determine when to submit the Plenary BPK LHP which is usually attended by the RI BPK to submit the BPK LHP from the South Sulawesi Representative BPK to the Regional Government. The submission of the LHP to the DPRD does not have to be in the form of a plenary session, but has become a habit. Furthermore, a Special Committee has never been formed to follow up on BPK's LHP, but there are regencies/cities that have such, as we know that there are still regencies in Prov. South Sulawesi which has not received a WTP opinion.<sup>7</sup>

<sup>7</sup> Results of an interview with the Head of the Budget and Oversight Section H. Ismail at the sec-

As a result of the BPK's examination of the financial management of the South Sulawesi province in FY 2019, it was found that there were weaknesses in the implementation of the internal control system, as follows:

- 1) Cash Management in the Regional Treasury of the South Sulawesi Provincial Government is not yet optimal;
- 2) South Sulawesi Provincial Government BLUD Management is Not Optimal;
- 3) Error in Budgeting for Non-PNS Honorarium Expenditures of Rp. 11,447,965,500.00;
- 4) The Management of Surface Water Tax is Not Optimal;
- 5) Management of Receivables for Use of Regional Wealth and Non-Optimal Installment Sales Bills;
- 6) Settlement of Claims for Compensation and Other Receivables Protracted;
- 7) Motor Vehicle Tax Management is not yet Optimal;
- 8) Standard Daily Money and Representation Fee for Business Travel Expenditures are Unfounded and Exceeded the Provisions;
- 9) The Association of Non-PNS Personnel in the South Sulawesi Provincial Government is Not Managed Adequately
- 10) Management of Regional Property has not been carried out in an orderly and adequate manner.

Meanwhile, the weaknesses of non-compliance with laws and regulations are as follows:

- 1) Cash Remaining in the Expenditure Treasurer at the end of the Fiscal Year

retariat office of the DPRD of South Sulawesi Province on March 23, 2021.

- Late Deposited to the Regional Treasury amounting to Rp1,601,036,661.84 and Unpaid amounting to Rp20,647,261,382.40;
- 2) The Expenditure Treasurer at the Regional Liaison Agency does not withhold, record and deposit taxes in the amount of Rp507,950,931.00;
  - 3) Realization of goods and services expenditures at the DPRD Secretariat for the 2019 fiscal year does not comply with the provisions for the payment of incentives for local tax collection at the regional revenue agency.
  - 4) Payment of Incentives for Collection of Regional Taxes at Regional Revenue Boards that are not in accordance with the provisions;
  - 5) Overpayment of the Road Improvement/Preservation Package at the Highways and Construction Services of Rp. 8,329,434,976.22;
  - 6) Realization of Expenditure on Intensive Communication Allowance and Recess Allowance for Leaders and Members of the DPRD of South Sulawesi Province Exceeded the Provisions in the amount of Rp1,348,312,500.00;
  - 7) The awarding of honorarium for members of the Synchronization Team in the fields of Ideology, Politics, Economics, Socio-Cultural, Law and Security for the Regional Leaders of South Sulawesi Province is not in accordance with the provisions;
  - 8) Pay and allowances of civil servants Unsuitable Conditions Rp416.400.353,00.

Then, the DPRD discussed the findings on these findings. The stage of discussing the results of the examination under the supervision of the DPRD is based on the provisions of the DPRD's TATIB, which consists of discussing the results of

the semester inspection reports and the results of individual/partial examinations.

The stages of discussion of the follow-up to the semester examination report are as follows<sup>8</sup>:

1. The DPRD discusses the results of the examination of regional financial accountability which is notified by the Supreme Audit Agency in the form of a Semester Audit Result Report which is submitted at the Plenary Meeting to be used as monitoring material.
2. The DPRD leadership assigns the Commission to discuss and follow up on the Semester Examination Results Report. For the purposes of discussing and studying the Semester Examination Results Report, the Commission may hold consultations with elements of the BPK to clarify the results of the BPK examination in accordance with the scope of the Commission's duties.
3. The results of the discussion are used as material for Work Meetings and Hearings. The results of the Work Meeting and/or Hearing Meeting are reported in writing to the DPRD leadership.
4. The DPRD leadership held consultations with the Faction Leaders to discuss the written report. If the results of the consultation conclude that there

<sup>8</sup> Article 214 of the South Sulawesi Provincial DPRD Regulation Number 1 of 2019 concerning the Rules of the Regional House of Representatives of South Sulawesi Province,

are cases that need to be followed up, then:

- a. in the case that the case is suspected to be a criminal act, the DPRD leadership shall submit the case to the Police/Prosecutor for further processing; and/or
- b. in the case where it is suspected that administrative sanctions need to be given, then the leadership of the DPRD will submit it to the governor for further processing.

While the discussion phase of follow-up the results of Persia/individual, namely sebagai i follows<sup>9</sup>:

1. The results of the partial/individual examination are submitted to the Commission whose scope of duties and responsibilities is related to the results of the partial/individual examination.
2. The Commission may hold a Consultation Meeting with elements of the State Audit Board for the purpose of discussing or studying the results of partial/individual audits.
3. The Commission may ask the Supreme Audit Agency to conduct an examination of certain objects for the purposes of regional financial supervision.
4. The results of partial/individual examinations are used as material for Commission Meetings, Work Meetings, and Hearing Meetings in the

context of carrying out the supervisory duties of the DPRD

If p embahasan implementation of the follow-up LHP BPK in Regulation Council of South Sulawesi Province No. 1 of 2019 About the Rules of Conduct Legislative Council of South Sulawesi province did not mention that pembah a san LHP BPK dilakukan if not WTP opinion ataupun report den gan specific goals, then in Permendagri No. 13 of 2010, mentions so.

Based on the provisions of Article 5, Regulation of the Minister of Home Affairs Number 13 of 2010 concerning Guidelines for the Implementation of the Supervisory Function of the Regional People's Representative Council of the Follow-up of the Audit Results of the DPRD Audit Board , as follows :

1. The discussion on the report on the results of the BPK audit is carried out by the DPRD no later than 2 (two) weeks after receiving the report on the results of the BPK audit.
2. The discussion by the DPRD is completed in no later than 1 (one) week.
3. In carrying out the discussion, the DPRD can consult with the BPK.
4. The DPRD leadership has an agenda in the discussion of the DPRD plenary session.
5. Report on the results of the discussion, can give suggestions:
  - a. Requesting the BPK to provide an explanation to the DPRD on the report on the results of the

<sup>9</sup> Article 215 South Sulawesi Provincial DPRD Regulation Number 1 Year 2019

BPK's examination, in the event that it finds ambiguity over certain aspects and/or findings in certain work units as stated in the report on the results of the BPK's examination; and

- b. Requesting the BPK to conduct a follow-up examination, in terms of finding certain aspects and/or findings in certain work units contained in the BPK audit report that requires further investigation.

Thus, this becomes a problem because the opinion of the WTP does not guarantee that there will be no financial loss to the State, so that if the DPRD does not discuss it, it is very likely that the recommendations in the BPK LHP will be followed up by the regional government. But yet been no clear conclusion about the results of BPK to date. BPK's follow-up, whether containing allegations of criminal acts or administrative violations, is still vague (unclear). The DPRD as an institution has never reported allegations of criminal acts of corruption to law enforcement officials or administrative violations to their superiors.

To that end, Rules of Procedure of Parliament specifically concerning the follow-up LHP BPK by Parliament should be reviewed efektifitasnya among other things, about pengambilan conclusion to be followed up or not LHP BPK by Parliament, where making conclusions become an authority fraction as repre-

sentasi party politik and DPRD leadership. This is the main open opportunities considerations dominannya political interest in the results LHP BPK followed or not by Parliament. Meanwhile, the consideration of more strategic interests such as the interests of the people will be ignored. Such a conclusion-making mechanism also ignores the existence of a commission that has a specific supervisory function on government elements and is more aware of the condition of the government elements that are partners.

This problem is also what makes the findings in the BPK LHP, no further explanation and examination is requested by the DPRD to the BPK.

Basically a request for clarification is submitted through a letter from the DPRD leadership to the BPK. Meanwhile, in the case of finding certain aspects and/or findings in certain work units contained in the BPK's LHP that requires further deepening DPRD can ask BPK to conduct an investigative examination, which must be submitted in writing to the chairman of BPK through a letter from the DPRD leadership. BPK compiles the results of the examination, which contain conclusions and are confidential, based on the consideration that the LHP contains information which, if disclosed or provided to other parties, could hinder the law enforcement process. If a criminal element is

found, the submission is no later than 1 month.

Based on the results of the study, the DPRD did not ask the BPK for an explanation and further examination, because of the 60-day period for the BPK's LHP to be followed up by each OPD, to restore or improve the administration if it is not resolved properly then the DPRD can submit it to law enforcement officials. From the interview with the Head of the Budget and Control Facility section H. Ismail M. states "So far, everything has been resolved well, unless it is heavy enough to be resolved by an OPD not to return it, usually until it is handed over to law enforcement and BPK reports, or law enforcers are more active in finding out".

### **Implementation and Control of DPRD Supervision of Follow-up on LKPD examination results**

Basically, the local government carries out a follow-up to the results of the BPK's examination of the LKPD to fulfill the obligations as stated in the recommendations of the BPK's LHP after the results of the examination are received. If no explanation is requested and/or no further examination is requested by the DPRD to the BPK, the regional government can immediately follow up on the BPK LHP by forming a follow-up team, without having to be asked by the DPRD to follow up on the BPK LHP.

Follow-up on recommendations, in the form of answers or explanations on the

implementation of follow-up attached with supporting documents. Answers or explanations and supporting documents in the context of implementing follow-up are sufficient, competent, and relevant documents and have been verified by the internal control apparatus. In the event that the follow-up to the recommendation can not be carried out within the timeframe. Officials must provide valid reasons. The local government in implementing the follow-up is based on the response of each SKPD regarding the findings of weaknesses in the internal control system and compliance with laws and regulations.

From the results of the study, there are still findings that have not been followed up, even in the last TA. Based on the data obtained in the attachment letter No. 900/319/DPRD regarding the follow-up to the LHP BPK RI FY 2017, during a working meeting on Monday, May 28, 2018 at Commission A of the DPRD of South Sulawesi Province with the Government Bureau, there was a finding of Rp. 550 million due to overdrawn, a meeting was held with the inspector with the BPK who was late in depositing accountability. Therefore, Rp. 127 million and its side is given the specified time (2 years).

This is part of BPK's findings related to the protracted settlement of claims for compensation and other receivables. The Head of BPKD provides an explanation regarding cash shortages at the Regional Secretariat (Regional Govern-

ment Bureau) and KORPRI Secretariat with the person in charge of HA BP, SH, whose receivables have been determined based on the SKTJM in 2017, PPKD has made several collections and the person in charge has been given the last opportunity by MP-TGR to make payments until March 2020. However, there was no follow-up from the person concerned. Furthermore, the TPKD will settle the regional losses in accordance with the laws and regulations.

The considerable authority delegated to local governments actually fosters corrupt practices in regional budgets and policies. The budget planning process became full of manipulation and regional projects were monopolized by a handful of cronies of power, both in the legislature and the executive. The behavior of members of parliament (DPRD) who are supposed to be supervisory agencies for the running of the government, are actually involved and even become agents of corruption with the emergence of various corruption cases involving executive and legislative officials. On the other hand, the performance-based budget management system has not yet been fully implemented in the regions and is often distorted due to various interests, both political and economic interests of regional elites.<sup>10</sup>

The basic problem is that often the understanding of government officials in

carrying out a government legal action or action is not carefully and carefully carried out. So that the legal consequences that would probably happen a government legal actions or deeds that made it not been imagined or anticipated. In fact, with the concept of government accountability, it is no longer possible to be an acceptable reason when there is a government legal action or action carried out by the government office holder on the grounds of negligence in the government's legal action or action.<sup>11</sup>

When the local government obtains a WTP opinion, the DPRD can carry out supervision through coordination with the follow-up team on the report on the results of the BPK examination formed by the Regional Government. Oversight is done Parliament is pengaw a san functional and not technical supervision, so that Parliament is equipped with some rights, one of which interplelasi rights. Based on the provisions of Article 64 of the 2019 DPRD Regulations, the DPRD may request information from the Governor regarding the Prov. South Sulawesi. Then, the DPRD can conduct consultations with local government units, which are held to improve the performance of the implementation of the duties and authorities of the DPRD. In addition, coordination between the DPRD and the regional government was carried

<sup>10</sup> Sirajuddin, et.al. (2009). *Local Parliaments, DPRD Roles and Functions in the Dynamics of Regional Autonomy*. Malang: SETARAPress, p. 56-57)

<sup>11</sup> Aminuddin Ilmar. (2014). "Building a State of Indonesian Law". Makassar: Phinatama Media, p. 43

out even before the submission of the BPK LHP, because the regional government (governor) was obliged to submit the LKPJ to the DPRD, and through each Commission and its Partnership.

The supervisory function of the DPRD is the supervision of the regional government which is in the nature of policy supervision and not technical supervision. Such supervision can be carried out through commission working meetings with the Regional Government.

Follow-up by the DPR is realized by using its functions (budgeting and supervision) and political rights to ensure that the results of the BPK examination in the form of recommendations, findings, conclusions, and suggestions are followed up seriously by the government, while in the implementation of budget functions, by using BPK's LHP as an evaluation material to give approval to the draft state budget (RAPBN) proposed by the government.<sup>12</sup>

As the DPRD's supervision is functional, DPRD's supervision relies on the results of the audit to determine planning and organization, while for implementation and control it relies on follow-up monitoring on the recommendations of the BPK's audit results on LKPD. Monitoring is carried out through a follow-up monitoring information system as a series of activities carried out

systematically by the BPK to assess the implementation of follow-up actions carried out by officials, contained in the Summary of Semester Examination Results (IHSP), with the aim that the settlement of the imposition of compensation for financial losses is carried out optimally.

The stages of monitoring the implementation of follow-up on the recommendations of BPK examination results are regulated in BPK Regulation No. 2 of 2017 concerning Monitoring the Implementation of Follow-up on the Recommendations of the Audit Board of the State Audit Board, as follows:

1. The review of the answers or explanations shall be completed by the BPK within a period of 30 (thirty) days.
2. In the process of reviewing the BPK can:
  - a. ask for clarification on the answer or explanation of the official;
  - b. conduct discussions with Officials; and/or
  - c. perform other review procedures.
3. The results of the review are classified as follows:
  - a. the follow - up action is in accordance with the recommendation, i.e. if the BPK recommendation has been followed up adequately by the official. What is meant by "adequate" is that the actions of the Official

<sup>12</sup> Ikhwan Fahrojih. (2016). "Supervision of State Finances Examination of State Finances Through Internal and External Auditors and the DPR". Malang: Intrans Publishing. p. 78.

in following up on recommendations are in accordance with the recommendations and action plans accompanied by supporting evidence.

- b. the follow-up is not in accordance with the recommendations, namely if the follow-up to the BPK recommendations is still in the process by the official or has been followed up but has not fully complied with the recommendations;
  - c. recommendations have not been followed up, i.e. if the BPK recommendations have not been followed up by officials; and
  - d. recommendations that cannot be followed up, namely recommendations that cannot be followed up effectively, efficiently, and economically based on BPK's professional judgment. What is meant by "recommendations cannot be followed up effectively, efficiently, and economically" are among others organizational changes that affect the organization's existence, regulatory changes, or force majeure.
4. The results of the study are stated in the report of the results of the study .

In order to determine whether the follow-up classification is in accordance with the recommendations or the recommendations cannot be followed up, it is necessary to have the approval of the BPK

Member or the Executor in the BPK environment who is given the authority. The administrative responsibility of the official to follow up on recommendations is considered complete if the classification of follow-up is in accordance with the recommendations or the recommendations cannot be followed up.

Different provisions in Permendagri No. 13 of 2010 with TATIB DPRD Prov. Sulsel tahun 2019, related to the discussion of LHP BPK and the absence of monitoring the implementation of the follow-up arranged by the local government in the Rules of Procedure of Parliament so that, monitoring dil a kukan based on the opinions obtained in LHP BPK under the provisions of Article 10 of Regulation No. 13 Year 2010 , among others:

- a. DPRD can provide encouragement to local governments to maintain the quality of unqualified opinions in the administration of government.
- b. DPRD can supervise and monitor local governments to encourage findings or recommendations to be corrected with qualified opinions.
- c. DPRD can propose to the Regional Head to reprimand , provide suggestions and/or directions that motivate the SKPD in accordance with the level, light weight and nature of the findings of an adverse opinion (adversed opinion).
- d. The DPRD may request information from the BPK and information and/or

clarification from the regional government regarding a statement refusing to give an opinion (disclaimer of opinion).

With respect to the Provincial Government of Prov. South Sulawesi in the last 10 years has obtained a WTP opinion, the DPRD can only provide encouragement to local governments to maintain the quality of unqualified opinions in the administration of government. In fact, the opinion of the WTP does not rule out the possibility of findings that can cause state financial losses, so that the DPRD can carry out supervision and monitoring of local governments to encourage findings or recommendations to be corrected.

This provision can cause problems in the follow-up of the results of the BPK examination by the regional government so that many are still not implemented by the government. Thus, the problems that occur in financial management and regional financial accountability are always the same from year to year and from data obtained from the South Sulawesi Provincial BPK, that from 2005-2020 the South Sulawesi Provincial Government, with the percentage of follow-up according to the recommendations of 70.88%, which is below some areas in South Sulawesi.

In fact, the follow-up monitoring of the recommendations of the BPK examination results on LKPD Prov. South Sulawesi FY 2019, it was found that from 18 findings with a value of

Rp. 2,916,186,161.86 with 48 recommendations with a value of 1,713,058,863.90, with details in accordance with the recommendations amounting to 13 with a value of 547,797,124.86, the status of follow-up monitoring is not in accordance with the recommendations of 27 with a value of 1,165,261,739.04, not yet followed up by a total of 8 whose value was not stated as well as the number and value that could not be followed up.

Then, forgetting the relevant provisions of mechanisms to evaluate the activities of the government against the CPC recommendations and sanctions if recommendations are not undertaken by the government of the region into the weaknesses in the control of the follow-up LHP BPK in pengaw a san Parliament. A if the DPRD's benchmark for monitoring is only based on Permendagri No. 13 of 2010, will not have an impact on improving financial management in the area of South Sulawesi.

In addition, there are provisions in Article 20 of Law NO. 15 2006 obliges officials rekomenda follow the dal a m LHP BPK. If it is not implemented, Article 20 paragraph (5) states that officials who do not follow up on BPK's LHP may be subject to criminal sanctions of a maximum of (1) year 6 (six) months and/or a maximum fine of Rp. 500,000,000.00 (five hundred million). However, it seems that the threat of sanctions so that the BPK's recommendations are really heeded and implemented is

still far from the expectation of the establishment of this Law.

## CONCLUSION

The results of BPK's examination of the financial management of the Prov. South Sulawesi FY 2019, still found weaknesses in the implementation of the internal control system for non-compliance with laws and regulations and in its implementation there were still recommendations that had not been followed up by the Regional Government. The DPRD's supervision of the implementation of the follow-up to the BPK's LHP did not have an impact on the implementation of the BPK's recommendations so that the percentage of follow-up in accordance with the recommendations from 2005 to 2020 Prov. South Sulawesi only amounted to 70.88%. Then, the rules related to the follow-up to the BPK HP only regulates the discussion of the BPK LHP, it's just that the final conclusion of the discussion on a finding depends on the decision of the DPRD chairman and the leadership of each faction so that it is political in nature and there are no arrangements for evaluating the compliance of local governments in following up on the BPK LHP.

For this reason, the supervisory and budgetary functions as functions must place the same priority as the legislative function, to prevent state financial losses, because the WTP opinion does not guarantee that there will be no deviations in

the management of state finances. Meanwhile, the DPRD's Rules of Conduct also need to create a mechanism for evaluating the compliance of each SKPD in following up on the BPK's LHP, not just regulating the discussion of the results of the BPK's examination. There needs to be the imposition of sanctions for officials who do not follow up on the BPK LHP, so that there are no more similar findings from year to year.

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