Eduvest – Journal of Universal Studies
Volume 6 Number 8, August, 2026
p- ISSN 2775-3735 - e-ISSN 2775-3727

Audits Without Follow-Up Are A Waste of Time: an Evaluation of Special Audits at The Inspector General's Office of Ministry X

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Keywords
Agency Theory;
Investigative Audit;
Public Accountability;
Internal Audit

ABSTRACT

Effective audits require audited entities to promptly implement recommendations; otherwise, identified risks, regulatory violations, and potential state losses may persist. This study aimed to evaluate the effectiveness of follow-up actions on Special Audit recommendations at the Inspectorate General of Ministry X during 2018–2024, identify implementation barriers, and formulate improvement strategies. An embedded single-case study design with a mixed-methods approach was employed. Secondary data comprised Special Audit reports, recommendation summaries, minutes of meetings, and relevant regulations, while primary data were obtained through semi-structured interviews with four officials and a Likert-scale survey of 46 audited entities, comprising 12 ministry work units and 34 regional governments. Data were analyzed using descriptive statistics, thematic analysis, and methodological triangulation. Of the 318 recommendations, 74% were followed up within 60 days; however, only 61% achieved compliant completion status, indicating that overall implementation effectiveness remained limited. Regional governments achieved a 76% completion rate, whereas ministry work units achieved only 28%. Leadership commitment and administrative constraints were the dominant internal barriers, while weak communication and monitoring mechanisms primarily affected regional governments. Respondents supported the implementation of early-warning systems, online consultation platforms, technical guidance, and differentiated regulatory measures. The study concluded that effective follow-up requires tailored interventions combining stronger leadership accountability, digital monitoring, enforceable sanctions, sustained capacity development, and institutional oversight.

INTRODUCTION

The assessment of government agency performance has shifted. Government agencies are no longer considered successful merely because their budgets are fully absorbed or their reports are numerous, but rather because they generate meaningful impacts for society. The Government Internal Audit Apparatus (Aparat Pengawasan Intern Pemerintah [APIP]) plays a crucial role in this transformation, as its function is to ensure that oversight activities effectively contribute to improved governance. However, this responsibility does not end with the issuance of an Audit Result Report (Laporan Hasil Pemeriksaan [LHP]). An audit can only be considered successful when its recommendations are fully implemented by the audited entity, as unresolved issues may allow identified risks to persist and potentially result in losses (Cohen et al. 2017; Henriques et al. 2024; Kahyaoğlu et al. 2020; Madhavan et al. 2025; Murtezaj et al. 2024).

The Inspectorate General of Ministry X holds a distinctive position compared with APIP units of other ministries or institutions because, in addition to supervising its internal work units, it is also mandated by regulations to foster and supervise regional government administration throughout Indonesia. One of its oversight instruments is the Special Audit, an investigative audit conducted on an incidental basis to respond to public complaints regarding alleged irregularities, abuse of authority, disciplinary violations, and potential state losses. Unlike regular audits, which generally emphasize guidance and improvement, Special Audits are more focused on regulatory enforcement and the imposition of corrective measures or sanctions (Campa et al. 2025; Celestin 2020a, 2020b; Gavrilenko et al. 2023; Terwindt et al. 2019).

Ministerial Regulation X Number 8 of 2023 stipulates that follow-up actions on Special Audit recommendations must be completed within 60 days of receipt of the audit report. Therefore, follow-up effectiveness depends on the ability of the audited entity to complete recommendations within the specified period and achieve a compliant status. However, preliminary data from the Analysis, Evaluation, and Supervisory Results Information Section indicated an unfavorable condition. From 2018 to 2024, of the 318 Special Audit recommendations issued, only 195 recommendations, or approximately 61%, had been declared completed, while the remaining recommendations had not achieved compliant completion status or had not been followed up. Several findings had remained unresolved since 2018 without meaningful corrective action, substantially exceeding the stipulated 60-day deadline.

This condition has significant implications. When follow-up actions are not implemented and monitoring mechanisms are weak, the performance of the work units responsible for conducting Special Audits becomes difficult to assess objectively. The oversight unit may appear productive through the issuance of audit reports; however, it may fail to generate actual improvements if recommendations are disregarded. Without a comprehensive evaluation of the factors hindering the follow-up process, similar issues may continue to recur annually (Denaro et al. 2016; Schreiber et al. 2015).

Previous studies have demonstrated that internal audit effectiveness is influenced by organizational support, auditor competence, independence, and the quality of relationships between auditors and management. Alzeban and Gwilliam (2014), based on evidence from public-sector organizations in Saudi Arabia, found that management support was a key determinant of internal audit effectiveness, particularly through adequate resources, competent personnel, and organizational recognition (Alzeban & Gwilliam, 2014). Alzeban and Sawan (2015) further demonstrated that audit committee expertise and meeting frequency were positively associated with the implementation of internal audit recommendations (Alzeban & Sawan, 2015). Similarly, the Australian National Audit Office found that entities requiring senior-management approval before closing recommendations tended to achieve stronger implementation outcomes. Collectively, these studies indicate that follow-up effectiveness is influenced not only by the technical quality of audit recommendations but also by leadership commitment, accountability mechanisms, monitoring intensity, and institutional authority supporting corrective actions.

Recent research has expanded this discussion by emphasizing the importance of technology and continuous monitoring. Kai et al. (2022) identified the adoption and implementation of audit recommendations as key indicators for evaluating internal audit quality, demonstrating that audit impact should be assessed through corrective outcomes rather than merely through report production (Kai et al., 2022). Wang et al. (2024) proposed continuous auditing and monitoring mechanisms that enable government auditors to analyze organizational data more efficiently and identify risks before they develop into persistent control weaknesses (Wang et al., 2024). Meanwhile, Haryanto, Kurniawan, and Salomo (2026), through a systematic review of 60 studies indexed in Scopus and Google Scholar, concluded that leadership commitment, auditor competence, and audit independence were recurring determinants of recommendation implementation, although their effects remained context-dependent (Haryanto et al., 2026). These findings support the development of early-warning systems and digital monitoring platforms; however, technology alone cannot replace managerial responsibility, effective communication, and enforcement mechanisms.

In Indonesia, previous studies have generally examined follow-up actions related to regular audits or external audit recommendations, particularly within local government settings. Kristiawan (2014) found that weak leadership commitment and the absence of firm sanctions hindered the completion of supervisory findings in a central government institution, while Andriana (2016) identified organizational commitment and ineffective follow-up management as barriers within a government training agency. Budaya (2016) and Pongoliu et al. (2017) demonstrated that employee transfers, incomplete documentation, coordination problems, and unclear responsibilities impeded the implementation of audit recommendations in local governments. More recently, Pratomo (2022) found that audited entities frequently experienced difficulties in understanding the substance and documentary requirements of recommendations, highlighting the need for continuous consultation and technical guidance. Although these studies provide valuable insights, they have predominantly focused on routine internal or external audits, financial audit recommendations, and local-government contexts. They do not sufficiently explain follow-up mechanisms in investigative Special Audits, which involve more sensitive findings and stronger regulatory and enforcement implications.

Accordingly, an important research gap remains in the evaluation of Special Audit follow-up within an Inspectorate General that possesses a dual supervisory mandate. First, existing research rarely differentiates between internal ministry units and regional governments as embedded subunits of analysis, even though their authority relationships, institutional proximity, administrative capacity, and exposure to sanctions differ substantially. Second, most studies focus on general determinants of audit effectiveness without simultaneously measuring timeliness, completion status, perceived barriers, and stakeholder acceptance of corrective strategies. Third, the literature has not sufficiently examined the paradox in which internal work units perform worse than external entities supervised by the same Inspectorate General. Fourth, previous Indonesian studies have devoted limited attention to the combined use of document analysis, interviews, and surveys to validate follow-up performance. These limitations indicate the need for a context-sensitive evaluation capable of distinguishing leadership-related barriers from communication, administrative, technical, regulatory, and monitoring constraints.

Addressing this gap is urgent because unresolved Special Audit recommendations may allow misconduct, regulatory violations, internal-control weaknesses, and potential state losses to persist. Recommendations that have remained unresolved since 2018 also demonstrate that the formal 60-day requirement has not consistently functioned as an effective accountability mechanism. From the perspective of agency theory, weak monitoring and limited sanctions can create information asymmetry and moral hazard because audited entities may postpone corrective actions when they believe delays will not be detected promptly or penalized firmly. The urgency is therefore not merely administrative; it concerns the credibility of Aparat Pengawasan Intern Pemerintah (APIP), organizational integrity, public trust, and the capacity of government institutions to learn from identified deficiencies. A more effective follow-up system is required to connect recommendations with leadership performance commitments, provide automated reminders and escalation mechanisms, facilitate consultation, preserve supporting evidence, and ensure that recommendations are closed only after substantive implementation has been verified.

The novelty of this study lies in evaluating the follow-up of investigative Special Audit recommendations through an embedded single-case design that compares internal work units of Ministry X with regional governments under the same institutional supervision. The study integrates quantitative measures of compliance with the 60-day deadline and recommendation completion status with qualitative explanations derived from auditors, monitoring personnel, and audited entities. It also distinguishes four groups of barriers—communication, administrative and regulatory constraints, monitoring weaknesses, and auditee awareness and commitment—and assesses three corresponding improvement strategies involving policy and regulation, information technology, and capacity development. Therefore, this research aimed to evaluate the effectiveness of Special Audit follow-up during 2018–2024, identify factors impeding recommendation completion in each subunit, and formulate differentiated corrective strategies. This design enabled the study to move beyond aggregate completion percentages and explain why similar monitoring arrangements produced markedly different outcomes across audited entities.

Theoretically, this research contributes to the public-sector auditing and agency theory literature by explaining how information asymmetry, monitoring limitations, institutional proximity, leadership commitment, and sanction credibility shaped the implementation of investigative audit recommendations. Methodologically, it demonstrated the value of combining documentary performance data, stakeholder surveys, and semi-structured interviews to distinguish formal compliance from substantive completion. Practically, the findings are expected to assist the Inspectorate General of Ministry X in establishing clearer procedures, strengthening leadership accountability, implementing evidence-based recommendation closure, developing an integrated early-warning system, providing online consultation services, and delivering targeted technical guidance. For internal ministry units, the study may support stronger sanctions and the inclusion of follow-up completion in performance agreements; for regional governments, it may improve communication and understanding of recommendation requirements. Ultimately, the study benefits policymakers, APIP institutions, auditors, and audited entities by providing a differentiated model for accelerating follow-up actions, strengthening public accountability, and ensuring that Special Audits generate concrete and sustainable governance improvements.

METHOD

Research Design and Approach

This research employed a case study strategy to conduct an in-depth analysis of the implementation of follow-up actions on Special Audit results within its organizational context (Haryoko, 2020). This strategy was selected because the research aimed to evaluate the follow-up process, identify implementation barriers, and formulate improvement recommendations. Referring to Yin (2009), the implementation and monitoring of Special Audit follow-up actions at the Inspectorate General of Ministry X were defined as a single case. The study used an embedded single-case study design, with the Inspectorate General of Ministry X selected due to its dual mandate as both an internal supervisory unit of the ministry and a supervisory institution for regional governments. To examine the complexity of this mandate, the analysis was divided into two sub-units: Ministry X work units and regional government entities. This research also applied a mixed-methods approach (Creswell, 2014), beginning with descriptive quantitative analysis to measure follow-up performance patterns, followed by qualitative analysis to explore the underlying factors influencing the observed outcomes.

Data collection technique

The data used consisted of secondary and primary data. Secondary data were obtained through document reviews, namely the Special Audit Results Report, the Special Audit Results Summary Table for the 2018 to 2024 period, audit minutes, and regulations related to follow-up. Primary data were obtained through two instruments. The first instrument was a semi-structured interview. This interview involved two sources from the Analysis, Evaluation, and Information Section of Supervisory Results, tasked with monitoring follow-up, and two sources from the Government Internal Supervisory Apparatus team that carried out the audit. The identities of all sources were kept confidential and encoded using role codes. The second instrument was an online questionnaire-based survey with a Likert scale of one to five. This survey was distributed to 46 audit objects, consisting of 12 representatives of echelon one work units of Ministry X and 34 representatives of Regional Governments. The list of interview questions and questionnaire statements was compiled based on the literature review in the previous section. This list was also consulted informally with internal parties at the Inspectorate General of Ministry X to ensure the language was relevant and easily understood by respondents.

Follow-up Effectiveness Criteria

The effectiveness of follow-up in this study was measured using two indicators. The first indicator was the timeliness of completion within a maximum limit of 60 days, as stipulated in Article 44 of Ministerial Regulation X Number 8 of 2023. The second indicator was the level of recommendation completion, which was assessed by the percentage of recommendations with an appropriate status compared to the total number of recommendations issued. Based on these two indicators, the level of effectiveness was grouped into three categories. The effective category was given if the completion rate reached 75 percent or more. The less effective category was given if the completion rate was in the range of 50 to 74 percent. The ineffective category was given if the completion rate was below 50 percent. These three thresholds were established by the researcher as operational criteria that consider the logic of achieving the majority of the recommendation population. This grouping aligns with the concept of effectiveness in public sector performance management, namely a measure of the extent to which an organization's targets or objectives are successfully achieved effectively (Mahmudi, 2019).

Data Analysis Techniques

Data analysis was conducted in three interconnected stages. The first stage was descriptive quantitative data analysis. In this stage, researchers calculated the percentage of deadline compliance and recommendation completion status from document data. They also calculated the average Likert scale response score from the survey results. The second stage was qualitative data analysis. Interview results were sorted and grouped into four major themes of obstacles. The findings were then summarized in a comparison matrix between the perspectives of the audit team and the monitoring team. The third stage was triangulation of sources and methods. In this stage, the results of document reviews, interviews, and surveys were cross-referenced. This triangulation ensured that the conclusions drawn truly reflected the actual conditions on the ground, not simply the opinion of one party.

Research Ethics

This research has not yet received official ethical clearance, but adheres to the principles of academic research ethics. All informants and respondents were explained the purpose and scope of the study before the interviews and questionnaires were completed, and participation was entirely voluntary. Interviewee identities were encoded using role codes, while survey data were processed collectively without including personal identities or traceable work units. All data obtained was used solely for academic purposes and presented objectively without manipulating or concealing findings, whether positive or revealing organizational weaknesses.

RESULTS AND DISCUSSION

Effectiveness of Implementation of Follow-up on Special Examination Results

A document review of the Special Audit Results Summary Table for the 2018 to 2024 period shows that of the 318 recommendations issued, only 61 percent were considered appropriate, while 74 percent of the recommendations were followed up within 60 days based on the timeliness criterion. Both indicators place institutional follow-up performance in the less effective category. However, in accordance with the embedded case study design used, these aggregate results need to be broken down into two sub-units of analysis. A summary of the achievements of each sub-unit is presented in Table 1.

Table 1. Summary of Effectiveness of Follow-up of Special Audit Results 2018-2024

Unit of Analysis	Followed up within 60 Days (%)	Recommendation Status Appropriate (%)	Effectiveness Category
Overall (Aggregate)	74	61	Less Effective
Ministry X Work Unit	47	28	Ineffective
Local government	86	76	Effective

Table Source: Data processed by the author

Table 2 shows a significant performance gap. The Regional Government achieved the effective category with a completion rate of 76 percent. Conversely, Ministry X's internal work units were stuck in the ineffective category with a completion rate of only 28 percent. Interviews with the Analysis, Evaluation, and Supervisory Information Section confirmed that the data was accurate and regularly updated. Both sources also explained that the 60-day deadline was often missed due to the busy work units. As a result, submitting follow-up actions was often merely a formality to fulfill administrative obligations. The obligation to monitor a maximum of three times within 60 days was also not always met on time. The threat of sanctions was only truly implemented if the delay was very long. Demanding resolution from Ministry X's internal units also proved much more difficult than from the Regional Government. One reason was the lack of standard procedures for submitting specific audit reports to the audited parties.

Factors Inhibiting Follow-Up Completion

To determine the causes of this low effectiveness, this study examined four groups of inhibiting factors: communication between the APIP and the auditee, administrative/technical/regulatory constraints, follow-up monitoring, and the auditee's awareness and commitment. The average score of survey respondents' agreement with these four groups of factors, broken down by sub-unit of analysis, is presented in Table 2.

Table 2. Average Score of Factors Inhibiting Follow-Up (Scale 1-5)

Inhibitory Factor Group	Overall Average	Ministry X Work Unit	Local government
Communication between APIP and Inspection Object	3.66	2.46	4.20
Administrative, Technical, and Regulatory Constraints	3.16	4.25	2.78
Follow-up Monitoring	3.90	2.92	4.25
Awareness and Commitment of the Object of Examination	2.44	4.17	1.82

Table Source: Data processed by the author

Table 2 shows that the most perceived inhibiting factors differed sharply between the two sub-units. For Ministry X's work unit, the most dominant obstacle stemmed from weak leadership awareness and commitment, with a score of 4.17. The next obstacle was administrative constraints such as employee transfers and the loss of old archives, with a score of 4.25. Triangulation with ANEV and APIP interviews reinforced this finding. Both parties agreed that delays within the ministry's internal units were deliberate, as unit leaders knew that sanctions were currently weak. As a result, other sectoral work programs were prioritized over resolving the findings. In contrast, for the Regional Government, the most dominant obstacles were follow-up monitoring, with a score of 4.25, and communication between APIP and the auditee, with a score of 4.20. The Regional Government admitted to having difficulty understanding the meaning of the recommendations and rarely receiving regular technical guidance from the auditors. In terms of leadership awareness and commitment, their score was the lowest, at 1.82. This score indicates that commitment is not an issue for this group.

Steps to Improve Follow-up Resolution

In line with the differences in the characteristics of the obstacles mentioned above, the proposed improvement steps also differed between sub-units. These proposals were grouped into three themes: policy and regulation, information technology and systems, and capacity development and training. The level of acceptance of audit objects for these three themes is presented in Table 3.

Table 3 Average Acceptance Score of Proposed Improvement Steps (Scale 1-5)

Improvement Steps Group	Overall Average	Ministry X Work Unit	Local government
Policies and Regulations	3.84	2.92	4.17
Information Technology and Systems	4.36	4.25	4.40
Capacity Building and Training	4.26	3.75	4.44

Data Source: Data processed by the author

Table 3 shows that the implementation of information technology and systems was the only proposal unanimously approved by both sub-units, with scores above 4.00 for both. This proposal included an early warning system and online consultation services. Interviews with ANEV and APIP also agreed that implementing an early warning system could secure the attention of leaders without being hampered by busy schedules. Regarding the policy and regulation theme, there was high resistance from Ministry X's work units, with a score of only 2.92, to the proposal to strengthen sanctions and bind written performance. The Regional Government, in fact, fully supported the proposal, with a score of 4.17. Regarding the capacity development and training theme, the Regional Government demonstrated a significantly higher need, with a score of 4.44, compared to Ministry X's 3.75. This finding aligns with the communication and monitoring barriers they predominantly perceived in Table 3.

When viewed using agency theory, this low follow-up effectiveness reflects two concurrent agency problems. First, there are strong indications of moral hazard. Auditees intentionally delay their obligations because they feel the delay will not be immediately discovered or subject to firm action. Second, the oversight function that should curb such behavior has not been functioning optimally. This is evident in the obligation to monitor three times within 60 days, which in reality cannot always be fulfilled, and sanctions that are only implemented after a significant delay. These two conditions reinforce each other, giving auditees greater room to delay without facing significant consequences.

The finding that Ministry X's internal work units actually performed worse than the local governments they oversee is interesting to examine. In theory, the close institutional relationship between the Inspectorate General and its own work units should facilitate communication and collection. However, in practice, this closeness actually creates sectoral egos and reluctance when it comes to collecting payments from fellow units within the same ministry. This situation aligns with the findings of Andriana (2016) and Kristiawan (2014). Both researchers also found that weak leadership commitment and the absence of firm sanctions were the root causes of the low follow-up resolution at central agencies. Conversely, the obstacles faced by local governments in this study were difficulty understanding recommendations and a lack of technical guidance. This obstacle is consistent with the findings of Pratomo (2022), who found that audited parties often did not understand the intent of APIP recommendations. Administrative obstacles such as employee transfers and lost documents were more prevalent in Ministry X in this study. This is in line with the findings of Budaya (2016) and Pongoliu et al. (2017), although in both studies similar obstacles were experienced by local governments. These differences indicate that the characteristics of follow-up barriers are highly dependent on the institutional context of each audit object. Therefore, a uniform approach will not be effective when applied to all audit objects.

In practical terms, these findings point to three complementary policy steps. In the short term, reinforcing administrative sanctions and binding written commitments at the end of audits can pressure Ministry X's work units to more seriously follow up on recommendations. Their resistance to formal mechanisms actually indicates their need. In the medium term, developing an early warning system integrated with existing monitoring applications can ensure leadership attention without being hampered by busy schedules. This solution was also widely accepted by both sub-units. For local governments, providing online consultation services and regular technical guidance is an urgent need to address their confusion in interpreting audit recommendations.

This research has several limitations that should be considered when interpreting the results. This research used a single case study design at a single agency, so the conclusions obtained cannot be simply generalized to other supervisory agencies or to regular audits outside of Special Audits. The historical data coverage is also limited to the period from 2018 to 2024, due to the difficulty of tracking down physical archives prior to that period. Furthermore, some of the primary data was obtained through in-depth interviews, which poses the potential for subjective bias from the interviewees when assessing challenges within their own institutions. This potential bias was minimized through triangulation with documentary data and survey results .

CONCLUSION

This research employed a case study strategy to conduct an in-depth analysis of the implementation of follow-up actions on Special Audit results within its organizational context (Haryoko, 2020). This strategy was selected because the research aimed to evaluate the follow-up process, identify implementation barriers, and formulate improvement recommendations. Referring to Yin (2009), the implementation and monitoring of Special Audit follow-up actions at the Inspectorate General of Ministry X were defined as a single case. The study used an embedded single-case study design, with the Inspectorate General of Ministry X selected due to its dual mandate as both an internal supervisory unit of the ministry and a supervisory institution for regional governments. To examine the complexity of this mandate, the analysis was divided into two sub-units: Ministry X work units and regional government entities. This research also applied a mixed-methods approach (Creswell, 2014), beginning with descriptive quantitative analysis to measure follow-up performance patterns, followed by qualitative analysis to explore the underlying factors influencing the observed outcomes.

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