

Abstrak

Tindak lanjut hasil pemeriksaan adalah kegiatan yang dilaksanakan oleh organisasi perangkat daerah (OPD) dalam rangka untuk memenuhi kewajiban yang tertuang dalam Rekomendasi Laporan Hasil Pemeriksaan atas pemeriksaan oleh BPK. Data yang terdapat dalam IHPS I Tahun 2021 menunjukkan bahwa pelaksanaan dan penyelesaian TLHP pemerintah daerah belum maksimal. Penelitian ini bertujuan untuk mengetahui pelaksanaan TLHP oleh Pemerintah Kabupaten Aceh Selatan dan kendala-kendala yang terjadi dalam pelaksanaan TLHP. Metode analisis yang digunakan adalah analisis kualitatif. Lokasi penelitian di Inspektorat Kabupaten Aceh Selatan, karena inspektorat berperan sebagai koordinator dari OPD dalam kegiatan TLHP. Hasil penelitian menunjukkan bahwa pelaksanaan TLHP sudah cukup baik karena sebagian besar temuan sudah ditindaklanjuti, tapi masih terdapat belum sesuai dengan rekomendasi, belum ditindaklanjuti, tidak ditindaklanjuti, dan keterlambatan atas penyelesaian tindak lanjut. Dalam hal kendala dalam pelaksanaan TLHP di lingkungan Pemerintah Kabupaten Aceh Selatan adalah faktor internal dan eksternal.

Kata Kunci: Tindak lanjut hasil pemeriksaan, Pemerintah Kabupaten Aceh Selatan, Kendala dalam pelaksanaan TLHP, Upaya penyelesaian kendala TLHP

Abstract

The follow-up results of the audit is an activity carried out by regional apparatus organizations in order to fulfill the obligations contained in the Recommendation of the Audit Result Report on the audit by the Financial Audit Board. The data contained in The Summary of Examination Results for Semester I of 2021 shows that the implementation and completion of the follow-up to the results of the regional government examination has not been maximized. This study aims to determine the implementation of follow-up examination results by the South Aceh District Government and the obstacles that occur in the implementation of follow-up examination results. The analytical method used is qualitative analysis. The research location is in the Inspectorate of South Aceh Regency, because the inspectorate acts as a coordinator of local government organizations in follow-up activities on the results of the examination. The results showed that the implementation of the follow-up examination results was quite good because most of the findings had been followed up, but there were still those that were not in accordance with the recommendations, had not been followed up, were not followed up, and were delayed in completing the follow-up. In terms of obstacles in the implementation of the follow-up to the results of the examination within the South Aceh District Government, there are internal and external factors.

Keywords: *follow-up results of the audit, Government of South Aceh Regency, obstacles in the implementation of TLHP, Problem solving efforts of TLHP*