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THE EVALUATION REPEAT FINDINGS OF FIXED ASSETS IN THE AUDIT REPORT FOR THE BUDGET YEAR 2016-2020 CASE STUDY IN WEST SULAWESI PROVINCE BPK REPRESENTATIVE

Ranti Muchlis

Master of Accounting Program, Faculty of Economics and Business, Universitas Indonesia
ranti.muchlis@ui.ac.id

Dwi Martani

Master of Accounting Program, Faculty of Economics and Business, Universitas Indonesia
dwi.martani@gmail.com

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Ranti Muchlis, Dwi Martani*

Master of Accounting Program, Faculty of Economics and Business, Universitas
Indonesia

ABSTRACT

This study aims to analyze the factors that cause repeated findings of fixed assets in the West Sulawesi BPK inspection area government and evaluate the effectiveness of the recommendations given for the findings of these fixed assets. The research uses secondary data from Audit Result Reports for the 2016–2020 Fiscal Year, Summary of Semester Examination Results, and Follow-up Monitoring Results Data. Primary data collection was carried out through interviews with parties managing fixed assets in each region and inspectors at BPK Sulbar. The results of the study show that repeated findings occur because BPK recommendations are not followed up by the local government because it takes more than one year because they have to improve the internal control system or because of asset problems related to third parties that are outside the control of the local government. BPK's recommendations have clearly stated which parties are responsible for implementing the recommendations, but in practice, there are several findings that are not easy to implement because they are related to third parties who are outside the control of the regional government. For findings whose resolution is out of control, they should not become repeated findings, but the resolution of these problems is still monitored and disclosed in the notes to the financial statements.

Keywords: *Fixed Assets, Checks, Recommendations, Repeat Findings, And Follow Up.*

* Corresponding Author's Email: ranti.muchlis@ui.ac.id

1. INTRODUCTION

This research was conducted by analyzing the problems found in the management and administration of fixed assets during the 2016–2020 fiscal year that occurred in entities audited by BPK Sulbar and was conducted to find out the factors that cause repeated findings related to fixed assets, namely:

1. Has the entity not completed or followed up on the findings?
2. Are the recommendations given by BPK effective in resolving the problems with fixed assets that occur?

In accordance with the formulation of the problem above, the research conducted aims to:

1. identify the factors that contribute to the repeated discovery of fixed assets in BPK Sulbar inspection area entities;
2. Evaluate the effectiveness of the recommendations given by BPK Sulbar on the findings of recurring fixed assets.

In accordance with the Summary of Semester Examination Results (IHPS) of BPK Sulbar for the 2016-2020 fiscal year, it is known that there were four types of fixed asset findings that occurred repeatedly during the 2016-2020 fiscal year, namely:

1. Deviations from per-law regulations in the management of state or regional equipment or property. This type of finding occurred repeatedly in the West Sulawesi Provincial Government in the 2020 and 2019 fiscal years.
2. Ownership of assets is not or has not been supported by valid evidence. This type of finding occurred repeatedly at the West Sulawesi Provincial Government for the 2020 and 2019 fiscal years and the Mamuju Regency Government for the 2019 and 2017 fiscal years.
3. The recording is not done, has not been done, or is inaccurate. This type of finding occurred repeatedly at the West Sulawesi Provincial Government for the 2019 and 2018 years and at the Mamuju Regency Government for the 2020 and 2019 years.
4. Assets controlled by other parties. This type of finding occurred repeatedly in three entities, namely the West Sulawesi Provincial Government in the 2019 and 2018 fiscal years, the Mamasa Regency Government for the 2017 and 2016 fiscal years, and the Pasangkayu Regency Government for the 2018 and 2016 fiscal years. Based on the results of monitoring follow-up per semester, it is known that the four types of findings are still in status 2, namely that the follow-up is not in accordance with the recommendations.

2. LITERATURE REVIEW

The BPK audit process starts from planning, implementing, reporting and monitoring the follow-up of audit results. The audit is carried out in the context of encouraging good state financial governance through gaining confidence that the management and responsibility of state finances are in accordance with the provisions of laws and regulations and/or the principles of good governance.

LKPD examination is one of the main tasks of BPK. This main task is carried out as an implementation of Law Number 15 of 2004 concerning Examination of State Financial Management and Responsibility and Law Number 15 of 2006 concerning BPK. In carrying out financial audits, BPK is based on Government Accounting Standards in accordance with Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP) and audit standards in

accordance with BPK Regulation Number 01 of 2017 concerning State Financial Audit Standards (SPKN). The results of the BPK audit can be in the form of opinions or opinions on the fairness of the entity's financial statements, audit findings, and recommendations for improvements found during the audit process.

BPK stipulates BPK Regulation Number 1 of 2017 concerning State Financial Audit Standards (SPKN). SPKN is used as a standard and guide in conducting examinations of state financial management and accountability. SPKN consists of an Examination Conceptual Framework and a Statement of Examination Standards (PSP). The PSP consists of PSP 100 on general standards, PSP 200 on audit implementation standards, and PSP 300 on financial reporting standards. PSP 300 regulates the obligation of the examiner to prepare an Examination Result Report (LHP). One of the elements of the LHP in the PSP 300 is an inspection recommendation. Recommendations are suggestions from the examiner based on the results of his examination addressed to the authorized person and/or agency to take action and/or improve. Inspection recommendations must be constructive so that they can encourage improvement and be useful for correcting the weaknesses found in the inspection. Recommendations are given only to responsible parties. Recommendations should clearly state what needs to be fixed and who is authorized to carry out the recommended improvements.

In the SPKN, it is explained that one of the elements of the LHP is the audit findings. The findings of this inspection are developed by the examiner while carrying out field audits. If the examiner discovers a discrepancy between the conditions discovered and the criteria, the examiner will disclose and develop the audit findings. In developing the findings, the examiner considers the elements of the findings, namely conditions, criteria, effects, and causes. Examination findings are classified based on:

The classification of examination findings is an analytical tool used to classify examination findings according to the categories of problems disclosed in the description of audit findings. By issuing the LHP as a form of reporting on the results of field inspection work, this will be the first step for the examiner in conducting follow-up monitoring of the recommendations to be carried out by the auditee. According to BPK Regulation No. 2 of 2017 concerning Monitoring the Implementation of Follow-up on Recommendations for Audit Board Audit Results, "monitoring follow-up on recommendations for audit results is a series of activities carried out systematically by BPK to assess the implementation of follow-up carried out by entity

Based on BPK Regulation Number 2 of 2017, the results of the follow-up review are grouped into 4 statuses, namely:

1. The follow-up is in accordance with the recommendations given;
2. The follow-up is not in accordance with the recommendations given;
3. The recommendation has not been followed up by the entity;
4. Recommendations cannot be followed up by the entity.

In accordance with Law Number 15 of 2004, Article 20, in carrying out follow-ups on BPK audit results, officials in central and regional government agencies are the parties responsible for completing the follow-up on BPK recommendations. The official has 60 (sixty) days after receiving the LHP to submit an action plan and an explanation regarding the follow-up to be carried out at BPK regarding the implementation of the recommendations in the LHP. If, within the specified time, the entity official has not carried out this obligation, then the entity official may be subject to administrative sanctions in accordance with statutory provisions in the staffing sector.

In accordance with Regulation of the Minister of Home Affairs Number 19 of 2016, regional fixed assets are part of regional property (BMD) purchased or obtained at the expense of the regional revenue and expenditure budget (APBD) or originating from other legitimate acquisitions.

As a guideline for the implementation and application of internal control in government agencies, the government stipulates Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP). SPIP elements consist of a control environment, risk assessment, control activities, information and communication, as well as monitoring of internal control.

SPIP elements related to the management of fixed assets are:

1. Elements of the control environment, namely the heads of government agencies, are required to create and maintain a control environment that creates positive and conducive behavior, including upholding integrity and ethical values and exhibiting conducive leadership. Protecting assets and information from unauthorized access and use is a form of conducive leadership.
2. Control activities and activities by having written policies and procedures in place, physical control over fixed assets owned by the local government, and accurate and timely recording of transactions and events.
3. Monitoring Heads of government agencies are required to monitor the existing SPIP in their area through continuous monitoring, separate evaluation, and follow-up on recommendations from audit results and other reviews. Follow-up recommendations on the results of audits and other reviews must be immediately completed and implemented in accordance with the established mechanism for completing recommendations on the results of audits and other reviews.

To answer the research questions as mentioned in Chapter 1, a research framework was prepared, as shown in Figure 1. This research begins by analyzing the problems of fixed assets in LHP, grouped based on the types of findings in each entity. Following that, an analysis of the causes is performed so that the problems encountered by the local government in following up on the repeated discoveries of these fixed assets are known. An analysis was also carried out on the recommendations given by BPK regarding the repeated findings of fixed assets to find out whether the recommendations given had been able to provide improvements to the problems that occurred. The analysis of this secondary data can also be used to compare and complement the results of the analysis of the primary data obtained.

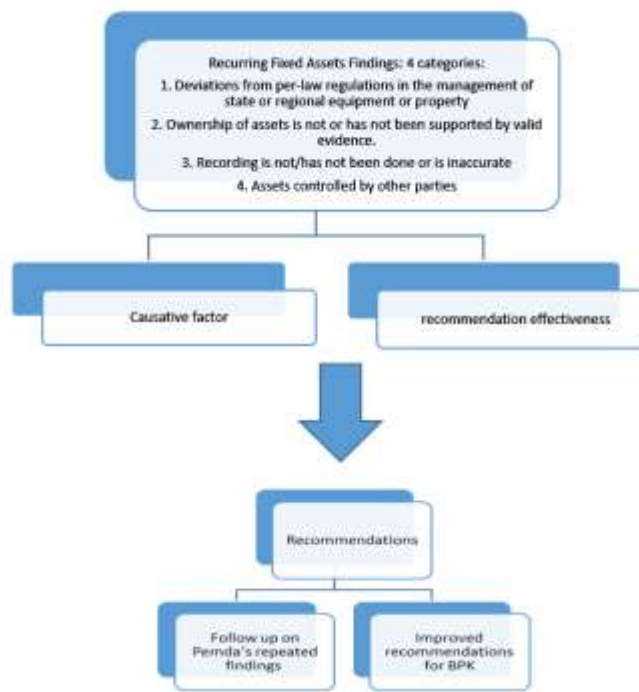


Figure 1. Conceptual framework of research implementation.

3. METHODS

This research uses the case study method. The use of case studies aims to gain a deeper understanding of a condition in order to photograph and analyze the unique aspects of the case study object. The method used in this research is the qualitative method. The data sources used in this research are primary and secondary.

Obtaining secondary data in this study used data from BPK Sulbar audit reports, the monitoring matrix of follow-up inspection results, IHPS, data on the Inspection Management System, data on the Follow-Up Monitoring Information System, laws and regulations relating to the findings and follow-up recommendations of BPK, case study research, journals, and scientific writings with related themes. Primary data was collected using a semi-structured interview method with informants, namely regional fixed asset management entities in the audit area of the West Sulawesi BPK and examiners at the West Sulawesi BPK.

Data analysis will be carried out at the time of data collection until the qualitative data analysis is completed. The data analysis is based on the respective repeated findings and recommendations provided by BPK. The presentation of data is carried out based on the formulation of predetermined problems, described in the form of narratives and comparison tables based on the results of the data reduction process. The presentation of data will make it easier to understand the problems that occur and plan the next steps.

The conclusion-drawing stage relates to the analysis of the answers to the research questions. Conclusions are used for developing suggestions for following up on findings and recommendations so that the same problems do not become repeated findings in the future and for improving recommendations that can solve problems.

4. RESULT AND DISCUSSION

This chapter will explain the findings and analysis that were used to respond to the problem formulation and research objectives. There are two research objectives to evaluate the factors that cause repeated findings of fixed assets in BPK Sulbar inspection area entities and to evaluate the effectiveness of the recommendations given for the recurring findings of fixed assets. Data collection in this study was done through data contained in LHP, follow-up monitoring data, IHPS data for the 2016–2020 FY, and interviews. The purpose of this research is answered by grouping four types of fixed asset findings that occur repeatedly in four BPK Sulbar audit entities based on the results of grouping findings from secondary data. Based on this grouping, an analysis of the causes of repeated findings was carried out, and interviews were conducted with the asset sector in the four entities to find out the problems that occurred and the obstacles faced by the entities in following up on recommendations.

To answer the second research question, a grouping of the recommendations made by BPK was carried out on the four types of recurring fixed assets. Based on the results of this grouping, it was recommended that Semester 2 of 2021 be completed. Then an analysis is carried out on the effectiveness of the recommendations given in solving problems that occur within the entity. Furthermore, interviews were conducted with examiners at BPK Sulbar to find out the mechanism for providing recommendations and the causes of recommendations that had not been completed by the entity.

5.1 Analysis of The Factors Causing the Repeated Finding of Fixed Assets

Based on data from the 2016-2020 BPK Sulbar IHPS and LHP, it is known that there are findings related to the management of fixed assets in each inspection entity. The findings of recurring fixed assets occurred in four entities, namely the West Sulawesi Provincial Government, the Mamuju Regency Government, the Mamasa Regency Government, and the Pasangkayu Regency Government.

Each of the findings of the recurring fixed assets is grouped by entity, then grouped by classification of findings to understand the problems of each finding. In determining the classification of findings, the examiner must be able to classify findings into one type of finding classification. But if there are findings that fall into two or more categories, then the findings are categorized into a classification of types of findings with more significant problems.

According to the classification of recurring findings of fixed assets, each finding has multiple classifications of types of findings. This proves that repeated findings about fixed assets are significant findings and may affect the fair presentation of the entity's financial statements. The details of each type of finding across the four entities are as follows:

1. Deviations from per-law regulations in the management of state or regional equipment or property
 - a. The West Sulawesi Provincial Government
LHP Pemprov FY 2020 revealed the findings of fixed assets with the title "management of fixed assets is not in accordance with the provisions." These findings present the findings of the 2019 FY fixed asset

management, which have not yet been followed up according to recommendations and are re-disclosed as findings in the 2020 FY LHP, as well as several new problems in fixed asset management. From the LHP, it is known that this finding is due to the BMD Manager not being optimal in securing the assets owned and not controlling the management of official vehicle facilities (from employees who have transferred assignments to other SKPDs). The Provincial Government does not yet have SOPs related to asset security or mechanisms for controlling and using official vehicles in the event of a mutation.

- b. Mamuju Regency Government
Based on the LHP FY 2020, it is known that this type of finding in the Mamuju Regency Government was caused by the BMD manager and goods manager not being optimal in carrying out their authority in securing BMD physically, administratively, and legally. The BMD manager has not carried out an inventory and assessment of the entire BMD, including assets that have not been recorded in the goods inventory card, and has not submitted a budget for the certification of five land parcels. The Mamuju Regency Government does not yet have an SOP on asset management, including coordination with each SKPD related to problematic fixed assets.
 - c. Pasangkayu Regency Government
LHP Pasangkayu FY 2018 revealed that the findings of fixed asset management at the Pasangkayu Regency Government were inadequate. One of the reasons for this finding is that the Head of the Assets Division did not perform physical control and asset security. Whereas in the 2016 LHP, there was a write-off of fixed assets that was not supported by adequate documents and evidence. The Pemkab Pasangkayu does not have an SOP for managing fixed assets, including a loan-to-use mechanism for fixed assets.
2. Asset ownership is not or has not been supported by valid evidence.
 - a. West Sulawesi Provincial Government
This type of finding of asset ownership that is not or has not been supported by valid evidence is due to the fact that the Head of the SKPD, the Head of the Asset Division, and the Manager of Goods within the West Sulawesi Provincial Government are not optimal in storing land and motor vehicle fixed asset documents.
 - b. Mamuju Regency Government
Asset ownership is not supported by valid evidence because the Head of the SKPD in the Mamuju Regency Government has not arranged proof of asset ownership, including not making a cooperation agreement on the utilization of regional property with third parties.
 - c. Mamasa Regency Government
Ownership of assets is not or has not been supported by valid evidence because the Head of the Assets Division has not collected all the BPKB of motorized vehicles and has not updated KIB A according to the certificate.
 - d. Pasangkayu Regency Government
Asset ownership is not supported by valid evidence because the SKPD Head does not enter into a loan-use agreement for assets and does not arrange documents for ownership of assets on land and motorized vehicles.
 3. The recording is not done, has not been done, or is inaccurate.
 - a. West Sulawesi Provincial Government

The type of record finding is not or has not been carried out or is inaccurate because the Head of SKPD, Head of Asset Division, and Manager of Goods are not optimal in recording, administering, and securing fixed assets and preparing BMD reports.

- b. Mamuju Regency Government
The type of recording of findings is not or has not been carried out, or it is inaccurate because the property manager is not careful in administering the fixed assets that are his responsibility.
 - c. Mamasa Regency Government
The type of finding that the recording is not, has not been done, or is inaccurate is that the KIB A data is inaccurate because the SKPD Goods Manager has not updated the land area data on KIB A.
4. Assets controlled by other parties
- a. West Sulawesi Provincial Government
Assets controlled by other parties in the West Sulawesi Provincial Government are assets owned by retired employees who are not civil servants, assets that are not returned to the SKPD that owns the assets by employees who are transferred to other SKPDs. The Provincial Government does not yet have SOPs regarding the mechanism for returning fixed assets when they enter retirement age or when employees are transferred to another SKPD.
 - b. Mamuju Regency Government
Assets controlled by other parties in the Mamuju Regency Government are due to the fact that the Head of the Assets Division, as a manager of goods for BMD managers, is not optimally exercising his authority to assist BMD managers in securing BMD. The Mamuju Regency Government does not yet have an SOP regarding the coordination mechanism between the Inspectorate and the Asset Sector and all related BMD SKPD administrators to track and return problematic BMD.
 - c. Mamasa Regency Government
Types of finding assets controlled by other parties, the cause is that fixed assets are still being used by officials or employees who have retired or have changed assignments, including employees who have retired and employees who have been transferred to other SKPDs who do not return the assets under their control.
 - d. Pasangkayu Regency Government
The discovery of assets controlled by third parties is the result of the SKPD Head not attempting to return official vehicles controlled by former employees in an optimal manner.

When viewed from the SPIP elements that should be owned by the Regional Government, it is known that there are still weaknesses in the internal control systems of the West Sulawesi Provincial Government, Mamuju Regency Government, Mamasa Regency Government, and Pasangkayu Regency Government, namely in the elements:

1. Control the environment
For the implementation of the internal control system in a government work environment, the head of the government agency is required to create and maintain a control environment that creates positive and conducive behavior. Conducive leadership includes protecting assets owned in the work environment and protecting regional information from unauthorized access and use.

2. Control activities

Implementation of control activities is carried out by establishing policies and procedures in writing. One of the policies and procedures that must be owned by the local government is the procedure for physical control of regional assets.

3. Monitoring

The regional government establishes a monitoring mechanism for the completion of follow-up recommendations from both audit results and other review results.

In accordance with the matrix of LHP findings per semester, indicators of SPI weaknesses for an entity include:

- a. If the entity does not have a formal SOP for a procedure or the entire procedure,
- b. The existing internal supervisory unit is inadequate or not running optimally.

This condition is in line with the explanation from each asset sector, which states that each entity does not yet have an SOP related to implementing follow-up recommendations on audit findings. There is no mechanism governing coordination among the parties responsible for resolving audit findings so that they can be followed up on time.

Other obstacles for entities to follow up on recommendations are the lack of commitment from regional heads to immediately follow up on recommendations in a timely manner, the still weak control system owned by the regional government, the Inspectorate's not yet optimal in carrying out the oversight function, limited human resources who can carry out recommendations immediately, a lack of coordination and communication between agencies implementing recommendations.

5.2 Evaluation of Recommendation Effectiveness

In accordance with the SPKN recommendations, there are suggestions from the examiner based on the results of his examination that are addressed to the authorized person and/or agency to take action and/or make improvements. Inspection recommendations must be constructive and useful for correcting the weaknesses found in the inspection. Recommendations should clearly state what needs to be fixed and who is authorized to carry out the recommended improvements. Recommendations must be submitted in line with the objectives, findings, and conclusions of the examination results.

Recommendations are classified according to follow-up categories that will be suggested to the entity so that these recommendations can address the problems revealed in the audit findings. The process of determining the types of recommendations for the results of this inspection is carried out by the examiner with the approval of the person in charge of the inspection or the head of the sub-auditor. Deposits, BMD returns, write-offs, administrative sanctions, and administrative completeness are examples of inspection results recommendations.

Based on the follow-up monitoring report for semester 2 of 2021, for the audit results during the 2016-2020 fiscal year, it is known that there are recommendations that have not been completed by entities regarding four types of fixed asset findings, namely:

1. Deviations from per-law regulations in the management of state or regional equipment or property;
2. Ownership of assets is not or has not been supported by valid evidence.

3. The recording is not done, has not been done, or is not accurate;
4. Assets Controlled by Other Parties

The recommendations that have not yet been followed up on occurred in West Sulawesi Province, Mamuju Regency, Mamasa Regency, and Pasangkayu Regency. The Provincial Government of West Sulawesi has not yet finished following up on the recommendations made by the BPK for the same type of findings in 2020 and 2019. From the recommendations, it is known that BPK has clearly identified parties responsible for resolving problems and implementing recommendations. The recommendation also clearly states what actions must be taken by the property manager to secure and administer the management of fixed assets. However, the parties related to implementing the recommendations in the West Sulawesi Provincial Government have not been able to implement all of these recommendations. Explanation from the Head of BMD: One of the obstacles to following up on recommendations is the lack of coordination between each related SKPD and the lack of attention from the SKPD concerned to immediately follow up on recommendations.

For recommendations based on findings for the 2020 and 2019 fiscal years, Mamuju Regency has not finished implementing the recommendations. From the recommendations, it is known that the BPK has clearly determined the parties responsible for resolving problems and implementing recommendations. The recommendations also clearly state the efforts that must be made by the Mamuju Regency Government to follow up on the recommendations. However, the Mamuju Regency Government has not finished following up on all of these recommendations. The explanation from the Head of Sub-Division of Asset Inventory found that one of the obstacles in completing recommendations was communication between lines; in this case, the communication between the Assets Sector and goods users in SKPD was not optimal, and the response from administrators and users of goods was not optimal in following up on findings.

For the same type of findings, Mamasa Regency has not finished implementing recommendations, especially for findings from 2016 and 2017. From the recommendations, it is known that the BPK has clearly determined the parties responsible for resolving problems and implementing recommendations. However, the Mamasa Regency Government has not finished following up on all of these recommendations. The explanation from the Head of the Sub-Department of Signing and Abolition of the Mamasa Regency Government found that the recommendations had not yet been completed due to a lack of budget support in following up on these recommendations and a lack of awareness from third parties who were no longer entitled to return the assets under their control to the local government.

In the Pasangkayu Regency Government, the same type of findings occurred in 2018 and 2016. Based on the recommendations for 2018 and 2016, the Pasangkayu Regency Government has not finished following up on the recommendations given by the BPK. From the recommendations, it is known that the BPK has clearly determined the parties responsible for resolving problems and implementing recommendations. However, the Pasangkayu Regency Government has not finished following up on all of these recommendations. Explanation of the Head of Assets There are several recommendations that will be completed in stages, such as the process of issuing certificates for land that has not been certified. This is because the budget allocated to complete the recommendations is budgeted in stages.

When associated with the two elements of SPIP, namely the control environment and control activities, it is known that the West Sulawesi Provincial Government, Mamuju Regency Government, Mamasa Regency Government, and Pasangkayu

Regency Government have not carried out their functions properly. As the manager of regional goods, the Regional Secretary is responsible for protecting assets from unauthorized use, exercising physical control over assets, and maintaining accurate records of fixed assets.

Based on the results of interviews with each asset sector, the follow-up on recommendations has not been completed due to the lack of coordination between SKPD in each entity, budget constraints for implementing recommendations and completing follow-up on fixed asset findings, a lack of support from local governments to follow up on recommendations, and a lack of coordination between the asset sector and related SKPDs as well as the Regional Inspectorate to withdraw assets that are still controlled by other parties or parties who are no longer entitled.

Based on the explanation of each asset sector, it is also known that the recommendations given by the BPK are quite effective and can be implemented, but the entity still has limitations in implementing the follow-up of the recommendations given, and there are several obstacles in completing the recommendations, such as:

1. The recommendations given by BPK Sulbar are still general in nature so that fixed asset problems are not resolved and cause findings with the same problems still occurring, such as recommendations only in the form of warrants or instructions to be more orderly in recording fixed assets;
2. The recommendations given require a full process and a long time to be followed up to completion. Budget limitations for completing recommendations at a certain time, such as the budget for the cost of arranging land certificates or proof of ownership for BMD;
3. Lack of commitment from the entity's leadership to follow up on recommendations in a timely manner;
4. There are no sanctions against SKPD for failing to complete recommendations on time.
5. There has been a change in conditions within the entity such that recommendations cannot be followed up, such as changes in regulations and changes in SOTK.

The results of interviews with examiners at BPK Sulbar found that so far the recommendations given to entities were in accordance with the mechanism and had been reviewed in stages before the recommendations were submitted to the entity. The mechanism that has been running so far is that the team leader and the members of the examining team together propose recommendations, which are then reviewed by the technical controller and deputy person in charge. Based on the recommendations that have been reviewed in stages, the person in charge determines recommendations based on audit findings.

Based on recommendations that have not yet been followed up by entities, especially for findings that occurred in 2016–2018, it shows that the recommendations provided by the BPK have not been fully effective in resolving problems with the management and administration of fixed assets in entities. In providing recommendations regarding fixed assets, BPK Sulbar does not consider the entity's internal control system for fixed assets. Leaders of government agencies are required to carry out physical control over assets by establishing, implementing, and communicating to all employees regarding identification plans, policies, and physical security procedures for fixed assets. BPK does not yet have guidelines for preparing and providing recommendations. BPK also does not yet have a specific policy for following up on recommendations that have been followed up for more than two years but have not been completed by entities.

This condition indicates that both the entity and the BPK must work together so that the recommendations provided by the BPK can be implemented by the entity in a timely manner. The recommendations given should be able to address the root of the problem, and they can be implemented and applied by the entity. Recommendations are formulated in detail and clearly on the steps that the entity must take so that the causes of problems identified in the audit findings can be minimized, if not eliminated, and do not reoccur in the future.

5. CONCLUSION AND RECOMMENDATION

The regional official, as the highest leader in the region, has the responsibility to follow up on the recommendations given by BPK in the audit results report and to follow up on the recommendations within sixty days from the receipt of the audit results report (LHP). BPK monitors the follow-up of the recommendations provided and submits the results of the follow-up monitoring in the form of a summary of semester examination results (IHPS) to representative institutions.

The results of IHPS1BPK Sulbar for 2021 show that there are still recommendations that are not appropriate and have not been followed up by entities on findings related to fixed assets, and there are still findings of recurring fixed assets. Based on the results of an analysis of the factors causing repeated findings of fixed assets in entities in the BPK Sulbar inspection area, it can be concluded as follows:

1. Lack of commitment from the entity's leadership to follow up on recommendations in a timely manner;
2. Lack of coordination among SKPD in each entity in order to complete recommendations on time;
3. Budget limitations in one fiscal year to implement recommendations and complete follow-up on fixed asset findings.

Based on the conditions above, recommendations can be given to improve the implementation of BPK recommendations and follow-up status so that repeated findings related to fixed assets do not recur in the following fiscal year. In the short term, suggestions include:

1. The regional government improves its regional internal control system to minimize the occurrence of findings of an administrative nature and findings of weaknesses in the internal control system;
2. Each SKPD must make an SOP related to the implementation of recommendations from the BPK audit results;
3. Increasing the role of the Regional Inspectorate in the process of monitoring the completion of follow-up recommendations given by BPK according to the time specified by law.

Meanwhile, medium-term suggestions for local governments on improving BMD management are:

1. Provide a gradual budget for the process of resolving repetitive fixed asset findings;
2. Provide training and outreach to BMD managers in each SKPD regarding the latest mechanisms and rules for BMD management;
3. Improve the management and security of fixed assets so that they do not become repeated findings.

Suggestions for BPK in providing recommendations to entities:

1. Develop guidelines or technical instructions for implementing recommendations as a foundation for developing appropriate recommendations to address any problems identified by audit findings.
2. Taking the internal control system owned by the entity as a material consideration to provide appropriate recommendations;
3. Clearly and in detail state the efforts that can be implemented by the local government in order to complete the recommendations;
4. Avoid giving recommendations in the form of sanctions or warnings.

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