



Factors Affecting the Completion of Follow-Up Examination Results in Regional Apparatus Organizations in Indonesia

Arsan Latif^(✉)

Universitas Hasanuddin, Makassar, Indonesia
arsanlatif69@gmail.com

Abstract. Destination from study this is for test the influence of the influencing factors solution act carry on results inspection from organization device areas in Indonesia. Study this use method survey with spread questionnaire to officer at Organization Regional Devices. Research results show that communication no take effect significant to act carry on results examination, disposition take effect positive significant to act carry on results examination, competence source power man take effect positive significant to act carry on results inspection, structure bureaucracy take effect negative significant to act carry on results inspection.

Keywords: Communication · Disposition · Human Resources Competence

1 Introduction

The supervisory function becomes very important because it is one of the main aspects that support the success of the government. There are three main aspects that support the success of regional autonomy, namely supervision, control, and inspection [1]. Control is an activity in implementing systems and policies in government carried out by the executive (local government). Examination (audit) is an activity carried out by parties who have professional independence and competence in examining the results of local government performance related to conformity with predetermined standards or criteria.

Auditors are supervisors who have the main task of carrying out internal supervision in government agencies and providing recommendations based on the audit findings presented in the Audit Results Report (LHP). Internal supervision will be in vain without corrective action in the completion of follow-up so that the purpose of supervision is not achieved, namely improving performance for the organization and will lead to public distrust [2]. Follow-up on Examination Results (TLHP) within the scope of local government in Indonesia has been regulated in Government Regulation of the Republic of Indonesia Number 79 of 2005 concerning Guidelines for Guidance and Supervision of the Implementation of Regional Government, Regulation of the Minister of Home Affairs Number 23 of 2007 concerning Guidelines for Supervision of Regional Government Administration and Regulation of the Minister of State for Empowerment of

State Apparatus Number 9 of 2009 concerning General Guidelines for the Implementation, Monitoring, Evaluation and Reporting of Follow-Ups on the Results of Functional Supervision.

The obligation to complete TLHP has been regulated in laws and regulations, namely Article 23E of the 1945 Constitution, Article 20 of Law Number 15 of 2004, Article 34 of Government Regulations Number 79 of 2005, and BPK Regulation Number 2 of 2017. For the period of completion of the TLHP, it is carried out no later than 60 (sixty) calendar days from the receipt of the LHP. By taking into account various provisions of laws and regulations, it is clear that the implementation of the TLHP is an important thing to implement [3].

Agency theory can be applied in public organizations [4]. The people are the holders of the highest interest in a country, so the people can be assumed as the principal. Meanwhile, the party acting as an agent is the government as the party given the authority to carry out state management tasks for the benefit of the people. The government here can be in the form of an executive (central government or local government) in charge of carrying out the authority to manage state resources for the benefit of the community.

The performance of the Inspectorate is determined by various factors in order to achieve reliable performance. In the Public Sector Internal Audit Function Management to bring forth the role of the Inspectorate, people within the Inspectorate must have high competence in their fields. Therefore, to realize these interests, several factors need to be considered, including firm and continuous commitment from the leadership, improvement of technical and professional capabilities, improvement of policies, systems and procedures, improved communication and coordination of follow-up examination results, as well as monitoring and evaluation of the administration of local government. According to [5], the factors that influence the Follow-up of Examination Results (TLHP) are communication, Human Resources (HR), disposition and bureaucratic structure.

Follow-up on Audit Results is a continuation of the audit process and is important and needs special attention because it determines the effectiveness of supervision affects organizational performance and accountability, supports the implementation of good governance [6–9], affects the credibility of the supervisory agency [10] and is a mandate from the legislation. However, in reality there is a gap between what is happening and what should be, so this is what encourages researchers to want to conduct a study on the process of completing the follow-up to the results of the examination of regional apparatus organizations in Indonesia that has occurred so far.

Based on phenomenon this so destination study directed for test and analyze influence communication, disposition, human resources competence. structure organization to act carry on results inspection.

2 Literature Review

2.1 Agency Theory

Agency theory can be applied in public organizations [4]. The people are the holders of the highest interest in a country, so the people can be assumed as the principal. While the party acting as an agent is the government as the party given the authority to carry

out state management tasks for the benefit of the people. According to [11] explains that agency conflicts can be minimized by principals by monitoring and supervising agents.

[12] explain that in agency theory, there is a working relationship between the party who gives the authority (the principal) and the party who is authorized (the agent) to do work and make decisions on behalf of the principal. If the principal and the agent have the same goal, the agent will act and make decisions in accordance with the interests of the principal.

2.2 Follow Up on Monitoring Results (TLHP)

To reach good governance so required roles and functions supervision. Supervision as a process is Suite no interrupted which started from planning supervision until with results supervision done followed up. For reach results optimal supervision, then every findings results supervision apparatus supervision government external and internal Required follow up good by the leadership agency Central and Regional Governments consistent and responsible answer. Failure in carry out TLHP, whatever why must realized as waste in use source power Regional State finances and sources power apparatus.

Monitoring Results Report, hereinafter abbreviated as LHP, is a report containing all results of supervision in the form of data findings, conclusions of supervision results, and suggestions/recommendations that are formal, complete, and final after being responded to by the Head of the Unit/Agency being examined (Regulation of the Minister of State for Empowerment of State Apparatus Number 09 of 2009). So that, can said that Follow-up to Supervision Results (TLHP) is an auditee activity in order to fulfill the auditor's recommendations contained in the audit results.

According to William N. Dunn's theory in Yulianti (2018), TLHP indicators include:

- a. Effectiveness is whether the desired results have been achieved in accordance with a predetermined plan.
- b. Efficiency is whether the objectives achieved in implementing the program use resources optimally
- c. Adequacy is whether the results achieved have met the needs, how far the achievement of the desired results solves the problem
- d. Equalization is whether the results or benefits are distributed evenly to each SKPD.
- e. Responsiveness is how far the results achieved and desired can solve problems, responses from each SKPD. Accuracy is the desired result or goal in the implementation of the program that is truly meaningful and valuable.

2.3 Communication

According to [13], communication is the process of delivering meaning in the form of ideas or information from one person to another through certain media. Submission of information through the media used to speed up the information to other people so as to improve the quality and quantity of work.

Communication between leaders and subordinates will determine the success of achieving the objectives of the implementation. Effective implementation occurs when decision makers already know what to do. The work on what will be done can run if the

communication goes well, so that every decision and implementing regulation must be transmitted (communicated) to subordinates appropriately.

In the audit process, communication to the auditee must be complete, meaning that it does not lack anything important and includes all important and relevant information and observations to support recommendations and conclusions. In order for the results of the internal audit to be complete, it must contain all the information from the internal audit information needed to meet the internal audit objectives, provide a correct and adequate understanding of the matters submitted to the auditee, so that the auditee obtains a correct and adequate understanding and is easy to follow up.

2.4 Disposition

Disposition is a characteristic that is closely related to policy/program implementers. If the implementers have a positive attitude tendency or there is support for policy implementation, then there is a high possibility of implementing the policy effectively, and vice versa if the implementers have a negative attitude or reject the implementation of the policy because of conflicts of interest or political situations that affect it, the policy implementation will not run effectively.

According to [14] it is said to be “the willingness, desire and tendency of policy actors to carry out the policy seriously so that what is the goal of the policy can be realized”. If policy implementation is to succeed effectively and efficiently, implementers not only know what to do and have the ability to implement the policy, but they must also have the will to implement the policy.

Indicator disposition could be reviewed from dimensions cognitive; dimensions affective; dimensions view group; dimensions difficulty changeover staff; and dimensions incentives [15, 16].

2.5 Human Resources Competence

According to Spencer quoted by [17], competence is a characteristic that underlies a person related to the effectiveness of an individual's performance in his work or the basic characteristics of individuals who have a causal relationship or as a cause and effect with the criteria used as a reference. According to Spencer, competence lies on the inside of every human being and is forever in the personality of a person who can predict behavior and performance in a broad range of situations and work tasks.

[14] reveals that there are several factors that can affect a person's competence skills, namely the following beliefs and value; skills; experience; personality characteristics; motivation; emotional issues; intellectual ability; and organizational culture. Thus, it can be concluded that competence is a characteristic inherent in a person that causes a person to be able to predict his surroundings in a job or situation. Indicator competence according to Gordon in [18] could reviewed through knowledge, understanding, abilities/skills, values, attitudes and interests.

2.6 Bureaucratic Structure

In the bureaucratic structure, it is necessary to have clear procedures or guidelines in the process of making follow-up settlement policies. A clearly formulated goal will make it easier to be used as a guide in carrying out or efforts to achieve these goals.

Aspects of Organizational Structure include 3 things, namely the mechanism of Standard Operating Procedures (SOP), Operational Inspection Guidelines (POP) and the bureaucratic structure itself. S structure indicator or organization could reviewed from dimensions of division of work; dimensions of clarity of command line and coordination; dimensions of scope of control; and dimensions of standard operating procedures [15].

3 Research Methodology

The method used by the researcher is a quantitative descriptive method. This study tries to explain the existing problems by using numbers to show the research results. Researchers want to know detailed and complete information about the factors that affect the TLHP carried out by auditees and to find out the problems that cause the completion of the TLHP not yet optimal, this information can only be obtained by talking directly with the implementers [19]. Researchers collect data in the field where informants experience problems that are being studied in this study, namely in Regional Apparatus Organizations (OPD) which still have unfinished findings with the consideration that there is still a significant number of pending TLHP.

The population of this study is all Regional Apparatus Organizations within the scope of the Provincial Government in Indonesia. The number of registered Regional Apparatus Organizations are those under the coordination of Assistant I, II and III Provinces in Indonesia.

Data collection is carried out through survey with spread questionnaire. Questionnaire given containing amount distributed questions to the respondents accompanied letter application charging questionnaire. Questionnaire this contains a list of questions structured aimed at to respondent with meaning get information related writing with participation budget, clarity target budget, commitment organization, and culture organization to performance apparatus government.

Data analysis techniques in study this use analysis regression multiple for knowing is communication, disposition, competence source power people and structures organization take effect against act carry on results inspection (TLHP). As for some step form analysis carried out is with test the validity and reliability of the data above formerly then to do testing assumption classic and beyond conducted linear analysis of the independent variable on the dependent variable.

4 Results

4.1 Sample Characteristics

From the results of the data collection process carried out with share questionnaire obtained 200 respondents. Of the total 200 respondents or sample by whole said worthy for processed.

Characteristics respondent based on type gender, respondent woman by 56% more many compared to respondent manifold sex man by 44%. Difference the enough significant. This can be interpreted in that in this study there are fewer male respondents than female respondents.

Characteristics based on age, grouped to in 8 groups age that is most respondents are 36–40 years old, that is 30% or 88 people, 41–45 years old 25.6% or 41 people, 46–50 years old 18.8% or 30 people, 51 years old–55 years which is 13.1% or totaling 21 people, 31–35 years old that is 7.5% or 12 people, 56–60 years old, that is 3.8% or 6 people, 20–25 years is 0.6% or 1 person and 26–30 years is 0.6% or 1 person. So it can be concluded that characteristics respondent based on Age in Provincial OPD in Indonesia was found to be the most Among 36–40 years old or 88 people, because still productive where they still capable work by effective.

Characteristics based on level education of 200 people total respondents 62.5% or 125 people with S-1 education, 33.5% or 63 people with S2 education, 3.5% or 7 people with high school education and 2.5% or 5 people with D1 education–D4. So, it can be concluded that the characteristics of respondents based on the level of education most found S1 as many as 125 people or 62.5%, this is related to the minimum capacity in an OPD especially those dealing with administrative issues or financial reports. While the education level is at least D1–D4 as many as 5 people or 2.5%, related to economics or accounting majors, only a few campuses still apply the D1–D4 level.

Characteristics based on service period, dominated by officials whose service period is 11–15 years with a total of 46.5% or 93 respondents, 15–20 years as many as 42 people or 21%, 20–25 years as many as 28 people or 14%, service period > 25 years as many as 19 people or 9.5%, while 9% or 18 people have work experience for 6–10 years.

Characteristics based on positions, the positions of the most respondents are Head of Finance Sub-section with 45.5% or 91 people, salary treasurer with 29.4% or 47 people, treasurer of expenses with 14.4% or 23 people and Head of District with 11.3% or 18 people.

4.2 Data Test Results

Validity test show r-count is bigger from r-table so with $df = 84$ ($200 - 2$) means r-table is 0.3 which resulting that all question items for measure each variable study declared valid.

Based on results testing data reliability shows that score *cronbach's alpha* of each variable studied are bigger from 0.70. This thing show that the instrument is reliable (Table 1).

4.3 Regression Analysis Results

Before testing analysis regression moderation, assumption test results classic consisting of from normality, heteroscedasticity, and multicollinearity tests everything fulfilled and worthy for next multiple linear tests, are shown in Table 2.

Table 2 shows that the coefficient of determination is determined by looking at the value (R square) obtained by 0.355 or 35.5% which means that Communication (X1),

Table 1. Data Validity

Variable	Cronbach's Alpha	Reliability Limit	Information
Communication (X1)	0.739	0.60	Reliable
Disposition (X2)	0.777	0.60	Reliable
HR (X3)	0.784	0.60	Reliable
Structure Bureaucracy (X4)	0.821	0.60	Reliable
TLHP (Y)	0.773	0.60	Reliable

Source: processed data, 2022

Table 2. Regression Test Results

Independent Variable	Coefficient	t	Sig.	Information
Constant	0.623			
Communication (X1)	0.245	1,477	0.141	Not Significant
Disposition (X2)	0.519	4.972	0.000	Significant
HR (X3)	0.336	3.581	0.000	Significant
Structure Bureaucracy (X4)	-0.281	-2.112	0.036	Significant

= 5% = 0.05

R square = 0, 355

F = 26,844 sig. 0.00 0 .

Disposition (X2), HR (X3), and Bureaucratic Structure (X4) has a contribution of 35.5% to the Follow-up of Examination Results (Y) in OPD, and 64.5% is influenced by factors not included in this study.

In the F test, it is known that that the F table is 2.42 of, while in Table 3 it is known that together the independent variables have a significant positive effect on the dependent variable. This can be proven from the value of fcount 26,844 > 2.42 ftable with a significant level of 0.000 < 0.05. This means that Communication, Disposition, Human Resources, and Bureaucratic Structure have an effect and are significant on the Follow-up of Examination Results in OPD.

Based on test results three the stage that has been done, then results testing hypothesis could concluded as follows:

- Influence communication to act carry on results inspection (TLHP)

At the value of t count of 1,477 while t table value of 1,654. Conclusion value of t count (1,477) t table (1,654) which means that the variable Communication (X1) is not take effect to variable tied because t table is bigger than tcount. At level significance

variable Communication (X1) 0.141 0.05 means that the variable Communication (X1) is not significant to the Action variable Continued Examination Results (Y). So, it could be concluded that the hypotheses first H1 is rejected H0 is accepted.

- Influence disposition to act carry on results inspection (TLHP)

At the value of t count of 3,581 while t table value of 1,654. Conclusion value of t count (3.581) > t table (1.654) which means the Disposition variable (X2) has an effect positive to variable tied because t table is smaller than t count. At level significance variable Disposition (X2) 0.000 0.05 means Disposition variable (X2) has an effect significant to act carry on results examination (Y). So that it could be concluded that para hypothesis second H2 received.

- Influence competence source power man to act carry on results inspection (TLHP)

At the value of t count of 4.972 while t table value of 1,654. Conclusion value of t count (4,972) > t table (1.654) which means that the HR competency variable (X3) has an effect positive to variable tied because t table more small than t count. At level significance variable HR competency (X3) 0.00 0.05 means that the HR competency variable (X3) has an effect significant to act carry on results examination (Y). So that it could be concluded that the hypotheses second H3 is accepted or H0 is rejected.

- Influence communication to act carry on results inspection (TLHP)

At the value of t count as big as -2,112 temporary t table value of -1.654. Conclusion value of t count (-2.112) t table (-1,654) which means Structure variable Bureaucracy (X4) effect negative to variable tied because t table more big than t count. At level significance variable Structure Bureaucracy (X4) 0.036 < 0.05 means variable Structure Bureaucracy (X4) has a significant negative effect to the Action variable Continued Examination Results (Y). So that it could be concluded that hypotheses to four H 4 rejected H 0 accepted.

5 Discussion

5.1 Influence Communication to Follow Continue Results Inspection

Communication could bridge every OPD can working on the TLHP earned, based on Regulation of the Minister of State for Empowerment State Apparatus number 9 of 2009, monitoring carried out by APIP carried out with method to communicate verbally (mechanism meeting or visits) and communication written (mechanism reporting/reprimand) with responsible official _ answer for doing act continued. However, Thing the no happens in research this, because is known that communication no take effect against TLHP.

Communication that doesn't effective based on the distribution of employee data at the Provincial OPD in Indonesia which does not equally with susceptible age young, middle and old, leisure for ask or give instruction Among employee aged younger to employee with susceptible age on it give distance lack of communication good. Not only that, no happening influence caused by less good connection between superior to subordinate. That thing contrary with one function management in the process of completing the TLHP, namely function briefing, In the process of completing the TLHP, the function

necessary direction carried out by the leadership among other things, explain to subordinate how doing assigned tasks, give guidance or consultation if needed, explain obligation implementation regulation legislation and benefit implementation recommendation inspection, and provide motivation to subordinates [3].

In study this It is also known that the Communication variable (X1) does not take effect significant to Follow Carry on Results Inspection (Y). Caused by less clear the directions given, so that occur a number of errors at time processing act carry on results inspection as well as. That thing in accordance with results research found by [20] which states: that TLHP settlement by SKPD only could held with good when the communication media served by clear, complete, accurate, objective and easily understood.

5.2 Influence Disposition to Follow Continue Results Inspection

In study this is known that Disposition take effect against TLHP. While the value of significance Disposition take effect positive and significant against TLHP. Disposition become a pillar in implementation of TLHP in Provinces in Indonesia, p it is based on the mechanism and producer implementation of TLHP. Before TLHP is done first formerly an OPD gets an LHP accompanied by with disposition for be prosecuted continue made letter notification to the head of the OPD who will checked then study and identify condition criteria and recommendations on the new BPK LHP make letter order Team task [21].

In carry out the appropriate TLHP instructions given through disposition, employees at Provincial OPD in Indonesia can understand assigned task as well as have a high spirit in complete results check on report finance that. Disposition conveyed to the intended OPD be a good liaison in complete the TLHP. That thing in accordance with what was delivered [22] that Disposition could also use as a medium of communication and coordination.

5.3 Influence HR Competence Against Follow Continued Examination Results

In distribution of employment data is known that employee woman dominates several OPD in provinces in Indonesia. Female HR Competencies influence solution the TLHP cases. Role of women in administrative process rated capable contribute as something the efforts that appear in Refounding public administration proposed by Barth (1996) states: that administration public must create a new program for lead effort promote women and groups minority other. There are three things to be identity new administration related public with effort Gender justice. 1). The patriarch, that is attempted reduce moral patriarchal in develop internal administration public, 2). The Victim, that is administration public must orient to the young become political victims, including women, 3). Humane bureaucracy, namely focus to all Public without difference in make public police [23].

In study this is known that HR is influential positive and significant against TLHP. That thing influenced by ability employee every OPD in a province in Indonesia that applies SIMDA with good and way work employee complete every existing finding could solved with fast. That thing in accordance with that expressed by [2] that speed up

solution act carry on with maximizing source power. Education, knowledge and skills in the field of owned accounting and administrative _ make the HR of Provincial OPD employees in Indonesia able to make it easy work the findings obtained from results inspection, p the in accordance with research conducted by [5] states that quality source power man already adequate if seen from Education level.

5.4 Influence Structure Bureaucracy to Follow Continued Examination Results

Often mutations made by the governor really influence act carry on from results inspection. Consequence from mutations carried out by the Governor effect on Action Continued Examination Results (TLHP) on several Affected OPD mutation, can be seen in research this, is known structure bureaucracy significant negative effect to TLHP.

Placement position administration finance on some Provincial OPD in Indonesia is also very influential, mutations should be seen qualification appropriate education. However, with working hours still not enough in same position, rated not enough effective and nimble in complete the TLHP, while several OPDs in provinces in Indonesia are still have TLHP cases that have not been completed by staff beforehand.

Operate Duty new from Duty before, as well as accumulation leftover tasks from employee previously make employee difficult adapt. What happened to the structure bureaucracy in accordance with results a survey of Political and Economic Risk Consultancy (2010) shows that quality bureaucracy in Indonesia is among the worst with Vietnam and India. This picture becomes a main priority from government. Impact from attitude that reflected from Indonesia's inability to go out from the crisis that hit, and Indonesia even be the slowest country, even up to moment this not yet able, out from adversity [24].

6 Discussion

Based on results study could concluded that Communication does not affect the Follow-up of Examination Results in Regional Apparatus Organizations (OPD), due to the lack of good relations between superiors and subordinates and the lack of clear directions given in completing the TLHP. Disposition affects the Follow-up of Examination Results in Regional Apparatus Organizations (OPD). HR competencies affect the Follow-up of Examination Results in Regional Apparatus Organizations (OPD). Meanwhile, the Bureaucratic Structure has a negative effect on the Follow-up of Examination Results in Regional Apparatus Organizations (OPD), due to mutations that occur on the scope of OPD conducted by the governor of West Sulawesi.

References

1. Mardiasmo. 2002. *Autonomy and Management Regional Finance*. Publisher Andi Yogyakarta
2. Hasmawali A. 2012. *Legal Analysis of Follow Carry on Monitoring Results Report*, last accessed August 16, 2016, from the Official Website Inspectorate South Sulawesi Province: <http://inspektoratsulsel.id/>

3. Lusiana, Djamhuri, Ali., Prihatiningtias, Yenet Widya. 2017. Analysis Solution Follow Continued Examination Results. *Journal of Economia*, Volume 13, Number 2. Universitas Brawijaya.
4. Halim A., Abdullah S. 2006. Relationships and Problems Agency in Local Government Dissertation. Not Published. Gajah Mada University.
5. Henriyani, Sri and Suhendra K. 2018. Implementation Solution Follow Continued Monitoring Results Functional at the Inspectorate Regency Indramayu 2016. *Journal Scientific Administration* Volume 3, Number 1.
6. Liu, J., & Lin, B. 2012. Government Auditing and Corruption Control: Evidence from China's Provincial Panel Data. *China Journal of Accounting Research*, 5, 163-186.
7. Sari, D. 2013. Effect of SPIP, Implementation Standard Accountancy Governance, Settlement Audit Findings Against Application Principles of Good Governance (Research on Local Governments in Provinces West Java and Banten). XVI National Accounting Symposium, Manado
8. Regulation Government Number 79 of 2005 concerning Guidelines Coaching and Supervision
9. Suryanto, A. 2015. Study Lateness Follow Carry on Examination Findings District Inspectorate Kulonprogo DI Yogyakarta and Implementation Managerial. Thesis, University of Muhammadiyah, Master of Management Program, Postgraduate Faculty of Economics.
10. Keating, G. 1995. The art of the follow-up. *The Internal Auditor*, 52 (2), 59.
11. Nuraini. 2014. The Impact of Local Governments Characteristics to Audit Quality Indonesia Perspectives. *Finance and Banking Journal*, Vol. 16 No. 1.
12. Bakhtiar Ass, Syamsul., Vahlepi, Cepi, and Munir, Abdul Razak. 2016. Implications Structure Ownership on Company Value with Financial Decisions as Intervening Variables (Sector IDX Manufacturing). *Journal Analysis*. June 2016, Vol. 5 No. 1: 78 – 84. ISSN 2303-100X. Management and Finance. Hasanuddin University Makassar.
13. Agus M. Hardjana, 2007. *Komunikasi Personal dan Interpersonal*, Kanisius, Yogyakarta.
14. Widodo, Joko. 2007. *Analisis Kebijakan Publik Konsep dan Aplikasi Analisis Proses Kebijakan Publik*. Malang: Bayumedia Publisihing
15. Robbins, Stephen P dan Mary Coulter. 2012. *Management*, 11th ed. New Jersey: Prentice Hall.
16. Nugroho R. *Publik Policy*. 2017. Edisi Keenam. Jakarta: Elek Media Kompetindo.
17. Moeheriono. 2012. *Pengukuran Kinerja Berbasis Kompetensi*. Jakarta: Rajawali
18. Sutrisno, Edi. 2011. *Manajemen Sumber Daya Manusia*. Jakarta: Kencana.
19. 20. Creswell, J. 2014. *Research Qualitative & Research Design: Choosing Among Five Approaches (Indonesian Edition)*. Yogyakarta: Student Library.
20. Harinurhady, Agus, Rifa'I Ahmad., Alamsyah. 2017. Analysis Solution Follow Continued Results of Inspectorate Auditor Examination of West Sumbawa Regency *Journal of Economia*, Volume 13, Number 1. Mataram University.
21. Regulation of the Minister of State for Empowerment State Apparatus and Bureaucratic Reform Number 9 Year 2009 About Guidelines General Implementation, Monitoring, Evaluation, and Reporting Follow Continued Monitoring Results Functional
22. Supriyono, Agus. 2019. *The Department of Manuscripts Module*. Jakarta; Secretariat General and Expertise Body of DPR RI.
23. Sayrani, Laurensis P. and Sasmita Siska. 2008. Development Model Career Employee Gender perspective in Public Organization JKAP Volume 2.
24. Yulianti, Hery. 2018. Evaluation Solution Follow Carry on Examination Board Recommendations Finance (BPK) by team act carry on results examination (TLHP) in the district feathers. TAPM, post program bachelor degree, open university, Jakarta.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

