

Penta helix collaboration in the completion of follow-up of public financial audit results in Indonesia

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Abstract: The governance of state financial supervision must be carried out openly, efficiently, and based on the rule of law. There are problems in resolving the results of financial audits, namely the lack of transparency and institutional governance that has not involved the role of stakeholders widely to be able to synergize in completing follow-up on the results of financial audits. The purpose of this study is to conduct mapping and the role of stakeholders in the completion of the Follow-up of BPK-RI Audit Results in Indonesia and find the common thread of problems that cause obstacles to the follow-up of BPK audit results. The approach to these problems is carried out from the perspective of collaborative governance and mapping and identification of stakeholder roles through penta helix collaboration analysis. The research design used is a qualitative research design with primary and secondary data. The results of the study state that it has not been supported and has not involved extensive cooperation between the Regional Head, Legislature, Prosecutor's Office, private sector, NGOs, mass media, academics and the community. These stakeholder actors have not been able to feel their presence effectively in the completion of follow-up on the results of the examination, which has an impact on the number of unresolved findings. The implementation of collaboration has not been in accordance with the stages starting from face-to-face dialog, building trust, commitment to the process, sharing understanding of the vision and mission of the problem, and interim results.

Keywords: Audit results, Collaborative governance, Follow-up, Public finance.

1. Introduction

The accountability aspect in state financial management is very important and can be used as an indicator of good and bad state financial management. As a form of accountability for the management of state finances, local governments in Indonesia, both Provincial Regional Governments and Regency / City Regional Governments, are required to prepare accountability documents in the form of Regional Government Financial Reports which will later be examined by an independent and independent examining agency, namely the Supreme Audit Agency of the Republic of Indonesia (BPK-RI). The Supreme Audit Agency of the Republic of Indonesia (BPK-RI) has the task of examining the management and responsibility of state finances carried out by the Central Government, Regional Governments, and other State Institutions. The results of the audit conducted by BPK must be submitted to the legislature in accordance with its authority. The results of BPK's examination of state financial management, issued an opinion and several recommendations on the findings of the examination of financial entities. The recommendations must be followed up by government agencies in order to improve the accountability of financial management in the following year. Each recommendation issued by BPK must be followed up by government entities with a predetermined period of 60 (sixty) days after the Audit Report (LHP) is received.

The audit opinion of the financial statements shows the level of fairness that reflects the level of accountability of the financial statements which is believed to contribute to efforts to reduce corrupt practices [1]. The better the audit opinion obtained, the lower the potential for corruption in the local government environment. Audit opinion has an influence on local government corruption [2]. The audit opinion seems to be a hunt for the regional head because it has a positive impact on public judgment on the local government that the local government is capable of managing and absorbing the budget. BPK audit opinion can also raise the image of the regional head so that it can be used for political purposes. Many regional heads are competing to achieve BPK audit opinion with WTP status. The case raises the efforts of state officials and regional heads to carry out transactional bribery activities to obtain an audit opinion with WTP status by BPK.

In addition to examining financial and performance reports, BPK also conducts monitoring activities on the follow-up of audit recommendations that have been implemented by the entity during the period of semester or every six months in one fiscal year. The results of the monitoring are outlined in the Semester Audit Results Overview (IHPS) document. In 2022 semester 1, BPK has compiled IHPS and monitored the follow-up of audit recommendations for the period 2005 to 2022 semester 1, from the monitoring results it is found that there are still many recommendations that are not appropriate, have not been followed up, and cannot be followed up in several ministries, institutions, local governments, BUMN, BUMD and other entities.

**Results of Monitoring Follow-up of Audit Recommendations (TLRHP) on
LHP Issued for the Period 2005-2022 Semester 1 According to the Number of
Recommendations at Ministries / Institutions / Local Governments / State
Owned Enterprises / Regional Owned Enter**

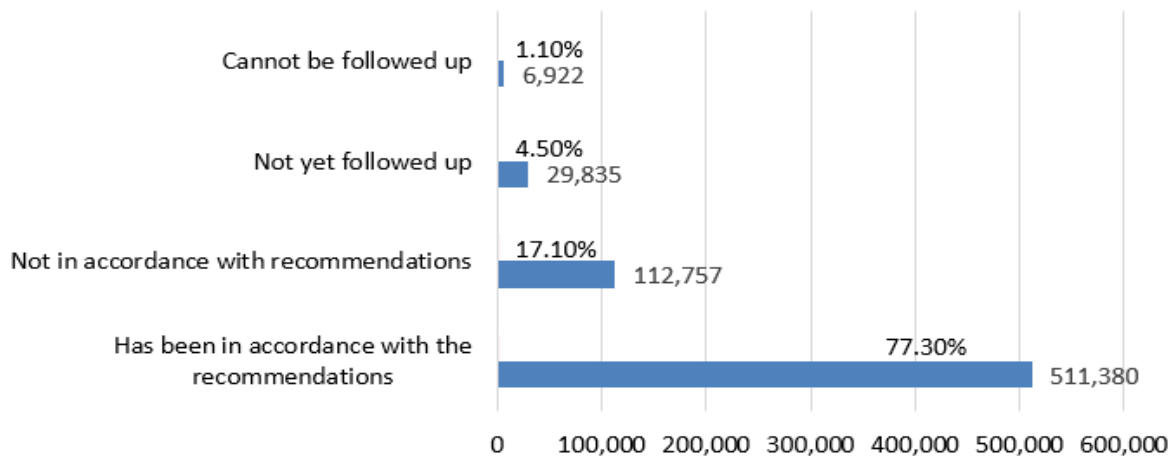


Figure 1.

Results of monitoring follow-up of audit recommendations (TLRHP) on LHP issued for the period 2005-2022 semester 1 according to the number of recommendations at ministries / institutions / local governments / state owned enterprises / regional owned enterprises and other bodies.

Source: BPK RI, 2023.

In addition to monitoring the Follow-up of BPK RI Audit Recommendations in the Central Government, especially Ministries / Institutions / State-Owned Enterprises and Other Agencies, BPK RI also monitors the implementation of Follow-Up of Audit Recommendations (TLRHP) in Regional Governments, both Provincial Regional Governments and Regency / City Regional Governments throughout Indonesia. Based on data obtained from BPK RI, the results of the Follow-up of Audit Recommendations (TLRHP) on Local Governments in Indonesia from 2020 to 2021 are obtained, as described in Figure 2.

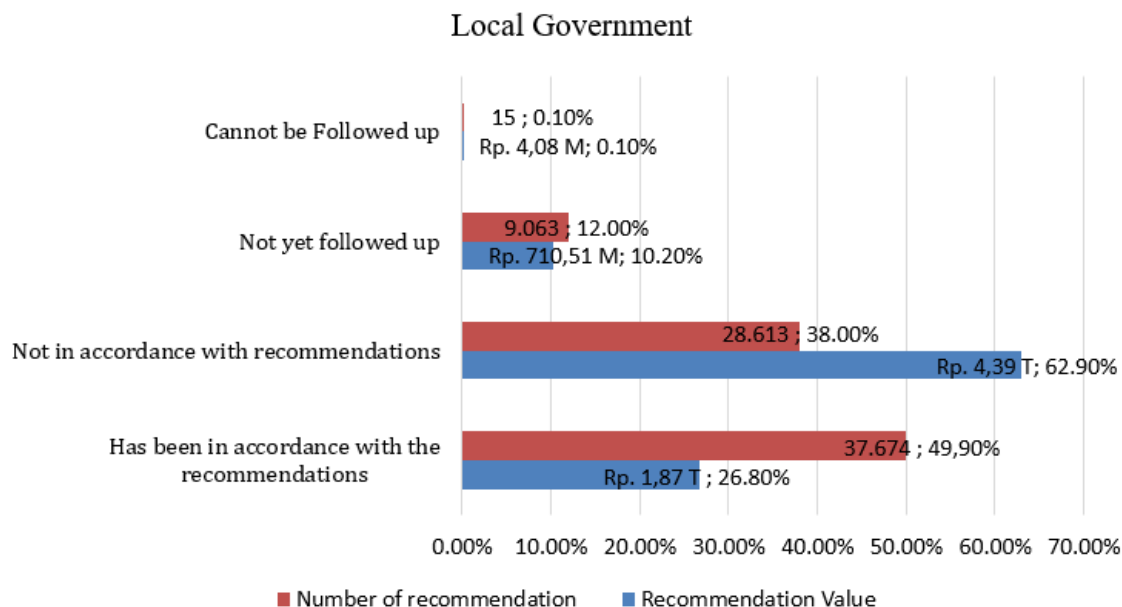


Figure 2.

Results of monitoring of TLRHP implementation by entities as of semester 1 2022 for LHP issued in 2020 - semester 1 2022 in local governments in Indonesia.

Source: BPK RI, 2023.

BPK examination does not stop after an institution gets a WTP opinion. There are still other obligations that must be followed up by related parties as auditees or examined. Although in the opinion the agency obtained WTP, there still needs to be a note in the auditor's examination to be followed up. In this condition, the auditee must actively follow up on the recommendations of the BPK audit results. Follow-up recommendations are needed to improve the internal control system (SPI) and compliance with legislation.

Based on the observations of researchers that the factors causing the recommendations that have not been followed up are derived from the weak implementation of the internal control system by each entity, as discussed above that there are several findings that show the internal control system has not run optimally. The problem of the lack of leadership role in supervising employees while working and checking the completeness and validity of documents contained in the financial statements, so that employees do not work optimally and increase the opportunity for employees to commit fraud which will have an impact on corrupt acts such as changing the value of financial information, deliberately leaving documents that are not equipped with transaction evidence and other actions that make the financial statements reported materially unfair.

Completion of the follow-up to the BPK's LHP requires resources in each entity so that recommendations can be fulfilled within the specified time period. The problem in terms of the resource aspect is the limited human resources in each entity as an officer compiling financial statements and compiling follow-up audit results. Another problem of limited resources is the limited budget resources in each OPD allocated for the completion of follow-up activities on the results of the BPK examination.

Problems in the implementation of regulations, such as one of which is the completion of follow-up on the results of the BPK examination must be completed no later than 60 (sixty) days after the LHP is received, but in reality, some findings have not been resolved for years and the principle of enforcement in the form of administrative and criminal sanctions has not been implemented.

Related to monitoring issues, there are still discrepancies in the results of the review conducted by BPK with the existing entities. For example, BPK noted that the results of monitoring found recommendations that have not been followed up, even though the entity has followed up on existing

recommendations. The misalignment of BPK's records with the entity is due to the ever-changing monitoring team and also BPK has not been able to strengthen the existing database.

Another problem that causes the large number of BPK audit findings in local governments in Indonesia is the absence of a strong commitment and integrity of the leadership to resolve the existing audit results. The role of the leadership in supporting the achievement of financial audits carried out by BPK objectively and independently becomes a dilemma when the leadership is involved in several OPD activity projects and BPK must conduct an examination of the work project. Testing the independence and objectivity of BPK auditors becomes heavy where an opinion is used as a basic reference in getting a good report card from regional financial management. Local governments are competing to get the best possible opinion, on the other hand the opinion can be obtained easily through the dark practice of opinion transactions. These problems create a bad image for BPK auditors as an independent government external audit team.

The patronage bureaucratic culture is still very dominant in the practice of local government administration. Bureaucrats are faced with a dilemma between politics and professionalism. When bureaucrats prioritize political interests, some rules or SOPs must be put aside, and it is possible that they lead to findings and indications of corruption. This is what causes the recurrence of findings in local government administration. Ineffective bureaucratic culture causes losses to the region.

The completion of the follow-up of the BPK RI examination results is currently not running optimally, because the utilization of information systems has not been carried out thoroughly in each entity. The limitation of entities to be able to directly access the Follow-Up Completion Information System (SIPTL) which cannot be managed directly. Only the Inspectorate can have access to monitoring and managing SIPTL in local governments. This means that improvements in Governance and the implementation of innovations in the follow-up settlement process need to be optimized.

Research with the title Collaboration in the Completion of Follow-Up of Public Financial Audit Results has not been too much researched and studied by experts. Although previously there were several previous studies that did discuss the completion of the follow-up to the LHP BPK RI, the research that will be studied by researchers this time has differences with existing research. As for some previous studies that were used as development, improvement, and comparison with the research to be carried out, namely conducted by Pongoliu in his writing entitled Analysis of Obstacles to the Follow-up Completion of BPK Audit Results in the Gorontalo Provincial Government [3]. The study aims to analyze what obstacles are faced by the Gorontalo Province SKPD and the efforts that have been made by the Gorontalo Provincial Government in order to accelerate the completion of the follow-up to the BPK audit results. The research used a qualitative method with a case study approach and the Gorontalo Provincial Government. The results showed that there are obstacles faced by SKPD in following up the BPK audit results, namely: (1) lack of organizational commitment; (2) weak internal control system; (3) parties related to the findings have died / retired / unknown address; (4) employee rotation; and (5) disagreement over the results of the examination.

Further previous research conducted by Essing in his writing entitled Analysis of the Implementation of Follow-up to BPK RI Audit Results on Regional Government Financial Reports in the Talaud Islands Regency [4]. The completion of the follow-up has increased even though it is very small. The existing percentage is above average, but has not reached the minimum standard of the Supreme Audit Agency. Follow-up completion time is not effectively implemented. The research is qualitative research based on case studies. The results showed that the quality of the technical team's human resources was adequate. But there are still obstacles for the technical team: (1) lack of understanding of how to follow up the recommendations of the examination results; (2) the number of personnel involved in the implementation of the follow-up is still insufficient; (3) the follow-up process has not been fully carried out based on the procedures contained in the Standard Operating Procedures for Follow-up of BPK RI Audit Results. In addition, the Standard Operating Procedures that have been made have not been published to the team.

This research needs to be done because it is to conduct mapping and the role of stakeholders in the completion of the Follow-Up of BPK-RI Audit Results in Local Governments in Indonesia and look for common threads of problems that cause obstruction in the follow-up of BPK audit results. In the future, it is hoped that it can be used as a reference for Local Governments to be able to complete the recommendations of the audit report, and can provide input for BPK-RI and Local Governments in order to create good governance. Broadly speaking, it is hoped that this research can help improve local governance and find a Governance model for completing follow-up on BPK RI audit results through a penta helix collaboration approach.

2. Literature Review

2.1. Stakeholders

The study of stakeholders originated in management studies and business administration [5], but it has since grown to be applied in broader scientific studies, for example in political science, public policy, development studies and environmental studies. Billgren and Holmen argue that the concept or definition of stakeholders will depend on the academic interests or perceptions of the scientists who study it [6].

Chrisopher Stoney and Diana Winstanley argue that researchers should clarify their position with respect to their beliefs and positions on who can be viewed as a valid stakeholder to avoid bias [7].

Based on the above definitions of stakeholders, the definition and concept of stakeholder mapping is highly dependent on various researchers' perspectives. For example, Freeman states that stakeholders are a group of people or individuals who influence and are influenced by the achievement of certain goals of the organization [8], while according to Biset, stakeholders are people with an interest or concern in a problem [9].

Steve Rowlinson and Yan Ki Fiona Cheung define stakeholders as any individual or group that can influence the performance and achievement of organizational or project goals [10], while Derak Walker, Arthur Shelley and Lynda Bourr define stakeholders as individuals or groups who have an interest, right or ownership in the project and can contribute, be influenced by the project, either work or project results [11].

Based on several definitions of stakeholders, the author can conclude that stakeholders are individuals or groups that have a stake in a problem or project to be worked on. When associated with this research, stakeholders are groups/institutions involved in the completion of the follow-up of BPK RI audit results. In the dissertation prepared, the researcher places this study based on the perspective of stakeholder analysis in the completion of the follow-up of BPK RI audit results.

2.2. Stakeholder Mapping through Penta Helix Approach

The background of the penta helix concept builds on two previous models, the triple helix theory and the quadra helix theory. The triple helix theory is a stakeholder between government, business and academia, while the quadra helix theory involves an additional stakeholder, civil society. The penta helix stakeholders are refined to 5 (five), namely mass media based on the following figure.

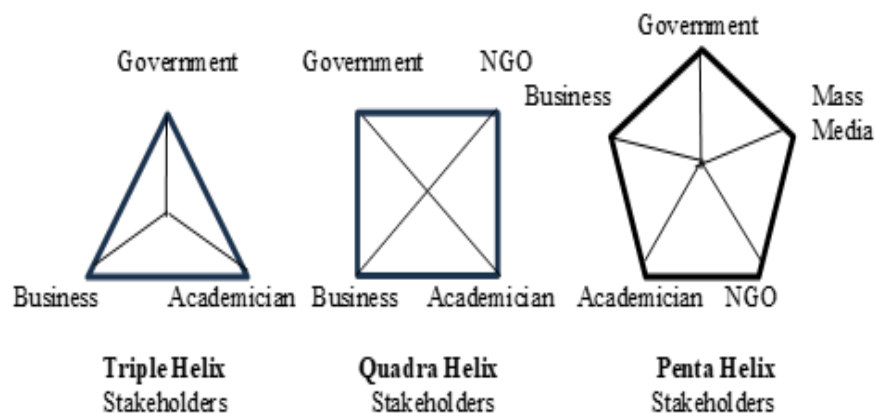


Figure 3.
Triple helix, quadra helix and Penta helix stakeholders.
Source: Theoretical Analysis, 2023.

The triple helix concept can be traced back to the Second World War. The second world war gave birth to the concept of a comprehensive relationship between science (academia), industry or trade (business) and the public sector (government). This trilogy relationship is very clear and interdependent. The public sector, namely the government, uses its tax base to fund knowledge institutions to research innovative technologies and products. The business sector produces the results of that research and innovation and finally the public sector i.e., the government gets the proceeds through tax collection.

The triple helix is that the potential for innovation and economic development lies in the more prominent role of the university or science sector. Industry and government produce a new institutional and social format for the production, transfer and application of knowledge.

The bottom line is that the public sector science community needs to support experimentation and research, because the business sector will never take a risk if it is unable to make a convincing profit. Likewise, it takes the public sector to develop the conditions or demands of innovation, especially in terms of communication, transportation and resources.

The triple helix is somewhat generic but when it comes to people, users must be included in the list of stakeholders. Tripel Helix assumes stakeholders know best for the market. The late 70s brought a wave of individual collectives which was hard to do for the commercial and political sectors. Evidently people (consumers) are material. An additional stakeholder, the user, has since been introduced, creating the concept of the quadra helix.

Other theories of triad partnerships are known as the “iron triangle” theory and the “Advocacy Coalition Framework” (AFC) theory. The iron triangle theory is based on the thoughts of Ralph Pulitzer (1919), namely in governance, there are three very influential forces, namely the legislature, the executive and interest groups [12]. The basic concept of this theory is that the bureaucracy is always trying to build its power like any other organization, while the most influential interest groups are business and industry groups who are patrons of the executive and legislative branches.

The Quadra Helix becomes four stakeholder groups. Each has a valuable contribution to make. The quadruple helix brings the actors closer together and brings the conversation down to the lowest level of stakeholders. However, the fourth dimension, users, seems to be needed as consumers rather than true partners for co-creation of innovation.

The final step of the penta helix is its distinction of capital and business, both representing very different stakeholders. Business stakeholders are often aggressive, competitive, risk-taking and ready to fail. The penta helix can go far beyond, technology and science into dimensions of space involving innovative business models, social networks and so on. The penta helix concept is an ideal tool for

working with complexity and economic models, rather than consumer/market-based business innovation models.

2.3. Collaborative Governance

Collaborative Governance is a form of governance that encourages joint efforts from stakeholders and non-states to work together to address complex problems through collective decision-making and implementation. The definition of collaboration can be divided into two definitions, namely collaboration in the sense of process and collaboration in the normative sense. The definition of collaboration in the sense of a process is a series of processes or ways of organizing/managing or governing institutionally. In this sense, a number of government institutions and non-government institutions are involved in accordance with the portion of their interests and objectives. This collaboration can consist of government institutions only, local NGOs only, the private sector only or it can also include institutions affiliated to the government and then collaborate with local NGOs funded by the government/private sector/NGOs/funders from abroad. In this collaboration, the institutions involved interactively carry out joint governance but the portion of involvement is not always equally weighted according to their respective centers of attention. Collaboration in the normative sense is an aspiration or philosophical goal for the government to achieve various interactions with its partners. Normatively, public administration theory discusses public values such as public interest, equity and accountability as well as criteria that can be used to measure the relative importance of various public values [13].

Castañer explains, “Collaboration is the mutual engagement of participants in a coordinated effort to solve a problem together. Collaborative interactions are characterized by shared goals, symmetry of structure, and a high degree of negotiation, interactivity, and interdependence” [14]. The definition explains that collaboration is joint engagement in a coordinated effort to solve a problem together. Collaborative interactions are characterized by a common goal of the actors, a symmetrical structure with a high degree of negotiation through interactivity and interdependence.

Furthermore [15] says that collaboration is a fundamental process of cooperation that creates trust, integrity and breakthroughs through achieving consensus, ownership and integration in all aspects of the organization. Collaboration between the government, private sector and the community in a collective forum with public institutions to be involved in formulating policies or implementing consensus policies and programs is often referred to as collaborative governance. In more detail Ansell & Gash [16] define collaborative governance as “A governing arrangement where one or more public agencies directly engage non-state stakeholders in a collective decision-making process that is formal, consensus-oriented, and deliberative and that aims to make or implement public policy or manage public programs or assets”. The definition states that collaborative governance is a control model where one or more public institutions directly involve non-state stakeholders in a collective decision-making process that is formal, consensus-oriented, deliberative and aims to make or implement public policies, manage public programs and public assets. Collaborative governance is an important tool that adds value to governments in addressing wicked problems. Collaborative governance seeks to promote democracy and make government more accountable by ensuring that all stakeholders are brought into the process [17].

From the various definitions put forward by the experts above, the researcher concludes that collaboration is an interaction process involving several actors (people or several institutions) to work together by combining various thoughts on an ongoing basis in addressing a complex matter where each party involved has interdependence to produce a policy.

3. Research Method

This research was conducted with a descriptive qualitative approach. Through descriptive qualitative research, researchers intend to describe events or phenomena in accordance with what is happening in the field, and the data generated in the form of written or spoken words from people and

observed behavior related to Collaboration in the Completion of Follow-Up of Public Financial Audit Results systematically and in accordance with the facts in the field. The data used in this study are primary data and secondary data. In obtaining primary data, researchers do so through observation, and interviews with parties related to the issues to be discussed using a list of questions that have been prepared in advance and will be developed during the interview. Secondary data used by researchers with regard to this research are laws and regulations, implementation guidelines, literature, articles, newspapers, the internet and those related to the research topic. In this study, researchers used data collection techniques using interviews, observation, and documentation techniques. Informants in this study are the Regional Inspectorate, BPK RI Representative, OPD in the Regional Government which has high risk management in budget management as key informants. Regional Legislative, High Prosecutor's Office, and Regional Head as supporting informants. Communities, NGOs, mass media, private parties, and academics as the main informants. The data validity test in qualitative research used by researchers is triangulation, both technical triangulation, time triangulation, and source triangulation. The data analysis technique used in this research is to use interactive data analysis techniques according to Milles and Huberman [18].

4. Result and Discussion

In addition to conducting an examination of the Government's Financial Statements, BPK conducts an examination of government performance and an examination with a specific purpose (investigative) to reveal indications of state losses or criminal elements. The results of the examination conducted by BPK obtained findings containing weaknesses in government entities for non-compliance with laws and regulations. BPK is guided by the State Financial Audit Standards in conducting the audit. Follow-up of the audit report that has been completed by the entity must be reported to BPK and BPK is required to monitor the entity's follow-up every 6 (six) months (per/semester).

BPK has monitored the follow-up of the LHP, from the monitoring results obtained results as shown in Table 1.

Table 1.
Audit results on local government and BUMD (Value in \$).

Description	Performance audit results		DTT examination results		Total	
	Problems	Nilai	Problems	Value	Problems	Value
A. Disadvantages of SPI	-	-	808	-	808	-
• Disadvantages of SPI	-	-	808	-	808	-
B. Non-compliance with the provisions of laws and regulations	15	256.71 2	2.858	77.168.774	2.873	77.425.468
• Non-compliance with the provisions of laws and regulations that can result in:						
- Loss	9	204.63 1	1.637	49.652.476	1.646	49.857.107
- Potential losses	3	41.432	339	14.053.681	342	14.095.113
- Lack of acceptance	3	10.650	301	13.462.616	304	13.473.266
Sub total	15	256.71 3	2.277	77.168.774	2.292	77.425.487
• Administrative deviations	-	-	581	-	581	-

C. Inefficiency, inefficiency, and ineffectiveness	1.021	-	166	6.831.125	1.187	6.831.125
• Inefficiency	-	-	121	6.648.079	121	6.648.079
• Inefficiencies	-	-	1	22.046	1	22.046
• Ineffectiveness	1.021	-	44	160.999	1.065	160.999
Total (A+B+C)	1.036	256.713	3.832	83.999.899	4.868	84.256.612
Value of asset handover/deposit to state/regional/company treasury	5.655		14.913.285		14.918.950	
Number of findings	850		2.416		3.266	
Number of recommendations	2.868		6.982		9.850	
Number of LHP	106		269		375	

Source: BPK RI, 2024.

During the period of 18 (eighteen) years is not a little time. Based on the existing rules that the completion of the follow-up of the BPK examination results must be completed no later than 60 (sixty) days after the LHP is received. In fact, the Semester Examination Results Overview Document issued by BPK from 2005 to 2023 still found several recommendations that have not been completed by the Regional Government and BUMD. This indicates that the low level of compliance of Local Governments that have not been able to complete follow-up recommendations is due to the low commitment of the entity and the performance of the entity in following up on LHP recommendations and coupled with other complicated problems that show governance in the completion of BPK RI's TLHP which is still not optimal. One of them is the problem of governance collaboration, where stakeholders have not been able to be directly and seriously involved in the settlement of BPK RI's TLHP in the regions. Such as limited direct participation of stakeholders, lack of transparency between actors, and low commitment from stakeholders. So, in this study, the results of identification and the role of stakeholders are obtained to find a way out of the problems of BPK's TLHP that have not been followed up.

Based on several definitions of stakeholders above, the stakeholders involved in the collaboration on governance of follow-up on BPK RI audit results are the Supreme Audit Agency of the Republic of Indonesia, the Inspectorate as APIP, and Regional Apparatus (entities). So that this collaboration actor is in the form of institutional collaboration of government agencies. Interorganizational collaboration refers to the relational processes that emerge when two or more legally independent organizations engage in when coming together to deal with their interdependencies regarding a certain problem domain. They (ideally) jointly define the problem and from there arrive at a joint goal that also serves the interests of the participating organizations [18]. Where the institutional collaboration actors can be described in Figure 4.

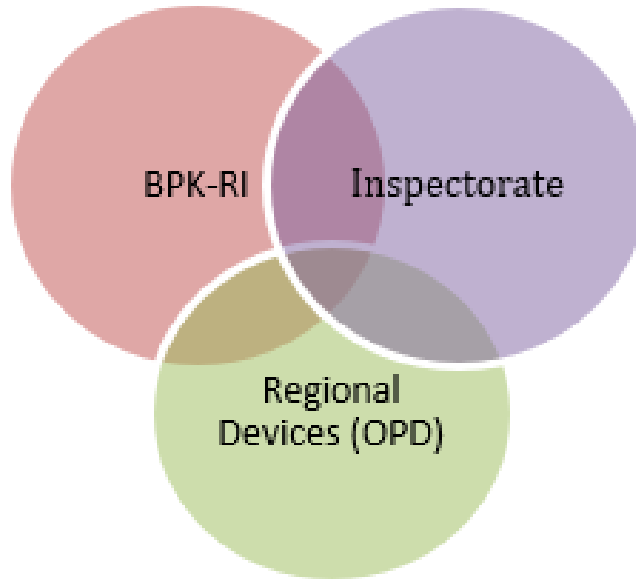


Figure 4.
Stakeholders' governance TLHP BPK RI.
Source: Researcher analysis, 2024.

Furthermore, in more depth, it is necessary to identify stakeholders outside the 3 (three) existing stakeholders, namely BPK RI, Inspectorate, and Other Regional Apparatus (entities), then classify stakeholders and identify the role of each stakeholder and in the end it will be clearly obtained the role of each stakeholder grouped into (i) primary stakeholders, namely those who receive positive or negative impacts (beyond willingness) from an activity, (ii) support, which is an intermediary in assisting the process of delivering activities, (iii) the key category, which is a strong or important influence related to problems, needs, and attention to the smooth running of activities [19].

Based on the results of research interviews with the Inspectorate of BPK RI, that other stakeholder actors are needed to be able to carry out the governance of follow-up to the BPK RI audit results, in addition to the 3 (three) actors of BPK RI, Inspectorate (APIP), and Regional Devices (entities). In addition to the need for other actors in managing the follow-up to the BPK RI audit results, it is also necessary to know the role and classification of these other actors.

The results of research related to stakeholder identification based on information obtained that so far the stakeholders involved in the collaborative governance of the follow-up of BPK RI audit results only involve stakeholder actors from BPK RI, Inspectorate, and Regional Apparatus. While the involvement of other actors such as the Regional People's Representative Council (DPRD), Attorney General's Office, Police, Community, Non-Governmental Organizations (NGOs), universities, and Mass Media are not involved in the collaboration process. In fact, despite the existence of a Memorandum of Understanding (MoU) between BPK and the Attorney General's Office of the Republic of Indonesia and the National Police regarding cooperation in the examination of follow-up on the findings of the BPK LHP which indicated state losses, until now the Attorney General's Office has not received a single report from BPK RI related to state losses. In addition, the public who act as supervisors or monitors the progress of the follow-up of BPK RI's examination results and NGOs have never been directly involved in the APIP forum or the BPK follow-up monitoring forum, so it is necessary to involve collaborative actors from the community, NGOs, mass media, the private sector and law enforcement agencies.

After identifying the stakeholders above, the involvement of these stakeholders will have an impact on the sustainability of the program [20]. Stakeholders who are involved will also feel the impacts and

benefits that arise [21]. To determine their involvement, Crosby classified stakeholders into three groups: main, supporting, and key stakeholders [19]. Key stakeholders are stakeholders who receive positive and negative impacts from an activity. Supporting stakeholders are intermediaries that help the activity delivery process. Key stakeholders are those who have a strong or important influence related to problems, needs, and attention to the smooth running of activities.

Based on the identification of stakeholders, the classification of results is based on Crosby's theory (1979) in Table 2.

Table 2.

Classification of stakeholders in collaboration governance of follow-up of BPK RI audit results.

Stakeholders		
Primary	Support	Keys
• Community	• Regional house of representatives	• Indonesian supreme audit agency
• NGOS	• Prosecutor's Office	• Regional inspectorate
• Mass Media	• Regional head	• Regional apparatus
• Private sector		
• Academia		

Source: Researcher analysis of Crosby theory (1992).

Based on the table above, the classification of stakeholders can be explained as follows:

1) The main stakeholders are stakeholders who receive the impact in the collaboration of governance follow-up of BPK RI audit results. The community, the private sector, NGOs, and the mass media as the main actors play a role and have an interest in structuring the governance of the follow-up of BPK RI's audit results. Where follow-up recommendations on the results of the examination if fully followed up, the government will carry out the implementation of its activities better and have an impact on the community, NGOs, mass media, and the private sector. As the main actors, the community, NGOs, mass media, academics, and the private sector have an important position and will provide supervision and information so as to help BPK, Inspectorate, and regional apparatus to collaborate to complete the completion of follow-up recommendations on the results of the audit.

2) Supporting stakeholders are intermediaries who help the process of delivering activities to complete follow-up on the results of the BPK RI examination to the entity, in this case the actors who play a supporting role are the Regional Head, DPRD and the Prosecutor's Office. The institution is an actor supporting the success of the collaborative process of governance of the follow-up to the BPK RI audit results. The Regional Head, DPRD and Prosecutor's Office have a strong position to oversee the collaboration of BPK, Inspectorate, and regional apparatus in the implementation of governance for follow-up on BPK RI audit results. It is hoped that the involvement of the Regional Head, DPRD and Prosecutor's Office can contribute and have an impact on technical policies, planning, and supervision of the cooperation of BPK, Inspectorate, and regional apparatus so that the collaboration in completing follow-up on the results of the examination can run well.

3) Key stakeholders, namely those who have a strong or important influence related to problems, needs, and attention to the smooth running of activities in this case in the governance of the follow-up of BPK RI audit results. As the institution, namely BPK RI, Inspectorate, and regional apparatus as the examined entity which is the key actor. The three key actors have a key position in the collaboration to complete the follow-up of the BPK RI audit results. The three of them work together to meet the needs of completing the recommendations. The success or failure of the achievement of the follow-up depends on the cooperation of the three actors, so the three of them must sit together to be able to find solutions and solutions related to the follow-up of the examination results that cannot be resolved which are then submitted in a joint forum.

The results of the classification of the three stakeholder actors show their respective roles which certainly have an interest in collaborating. All three of them must also pay attention to the vision, authority, actions, and results that will be obtained in the collaboration process. To what extent are the benefits and impacts for each according to their role. Arthur and Garaway categorize the role of stakeholders in the government development process including 1) preparation (identification and integration of stakeholders, identification of frameworks in terms of information development, understanding of resource managers and users, and selection of activity options), 2) implementation (share, use, and stimulation of knowledge), and 3) evaluation of the process and results of the implementation of government programs [22].

The following are the results of the identification of stakeholder role categories in the process of collaborative activities to handle follow-up on BPK RI audit results:

Table 3.

The role of stakeholders in the collaboration of BPK RI follow-up completion of audit results (TLHP).

Role as per stages	BPK RI	Regional inspectorate	Regional devices
Preparation	<ul style="list-style-type: none"> - Receive and analyze responses to the examination results manuscript - Compile and submit LHP to the Regional Government - Develop an action plan for follow-up on the results of the examination. 	<ul style="list-style-type: none"> - Delivering and receiving responses to the audit results manuscript - Receive and submit LHP BPK RI - Develop an action plan for follow-up of audit results 	<ul style="list-style-type: none"> - Compile a response to the audit results manuscript - Receive and coordinate the LHP of BPK RI - Develop action plan for follow-up of audit results
Implementation	<ul style="list-style-type: none"> - Receive and analyze the follow-up results of BPK RI audit recommendations - Monitoring the follow-up results of BPK RI audit recommendations - Forum discussion by key actors - Handling follow-up of audit recommendations with a status that cannot be followed up - TLHP handling process to APH 	<ul style="list-style-type: none"> - Receive and submit the results of the follow-up of audit recommendations to BPK RI - Monitoring the follow-up results of BPK RI examination recommendations - Forum discussion by key actors - Forming the Indemnity Claims Council and conducting the Indemnity Claims process 	<ul style="list-style-type: none"> - Follow up the recommendations of the LHP BPK RI based on the action plan that has been prepared and determined together. - Coordinate and form an internal team for the completion of follow-up recommendations on BPK RI audit results. - Forum discussion by key actors - Make efforts to complete the follow-up by coordinating with parties related to the audit findings - Submitting follow-up results to BPK RI through the Inspectorate
Evaluation	BPK evaluates the	The Inspectorate	The head of the regional

Role as per stages	BPK RI	Regional inspectorate	Regional devices
	implementation of the completion of follow-up recommendations on audit results	evaluates the implementation of the completion of the follow-up to the audit recommendations	apparatus evaluates the implementation of the completion of the follow-up to the audit recommendations

Based on the results of the research obtained, the collaboration process has been running but has not been well developed, there are still some shortcomings and problems in the collaborative process of completing follow-up on the results of the examination, namely:

1) The role of each stakeholder has not gone through the collaboration process and is still carried out partially, there is no communication forum for various stakeholders, both key, main, and supporting stakeholders.

2) Collaborative relationships between BPK RI and entities are still often misused and pose a risk of misuse of interests, so that BPK's role is limited to communication of follow-up completion to the entity.

3) Conflicts between the Inspectorate and regional apparatus resulting from the Inspectorate's unresponsiveness in responding to and interpreting different follow-up results and slow or unreported results that affect the achievement of follow-up results.

Meanwhile, based on the results of the research, other findings are needed on the aspect of the role of stakeholders, namely as follows:

1) Communities and NGOs, act as stakeholders involved in providing supervision and monitoring of the findings of the BPK RI LHP that have not been followed up by regional apparatus as reporters to BPK RI.

2) Mass media, has the role of providing information to the public on the problems of examination results that have not been followed up and harm the state.

3) Academics / Universities, have a role in providing academic studies to the government in the formulation of policy making related to financial supervision governance and as a social control in providing learning and understanding to the public, especially students to understand good financial governance.

4) The private sector plays a role in collaboration with regional apparatus to be able to accelerate the follow-up to the completion of the findings of the examination results whose object of the problem is contained in third parties for the implementation of work provided by regional apparatus.

5) The regional head has a role in preparing and issuing technical policies for the completion of the follow-up to the BPK RI audit results and forming a team / task force to accelerate the completion of the follow-up to the BPK RI audit results.

6) DPRD and the Prosecutor's Office have a strong position to oversee the cooperation between BPK, Inspectorate and Regional Apparatus and have a role in monitoring the completion of the follow-up of BPK RI audit results.

In accordance with the above conclusions, the research findings on the aspects of the role of stakeholders by several actors in the collaboration to complete the follow-up of BPK RI audit results in Local Governments in Indonesia are described in the following table.

Table 4.
Findings of stakeholder roles in collaboration.

Problem formulation	Indicator	Research findings
What is the role of Stakeholder collaboration in the completion of Follow-Up on BPK-RI audit results in local government?	Identification of stakeholders: - Classification mapping	Stakeholders are needed in addition to BPK RI, Inspectorate, and regional apparatus, namely the Regional Head, DPRD, Attorney, community, NGOs, mass media, academics / Universities, and the private sector. The community, NGOs, mass media, academics, and the private sector as the main stakeholders. Regional Head, DPRD, Attorney as supporting stakeholders. BPK RI, Regional inspectorate as APIP, and regional apparatus as entities as key stakeholders.
	The role of BPK RI, inspectorate, and regional apparatus stakeholders: - Preparation - Implementation - Evaluation	BPK RI, Inspectorate and regional apparatus play a role in the stages of preparation, implementation, and evaluation of follow-up on audit results. Starting from preparing an action plan, following up on recommendations issued by BPK RI, monitoring or monitoring the follow-up of audit results, to evaluating the implementation of follow-up activities on BPK RI audit results according to their respective authorities.
	Role of other stakeholders	<ul style="list-style-type: none"> • Communities and NGOs, act as stakeholders involved in providing supervision and monitoring of LHP BPK RI findings that have not been followed up by regional apparatus. • Mass media, has the role of providing information to the public on the problems of inspection results that have not been followed up and harm the state. • Academics / Universities, have a role as technocrats providing scientific thinking and social control of the government. • The private sector plays a role in collaboration with regional apparatus to follow up on the resolution of the findings of the examination results whose object of the problem is in the private sector. • The regional head has a role in preparing and issuing technical policies for the completion of follow-up on the results of the BPK RI examination and forming a team / task force to accelerate the completion of follow-up on the results of the BPK RI examination. • DPRD and the Prosecutor's Office have a strong position to oversee the cooperation between BPK, Inspectorate and Regional Apparatus and have a role in monitoring the completion of the follow-up of BPK RI audit results.

The role of stakeholders has an important position in determining the success of program objectives and sustainability. The involvement of these stakeholders will have an impact on the sustainability of the program [20]. Stakeholders who are involved will also feel the impact and benefits that arise [21]. Stakeholders are defined as people with an interest or concern in a problem [23].

Collaborative governance not only brings together relevant and affected public and private stakeholders in a shared effort to govern society effectively, democratically and innovatively. It also constructs a site for a well-informed, critical and problem-focused scrutiny and assessment of public governance based on continuous interaction and deliberation involving relevant and affected actors with both an interest in holding public authorities to account and who have sufficient resources and media access to add teeth to their critical voices [24].

Collaborative Governance requires the importance of the role of each stakeholder to initiate cooperation and carry out initiatives from stakeholders in the goal of collaboration. Sudarmo explains there are three aspects of stakeholder involvement in collaboration. First, the initiative must start from a party that has a clear demand to reflect the greater public interest. Second, each stakeholder must have a role in determining the goals of the collaboration. Third, the relationship between government agencies in collaboration must be strategic, meaning that each agency's actions can always be seen by other agencies in a transparent manner and other agencies will respond to these actions [25].

After identification and based on the results of the research, the stakeholders of the collaboration to resolve the Follow-up of BPK RI Audit Results in the Regional Government are government agency actors who are key actors. As the existing conditions of key stakeholder actors are as follows:

- a. The Supreme Audit Agency of the Republic of Indonesia (BPK-RI).
- b. Regional Inspectorate.
- c. Regional Apparatus Organization (OPD).

Furthermore, based on stakeholder identification, the results show the need to involve other stakeholders, namely:

- a. DPRD and the Attorney, have a strong position to oversee the cooperation between BPK, Inspectorate and Regional Apparatus and have a role in monitoring the completion of the follow-up of BPK RI audit results.
- b. Regional Head, has a role in preparing and issuing technical policies for the completion of the follow-up of BPK RI audit results and forming a team / task force to accelerate the completion of the follow-up of BPK RI audit results.
- c. The private sector, plays a role in collaboration with regional apparatus to be able to accelerate the follow-up of the completion of the findings of the examination results whose object of the problem is contained in third parties for the implementation of work provided by regional apparatus.
- d. Academics / Universities, have a role in providing academic input to the government in the formulation of policy making related to financial supervision governance and as a social control in providing learning and understanding to the public, especially students to understand good financial governance.
- e. NGOs and the community, act as stakeholders involved in providing supervision and monitoring of the findings of the BPK RI LHP that have not been followed up by regional apparatus as reporters to the BPK RI Representative of Banten Province.
- f. Mass media, has the role of providing information to the public on the issue of examination results that have not been followed up and are detrimental to the state.

In accordance with the indicators of the role of stakeholders from Garaway and Arthur [22], namely in the preparation stage, implementation stage, and evaluation stage, the implementation of BPK RI's collaboration with the Regional Government has regulated the work mechanism in the SOP from preparation to evaluation as follows:

- a. In the preparation stage, the role of key stakeholders in the planning stage is that BPK RI conveys the draft audit results to the Regional Apparatus on the audit results that have been carried out by BPK through the Regional Inspectorate to be responded to by the regional apparatus. The concept of

the examination results contains a draft of the BPK auditor's findings to be responded to whether the entity objects to the results of the examination conducted by BPK. Still in the planning stage, after BPK issues the LHP, the three key stakeholder actors develop an action plan that will be followed up by regional apparatus.

b. Implementation Stage, BPK RI and the Inspectorate play a role in monitoring the recommendations that have been submitted to the entity. Coordinating with related parties and forming a settlement team for regional apparatus or examined entities, to process the demands for compensation if there are BPK audit results that are regional losses that are not resolved in accordance with the provisions where the role is carried out by the Inspectorate in the implementation stage.

c. Evaluation Stage, stakeholders evaluate the implementation of the completion of the follow-up to the audit recommendations. The evaluation stage of the collaborative process of TLHP completion by BPK RI, Regional Inspectorate, and Regional Apparatus.

The results of the study have found the role of each stakeholder depicted in Figure 5, that the role of each stakeholder has been carried out in accordance with their duties and authority in the completion of the Follow-Up of BPK RI Audit Results. Based on Figure 5 BPK-RI together with the Inspectorate and OPD have carried out their duties in accordance with their procedures. However, the involvement of all actors in the collaboration to resolve BPK-RI's TLHP is still not entirely participated and their roles are not yet visible. So that there needs to be supervision related to the existing collaborative process of resolving BPK RI's TLHP. The results of the analysis of the role of stakeholders in the collaboration to resolve BPK RI's TLHP gave rise to other stakeholders who indirectly have influence and can be involved in the collaboration. The involvement of NGOs, mass media, and the community indirectly plays a role in guarding and supervising the implementation of the BPK RI TLHP settlement, therefore the three supervisory actors of NGOs, mass media, academics / universities, and the community are outside the collaboration arena. In addition, the functions of inherent supervision, monitoring and evaluation are directly carried out by the DPRD, Regional Head, and also the Attorney General's Office which are regulated in BPK regulations and MoUs related to cooperation in resolving BPK RI's TLHP.

The analysis of the role of stakeholders concluded that the role of key stakeholders, namely BPK-RI, Regional Inspectorates, and Regional Apparatus Organizations (OPD) runs and collaborates together and intensely, but the main stakeholders, namely DPRD, Regional Heads, and Prosecutors as supervisors and monitoring and evaluation of BPK RI TLHP monitoring, their presence has not been felt in carrying out their roles and duties. In addition, the position and role of the community, academics/universities, NGOs, and mass media in the collaboration to resolve BPK RI's TLHP is far from being directly involved since the preparation stage, implementation stage, and evaluation stage. Collaboration steps such as monitoring the progress of TLHP settlement, TLHP settlement, and TLHP report submission widely involving all stakeholders are not implemented. Based on the facts that occurred, the settlement of BPK RI's TLHP did not go through an effective dialog involving all stakeholder actors, but was only carried out by three key actors BPK RI, Inspectorate, and OPD. The following is an illustration of the identification of the Role of Stakeholders in the Collaborative Process of Settlement of TLHP BPK RI in Indonesia presented in Figure 5.

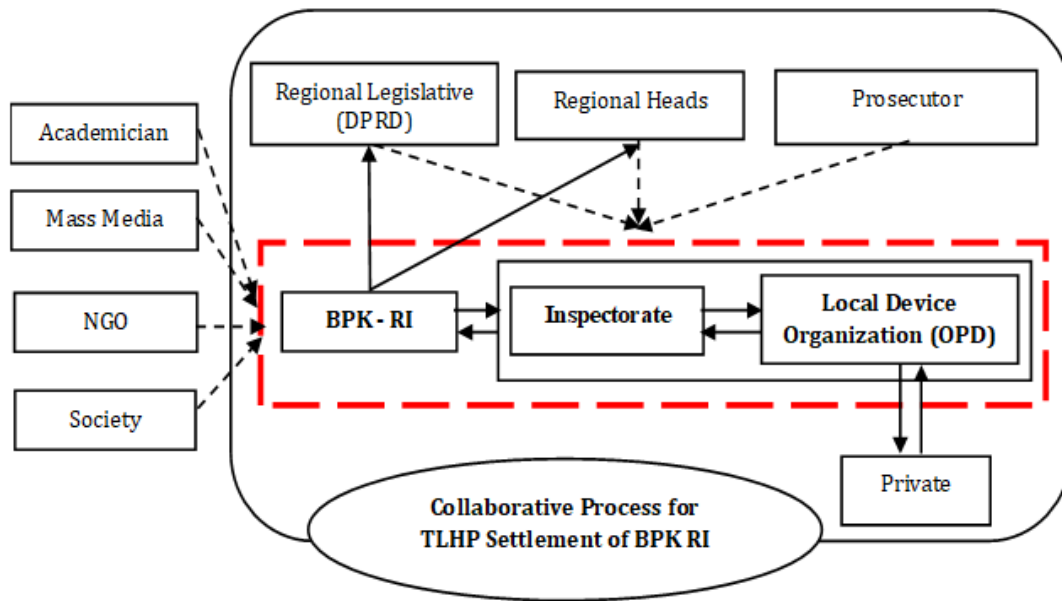


Figure 5.
Identification of stakeholder roles in the collaborative process of completing BPK RI's TLHP.
Source: Analysis of research results, 2024.

Information:
Monitoring and Evaluation Function
----- TLHP Settlement Process of BPK RI
Collaboration Process
Submission of Follow-up Monitoring Report

5. Conclusion

Based on the results of research related to collaboration in the Completion of Follow-Up of Public Financial Audit Results, it can be concluded that the role of stakeholders in the governance of the BPK RI TLHP settlement in the Regional Government consists of BPK RI Representatives, Regional Inspectorates, and Regional Apparatus Organizations. The three stakeholders have worked together on an ongoing basis, but have not been supported and involved broad cooperation involving the Regional Head, DPRD, Prosecutor's Office, private sector, NGOs, mass media, academics/universities, and the community. These broad stakeholder actors have not been able to be effectively present in the settlement of BPK RI's TLHP from the preparation stage, implementation stage, to the evaluation stage. The settlement of BPK RI's TLHP does not go through an effective dialog involving all stakeholder actors and is only carried out by three key actors BPK RI, Inspectorate, and OPD.

The limitation of this research is in the use of methodology, which does not measure the level of importance and role of each stakeholder involved. The theoretical implication of this research is that the stakeholders of the BPK RI TLHP settlement in the Regional Government in Indonesia consist of 10 (ten) actors consisting of BPK RI Representatives, Regional Heads, DPRD, Prosecutors' Offices, Regional Inspectorates, OPDs, the private sector, NGOs, mass media, academics/universities, and the community. The practical implication of this research is that the collaborative governance process in resolving TLHP BPK based on good governance in the Banten Provincial Government needs to include stakeholders widely and continuously starting from the preparation, implementation, to the evaluation stage.

Recommendations that can be proposed for future readers who are interested in research related to

TLHP BPK RI governance need to take other research locations so that they can provide color to the research results, and can reconstruct other new theories related to the current study. A forum can be formed that handles the collaborative resolution of BPK RI's TLHP and can be directly involved in providing benefits in the collaborative process of resolving BPK RI's TLHP as a researcher. The Regional Inspectorate as a facilitator of OPD and BPK in resolving TLHP is able to formulate a policy in the form of technical guidelines for OPD such as the establishment of a joint secretariat, budgeting, patterns of cooperative relations, and expansion of other cooperation agreements. The Regional Inspectorate and BPK RI need to conduct and improve monitoring of the progress of BPK's TLHP settlement effectively and continuously. As well as instilling the principle of openness to the actors in order to be able to provide space for broad cooperation. Regional heads need to become facilitators in periodic face-to-face dialog with other stakeholders and support the availability of resources needed in the forum.

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