



## **Factors Affecting the Completion of Follow-Up On Audit Results In Regional Equipment Organizations in South Buton District**

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### **Abstract**

Communication is a crucial process for information exchange between parties acting as senders and recipients through various media. Competency of Human Resources (HR) is essential for successful company operations, and improving it contributes to effective follow-ups on examination results. This study employs a quantitative descriptive method to examine the influence of communication, HR competency, and disposition on Follow-Up Examination Results (TLHP) in South Buton Regency's Regional Apparatus Organization (OPD) with unfinished audit recommendations. The research involves 100 civil servants as the sample and utilizes primary and secondary data collected through interviews, observations, and document analysis. Multiple regression analysis using SPSS software reveals the significant impact of communication and competency on TLHP. Communication has a positive influence (p-value = 0.002, t = 3.294), while competency positively affects TLHP (p-value = 0.002, t = 3.181). However, disposition shows no significant effect (p-value = 0.807, t = 0.245) on TLHP. The coefficient of determination (R<sup>2</sup>) at 0.503 indicates that 50.3% of TLHP is explained by these variables. Therefore, this study enhances understanding of the factors influencing TLHP and contributes to local government accountability. In summary, this research emphasizes the significant impact of communication and competency on the effective resolution of Follow-Up Examination Results (TLHP) in the context of the studied organization. However, disposition does not exhibit a substantial influence on TLHP. These findings offer valuable insights for TLHP management, suggesting avenues for organizations to enhance their resolution efficiency.

**Keywords:** Communication, Human Resource, Competence, Disposition, Follow-Up Examination, Audit Results

### **Introduction**

The government has the main objective to improve people's welfare. To achieve these goals effectively and efficiently, it is necessary to implement management functions within the

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wheels of government. According to Syafruddin, (2022) Leaders as leaders or top management, have a central role in carrying out management functions such as planning, organizing, directing, and supervising.

One of the key functions of the leadership role is supervision, which is important to ensure that planning can go well and achieve institutional goals (Djadjuli, D, 2018). In the context of government, supervision is carried out by the head of government and has a significant impact on the success of regional autonomy. Supervision, control and inspection are important aspects that support the success of regional autonomy. The application of regional autonomy, as stipulated in RI Law Number 23 of 2014 concerning Regional Government, demands efficiency and effectiveness in the management of regional government. Evaluation, monitoring and performance measurement systems are important in measuring the progress of local governments.

In the context of South Buton Regency, the implementation of regional autonomy and supervision is vital in achieving the vision and goals of the region. The district has a vision to become a new center of economic growth based on local traditions, and the implementation of effective supervision will play a key role in achieving this vision.

However, there are challenges in completing the audit results and recommendations in Buton Selatan Regency. The data shows that there are many recommendations that have not been followed up. Factors such as leadership commitment, technical and professional capabilities, as well as good coordination between government units can influence the completion of follow-up on audit results.

It is important to carry out research on the completion of follow-up on examination results in South Buton Regency to identify the factors that influence the effectiveness of supervision and follow-up of examination results. Previous studies have been conducted in this field, but there is still a gap between practice and expectations. Therefore, this study will focus on the process of completing follow-up audit results and its role in achieving good performance in local government.

## **Literature Review**

### **Agency theory**

Agency theory was first coined by Jensen and Meckling (1976). This theory discusses agency relationships where a certain party (principal) delegates work to another party (agent) in the form of a cooperation contract called "nexus of contract". According to Jensen and Meckling (1976), agency theory is a perspective that clearly describes the problems that arise with the separation between ownership and control of the company, namely the existence of conflicts of interest in the company. The company is an organization whose ownership is held by several shareholders. In reality, some shareholders control their own business, but some entrust it to a manager who is then referred to as an agent. As a result, the responsibility for managing the company is delegated to the manager which can cause the manager to act not in accordance with the activities of the principal. Managers in carrying out their duties have personal goals that conflict with the principal's goals in terms of maximizing shareholder prosperity. Reducing profits and dividend payments are carried out by managers by charging costs to the company.

### **Functional Follow-Up of Supervision Results (TLHP).**

The implementation of TLHP BPK is the responsibility of the Head of Government Agencies, while the implementation of TLHP APIP at Central and Regional Government Agencies is carried out by officials who are responsible for carrying out follow-up actions in accordance with the suggestions/recommendations contained in the LHP - APIP. Therefore, LHP should be accompanied by a Statement of Commitment to Follow Up (SPKMTL).

### **Definition of Disposition**

Disposition in a broad sense has the ability to influence and bear something. If understood in this way disposition equates to subjective potential Lasonen-Aarnio, M. (2020).. But usually disposition is used in a narrower sense, namely readiness to carry out certain activities, facilities, reactions, developments and so on.

Disposition is a characteristic that is closely attached to policy/program implementers. If implementers have a tendency to have a positive attitude or support for policy implementation, then there is a high probability that policy implementation will be implemented effectively, and vice versa if implementers have a negative attitude or refuse policy implementation because of a conflict of interest or political situation that affects it, then policy implementation will not occur. running effectively.

### **Bureaucratic Structure**

To help the successful implementation of follow-up completion, several supporting factors are needed. In addition to communication factors, resources are also bureaucratic structures. In the bureaucratic structure, it is necessary to have clear procedures or guidelines in the process of making follow-up settlement policies (Mawaddah et al., 2023). Clearly formulated goals will make it easier to be used as a guide in implementing or trying to achieve these goals. Likewise, in completing the follow-up of the results of supervision, policies must be made that will be used as guidelines so that they can help facilitate the achievement of a goal. The organizational structure aspect includes 3 things, namely the Standard Operating Procedure (SOP) mechanism, the Audit Operational Guidelines (POP) and the bureaucratic structure itself.

### **Communication**

Communication is the process of delivering and exchanging information between at least 2 parties acting as senders(sender) and recipient(receiver) by using various media. According to Laraswati, H. M. (2022), communication is the process of conveying meaning in the form of ideas or information from one person to another through certain media. Submission of information through the media used accelerates the information to other people thereby increasing the quality and quantity of work.

### **Competency of Human Resources (HR)**

In a human company is an important resource in achieving success in carrying out all company activities. Even though it is supported by perfect technological aspects, without human aspects it is difficult for companies to achieve their goals properly.

Improving the ability of Human Resources (HR) is very important to be carried out in order to produce follow-ups that can be the direction of improvement on suggestions and recommendations on examination results and to be able to carry out tasks in accordance with

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professional ethics, main tasks and functions in the form of quality alternatives. The HR improvement aims to enable employees to have competency in their respective fields (Dewi et al., 2023).

Employee competence is something to carry out work or tasks that are based on skills and knowledge and are supported by the work attitude demanded by the job. The skills or abilities required by an employee as demonstrated by the ability to consistently provide an adequate or high level of performance in a job function.

### **Research Method**

In this study, a quantitative descriptive method was used with the aim of explaining the existing problems through the use of numbers to illustrate the results of the research. This research focuses on the Regional Apparatus Organization (OPD) in South Buton Regency which has unfinished audit recommendations. Data obtained through interviews, observation, and document analysis.

The research was conducted in South Buton Regency, lasting for six months from March to August 2023. The research population included all 40 OPDs in the district, which were divided into three coordination assistants I, II and III. The sampling technique used was purposive sampling with 100 ASNs as a sample. The data collected consists of primary and secondary data. Primary data were obtained through interviews and direct observation with informants who were involved in completing the Follow-Up Examination Results (TLHP). Secondary data includes laws and regulations and documents from BPK RI.

Data analysis used multiple regression to identify the effect of independent variables (communication, HR competency, disposition, and bureaucratic structure) on the dependent variable (Follow-up Examination Results). SPSS software version 25.0 was used for data analysis. This study aims to fill the gap between practice and expectations in completing audit recommendations in South Buton Regency. By understanding the factors that influence the settlement of TLHP, it is hoped that it can increase the effectiveness of local government supervision and accountability.

### **Result/Findings**

#### **Regression Equation Results**

To make it easier to read the results and interpret the regression analysis, the equation form is used (Firdaus, M.M.2021). The equation or model contains constants and regression coefficients obtained from the results of data processing that has been done before.

**Tabel 1.** Uji Regresi Linier Berganda

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	6,519	3,697		1,764	,083
Communication	,378	,115	,377	3,294	,002
Competence	,392	,123	,401	3,181	,002
Disposition	,033	,135	,031	,245	,807

a. Dependent Variable: TLHP

The regression equation that has been formulated is processed so that the final equation is obtained :

$$Y = 6,519 + 0,378X_1 + 0,392X_2 + 0,033X_3$$

In this regression model, the constant value listed is 6.519 which means that if the independent variables in the model are assumed to be equal to zero or the independent variables in this case Communication, Competence and Disposition are applied, the TLHP will increase by 6.519 units. The value of the regression coefficient of 0.378 in this study means that the Communication variable (X1) has a positive effect on TLHP (Y). This shows that when the compensation variable is met, the TLHP will increase by 0.378 units. The value of the regression coefficient of 0.392 in this study means that the competency variable (X2) has an effect on TLHP (Y). This shows that when the competency variables are met, the TLHP will increase by 0.392 units. The value of the regression coefficient of 0.033 in this study means that the Disposition variable (X3) has no effect on TLHP (Y). This shows that when the Disposition variable is fulfilled, the TLHP does not increase by 0.033 units.

To test the hypothesis regarding the effect of compensation, competence and organizational commitment on employee performance simultaneously and partially used hypothesis testing simultaneously with the F test and partially with the t test.

a. Hypothesis Testing with t Test

Testing the hypothesis with the t test, namely by paying attention to the calculated t value of the regression results to determine the effect of the independent variables partially on the dependent variable with a significance level in this study using an alpha of 5% or 0.05. The value of the arithmetic t test can be seen from the p-value (in column Say.) on each independent variable, if p-value smaller than level of significant specified or t count (in column t) is greater than t table (calculated from two-tailed  $\alpha = 5\%$  df-k, k is the number of independent variables), then the value of the independent variable partially has a significant effect on the dependent variable (in the sense that Ha is accepted and Ho is rejected, in other words, there is an influence between the independent variables on the dependent variable). As for the method in the determination the table uses a significant level of 5%, with  $df = n - k - 1$  (in this study  $df = 100 - 4 - 1 = 95$ ), so that the value is obtained big table 1.661 presented in table 1 as follows.

**Tabel 2.** Uji t

Model	Coefficients <sup>a</sup>		t	Sig.	
	Unstandardized Coefficients				Standardized Coefficients
	B	Std. Error			Beta
1 (Constant)	6,519	3,697	1,764	,083	
Communication	,378	,115	,377	3,294 ,002	
Competence	,392	,123	,401	3,181 ,002	
Disposition	,033	,135	,031	,245 ,807	

a. Dependent Variable: TLHP

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Based on the table above, it is known the value count of each independent variable partially affect the dependent variable, namely:

1. The communication variable has value *p-value* (in column *Sig.*) 0.002 < 0.05 means significant, while t count 3.294 > from t table 1.661 it means significant. This means that communication affects TLHP.
2. Competency variables have value *p-value* (in column *Sig.*) 0.002 < 0.05 means significant, while t count 3.181 > from t table 1.661 it means significant. This means that competence affects TLHP.
3. Disposition variable has a value *p-value* (in column *Sig.*) 0.807 > 0.05 means not significant, while t count 0.245 < from t table 1.661 meaning not significant. This means that disposition has no effect on TLHP.

b. Analysis of the Coefficient of Determination (R<sup>2</sup>)

With the help of the SPSS program, the coefficient of determination (R<sup>2</sup>) is located in the table model Summary and written R Square. For multiple linear regression it is better to use R Square which has been adjusted or written Adjusted R Square because it is adjusted to the number of independent variables used in the study. Mark R Square/Adjusted R Square it is said to be good if it is above 0.5 because of the value R Square ranges from 0 to 1. The results of the analysis of the coefficient of determination in this study can be seen in the following:

**Tabel 3.** Results of Analysis of the Coefficient of Determination

<b>Model Summary<sup>b</sup></b>				
<b>Model</b>	<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. Error of the Estimate</b>
1	,709 <sup>a</sup>	,503	,478	2,216

a. Predictors: (Constant), Communication, Competence, Disposition  
b. Dependent Variable: TLHP

The processed results in the table above show the adjusted R<sup>2</sup> value of the coefficient of determination (R<sup>2</sup>) of 0.503. This means that 50.3% of the dependent variable (employee performance) is influenced or explained by the independent variables namely Communication, Competence and Disposition and the remaining 49.7% (100% - 50.3%) is influenced or explained by other variables outside the variables used in this research.

**Discussion**

**Effect of communication Againston the Follow-Up of Examination Results (TLHP)**

In this analysis, the role of communication in the Follow-Up Examination Results (TLHP) is revealed significantly. The communication variable shows a p-value of 0.002 which is lower than the significance threshold of 0.05, indicating a significant relationship. In addition, the calculated t value of 3.294 which exceeds the t table value of 1.661 also confirms the significance of the influence of communication on TLHP. Thus, the results of this analysis indicate that communication has a real impact on the completion of audit recommendations.

The importance of communication in encouraging Follow-Up Examination Results (TLHP) is becoming increasingly clear (Narwan, A., & Putri, A.2023). The results of the analysis show that the communication variable has a significant effect on TLHP. This can be interpreted that the ability of the organization to convey accurate and timely information to the

parties involved in the settlement of TLHP has a positive impact on the effectiveness of its resolution. Good communication can avoid confusion, reduce the potential for misunderstandings, and ensure that the necessary steps are taken appropriately. Therefore, measures to improve internal and external communication within the organization can be key in maximizing the results of completing the TLHP and increasing the accountability of local government as a whole.

#### **Effect of communication Againston the Follow-Up of Examination Results (TLHP)**

In this context, the role of competency in influencing the Follow-Up Examination Results (TLHP) is proven to be significant. The p-value for the competency variable is 0.002, which is lower than the 0.05 significance level, indicating that this relationship has statistical significance. Furthermore, the t count with a value of 3.181 exceeds the t table of 1.661, confirming that the influence of competence on TLHP is significant. Thus, the results of this analysis show that competence plays an important role in efforts to improve the quality and effectiveness of completing audit recommendations.

The importance of competency in the context of the Follow-Up Examination Results (TLHP) is revealed through the results of this analysis. That is, the abilities and skills of the individuals or teams involved in completing the TLHP have a significant influence on the final result. By having relevant competencies, both in understanding financial and management issues, they can effectively design appropriate strategies and actions to deal with existing audit recommendations. These results are in line with Kuntadi, C. (2023) emphasizing the importance of investing in developing the competence of employees in local government, so that they are able to carry out their duties properly and support the application of the principle of accountability in completing TLHP more effectively.

#### **Effect of disposition towardson the Follow-Up of Examination Results (TLHP)**

Analysis of the effect of the disposition variable on the Follow-Up Examination Results (TLHP) resulted in findings indicating that the relationship between disposition and TLHP had no statistical significance. The p-value of the disposition variable is 0.807, which is greater than the 0.05 significance level. This indicates that in the context of the sample and data used, there is not sufficient evidence to confirm a significant relationship between disposition and TLHP. In addition, the calculated t value of 0.245 is also below the t table value of 1.661, indicating that there is no significant effect of the disposition variable on TLHP.

These results indicate that in this study, dispositions do not play a significant role in influencing the Follow-Up Examination Results (TLHP). Disposition, which refers to the willingness and desire to carry out audit recommendations, does not seem to be a dominant factor in the process of completing TLHP in the organizational environment studied. Although it is important to have a positive disposition towards implementing audit recommendations, the results of this analysis indicate that other factors, such as communication and competence, may have a more dominant role in influencing the effectiveness of completing the TLHP. Therefore, it is necessary to better understand other factors that may influence TLHP in the context of the organization concerned.

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### **Conclusion**

Based on the analysis that has been carried out on the influence of communication, competence, and disposition variables on Follow-up Examination Results (TLHP) in the context of this study, the following conclusions can be drawn:

#### **Effect of Communication on TLHP:**

The p-value is 0.002, which is smaller than the significance level of 0.05, indicating that the communication variable has a significant effect on TLHP.

The calculated t value of 3.294, which is greater than the t table of 1.661, also indicates that communication has a significant effect on TLHP.

Therefore, it can be concluded that communication has an important role in influencing the effectiveness of TLHP completion in the organizational environment studied.

#### **The Effect of Competence on TLHP:**

The competence variable also has a significant influence on TLHP, with a p-value of 0.002, which is smaller than the 0.05 significance level.

The calculated t value is 3.181, which exceeds the t table of 1.661, indicating that competence has a significant effect on TLHP.

Thus, it can be concluded that the competency level of human resources in an organization plays an important role in influencing the effectiveness of completing TLHP.

#### **Effect of Disposition on TLHP:**

The results of the analysis show that the disposition variable has no significant effect on TLHP, with a p-value of 0.807, which is greater than the 0.05 significance level.

The calculated t value of 0.245 is also smaller than the t table of 1.661, indicating that disposition has no significant effect on TLHP.

Therefore, it can be concluded that in the context of this study, dispositions do not play a significant role in influencing the effectiveness of completing TLHP in the organizations studied.

In conclusion, communication and competence have a significant role in influencing the effectiveness of the completion of Follow-Up Examination Results (TLHP) in the organizational environment studied. However, disposition does not have a significant effect on TLHP in the same context. These results provide important insights for TLHP management and suggestions that can be provided to organizations in order to increase the effectiveness of their resolution.

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