

Follow-Up Results Of The Bpk Recommendations In Improving The Quality Of Financial Reports At The Main Office Of Harbormaster And Port Authority (Ksop) Belawan

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Abstract

The Main Office of Harbormaster and Port Authority (KSOP) Belawan is a significant contributor to state revenue, occupying a strategic position by generating Non-Tax State Revenue (PNBP) within the maritime sector. This study aims to analyze the extent to which the implementation of follow-ups on audit recommendations (TLRHP) from the Audit Board of the Republic of Indonesia (BPK) enhances the quality of financial reporting at the KSOP Main Office Belawan. This research employs a descriptive qualitative methodology with a case study approach. Data were collected through documentation of BPK's Audit Result Reports (LHP) and follow-up monitoring reports for the 2022–2023 period, as well as in-depth interviews with relevant units. The findings reveal that the implementation of follow-ups at KSOP Main Office Belawan serves to strengthen the Internal Control System (SPI) and maintain compliance regarding PNBP deposits. When recommendations are effectively resolved, recurring findings are minimized, fixed asset data becomes more reliable, and revenue recording becomes more accurate, ultimately supporting the attainment of an Unqualified Opinion (WTP) at the Ministry of Transportation level. The primary obstacles identified include the complexity of port service tariff regulations and administrative barriers regarding land assets.

Keywords: BPK; Audit Follow-up; Financial Report Quality; Audit Opinion; Accountability.

I. INTRODUCTION

Under the new paradigm of Good Public Governance and the transformation of government bureaucracy, transparency and accountability in fund management are demanded, two key elements for achieving clean governance. Transparency is no longer an administrative formality but an absolute necessity if public trust is to be maintained over time. The maritime sector, particularly through ports, is crucial as a driver of the nation's economy and a major contributor to Non-Tax State Revenue (PNBP). The Belawan KSOP Main Office, as one of the strategic Technical Implementation Units (UPT) of the Directorate General of Sea Transportation of the Ministry of Transportation, is highly complex in its operations. This agency oversees the flow of large sums of money from the state – from berthing and mooring services as well as state assets in the vast port area. In accordance with the provisions of Law Number 17 of 2003 concerning State Finance and Law Number 15 of 2004 concerning Audit of State Financial Management and Accountability, the Belawan KSOP Main Office must produce financial reports that meet qualitative criteria, namely: relevant, reliable, comparable, and understandable in accordance with law number 71 of 2010. However,

in reality, there are many structural and operational problems that hinder the best quality of financial reporting.

One issue that commonly arises in work units with high transaction volumes is audit findings conducted by the Supreme Audit Agency (BPK), which reveal deficiencies in the Internal Control System (SPI) and non-compliance with laws and regulations. The dangers associated with potential underpayment of Non-Tax State Revenue (PNBP), improper management of fixed assets, and inefficiencies in revenue deposits to the state treasury will distort the fairness of information in financial reporting. Effectively responding to the Follow-Up to Audit Result Recommendations (TLRHP) is a crucial tool in mitigating this risk. BPK recommendations are not simply attempts to address stated figures, but rather actions for systemic change. The Ministry of Transportation has been quite successful in maintaining WTP collectively, but difficulties remain at the work unit level. Audit findings will continue to recur if there is no proper audit followed by quality (informative) results, and this can ultimately lead to a decline in the quality of the entity's financial reports and hinder the effective optimization of state revenues in the maritime sector.

In this case, the follow-up of BPK recommendations has a direct impact on improving the quality characteristics of financial reports (reliability and compliance) at KSOP Utama Belawan by empirically evaluating the effectiveness of procedures and progress in implementing follow-up actions on recommendations in BPK audit findings within KSOP Utama Belawan. It can also assess the importance of improving the post-audit system in improving the quality and validity of the presentation of income and asset accounts in the institution's financial statements.

II. RESEARCH METHODOLOGY

A. Findings of the Audit Board

The findings of the Supreme Audit Agency are a very important role in maintaining effectiveness, accountability, transparency and improving performance in the government. Transparency and accountability are responsibilities in realizing financial management so as to produce good financial reports. In its accountability, the government is obliged to publish financial reports as stated in Government Regulation Number 43 of 2024 as a derivative of Law no. 4 of 2023 and must be submitted to government auditors for independent audit. As a government in Indonesia, the Financial Report will be audited by the Supreme Audit Agency (BPK), this is also stated in accordance with the mandate of Law 15/2004 which is the main pillar as the Supreme Audit Agency for its authority to audit Government Financial Reports. Furthermore, as an effort to ensure transparency in financial management by regional governments and financial audits by the BPK, every year at the end of the audit assignment, the BPK will release an Audit Result Report (LHP) on the LKPD which contains three books, including the LHP on Financial Reports, LHP on Internal Control Systems, and LHP on Compliance with Laws and Regulations. In the financial audit report (LHP), the Supreme Audit Agency (BPK) will provide an audit opinion, notes on its findings, and recommendations for follow-up actions that should be implemented by the government to improve the financial system, internal control, and compliance with legislation. One of the determining indicators of good government financial management is the opinion provided by the BPK. This is also explained by Jensen and Meckling (1976) in accordance with agency theory in government references that society grants authority to the government (agent) to manage state finances. Thus, this explains as a unit under the Ministry of

Transportation, identified as an agent that manages public resources, with the state and society as principals. Financial reports serve as an accountability instrument for agents, while audits by the BPK serve as a monitoring mechanism to reduce information asymmetry and agency costs. Therefore, follow-up on BPK recommendations is seen as a manifestation of agent compliance in improving managerial performance to align with the interests of the principal.

B. Quality Of Government Financial Reports

Referring to Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP), quality financial reports must meet four qualitative characteristics, namely relevance, reliability, comparability, and understandability. The purpose of these characteristics is that information is presented in a form and terms that users understand, information can influence user decisions in evaluating past or future events, information is free from misleading understanding and material errors (honest presentation), and users can compare financial reports between periods. In the context of KSOP, "Reliability" becomes very crucial, especially related to the accuracy of calculating PNPB rates for Port Services and recording the value of Fixed Assets (Piers, Patrol Boats, Buildings).

C. Concept of Follow-up to Examination Result Recommendations (TLRHP)

According to Article 20 of Law No. 15 of 2004, officials are required to follow up on BPK recommendations no later than 60 days after the report is received. Follow-up is classified into Follow-up in accordance with recommendations (1) Follow-up not yet in accordance (2) not yet followed up (3) cannot be followed up (4) The higher the Status ratio, the better the entity's commitment to improving the quality of financial management. And based on BPK RI Regulation Number 2 of 2010 concerning Monitoring the Implementation of Follow-up on Recommendations from BPK Audit Results, the definition of a recommendation is a suggestion from an appropriate auditor based on the audit findings, which is addressed to the authorized person and/or agency to take action and/or improvements. Each audit finding does not only have one recommendation but can have many recommendations.

Recommendations are intended to minimize the impact of irregularities in financial management and accountability. Follow-up planning must be well-developed, encompassing strategies and the

stages of implementing audit recommendations. The planning stage also determines the necessary resources, including human resources, equipment, and policies. These processes require completion in accordance with the monitoring and evaluation phases to expedite completion. (Secinaro et al., 2021) state that an audit has a specific flow and interconnected points. (Borgato & Marchini, 2021) state that, from the auditor's perspective, the auditee expects the auditee to comply with all recommendations from the audit results. (Abdo et al., 2021) state that, overall, audits will improve a company's quality. (Lusiana et al., 2017) state that follow-up on audit recommendations is influenced by specific policies regarding follow-up on audit recommendations, the response of other parties, leadership motivation, and leadership commitment.

D. The Relationship Between Follow-Up Actions and Financial Data Quality

Previous studies (e.g., Suryani, 2020; Furqan et al., 2019) have repeatedly stated that the relevance of recommendations from the Audit Board of Indonesia (BPK) is primarily linked to the strengthened and restructured Government Internal Control System (SPIP). Mustikarini and Fitriasisi (2012), Budianto (2012), Sudarsana and Rahardjo (2013), and Arifianti, Payamta, and Sutaryo (2013) conducted research examining the impact of BPK audit findings on the performance scores of regency/city local governments. These studies found that BPK audit findings have a significant negative impact on the performance scores of local governments. This aligns with earlier research using performance accountability as a dependent variable—conducted by Soleman (2007), Zirman, Darlis, and Rozi (2010), Riantirno and Azlina (2011), Rofika and Ardianto (2014), and Nurdin (2015)—which revealed that compliance with laws and regulations has a positive and significant effect on the performance accountability of local government agencies. Furthermore, Arifianti, Payamta, and Sutaryo (2013) concluded that the follow-up of audit findings in accordance with recommendations has a significant positive influence on future local government governance performance. Lusiana et al. (2017) stated that the follow-up on audit recommendations is influenced by specific policies regarding follow-up procedures, the response of other parties, leadership motivation, and leadership commitment.

In the operational context of the Belawan Port Authority and Management Office (KSOP Utama Belawan), following up on these recommendations

serves as a strategic intervention against the risk of control failures. This includes, for instance, the improvement and formalization of Standard Operating Procedures (SOPs) for the collection of Non-Tax State Revenue (PNBP). The resulting systemic efforts to enhance the Government Internal Control System (SPIP) establish a more rigorous control framework, which serves to prevent potential errors in the recording of both administrative and substantive events.

Theoretically, the probability of material misstatement in financial statements for the subsequent period is substantially reduced when an organization's internal control framework is well-integrated into its operational cycle. This reduction in misstatement risk is a primary determinant of, and ultimately relates to, the enhancement of financial statement quality—encompassing the reliability, relevance, and comparability of the accounting information provided therein. Therefore, following up on BPK recommendations is beneficial not only in terms of fulfilling formal compliance aspects but also as a catalyst for implementing transparent and accountable port financial governance in accordance with public sector financial reporting standards

III. RESULTS AND DISCUSSION

This research employs a descriptive qualitative research method with a case study design as the primary investigative strategy. This method is chosen based on the necessity of gaining a broad and profound understanding of the mechanisms and dynamics involved in implementing follow-up recommendations from the Audit Board of Indonesia (BPK) within a specific organizational context. The focus on the Belawan Port Authority and Management Office (KSOP Utama Belawan) is critical because this organization possesses a unique operational reality, where the technical complexities of port operations are directly linked to national financial governance. By utilizing a case study methodology, this research is able to capture the empirical reality of actual practices regarding how systemic improvements function within specific operational circumstances. This allows researchers to achieve a deeper understanding of the local context and the efforts made to enhance the quality of financial statements within the institution.

The research was conducted at the Belawan Port Authority and Management Office (KSOP Utama Belawan), North Sumatra. The research period involves an analysis of Financial Statement data and BPK Audit Reports (LHP) from the Fiscal Years 2020 to 2023.

This study seeks not only to obtain comprehensive and credible data but also to integrate two sets of data sources, that is : (1) Primary Data : Data were obtained through in-depth interviews with various informants who possess the authority and direct participation in the financial management cycle. These informants include the Commitment Making Officer (PPK), the Receiving Treasurer, the Spending Treasurer, and staff members responsible for the preparation of KSOP Utama Belawan financial statements. These informants were selected through purposive sampling to gain concrete insights into the procedures underlying the follow-up actions of audit recommendations and field management constraints. (2) Secondary Data : Secondary data were collected through documentary analysis to enhance and triangulate the analysis. The documents reviewed include the Audit Results Reports (LHP) issued by the BPK on the Ministry of Transportation's Financial Statements, specifically referring to the KSOP Utama Belawan work unit, where specific findings and recommendations are identified.

Follow-up Monitoring Reports serve as a tool for reviewing progress and implementing recommendations. Standard Operating Procedure (SOP) documents on the management of Non-Tax State Revenue (PNBP) and asset administration can be used as a reference for improving and evaluating the internal control system after an audit.

For this research, the data analysis is based on the Miles and Huberman (1994) model, which consists of three phases : (1) Data Reduction : The first step is data reduction, where the information obtained and relevant BPK audit findings related to finance (PNBP and assets) are organized and prioritized. The reduction process focuses on filtering essential data and eliminating non-essential information to facilitate the subsequent analysis phases. This is conducted by classifying findings based on their type and their impact on the financial statements, as presented in the government's financial reports. (2) Data Display: The reduced data are then presented in a matrix format containing the follow-up status reports of audit results and narratives regarding the systemic improvements that have been or will be implemented. This matrix display includes information on the resolution of BPK recommendations and detailed descriptions of the improvements made by the related entity. Through this structured data display, a holistic view of the progress of follow-up actions and the state of the financial management system is established. (3) Conclusion Drawing: The final conclusions are

reached by linking the completion rate of the audit finding follow-ups back to the verification criteria for financial statement quality indicators. The references used as indicators consist of a low frequency of audit findings and the accuracy of financial statement balances, particularly those related to PNBP and assets. Systematic insights are gained regarding the success of follow-up measures in enhancing the quality of government financial statements, thereby promoting the transparency and accountability of state finances.

With the three-stage data analysis approach as described by Miles and Huberman, this study can present valid and academically responsible results for the follow-up examination of government financial audit findings and aims to capture comprehensive audit findings from the Supreme Audit Agency (BPK) that apply to Non-Tax State Revenue (PNBP) and government assets.

Functionally, the Belawan Main KSOP serves as the regulatory authority and cross-sectoral coordination for maritime security to maintain integrity. Managerially, the level of economic activity there translates into substantial deposits of Non-Tax State Revenue (PNBP), so the institution's financial reports form a material component of financial reporting in Budget Section 022 (BA-022). Therefore, the accuracy of the presentation of financial accounts at the Belawan Main KSOP is a determining factor in the audit opinion issued by the Supreme Audit Agency (BPK) for the ministry's overall financial statements.

A. Analysis of BPK Audit Findings (2020-2023)

According to the review of the LHP paper, the results obtained by the BPK at the Belawan Main KSOP can be categorized mainly into two categories that affect the resilience of the financial report: (1) The Internal Control System (SPI) has weaknesses, Example: The SOP for making proof of payment for PNBP service docking fees is not optimal due to a lack of coordination between the field and recipient parties and results in delays in recording income. Effect: The balance of Revenue-LO and Cash in the Receiving Treasurer may be miscalculated. Non-compliance with Laws and Regulations: Findings Example: Shortage of state revenue due to miscalculation of Vessel Traffic Service (VTS) rates or the use of port land assets by third parties without adequate lease agreements. Impact: Under-presentation of the PNBP Revenue account.

B. Implementation of Follow-Up Actions and Their Impact on Financial Statement Quality

Interview results indicate that KSOP Utama Belawan has established a Follow-Up Team that coordinates directly with the Inspectorate General of the Ministry of Transportation. The business process for these follow-up actions is conducted through the following steps, like : Inventory of Findings Conducted within 14 days after the Audit Results Report (LHP) is received. Issuance of Invoices: Specifically for financial findings or state losses. SOP Revision and Socialization: Targeted at service users (shipping agents) to address administrative findings. Partial Data Verification: Addressing discrepancies where the Vessel Traffic Service (VTS) is not always used as the definitive reference for the number of ship arrivals subject to PNBPN.

C. Impact on the "Reliability" Aspect

The implementation of BPK recommendations has been proven to enhance the reliability of financial reports. The PNBPN Case: In 2020, there was a recommendation to strictly integrate the billing system (Inaportnet) with the payment system (Simponi). Follow-Up Action: KSOP Belawan responded by performing monthly data reconciliations. Outcome: In the 2021–2023 financial statements, findings related to revenue recording discrepancies decreased drastically. This demonstrates that revenue data is now presented faithfully and is verifiable.

D. Impact on "Compliance" and Asset Security Aspects

Continuity in asset management (BMN) recommendations as follows: port land certification and re-inventory of machinery that affects the Balance Sheet such as: Before TL: Assets are recorded but physically difficult to identify (Room Goods List is not updated). After TL: KSOP conducts a BMN census and labels them.

Table 1: Follow-up and Quality Improvement Relationship Matrix (Illustration)

Type Of Finding g BPK	Recommen dation BPK	Follow-Up Implement ation KSOP	Impac t on qualit y
PNBPN rates do not comply with	Recalculate and collect underpayme nts	Deposits to the State Treasury and Billing	Reliabl e: Reven ue is

regulatio ns		System Improveme nts	present ed at the fair value that should be receive d. Compl ete: The balanc e sheet present s all assets control led by the entity.
Fixed Assets whereab outs unknow n	Take a physical inventory	BMN census and SAKTI application update	Timely : Cash is present ed in the correct reporti ng period.
Delay in PNBPN deposit	Impose sanctions and improve deposit mechanisms	Implementa tion of auto-debit or cashless system	

III. CONCLUSION

Based on the discussion above, it can be concluded that the process of implementing the follow-up recommendations from the Supreme Audit Agency (BPK) at the Belawan Main KSOP is carried out through an internal coordination mechanism and under the supervision of the Inspectorate General, especially in terms of loss recovery and improving SOPs. Completion of follow-up actions has a direct correlation with improving the quality of financial reports. System improvements based on BPK recommendations have played a significant role in reducing material errors in the PNBPN Revenue and Fixed Assets accounts, thereby increasing the reliability and accountability of the financial reports released by the Belawan Main KSOP. The main obstacles faced are external factors (non-compliance by third parties/service users) and difficult legal issues related to land assets.

IV. RECOMENDATIONS

This research serves as a reference for formulating strategic recommendations for KSOP Utama Belawan, as follows Digitalization and Integration of Monitoring Systems : It is recommended that the Belawan Port Authority and Management Office (KSOP) initiate the development of an internal follow-up monitoring dashboard integrated in real-time with the service-user database. This system is designed to automate monitoring mechanisms, allowing the system to suspend services for agents with unfulfilled obligations based on audit findings. This digitalization is expected to enhance the enforcement of administrative sanctions and reduce the likelihood of uncollectible receivables through a more preventive approach. Optimization of the Internal Compliance Function: This unit should conduct regular pre-audits or compliance reviews before the external BPK audit cycle commences. This inherent oversight function enables the organization to identify potential non-compliance early, ensure the effectiveness of the Government Internal Control System (SPIP), and increase the entity's readiness for formal audits. Digital Archive Transformation and Knowledge Management: The Belawan Port Authority and Management Office has transitioned a portion of its conventional paper-based archiving, yet it should fully implement electronic (digital) archiving to ensure accountability and data storage over time for sustainable data coherence. Digitizing all follow-up documents is a primary step toward minimizing the risk of information loss and the lack of data continuity commonly caused by official rotations or employee transfers. Systematic digital archive management will preserve the historical documentation of recommendations and accelerate the production of evidence to support future audits.

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