

Evaluation of the Context of Completion of Follow-up Actions on Supervision Results in North Gorontalo Regency

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Abstract

This study examines the implementation of the Follow-Up of Supervision Results policy (TLHP) in North Gorontalo Regency within the framework of bureaucratic reform and good governance. Effective follow-up of audit recommendations is essential to ensure accountability, prevent corruption, and improve public sector performance. The research aims to evaluate the policy context, particularly the adequacy of the legal basis, the clarity of objectives and targets, and the alignment of programs and activities supporting TLHP completion. A mixed-methods approach with an exploratory sequential design was employed. Qualitative data were collected through observation, in-depth interviews, and document analysis, then strengthened by quantitative weighting using the Analytical Hierarchy Process (AHP). The evaluation framework applied the CIPP model developed by Stufflebeam. The findings reveal that policy objectives and targets have been clearly formulated in the Inspectorate's planning documents and meet SMART criteria. However, major constraints remain in the regulatory and institutional aspects. There is no comprehensive derivative regional regulation, particularly concerning recovery of losses involving third parties. Moreover, most regional apparatus organizations do not integrate TLHP into their performance targets due to budget limitations and sectoral ego, causing weak cross-agency commitment. Strengthening local regulations, establishing supporting institutions, and integrating TLHP into all agencies' planning documents are crucial to improving effectiveness.

Keywords: Follow-Up of Supervision Results, Policy Evaluation, CIPP Model, Regional Inspectorate, Local Governance

Introduction

Good governance is a concept derived from democracy, referring to the process of reaching decisions and implementing them that can be collectively accounted for (Thomas, 2012). It is a consensus reached by the government, citizens, and the private sector regarding governance within a country. To realize good governance, effective relationships are built between stakeholders, so that all parties feel ownership of the regulatory system. Without such agreement, achieving prosperity is difficult because the people's political and economic aspirations are stifled (Zhang, 2023; Lewis, 2008).

Bureaucratic reform is one of the government's efforts to achieve good governance by implementing fundamental reforms and changes to the government administration system, particularly in the institutional (organizational) aspects, administration, and human resources

of the apparatus (Rakasiwi, 2021; Labolo & Indrayani, 2017). Through bureaucratic reform, the government administration system is reorganized to be effective and efficient. Bureaucratic reform is the backbone of changes in national and state life.

The bureaucratic reform implemented in Indonesia is an adoption of the New Public Management (NPM) concept, which has previously been widely developed and implemented in various developed countries, such as the United Kingdom, Australia, and New Zealand (Jones & Kettl, 2004; Larbi, 1999). NPM is a bureaucratic reform concept that adopts private sector principles and management, aimed at making public sector performance more economical, efficient, and effective.

A strong internal oversight system is a crucial element in ensuring the success of bureaucratic reform (Naibaho, 2017). This reform is expected to yield positive results, particularly in improving public services, effectiveness and accountability, and corruption prevention activities. The oversight program is a crucial part of the development agenda in the field of state administration, aimed at accelerating the bureaucratic reform process and creating clean, responsible, and authoritative governance, in order to realize a democratic and just Indonesia (Kurniawati & Saprudin, 2025).

Oversight of regional government administration is a process aimed at ensuring that government functions efficiently and effectively in accordance with plans and statutory provisions. This means that oversight is one effort to build good, clean, and authoritative governance, ensuring that government is run in accordance with applicable laws (Akinsola, 2025; Bakhtiyarovich, 2025; Janda & Masango, 2024). Furthermore, oversight serves as a preventative measure to prevent irregularities and abuse of authority, such as corruption, collusion, and nepotism, in regional government administration.

Oversight of regional government administration is carried out by a supervisory institution. The new paradigm of the supervisory function in the regional government environment opens a new horizon that the role and function of the inspectorate auditor is not only intended to find weaknesses that have been successfully discovered or identified, but also acts as a working partner of the regional government to facilitate each regional work unit in their respective work units to achieve the goals and objectives of their operational activities effectively and efficiently.

Similarly, the measure of success of each audit work does not only depend on the number of audit findings or the ability to implement all established annual audit plans, but rather more emphasis on how the recommendations for improvement submitted can be followed up properly and successfully (Ogrinc et al., 2008). This is what should be the focus and important consideration of the inspectorate auditor and the head of the supervisory function in the regional government environment.

Supervision as a process is a continuous series that begins with the planning of supervision until the results of supervision are followed up. To achieve optimal supervision results, every finding of the results of the supervision of external and internal government supervisory apparatus must be followed up by both the leaders of Central and Regional Government agencies consistently and responsibly.

The implementation of the Follow-Up of Supervision Results (TLHP) is part of the efforts to improve government management as referred to above, while the completion of the results of supervision can encourage the restoration of the image and authority of the Government. Failure to implement TLHP, whatever the reason, must be recognized as a waste in the use of regional state financial resources and apparatus resources.

Methods

Evaluation Approach to the TLHP Settlement Policy

The approach used in this research is a mixed-methods one. A mixed methods research design is a procedure for collecting, analyzing, and "mixing" quantitative and qualitative methods in a study or series of studies to understand the research problem (Creswell, 2010). This combined approach aims to provide a better understanding of the problem and research questions than if either method were used separately. Furthermore, Sugiyono (2017) states that a mixed methods research method combines quantitative and qualitative methods for use together in a study, resulting in more comprehensive, valid, reliable, and objective data. Creswell, as cited in Sugiyono states that combined or mixed research methods are particularly useful when quantitative and qualitative methods alone are insufficiently accurate to understand the research problem. A combined quantitative and qualitative method can provide a better understanding.

According to Creswell (2010), there are six mixed methods research designs: convergent parallel designs, explanatory sequential designs, exploratory sequential designs, embedded designs, transformative designs, and multiphase designs. Convergent parallel designs involve collecting quantitative and qualitative data and then using them together to understand the research problem. Explanatory sequential designs involve collecting quantitative data, followed by qualitative data collection to aid in quantitative analysis. The results of this design provide a general description. Exploratory sequential designs involve collecting qualitative data, followed by quantitative data collection. The purpose of qualitative data collection is carried out in the first stage to explore the existing phenomenon first, then the second stage is the collection of quantitative data to explain a relationship of variables found in qualitative data. The embedded design is a data collection carried out by starting with quantitative and qualitative data together or sequentially where one form of data plays a supporting role for the other data. The transformative design is a research model that uses one of the four previous models designed using a transformative framework or lens. The multiphase design is a research model based on convergent, explanatory, exploratory, and embedded. This means that if in this research is carried out through a series of stages or separate research that has a single research objective program.

Research Design

The design used in this study is the exploratory sequential design. In the exploratory sequential design, the researcher first collects and analyzes qualitative data, then in the second stage collects quantitative data based on the results of the first stage. This strategy places the primary emphasis on qualitative data. This approach allows the researcher to gain a deeper and more comprehensive understanding of the phenomenon being studied. The following is an example of the exploratory sequential design.

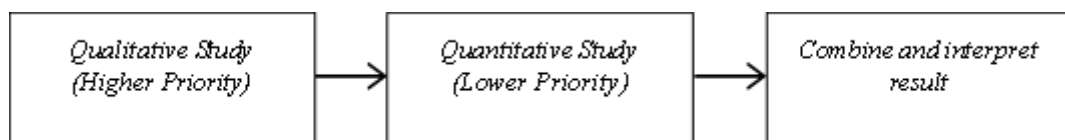


Figure 1. Adapted from Creswell and Plano in Fraenkel

In this study, a qualitative method was used to answer the following research questions: 1) How to evaluate the context of the TLHP settlement policy in North Gorontalo Regency; 2) How to evaluate the input of the TLHP settlement policy in North Gorontalo Regency; 3) How to evaluate the TLHP settlement policy process in North Gorontalo Regency; and 4) How to evaluate the context of the TLHP settlement policy in North Gorontalo Regency. This research was analyzed using the CIPP Evaluation Model developed. Furthermore, a quantitative method

was used to assign criteria weights to each sub-component of the CIPP evaluation model using the AHP method developed. The quantitative method used in this study is descriptive. Descriptive research describes variables as they are, supported by numerical data generated from actual conditions. It does not aim to test hypotheses, determine cause and effect, or make in-depth predictions, but rather simply describes what exists.

According to Sugiyono (2017), descriptive research is research conducted to determine the value of an independent variable, either one or more (independent) without making comparisons or linking it to other variables. In this study, a descriptive design in quantitative research is used to describe or depict the characteristics of variables factually, systematically, and accurately using numerical data. This design collects structured data through questionnaires or observations to depict the actual state of the subject or phenomenon, without manipulating the variables. Data analysis is then performed to produce statistical summaries such as percentages, ratios, or proportions, presented in tables or graphs. Evaluation is used in policy implementation to present information, analyze, and collect data to measure and assess the achievement of the policy implementation being evaluated. The evaluation results can be used as consideration by policymakers in making policy decisions. To determine the effectiveness of the implementation of the Supervisory Results Follow-Up Policy (TLHP), the CIPP method (context, input, process, product) and the Analytical Hierarchy Process (AHP) method are used.

Research Subjects

In qualitative research, the term informant is used to refer to the party providing information or the research subject. The information provided for analysis consists of words and sentences explaining the research phenomenon, obtained from specific individuals or informants deemed to understand and be able to explain the research phenomenon (Asmony, 2015). Meanwhile, in quantitative research, the term respondent refers to the research subject, individual, or sample selected to provide responses, answers, or respond to structured questions (questionnaires) posed by the researcher. Respondents are the primary data source that provides measurable information for analysis to answer the research questions. According to Sugiyono, quantitative research subjects are respondents or populations/samples with specific quantities and characteristics determined by the researcher to be measured, statistically analyzed, and conclusions drawn. In qualitative research, the researcher's presence in the field is essential because the researcher acts as both an instrument and a data collector. Non-human instruments can also be used, but their function is limited to supporting the researcher's role as an instrument. The researcher's presence in the field is to observe the research object through initial observations, interviews, and primary and secondary data collection. In qualitative research, the researcher's position is the key instrument.

Therefore, the validity and reliability of qualitative data depend largely on the researcher's methodological skills, sensitivity, and integrity. Understanding the meaning and interpreting the phenomena and symbols of interactions at the research site requires the researcher's involvement and appreciation of the research subjects in the field. This involvement and appreciation allows the researcher to make judgments in interpreting the meaning contained therein. This is another reason why the researcher must be the key research instrument. As a key instrument, the researcher's presence and involvement in the field make it more likely to discover the meaning and interpretation of the research subjects compared to the use of non-human tools (such as questionnaires). This allows the researcher to confirm and re-check with the subjects if the information is insufficient or inconsistent with the researcher's interpretation through member checks. A good relationship between the researcher and the research subjects

before, during, and after entering the field is key to successful data collection. A good relationship can ensure trust and mutual understanding.

A high level of trust will help the research process run smoothly, allowing the desired data to be obtained easily and completely. Researchers must avoid creating detrimental impressions on informants. The researcher's presence and involvement in the field were openly acknowledged by the research subjects. As previously explained, the focus of this research is on policy evaluation for the resolution of TLHP in North Gorontalo Regency. The researcher's role in data/information collection was to position themselves as a participant observer through observation and sensing, and to be directly involved in the monitoring and resolution of TLHP. In qualitative research, the term informant is used to describe the party providing information or the research subject. The information provided for analysis consists of words and sentences explaining the research phenomenon, obtained from specific individuals or informants deemed to understand and be able to explain the research phenomenon (Asmony, 2015). The selection of informants in this study was based on the duties, functions, and responsibilities of the parties carrying out supervision/inspection, monitoring, and implementing TLHP resolution by the auditees directly involved in TLHP resolution within the North Gorontalo Regency Regional Government.

Data Collection Techniques and Procedures

Data collection is the technique used by researchers to obtain the information needed to achieve research objectives. In mixed-method research, which combines quantitative and qualitative approaches, the techniques used are adapted to the characteristics of each approach. On the quantitative side, data is collected through a questionnaire, a set of written questions or statements given to respondents to answer based on the options provided. The questionnaire is closed-ended, requiring respondents to provide answers in the form of a checklist based on the available alternatives. Instrument development is carried out by determining data requirements and research variable indicators based on a theoretical basis that leads to hypotheses, using clear and unambiguous language, systematically arranging questions, and providing appropriate answer options. Before use, the questionnaire is evaluated through a pilot test, followed by validity and reliability tests to ensure the instrument's quality. Subjects for quantitative data collection are junior and middle-level auditors or P2UPDs across the province and district/city levels in Gorontalo Province. Qualitative data collection, meanwhile, is conducted through observation, in-depth interviews, and documentation. Observations were conducted directly by the researcher using the five senses to obtain a concrete picture of the activities, events, conditions, and various phenomena related to the evaluation of the follow-up policy for supervisory outcomes in North Gorontalo Regency. In-depth interviews were conducted with the aim of gathering comprehensive information from officials, auditors, the follow-up recommendation monitoring unit at the North Gorontalo Regency Inspectorate, as well as structural officials and financial managers at the regional apparatus organizations that implement the follow-up to the supervisory outcomes. Through a combination of these various techniques, this study seeks to obtain rich, in-depth, and complementary data to provide a comprehensive understanding of the evaluation process for the follow-up policy for supervisory outcomes.

Data Analysis Technique

The data analysis technique used in this study is triangulation. Data obtained from observations, interviews, and documents (data collection) are interpreted narratively, interconnected, and then critically analyzed using evaluation criteria and related theoretical concepts. The research results consist of an evaluation of the facts found and a discussion containing the researcher's decisions regarding the analyzed facts based on appropriate criteria. Furthermore, from this

discussion, conclusions are drawn and recommendations are generated, containing suggestions for improving the quality of the policy being studied. These recommendations are, of course, based on data or information obtained from the field, whether from places, people, or documents. This information or data is then processed, better known as data processing. Bogdan, in Sugiyono (2017), states that data analysis is the process of systematically searching for and organizing data obtained from interviews, field notes, and other materials, so that it can be easily understood and the findings can be communicated to others.

In line with Bogdan, Sugiyono (2017) argues that data analysis is the process of systematically searching for and compiling data obtained from interviews, field notes, and documentation. This is done by organizing the data into categories, breaking them down into units, synthesizing them, arranging them into patterns, selecting what is important and what will be studied, and drawing conclusions so that they are easily understood by oneself and others. The collected data requires data analysis techniques with the following steps: 1) Collecting data through interviews, 2) Examining the collected data, 3) Analyzing the data obtained, and 4) Drawing conclusions. To obtain comprehensive research results, researchers conducted research from May 2022 to July 2022 in five regional government agencies of the Gorontalo Regency Government, namely the Inspectorate, the Health Office, the Education Office, and the Transportation Office. The researcher sent a letter requesting permission to conduct research to four regional government agencies (OPD) of the Gorontalo Regency Government: the Inspectorate, the Health Office, the Education Office, and the Transportation Office on May 15, 2022, and began her research.

The researcher began by analyzing the TLHP settlement documents, including the completeness of the laws and regulations at the North Gorontalo Regency Inspectorate. The results of this document analysis were used by the researcher as a framework for conducting interviews with informants/resource persons. Interview materials were structured according to the research focus and sub-focus, ensuring that the results address each issue within the research formulation. Interviews were conducted on June 5, 2022, with 12 informants. The researcher selected respondents based on their work experience, understanding of TLHP settlement, education level, and job role. Interview informants were categorized into superiors and subordinates. The superiors consist of Inspectors, OPD leaders, OPD secretaries, Auditors and P2UPD while the subordinates are functional positions in this case the TLHP implementers both in the Inspectorate and OPD. The interview aims to obtain relevant information and data from people who are directly involved in the implementation of the TLHP settlement policy in four OPDs of the North Gorontalo Regency Government, namely the Inspectorate, Health Office, Education Office, and Transportation Office. This effort is made so that researchers avoid obtaining biased information and obscuring the results of the research produced.

Results and Discussion

In this first focus, the researcher translated the Context Evaluation into two evaluation components: (1) Legal Basis for the TLHP Policy; (2) Objectives and Targets of the TLHP Policy; and (3) TLHP Programs and Activities. Each evaluation component is broken down into sub-components, with the evaluation results as follows:

Legal Basis for Policy

Legal Basis for Supervision Policy in TLHP Implementation

The legal basis for a policy is the legal foundation or legal basis that serves as the basis for a policy. In other words, a legal basis is a rule or provision that provides legitimacy and legal force for the implementation of a policy. Regional governments, as policymakers and implementers, with the authority to carry out mandatory and optional affairs outlined in

programs/activities, must have a clear and strong legal basis for each program/activity to be implemented. Likewise, the TLHP policy must be based on a legal basis in both central and regional government legal products. In his explanation, the Inspector of North Gorontalo Regency stated:

"...The regulations that serve as the legal basis for the supervisory policy in the implementation of the TLHP are Law No. 15 of 2004, Government Regulation No. 38 of 2016, Government Regulation No. 12 of 2017, Minister of Home Affairs Regulation No. 23 of 2007 in conjunction with Minister of Home Affairs Regulation No. 8 of 2009, Minister of Administrative and Bureaucratic Reform Regulation No. 9 of 2009, Minister of Home Affairs Regulation No. 133 of 2018, Supreme Audit Agency Regulation No. 3 of 2007, and Supreme Audit Agency Regulation No. 2 of 2017. A comprehensive legal framework for the supervisory policy in the implementation of the TLHP has not yet been established in regional regulations. However, the TLHP's role in resolving regional losses has been established in regional regulations, namely the Regional Regulation concerning the Establishment of the MP TP-TGR (Regional Government Agency for the Reconciliation of Regional Losses)" (SP, 04-05-2023).

In line with the statement by the Inspector of Gorontalo Regency regarding Regarding the lack of regulations governing the implementation of the TLHP in North Gorontalo Regency, the Head of the Legal Division of the Regional Secretariat of North Gorontalo Regency stated:

"...The derivative regulations for the TLHP policy in the North Gorontalo Regency Government that have been created so far are North Gorontalo Regent Regulation Number 51 of 2009 concerning the Establishment of the Advisory Council for Treasury Claims and Claims for Compensation of Financial and Regional Assets of North Gorontalo Regency and Regional Regulation Number 7 of 2012 concerning Treasury Claims and Claims for Compensation of Financial and Regional Assets of North Gorontalo Regency. However, these two regulations do not comprehensively regulate the implementation of TLHP resolution within the North Gorontalo Regency Government." (SB, 05-05-2023)

To implement a policy effectively and reduce confusion, the legal product can be elaborated into more specific and operational derivative rules through implementing regulations, operational guidelines, and work procedures. This is also the case with the legal product for the TLHP policy. In the explanation of the Inspector of North Gorontalo Regency regarding this matter, he stated that:

"...In general, the provisions governing the implementation of TLHP are Law No. 15 of 2004 and Government Regulation No. 38 of 2016, with the implementing provisions being operationally outlined in BPK Regulation No. 3 of 2007 and BPK Regulation No. 2 of 2017, Minister of Administrative and Bureaucratic Reform Regulation No. 9 of 2009, and Minister of Home Affairs Regulation No. 133 of 2018" (SP, 04-05-2023)

From the explanations of the informants above, it can be confirmed that the Central Government's supervisory policy for the implementation of the TLHP exists in the form of laws and government regulations, and has been operationally elaborated into derivative regulations through Ministerial Regulations or Institutional Regulations.

Follow-up on APEP and APIP audit findings must be implemented by the parties responsible for those findings, particularly those involving state/regional financial losses. Therefore, to ensure that those responsible for these audit findings can effectively follow up, legal policies from both the Central and Regional Governments are needed to regulate the procedures for implementing the TLHP.

In the explanation of the Inspector of North Gorontalo Regency regarding this matter, he stated:

"...The central government's legal product governing the guidelines for procedures for resolving findings of financial losses through Treasury Claims is regulated by BPK Regulation Number 3 of 2007. The resolution of findings of financial losses through Claims for Compensation for Civil Servants Who Are Not Treasurers or Other Officials is regulated by Government Regulation Number 38 of 2016 and operationally regulated by Minister of Home Affairs Regulation Number 133 of 2018. Meanwhile, regarding the resolution of findings of financial losses through Claims for Compensation for Third Parties, there is currently no detailed and generally applicable regulation regarding the settlement of regional losses against third parties. This is a problem in the region, resulting in the stalled resolution of these findings." (SP, 04-05-2023)

According to the explanation of the Head of the Legal Division of the Regional Secretariat of North Gorontalo Regency, he stated:

"...the guidelines and procedures for resolving audit findings specifically for findings of financial losses for treasurers fall under the authority of the BPK RI, so the mechanisms and procedures Treasury demands are regulated through the BPK Regulation and for the demands of TGR PNS Non-Treasurer or Other Officials are regulated in the Minister of Home Affairs Regulation. Until now, it still refers to the provisions of the regulation and to my knowledge has not been regulated in the regional policy upstream product because the provisions of the Central Government regulation have clearly and in detail regulated the procedures and mechanisms of prosecution as has been implemented in the MP TP-TGR demands hearing where I am a member. However, there is one problem that is somewhat difficult to implement by the MP TP-TGR, namely the TGR demands on Third Parties, where the MP TP-TGR does not have the authority to bring them to the hearing for prosecution. (SB, 05-05-2023)

From the explanations of the informants above, it can be confirmed that the legal basis for the TLHP implementation policy at the North Gorontalo Regency Inspectorate indicates that the regulations serving as the legal basis for the TLHP implementation supervisory policy refer to various government policy instruments, including Law No. 15 of 2004 and BPK Regulation No. 2 of 2017, which relate to recommendations from the BPK. Meanwhile, the current reference for recommendations from the APIP is Government Regulation No. 12 of 2017 and its implementing regulations, namely Minister of Home Affairs Regulation No. 23 of 2007 in conjunction with Minister of Home Affairs Regulation No. 8 of 2009 concerning Guidelines for Supervision Procedures for Regional Government Implementation. The North Gorontalo Regency Government has not fully translated government policy instruments into derivative regulations in the form of Regional Regulations or Regional Head Regulations and still refers to government policy instruments.

The guidelines for the implementation of the TLHP, particularly those related to findings of financial losses caused by treasurers through treasury claims, fall under the authority of the Supreme Audit Agency (BPK RI). These are clearly and in detail regulated by BPK RI regulations, while findings of financial losses caused by non-treasurer civil servants or other officials are clearly and in detail regulated by the Minister of Home Affairs Regulation. These regulations clearly and in detail prevent the North Gorontalo Regency Government from further regulating them in regional regulations. Regarding findings of financial losses caused by third parties, there are currently no regulations governing the guidelines and procedures for prosecution, either from the central government or the regional government. This has become a constraint that makes it difficult for the MP TP-TGR to present third parties at the lawsuit hearing.

Legal Basis for the Implementing Organ for the TLHP Policy

To achieve the program and activity objectives of a policy product, policy implementers must have strong legitimacy and authority by establishing implementing bodies regulated by regulations. Similarly, in the implementation of the TLHP policy in the regions, the establishment of implementing bodies for the Follow-Up of Inspection Results (TLHP) is crucial in providing legitimacy to the implementing body to implement the TLHP policy, determining the authority and responsibilities of the implementing body in implementing the TLHP policy, and increasing the accountability of the implementing body in implementing the TLHP policy. In the explanation of the Inspector of North Gorontalo Regency regarding this matter, he stated that:

"...Formally, the organizational forum for implementing the TLHP, particularly regarding recommendations from APIP and APEP regarding state/regional/village financial losses, established by the North Gorontalo Regency Government, is the Treasury Claims and Compensation Claims Advisory Council (MP TP-TGR), established based on North Gorontalo Regent Regulation Number 51 of 2009 concerning the Establishment of the Treasury Claims and Compensation Claims for Financial and Regional Assets of North Gorontalo Regency. However, the Regional Loss Resolution Team (TPKD) has not been established under regional regulations in North Gorontalo Regency, while the TPKD plays a very important role in accelerating the resolution of the TLHP, as the TPKD's work results serve as input for the MP TP-TGR in conducting hearings to file charges against responsible parties. Therefore, the TPKD must be immediately established under regional regulations. Likewise, the Ad Hoc Team for Regional Loss Resolution Organization The formation of the Regional Apparatus of North Gorontalo Regency has not been regulated in regional regulations. This situation contributes to the ineffectiveness of the TLHP resolution" (SP, 04-05-2023)

This aligns with information provided by the Head of the Legal Division of the Regional Secretariat of North Gorontalo Regency, who stated:

"...As far as I know, the implementing body for the TLHP that has been established through regional regulations is the MP TP-TGR, while the TPKD of North Gorontalo Regency, as stipulated in Article 9 of Government Regulation Number 38 of 2016, is established in regional regulations. Similarly, the Ad Hoc Team within the regional apparatus, as stipulated in Article 5 of Supreme Audit Agency Regulation Number 3 of 2007, has not yet been established in regional regulations. Referring to these provisions, the North Gorontalo Regency Government should follow up. Every regional regulation drafted, which falls under the executive authority, whether a Regional Regulation or a Regional Regulation, is technically a proposal from each regional apparatus. We in the Legal Division only verify the harmonization of the legal products above, as well as their structure and writing mechanism. The technical content of the regulations is developed by each respective Regional Apparatus Organization (OPD). (SB, 05-05-2023)

From the explanations of the informants above, it can be confirmed that the implementing body for the TLHP policy has been established under the regional regulation of the North Gorontalo Regency Government, MP-IPTGR, while the TPKD of North Gorontalo Regency and the Ad Hoc Team within the Regional Apparatus have not been established under the regional regulation of the North Gorontalo Regency Government.

Goals and Targets of the TLHP Policy

Setting policy goals and objectives is crucial for improving the effectiveness and efficiency of policy implementation. Establishing policy goals and objectives provides clear direction for policy implementation, helps focus efforts on desired outcomes, enables effective performance measurement to enhance government and related institution accountability, and serves as a basis for evaluating effective policies. Likewise, the Audit Result Follow-Up (TLHP) policy in North Gorontalo Regency must have clear, specific, measurable, and achievable goals and objectives within a specified timeframe.

The North Gorontalo Regency Inspectorate explained this:

"...the TLHP Policy Goals and Targets have been formulated and established in the North Gorontalo Regency Inspectorate's Strategic Plan and Work Plan documents. The stated goal is to achieve effective, efficient, and accountable supervision as an effort to prevent irregularities in regional government administration, and the stated target is to increase work unit compliance with the completion of the Audit Result Follow-Up (TLHP). The TLHP policy goals and targets formulated and established in the Strategic Plan and Work Plan meet the SMART criteria" (SP, May 4, 2023).

This aligns with the statement by the Head of the Finance and Planning Sub-Division of the North Gorontalo Regency Inspectorate, who stated that:

"...The goals and objectives formulated in the Strategic Plan and Work Plan planning documents are clear from a specific perspective, measurable, attainable, relevant, and time-bound. This demonstrates that the formulated and established goals and objectives meet the SMART criteria." (LAR, 05-06-2023)

From the informants' explanations above, it can be confirmed that the goals and objectives of the TLHP policy have been formulated and established in the medium-term planning document (Renstra) and the annual planning document of the North Gorontalo Regency Inspectorate. The formulated goals and objectives of the TLHP policy align with the regional vision and mission, specifically Mission I: Building CERIA (Smart, Empathetic, Friendly, Innovative, and Trustworthy) human resources, both within the civil service and within the community. The formulation of the policy's goals and objectives has been comprehensively developed, involving relevant parties, including regional government agencies (OPDs), and is set out in the short- and medium-term planning documents of the North Gorontalo Regency Inspectorate, specifically those related to the TLHP. These documents are supplemented with success measures (indicators) and meet SMART criteria.

TLHP Programs and Activities

A program is a systematic and structured plan to achieve specific goals and objectives. A program typically has: the objectives to be achieved; the targets to be achieved; the structured and planned activities to achieve these objectives and targets; and the resources allocated to implement the program. An activity is an action or course of action taken to achieve a program's goals and objectives. Activities typically have: the desired goal; the target to be achieved by the activity; and the expected output of the activity.

Given the importance of programs and activities in achieving these goals and objectives, they must be planned precisely and clearly so they can be easily implemented. To achieve this, they must be defined in a planning document. The TLHP policy is essentially a policy product formulated and implemented into programs and activities. To achieve effective TLHP policy implementation, it is necessary to create an activity program formulated and defined in both the Strategic Plan (Renstra) and Work Plan (Renja) planning documents within the inspectorate and other regional apparatuses.

In the explanation of the North Gorontalo Regency Inspector, he stated:

"...TLHP is the Inspectorate's primary activity and serves as a benchmark for performance assessment, therefore, it is included in the work agenda programmed in both the Strategic Plan and Work Plan. The Strategic Plan and Work Plan are results-oriented planning documents to be achieved within a 1-5-year period, related to the duties and functions of regional government agencies, and are prepared taking into account developments in the strategic environment. The Strategic Plan contains the vision, mission, objectives, targets, policies, and work programs, which are then elaborated annually in the Work Plan. Therefore, the programs and activities outlined in both the Strategic Plan and Work Plan are expected to improve the completion of the TLHP. However, the Inspectorate's true responsibility for monitoring the implementation of the TLHP lies solely with the regional government agencies, as the entities subject to inspection." (SP, 04-05-2023)

The inspectorate's role is crucial in supporting and facilitating the effective resolution of the TLHP (Regional Land Use Problems) process. However, the responsibility for resolving TLHP lies with the responsible parties, namely the regional government agencies, as the audited entities. Therefore, TLHP should also be a performance target for each regional government agency, and TLHP should be included in regional government planning documents as one of the programs and activities of regional government agencies. In the North Gorontalo Regency Inspector's explanation regarding this matter, he stated:

"...TLHP has not been designated as a performance target by regional agencies, and therefore is not included as a program or activity in planning documents. Meanwhile, TLHP is the responsibility of regional agencies to resolve according to the findings within each regional agency. The regulations regarding TLHP stipulate that each regional agency head is required to follow up on findings within their respective agencies. Therefore, although TLHP is the Inspectorate's core business, regional agencies with significant findings, whether administrative or loss-related, should include TLHP resolution activities in their planning documents, thus providing significant leverage in accelerating TLHP resolution." (SP, 04-05-2023)

The reasons why the TLHP is not a performance target for regional apparatus and is not included in programs and activities in planning documents, according to explanations from informants from several heads of regional apparatus organizations, are as follows:

According to the Head of the North Gorontalo Regency Development Planning Agency (Bappededa), regarding this matter, he stated:

"...The reason why the TLHP is not included as a performance target and formulated as a program of activities in regional apparatus planning documents is due to sectoral egos in the planning process within each regional apparatus. We have observed that, with limited budgets, each regional apparatus focuses more on matters within its jurisdiction." (HP, 07-05-2023)

According to the Head of the North Gorontalo Regency Health Office, regarding this matter, he stated:

"...Indeed, TLHP is not included as an activity program in the Health Office's planning documents, either the Strategic Plan or the Work Plan, because we have always considered TLHP to be the Inspectorate's core business. However, every recommendation resulting from audit findings from the Indonesian Supreme Audit

Agency (BPK RI), the Financial and Development Supervisory Agency (BPKP), or the Inspectorate within the Health Office is our responsibility to resolve." (VA, 07-05-2023)

According to the Head of the North Gorontalo Regency Education Office, regarding this matter, he stated:

"...In my opinion, every regional apparatus in North Gorontalo Regency, as stipulated in the regulations, is responsible for implementing various policies within its jurisdiction and authority. Although the TLHP is not included as a program and activity in the Education Office's Strategic Plan and Work Plan documents, it is still part of our responsibility to complete it." (IU, 07-05-2023)

According to the Head of the North Gorontalo Regency Transportation Office, he stated:

"...With the limited budget, the programs and activities formulated and established in the Transportation Office's Strategic Plan and Work Plan documents focus more on matters within our authority and responsibility. While the TLHP is not on the agenda, the recommendations and findings of the Transportation Office are legally obligated to be followed up immediately." (UL, 07-05-2023)

From the explanations of the informants above, it can be confirmed that TLHP activities are the Inspectorate's primary activities and serve as a benchmark for performance assessment, thus being included in the work agenda programmed in both the Strategic Plan and Work Plan. Meanwhile, for regional government agencies, TLHP is not a performance target for each regional agency, and therefore, it is not included in the program and activities in planning documents. This is due to budget limitations within regional agencies, which, in turn, create sectoral egos that prioritize programs and activities under the authority of each regional agency.

A program/activity oriented towards achieving goals must not only be supported by a budget but also include the establishment of target achievements as a basis for implementers to measure the level of success and failure in achieving goals. Similarly, to achieve TLHP objectives, TLHP policies must be translated into programs/activities, and TLHP performance achievements must be established in planning documents.

In his explanation, the Inspector of North Gorontalo Regency stated:

"...In the Inspectorate's planning documents, both the Strategic Plan and Work Plan, targets for completing the TLHP have been set. However, these targets are adjusted to reflect the available budget. The targets set in the Strategic Plan have been analyzed and reviewed and aligned with the targets submitted by the Supreme Audit Agency (BPK RI) of Gorontalo Province, as have the annual targets set in the Work Plan. Therefore, we can confirm that the targets set in these planning documents are ideal and meet the needs of the TLHP. However, this is not the case for regional agencies other than the Inspectorate; no targets are set in the planning documents, either in the Strategic Plan or Work Plan. This is due to the regional apparatus' understanding that TLHP falls under the Inspectorate's purview." (SP, 04-05-2023)

This aligns with the explanation from the Head of the Planning and Finance Sub-Division of the Inspectorate, who stated:

"...TLHP is a primary activity and a Key Performance Indicator (IKU), making it an obligation that must be implemented. Therefore, to achieve this, performance achievement targets must be outlined in planning documents, both strategic and work plans. As far as I know, regional agencies other than the Inspectorate do not have TLHP completion targets because there are no TLHP programs and activities in their planning documents, either strategic or work plans." (SP, 04-05-2023)

The researcher's research on the North Gorontalo Regency Inspectorate's planning documents indicates that the Renstra document has established TLHP completion targets. From the explanations of informants and the research findings on the planning documents above, it can be confirmed that the North Gorontalo Regency Inspectorate's Medium-Term Planning (Renstra) and Short-Term Planning (Renja) documents have established TLHP completion targets that meet the SMART criteria. However, this is not the case with the Medium-Term Planning Document (Renstra) and Short-Term Planning Document (Renja) of the Regional Government of North Gorontalo Regency, which do not specify TLHP programs and activities. This is because TLHP activities have not been made a performance target for regional officials, so they are not included as programs and activities in the planning documents, either Renstra or Renja of regional officials.

Discussion

Context Evaluation of TLHP Solutions

Context evaluation is the initial stage in the CIPP evaluation model, assessing the needs, problems, opportunities, and rationale of a program before it is implemented. Stufflebeam, Madaus, and Kellaghan emphasize that context evaluation helps policymakers formulate priorities and achieve desired outcomes. This view aligns with Sugiyono's, who states that context evaluation relates to the program's rationale, legal basis, and the urgency of the program's need. Thus, context evaluation provides an overview of whether the established objectives are relevant to the issues at hand. In this study, context evaluation focused on three main components: the legal basis for the policy, policy objectives and targets, and programs and activities. Based on a comparison of field findings with the evaluation criteria, it appears that these three components exhibit varying levels of readiness. Some aspects are adequate, while others require strengthening for effective TLHP implementation.

Legal Basis for Policy

The legal basis for policy is the legal basis that provides legitimacy for program implementation. Tahir emphasized that public policy is essentially a product of government law that must be understood and implemented, while Pasolong views policy as an instrument that absorbs social dynamics through regulatory frameworks. In the context of the TLHP (Regional Compensation and Settlement) system, the central government has actually provided numerous regulations as guidelines, ranging from laws, government regulations, to ministerial regulations and the Supreme Audit Agency (BPK). However, these general policies should ideally be further elaborated by regional governments into derivative regulations to be more operational and tailored to regional characteristics. Research findings indicate that the North Gorontalo Regency Government has not fully established derivative regulations in the form of regional regulations or regional head regulations. As a result, the implementation of the TLHP still relies on central regulations that may not be able to address technical needs in the field. The most obvious gap is seen in the settlement of regional losses involving third parties.

The absence of detailed regulations makes it difficult for the Compensation Claims Advisory and Settlement Council to bring relevant parties into the trial process, thus delaying settlement. Furthermore, although the TP-TGR Council has a legal basis through a regent's regulation, the Regional Loss Resolution Team and ad hoc teams at the OPD level have not been officially established. However, from the perspective of Edward III's policy implementation, organizational structure and clarity of authority are crucial factors for successful policy implementation. Without strong institutional support, accelerating follow-up will be difficult. Based on the overall analysis, it can be concluded that the legal basis is not optimal in accommodating the needs of TLHP implementation. Therefore, elaboration of derivative

regulations at the regional level, specific provisions regarding third-party liability, and the formation of Regional Policy Teams (TPKD) and ad hoc teams are needed to ensure procedural certainty and legitimacy of actions.

Objectives and Targets of the TLHP Policy

Unlike the regulatory aspects, the objectives and targets of the policy are relatively well-maintained. The objectives of the TLHP have been explicitly formulated in the Inspectorate's Strategic Plan (Renstra) and Work Plan (Renja) and are aligned with the regional development vision and mission. This formulation also involves relevant Regional Apparatus Organizations (OPDs), reflecting a participatory approach. Conceptually, clarity of objectives is a key prerequisite for implementation, because, as Van Meter and Van Horn argued, operational actions can only take place when the policy direction has been clearly established. The indicators used in the TLHP policy also adhere to the SMART principle: specific, measurable, achievable, relevant, and time-bound. This standard is widely recognized as best practice in public sector performance management. With clear metrics, the successes and shortcomings of TLHP implementation are more easily evaluated. However, to maintain consistency in achievement, continuous monitoring, updating of planning documents, and strengthening coordination across regional agencies are still necessary. Without synergy, clarity of objectives risks remaining merely administrative formulas.

Programs and Activities

Programs and activities are the operational manifestations of policy objectives. In theory, implementation only begins when the program has been formulated and resources allocated. In practice in North Gorontalo Regency, the TLHP (Land and Public Works Supervision) has become the Inspectorate's core business and is included as a key performance indicator in the Strategic Plan (Renstra) and Work Plan (Renja). However, this situation does not apply to most other regional government agencies. The TLHP is not considered a performance target for Regional Apparatus Organizations (OPDs), and therefore is not integrated into their planning documents. This situation is influenced by the warning of budget constraints and the tendency for sectoral egos to prioritize their own internal programs. This is despite various regulations stating that following up on audit recommendations is the responsibility of all regional government entities. The absence of a program at the OPD level has resulted in slow and ineffective TLHP implementation, as the burden of responsibility seems to rest solely with the Inspectorate. Thus, although the Inspectorate has targets that meet SMART principles, the overall success of the policy is still hampered by weak cross-sectoral integration. Optimizing the TLHP requires synchronized planning, target setting across all OPDs, budget support, and consistent monitoring.

Conclusion

Based on the research results on the context evaluation component, it is quite effective where some aspects have been implemented but there are still some that have not been implemented that need to be improved, namely: Legal vacuum in the settlement of TLHP for findings of financial losses caused by Third Parties. Sectoral ego of regional apparatus that does not make the settlement of TLHP a performance target and prioritizes programs and activities that are their responsibility.

Suggestion

The Feroja Evaluation Model is a policy evaluation model that combines Stufflebeam's CIPP Model (1967) and Saaty's AHP Method (1970), integrated with the NABT Formula. This model is measurable and its results are reliable for decision-making and policy improvement.

Local governments can adopt and implement the Feroja Evaluation Model for more optimal regional policy evaluation.

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