

Revitalisation of Apparatus Function of Government in Following up Investigation Result in Government Audit Board in Maros District

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Abstract

The purposes of this study are (1) describing the commitment of the government officials in the completion Maros follow-up results of the Supreme Audit Agency; (2) analyzing and reviewing systems and procedures for accomplishment of follow-up; (3) analyzing and assessing organizational factors that affect the accomplishment of the follow-up; and (4) identifying the model and system development for the follow-up management. Location of the study was in Maros regency of South Sulawesi. The research finding is the commitment of the government apparatus as attitudes and behaviors exhibited by the apparatus either on leadership or implementer in following up the results of Audit Board, for corrective action and or financial management Maros. The indicators are: (1) the responsibilities of a conscious and integrated within the organization, (2) follow-up targets that must be planned and formulated as a measure of achievement of objectives, (3) right on target as reported by the Audit Board, and (4) on time in accordance with the statutory provisions.

Keywords: Commitment apparatus, systems and procedures

1. Introduction

In the organizational dimension that is considered strategically important and affects the continuity of public organizations in carrying out its role is leadership, structure, and resources (Hesel, 2007). The dimensions should focus on the effective management of the follow-up. In order to do that, it can be explained that the follow-up activities and the results of the auditing is carried out or decisions that led the audited entity or other competent parties, to implement the recommendations of the examination, while the recommendation is the suggestion to take remedial action, in order to improve the performance of the field problems, and improve the implementation of the activities examined, improve compliance with legislation in force, eliminating non-compliance and improve internal controls, (Lenvine.1996).

In relation to it, this study is to determine the reason why the follow-up is not optimal should also be explored in the commitment and Administrative functions Maros regency government in implementing policies, systems and procedures and follow-up management within the organization. There are several reasons the main idea of this study, among other things: (1) The role of government officials and parliament Maros in progress follow-up result in the audit board is not optimal, (2) officials are less concerned to follow up the findings related to tending not responsible., (3) Follow up monitoring team formed by the local government were not effective, (4) Completion of the follow-up process is not yet clear, (5) commitment to regional head are less in following examination findings in its ranks, (6) Tim council compensation claims have not been established an assembly team have formed to yet intensively carry out their duties, and (7) Inspectorate roles in the completion of the follow-up area are less empowered. The study objective is to describe the commitment of the government apparatus Maros in progress follow-up results of Audit Board.

2. Research Method

2.1 Research Location and Type Research

Location of the study was conducted in South Sulawesi Maros regency government. This study was a follow-up on the implementation of the results with the budget in 2009 toward financial management in 2008, auditing results in 2010 on financial management in 2009 and auditing results 2011 toward financial management in 2010. This research was descriptive qualitative research.

2.2 Instrument of the Research

The main instrument in this study was the researchers herself. There are three research instruments were used to collect the data, namely: (a) Observation sheet; (b) guidelines focused interviews (Miles, 1992); (c) Review of documentation.

2.3 Techniques of Data Analysis

Data collected either in the form of primary data or secondary data is data reduction, which is then performed to select secondary data and information for the accomplishment of the follow-up system overview Audit

Board, procedure, leadership and policy factors affecting the accomplishment of the follow-up optimization of the findings of Audit Board. Data were reduced to give an overview of research results further to facilitate the provision encoding on certain aspects. Display data was concluded by presenting the data in the form of pictures or frequency distribution table then the decision-making and verification.

3. Research Finding

Commitment of the government apparatus intended in this study are attitude and behavior arranged by the apparatus, either at the level or at the level of executive leadership in following up the results of the auditing of the Audit Board for action and improvement of financial management in Maros district. The commitment is shown by the individual (employee) through her involvement in the organization, especially to his belief or trusts the organization's goals and values, looks for helping businesses in achieving the goals, and maintaining themselves to remain the employees within the organization. It means that commitment concept implies the existence of an employee: (1) belief (faith) officials to the organization's goals and values, (2) a willingness to help the business organization, and (3) loyalty (loyalty) to the organization's employees, (4) pride themselves to be members of the organization.

Tingkat pengetahuan dan pemahaman aparatur terhadap hasil temuan dalam bentuk rekomendasi BPK tersebut, dapat memberikan petunjuk dan kemampuan secara individu maupun kelembagaan dalam menindaklanjuti hasil temuan tersebut, sehingga ketepatan sasaran dan waktu pelaksanaan tindak lanjut, sesuai yang diharapkan. Kondisi ini harus disesuaikan dengan kompetensi yang dimiliki para auditor dalam melakukan pemeriksaan, sehingga pemahaman dan konsep menerjemahkan peraturan yang ada. Panduan Manajemen Pemeriksaan BPK Tahun 2008 menyebutkan bahwa Auditorat Keuangan Negara menyusun dan menyampaikan rencana pemeriksaan berdasarkan kebijakan dan rencana strategi pemeriksaan yang ditetapkan.

With the responsibility on both teams, the results BPK recommendations were distributed to each District education office for further action. When there are findings of poorly understood or require additional clarification, both teams give an explanation in accordance with the provisions contained in the follow-up of BPK guidelines. In stages, the responsibilities of the apparatus in the findings BPK completed, starting from the Regent until the employee making budget commitments have been arranged in accordance with the instructions and rules, although it is recognized that in practice, there are also users of the budget have not been up in the follow through.

Governmental accounting and financial reporting must demonstrate compliance with laws and regulations relating to the implementation of the government's activities. That the financial statements present the financial transactions have been carried out in accordance with legislation. Referring to the technical instructions given by BPKt, follow-up findings should be measurable and accountable, so that follow-up and assembly team TPGR can make achieving targeted follow-up with a letter stating it in writing, as a form of agreement between leaders on education by both teams. There has been no synchronization between the expectations of BPK RI Representative South Sulawesi, which refers to the results of its findings with recommendations on education are obliged to follow up on these findings, so that communication and consultation are needed.

Efficiency and effectiveness of time spent on the work unit of the budget users, still complained of the limited time given to him to follow up these findings. This condition indicates that the time given to the working unit heads to follow up on the findings of BPK, is still allowed to ask for additional time in accordance with the frequency and quality of the findings.

Human resources with low professionalism that is visible to the service indicator is not optimal, using unproductive time, not optimal and the role of innovation in performing their duties. Analyze the existing institutional, personnel capabilities, number of personnel, budget, and other capabilities that are expected to affect the quality of service, discipline implementing agency for the timely processing and settlement services.

Procedural accountability focuses on information about the level of social welfare. It required a high, ethical and moral as well as a positive impact of social conditions. Their corrective action follow-up given by the teams in refining the report must be submitted at a specified time limit that. Accrual basis of accounting application in the public sector is basically to determine the cost of service and charging for the service, which is to find out how much it cost to produce a service for the public as well as to determine the price charged to the public service. This is in contrast with the primary objective application of the accrual basis in the private sector are used to determine and compare the cost of the (proper matching of cost against revenue). The difference is due to the orientation of the private sector more in focus in an effort to maximize profit (profit oriented), whereas in the public sector is focused on optimizing the orientation of public services (service oriented).

4. Conclusions and Recommendations

1. Resolution process follows up the findings from the audit conducted by BPK RI in Maros regency government, are satisfactory to: (a) the responsibilities of a conscious and integrated within the organization,

- (b) follow-up in achieving the goals based on BPK RI, (c) targeted according to the recommendations of BPK RI findings, and (d) on time in accordance with regulations and technical guidance provided by the BPK auditor findings into recommendations for 60 working days.
2. Follow up systems and procedures implemented in Maros district, are satisfactory to: (1) fit the prevailing system based on the findings of the follow duties, through follow up and MTPTGR teams that have been established, (2) the procedures and processes that ideally appropriate with the existing rules, though no entity still takes time in the completion of the follow-up, (3) the level of errors and irregularities in the minimal follow up BPK findings, although the difference was found in the perception of translating existing regulations, and (4) the quality to the results from the follow-up product in accordance with the findings of the inspection recommendations BPK RI.
 3. Dominant factors affecting settlement BPKt follow-up examinations are(1) Human resources competence of government officials who have not been entire at all levels, (2) policy guidance on the form of commitment that is built with the entities with their own responsibility, (3) supervisory leadership done in a balanced, and (4) the imposition of the sanction in accordance with the level of violations that have been made in the management of the budget.
 4. Flow model of the completion of management activity in Following-Up BPK audit results in Maros regency government, include: (1) Follow-up Team, (2) identification of BPK RI recommendations, (3) discussion of the findings with the entity, (4) action plan (the completion of the follow-up process), (5) division of labor in the Follow-up on the findings of the administrative team, and the Council on the findings TPTGR state loss, and (6) follow-up evaluation.

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