IMPLEMENTATION OF MONITORING AND INVESTIGATION RESULTS BY THE ROKAN HILIR REGENCY INSPECTORATE AUDITOR ON REGIONAL PROPERTY

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Abstract

The purpose of this study is to analyze the implementation of the monitoring and investigation results by the Inspectorate Auditor of Rokan Hilir Regency on regional-owned assets, to analyze the obstacles in the implementation, and to analyze the efforts made to overcome those obstacles. The method used is sociological legal research. Based on the research findings, it is known that the implementation of the monitoring and investigation results by the Inspectorate Auditor of Rokan Hilir Regency on regional-owned assets has not been running optimally. This is evident from the discrepancies between audit findings and the corrective actions taken by the relevant Regional Government Organizations (OPD). Although some corrective measures have been initiated—such as updating inventory data, re-labeling items, and organizing asset documentation—these efforts are not yet evenly implemented across all OPDs and are not fully in accordance with the provisions of asset management as regulated in the Regulation of the Minister of Home Affairs Number 47 of 2021 concerning Procedures for Bookkeeping, Inventory, and Reporting of Regional-Owned Assets. The obstacles in implementing the monitoring and investigation results include, first, from an administrative perspective, the presence of numerous assets without adequate supporting documents such as certificates, handover reports, or decisions determining the status of use. These assets frequently become recurring findings due to the lack of legal and physical verification. Second, from a technical perspective, some OPDs do not have dedicated personnel managing assets, resulting in the responsibility being handed to other staff members who lack relevant expertise. Third, challenges also arise from asset control by third parties. Efforts to overcome these obstacles include, first, reorganizing the asset documentation system and strengthening internal supervision.

Keywords : Monitoring and Investigation, Inspectorate Auditor, Regional-Owned Assets

INTRODUCTION

In connection with Indonesia's governance system, decentralization has recently often been associated with the system of government because it has brought about a paradigm shift in Indonesian governance. As explained above, decentralization is related to regional autonomy. This is because regional autonomy is the authority of a region to formulate, regulate, and manage its own affairs without interference or assistance from the central government. Decentralization will have a positive impact on the development of underdeveloped regions within a country until these autonomous regions can become independent and automatically advance national development (Pekei, 2020).

Regional Property (Barang Milik Daerah/BMD), based on Government Regulation of the Republic of Indonesia Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property, hereinafter abbreviated as BMD, refers to all goods purchased or acquired at the expense of the Regional Revenue and Expenditure Budget or obtained from other legitimate means. Regional Property (BMD) constitutes economic resources controlled and/or owned by the Government and is an important element in the administration of government, used in providing services to the community. Therefore, the management of Regional Property (BMD) must be carried out properly and correctly.

Oversight of regional government is carried out by the Inspectorate as the internal supervisor, with its human resources (HR), namely the Government Internal Supervisory Apparatus (APIP), particularly the Functional Auditor Position (JFA) acting as supervisors (Murhaini, 2021). Regional Property (BMD) plays a very strategic role in supporting the implementation of the main duties and functions of the Regional Government. The availability of assets that meet needs will directly improve the performance of Regional Government organizations. The management of Regional Property (BMD) is one of the important elements in the administration of Regional Government and Regional Development. With increasing complexity, it needs to be managed in an orderly and optimal manner to support the administration of Regional Government. Regional assets or Regional Property (BMD) are regional wealth that can serve as a guarantee for regional development and benefit the community if managed and maintained properly. The management of Regional Property is part of regional financial management. Here, Regional Property refers to tangible goods purchased or acquired at the expense of the Regional Revenue and Expenditure Budget (APBD) or other legitimate acquisitions. These Regional Assets consist of movable and immovable assets. Movable assets include official vehicles such as cars and motorcycles, while immovable assets include land, buildings, and so on.

Regional Property (BMD) is one of the important assets in the administration of regional government. Regional Property (BMD) has a strategic role as a primary supporting facility in carrying out government duties, development, and public services. The existence of Regional Property (BMD) not only has economic value but also embodies the regional government's responsibility in managing and utilizing regional wealth for the greatest prosperity of the people. Therefore, orderly, efficient, effective, transparent, and accountable management of Regional Property (BMD) becomes one of the indicators of successful regional government governance.

Supervision is one of the functions in organizational management, meaning a process of monitoring and evaluating an activity. Good supervision is considered important because without it, the objectives will be less satisfactory, both for the organization itself and for its employees. Within an organization, there are types of supervision used, such as preliminary control, concurrent control, and feedback control (Munaf, 2016).

In the supervision and control of goods, Regional Property (BMD) management, as an assistant to the goods manager, is aided by each head of the Regional Work Unit (SKPD) as the user of goods within the Rokan Hilir Regency local government. These heads are responsible for every goods officer/custodian. The supervision and control of goods by the SKPD head include storage, data collection, oversight, and maintenance of goods. Forms of supervision and control of regional property include checking the usage status of Regional Property (BMD) to ensure that its use is in accordance with the main duties and functions; and checking the goods inventory to achieve orderly administration and ensure the physical existence of goods matches inventory documents.

Article 1 paragraph 3 of the Minister of Home Affairs Regulation of the Republic of Indonesia Number 35 of 2018 concerning Regional Government Administration Supervision Policy Year 2019 states that the Government Internal Supervisory Apparatus (APIP), hereinafter abbreviated as APIP, refers to the inspectorate general of ministries, supervisory units of non-ministerial government institutions, provincial regional inspectorates, and district/city regional inspectorates.

In this context, supervision of Regional Property (BMD) management becomes an urgent and indispensable need (Ardini, 2010). Effective supervision is required to ensure that all processes of Regional Property (BMD) management, from planning, procurement, use, maintenance, to disposal, proceed in accordance with applicable legal provisions. Without adequate supervision, there is a high risk of irregularities, waste, and even misuse of regional assets, which ultimately harms regional finances and hinders the achievement of regional government objectives.

As reported in the news, the Audit Board of the Republic of Indonesia (BPK RI) conducted an audit of the inventory at the Rokan Hilir Regency Government (Pemkab) Mess on Jalan Perwira Number 1, Bagan Kota, Bagansiapiapi, on Tuesday (March 4, 2025). This mess previously served as the residence of the Rohil Regent for the 2020-2024 period, Afrizal Sintong, and was used for various ceremonial events during his tenure. The audit team from Jakarta physically checked all Pemkab assets ever recorded at the mess. Furthermore, in this inspection, BPK also involved contractor partners responsible for the procurement of goods and services at the mess some time ago. BPK checked each item based on the inventory data owned by Rohil Pemkab.

The audit results revealed that many assets previously recorded were no longer at the location. After inspecting the Pemkab mess, the BPK RI audit team continued their check at an official residence in the Batu Enam Office Complex, Bagan Punak. This official residence was occupied by the son of the Rohil Regent, who is also a member of the Riau Regional House of Representatives. At this location, BPK again found that a number of inventoried assets belonging to Rohil Pemkab, which should have been there, were no longer found. The Head of Inventory of the Regional Financial and Asset Management Agency (BPKAD) Rohil, Aswin, confirmed the physical audit conducted by BPK RI on the Pemkab mess and the official residence in Batu Enam. "That's right, on Tuesday (March 4, 2025) yesterday, a team from BPK came to the mess and the official residence to conduct a physical check. They even involved contractor partners for the procurement of goods at both places," said Aswin on Saturday (March 8, 2025). Aswin added that this audit was carried out based on reports concerning the loss of inventory items at both locations. "These assets belong to Rohil Pemkab and were purchased using the APBD. This audit is important because we, in the inventory section, do not want to bear the risk of the absence of these items," he explained. According to him, these findings have also been reported to the Deputy Regent of Rohil, Jhony Charles. Information about the missing inventory items from the Pemkab mess and the official residence has been widely circulated in the community recently. "Mattresses, chairs, and other items in the mess and the Batu Enam official residence are no longer there. This is very unfortunate," said a source who wished to remain anonymous. Furthermore, the source mentioned that after the BPK audit, there would likely be a follow-up examination by the Financial and Development Supervisory

Agency (BPKP) to calculate the extent of losses due to the disappearance of the inventory. Not only that, but issues also arose regarding 26 official cars and 2 excavators that have not yet been returned to Rohil Pemkab, and their whereabouts are still uncertain.

Another case reported in the news reveals alleged misappropriation of assets belonging to the Rokan Hilir Regency Government (Rohil Pemkab) during the leadership of former Regent Afrizal Sintong. One highlighted modus operandi was the taking of official vehicles without proper administrative procedures. A source who preferred to remain anonymous, let's call him Adam, revealed that during his tenure as regent, Afrizal Sintong allegedly frequently took official cars without going through formal mechanisms, such as handover minutes. According to Adam's confession, Afrizal Sintong would usually contact the Head of the Rohil Regional Financial and Asset Management Agency (BPKAD), Darwan, to request a vehicle unit, citing its use by a specific department. He would then promise to sign the handover minutes the following day. "However, after the car was taken and used by the department, a few days later Afrizal Sintong would actually ask for the car to be delivered to his house. The car would then be given to relatives or close associates," Adam revealed. He added that this pattern occurred repeatedly during Afrizal Sintong's term. To date, BPKAD Rohil reportedly does not possess any official handover documents related to the former regent's taking of official cars. "His method was cunning. He always used the name of a department and promised handover minutes, but in reality, the cars were transferred to his close associates," said Adam. Regarding this matter, the media attempted to directly confirm with Darwan, a BPKAD Rohil official, via WhatsApp message at number 0823-8580-xxxx on Tuesday (June 10, 2025). However, as of the publication of this news, he had not provided any response. This case has garnered attention as it concerns the management of regional assets, which should be managed transparently and accountably. The public is urging law enforcement officials to investigate this alleged misuse of state assets.

For the supervision and control of goods, full responsibility is given to the head of the SKPD as the responsible party for the goods user, whose duty it is to plan, procure, store, record, supervise, and maintain goods within their jurisdiction. The District Inspectorate Auditor, as the internal supervisory apparatus of the regional government, holds significant legal responsibility in carrying out the supervision of Regional Property (BMD). This legal responsibility requires auditors to perform their supervisory duties professionally, objectively, and in accordance with applicable laws and regulations. Inspectorate auditors not only play a role in detecting and preventing violations but also must provide recommendations for improvements to weaknesses in the management of Regional Property (BMD).

The regional inspectorate is the government's internal auditor responsible for conducting general supervision of regional government activities and other duties assigned by the regional head. The regional inspectorate is a supervisory institution within the regional government that plays a very important and significant role in the progress and success of the regional government in achieving its goals and objectives. The manifestation of supervisory performance is the activity of assessing the de facto implementation of a task, while the purpose of supervision is essentially a limited medium to cross-check or verify whether the activities carried out are in accordance with predetermined benchmarks or not, as well as their follow-up (Murhaini, 2014).

As a juridical basis for the management of Regional Property (BMD), based on Article 1 paragraph 28 of the Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for Regional Property Management, it states that the Management of Regional Property encompasses all activities including needs planning and budgeting, procurement, use, utilization, security and maintenance, appraisal, transfer of ownership, destruction, derecognition, administration, and guidance, supervision, and control. Article 3 of the same regulation further specifies that Regional Property (BMD) includes: a. regional property purchased or acquired at the expense of the Regional Revenue and Expenditure Budget (APBD); or b. regional property derived from other legitimate acquisitions. Article 6 further explains that legitimate acquisitions include:

1. Goods obtained from grants/donations or similar;
2. Goods obtained as a result of the implementation of agreements/contracts;
3. Goods obtained based on statutory provisions;
4. Goods obtained based on court decisions that have permanent legal force; or
5. Goods re-obtained from the divestment of regional government capital participation.

Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for Regional Property Management, Article 483 paragraph (1) states that the Goods Manager conducts monitoring and investigation of the implementation of the use, utilization, and transfer of regional property, in order to ensure orderly use, utilization, and transfer of regional property in accordance with statutory provisions. Paragraph (2) states that the monitoring and investigation referred to in paragraph (1) can be followed up by the Goods Manager by requesting the government's internal supervisory apparatus to conduct an audit of the implementation of the use, utilization, and transfer of regional property. Paragraph (3) states that the results of the audit referred to in paragraph (2) are submitted to the Goods Manager for follow-up in accordance with statutory provisions.

This research focuses on Article 483 paragraph 2 of the Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for Regional Property Management, which states that monitoring and investigation as referred to in paragraph (1) can be followed up by the Goods Manager by requesting the government's internal supervisory apparatus to conduct an audit of the implementation of the use, utilization, and transfer of regional property.

In fact, disorderly administration of Regional Property (BMD) is one of the crucial issues in regional financial and asset management. Furthermore, not a few assets are not recorded at all in the Regional Property Management Information System or in the regional government's inventory list. This condition makes these assets vulnerable to loss, transfer of ownership, or even utilization by unauthorized parties without the regional government's knowledge. Not only limited to administrative issues, the Inspectorate's investigation results also indicate that there are indications of asset misuse by certain individuals. This misuse includes the use of official vehicles for personal gain, lending of inventory items without formal procedures, and the use of regional land or buildings by third parties without a cooperation contract. This clearly contradicts the principles of state asset management, which must guarantee the principles of functionality, legal certainty, transparency, and accountability.

In practice, the implementation of Regional Property (BMD) supervision in Rokan Hilir Regency still faces various weaknesses. Several findings indicate that regional assets are not properly recorded, BMD administration is not yet orderly, and asset usage is not in accordance with its intended purpose. This indicates that the supervision function, including the legal responsibility of the Inspectorate auditor, has not been fully optimal. Weaknesses in this supervision certainly require serious attention so that BMD management can support the achievement of good regional government governance.

This research is important to provide a legal overview regarding the responsibility of the Rokan Hilir Regency Inspectorate auditor in supervising Regional Property (BMD) based on Permendagri Number 19 of 2016. In addition, the results of this research are expected to serve as evaluation material and recommendations for improving the implementation of Regional Property (BMD) supervision in Rokan Hilir Regency, so that regional asset management can proceed more orderly, transparently, and accountably. Based on the background above, the author is interested in conducting research and explaining in detail in the form of a scientific thesis entitled "Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property."

RESEARCH METHODS

Viewed from its type, this research can be classified as sociological legal research that discusses the Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property. The type of research in this paper is Sociological Legal Research. Sociological Legal Research, also commonly referred to as Socio-Legal Research, originates from legal phenomena found within society. Sociological legal research aims to understand how law operates in society. Thus, it's hoped that researchers will be able to uncover the effectiveness of legal enforcement in society and identify unwritten laws applicable within the community (Muhaimin, 2020).

The research approaches commonly used to address problems in sociological legal research are as follows: The Statute Approach is an approach used to examine all laws and regulations related to the legal problems or issues encountered. The Conceptual Approach (Comparative Approach) is an approach that departs from the views and doctrines developed within legal science. This approach becomes important because an understanding of the views/doctrines developing in legal science can serve as a basis for building legal arguments in resolving the legal issues faced (Sangadji & Sopiah, 2010).

RESULT AND DISCUSSION

A. Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property

The management of Regional Property (BMD) is one of the important components in the financial and asset governance of local governments. Regional Property not only reflects the wealth of a region but also serves as an important instrument in the provision of public services. Therefore, BMD management must be carried out transparently, accountably, and in accordance with statutory regulations. In this context, the role of the Regional Inspectorate as the government's internal supervisory apparatus (APIP) is very crucial. The Rokan Hilir Regency Inspectorate has the authority to conduct monitoring and investigations to ensure that BMD management proceeds according to procedures and that no irregularities occur (Oktavia & Sumini, 2010).

Monitoring and investigation of BMD by the Inspectorate are usually carried out through internal audits designed to evaluate compliance with regulations, efficiency, and effectiveness of asset management. The results of these audits are not merely administrative but become the basis for corrective actions and policy recommendations. One of the main focuses in implementing these audit results is how the follow-up to findings can be implemented by the Regional Apparatus Organizations (OPD) that manage regional property.

In practice, the results of monitoring and investigation by the Rokan Hilir Regency Inspectorate often show a number of problems in BMD management, such as unrecorded assets, assets not optimally utilized, and assets controlled by unauthorized parties. These findings indicate the continued weakness of internal control systems and the low awareness of OPDs regarding the importance of orderly asset management. This is where the implementation of audit results becomes important, not merely as an evaluative report, but as a basis for improvement (Adrian, 2012).

The implementation of these monitoring results is realized through various strategic steps, such as the preparation of action plans by each OPD, increasing the capacity of BMD managing human resources, strengthening recording and reporting systems through the SIMDA BMD application (Regional Management Information System - Regional Property), and improving coordination between the Inspectorate, BPKAD (Regional Financial and Asset Management Agency), and related OPDs. These steps aim to ensure that the findings revealed by the auditors do not stop at the report but are followed up concretely through system improvements and enforcement of accountability for negligent or deviant apparatus.

However, the implementation of follow-up to the results of investigations and monitoring does not always run smoothly. Some common obstacles include resistance from OPDs to audit findings, unpreparedness of human resources, and weak administrative sanctions against OPDs that do not follow up on findings. In addition, there are sometimes conflicts of interest or concerns about legal implications, causing related officials to be reluctant to be open in correcting errors. This raises serious questions about the effectiveness of internal supervision if it is not supported by the commitment and integrity of all stakeholders.

To address these challenges, the Rokan Hilir Regency Inspectorate needs to strengthen the audit follow-up mechanism by prioritizing a collaborative and supportive approach. Instead of emphasizing repressive supervision, the Inspectorate can encourage OPDs to use audit results as a mirror to improve asset governance performance. In addition, audit reports and recommendations must be clearly formulated, measurable, and operational, so that OPDs have concrete guidance in making improvements (Indah, 2017).

Digitalization efforts through the integration of BMD data in information systems are also an important strategy in effectively implementing audit results. With technology-based systems, supervision becomes easier to implement, both by the Inspectorate and by BPKAD. Accurate and up-to-date data will accelerate the process of identifying problematic assets and formulating corrective steps.

In the juridical aspect, BMD management is regulated in Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property, and Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for Regional Property Management. Both regulations emphasize the importance of recording, utilization, and security of regional assets as part of public accountability. Thus, the Inspectorate, as an internal supervisory institution, is obliged to ensure that the implementation of audit results truly brings BMD governance closer to the principles of good governance.

Aside from the regional government, the role of the Regional House of Representatives (DPRD) as the regional legislative body is also very important in ensuring the smooth implementation of monitoring results. The DPRD can use its oversight and budgeting functions to urge improvements to a more accountable BMD management system. This can be done by facilitating coordination meetings between the Inspectorate and OPDs, and encouraging the formulation of policies based on audit findings (Anggara, 2012).

In conclusion, the implementation of monitoring and investigation results by the Rokan Hilir Regency Inspectorate auditor on Regional Property is not a simple process. It demands synergy between supervision, guidance, and moral commitment from all stakeholders. Auditor findings should be used as a moment for institutional learning, not merely bureaucratic formalities. With transparent, orderly, and responsible BMD management, the Rokan Hilir Regency Government can strengthen public trust and improve the quality of services to the community. Thus, the success of audit implementation is not only reflected in administrative follow-up but also in the growth of a culture of integrity in regional asset management.

Based on the author's observations in the field, the Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property has not yet been fully maximized, with real efforts for improvement, although still not evenly distributed across all OPDs. Most OPDs have begun to update inventory data, arrange asset documents, and re-label regional property that was previously not properly recorded. In some locations, it is evident that audit results have encouraged an increase in administrative discipline and an improvement in the quality of asset reports. However, on the other hand, the author also found that there are still OPDs that have not fully followed up on auditor recommendations, especially in terms of physical asset security and the preparation of periodic reports. In addition, in the implementation of further investigations, it was found that some assets are still controlled by third parties without a legitimate legal basis, and the resolution process requires a cross-sectoral approach, including legal channels or mediation.

From the overall views and observations, it appears that the implementation of monitoring and investigation results by the Rokan Hilir Regency Inspectorate on Regional Property is on the right track, but requires improvements in aspects of commitment, collaboration, and human resource capacity. The Inspectorate has actively carried out its function as an internal supervisor, while BPKAD continues to encourage system improvements and technical assistance (Hetifa, 2003). Asset managers in OPDs are also beginning to realize the importance of good administration in managing assets. However, there is still a gap between audit recommendations and their realization in the field that must be addressed immediately through a more strategic and sustainable approach.

Ideal implementation should be supported by the integration of asset information systems, continuous training for asset managers, and strengthening internal regulations in each OPD. Thus, supervision does not only become an annual administrative activity but is able to encourage the transformation of regional asset management to be more orderly, transparent, and accountability-oriented. The management of Regional Property (BMD) is one of the crucial issues in the administration of regional government. Assets owned by the regional government must be managed in an orderly, efficient, and accountable manner, not only to support bureaucratic performance but also as a form of accountability for the use of state finances. In Rokan Hilir Regency, the implementation of monitoring and investigation results by the Inspectorate regarding BMD management has yielded a number of findings that illustrate the continued shortcomings in asset management across various Regional Apparatus Organizations (OPD). Various stakeholders have diverse but complementary views regarding how these investigation results are implemented in the field (Sudaryo, 2021).

Therefore, for these monitoring and investigation results to have a truly positive impact, synergy between legislative oversight, executive implementation, and internal supervision is needed. Only with a collaborative approach and a spirit of continuous improvement can regional asset management in Rokan Hilir achieve the principles of transparency, accountability, and efficiency as mandated by statutory regulations. Supervision is not merely about finding fault but building a healthy system that is adaptive to the challenges of modern bureaucracy. Therefore, auditor recommendations must serve as material for reflection, not only for the OPDs being audited but also for all regional apparatuses to be more professional and responsible in managing state wealth in the region.

B. Obstacles in the Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property

The management of Regional Property (BMD) is one of the main indicators in realizing good and transparent governance. Local governments, through the Inspectorate, have an important responsibility to ensure that state asset management is carried out in an orderly, efficient manner, and in accordance with legal provisions. In Rokan Hilir Regency, the Inspectorate regularly conducts monitoring and investigations of BMD management in various Regional Apparatus Organizations (OPD). However, the implementation of these monitoring and investigation results does not always run smoothly. There are a number of obstacles that hinder optimal implementation, both from technical, administrative, and human resource aspects (Nurcholis, 2017).

The implementation of monitoring and investigation results by the Rokan Hilir Regency Regional Inspectorate on Regional Property (BMD) is an important part of strengthening good governance, especially in the field of asset management. However, in its implementation, various obstacles are still found that hinder the optimization of follow-up on auditor recommendations (Soejito, 2021).

Based on the author's observations in the field, the Obstacles in the Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property are: First, from the administrative side, many assets are found to lack adequate supporting documents such as certificates, handover minutes, or decrees on the determination of usage status. These assets often become recurring findings because they cannot be legally or physically verified. Second, technically, some OPDs do not have special officers to handle assets, so this task becomes an additional responsibility for other staff who do not have competence in that field. Third, obstacles also arise from the aspect of asset control by third parties.

In the author's opinion, internal supervision in some OPDs has not been effective. Not all OPD leaders actively monitor the implementation of recommendations from the Inspectorate. In some cases, the same findings continue to appear in annual audit reports without significant progress. This indicates weaknesses in the internal control system and an organizational culture that is less adaptive to change and improvement. The author also notes that in the implementation of further investigations by auditors, inconsistencies were found between administrative data reports and the physical condition of goods in the field, indicating a continued low awareness of the importance of asset data validity (Pekei, 2020).

Thus, it can be concluded that the obstacles in the implementation of monitoring and investigation results by the Rokan Hilir Regency Inspectorate auditor on Regional Property are multidimensional. These obstacles include the low capacity and understanding of asset managers, weak inter-agency coordination, sub-optimal asset information and documentation systems, and minimal internal supervision in OPDs. If these obstacles are not immediately overcome with firm policies and continuous guidance, then the goal of transparent and accountable BMD management will be difficult to achieve. Therefore, a commitment from all stakeholders, from asset managers, auditors, to regional leaders, is needed to synergize and strengthen the overall asset management system in Rokan Hilir Regency. However, the results of the examinations that have been carried out cannot necessarily be easily implemented by OPDs, because there are various administrative, technical, and structural obstacles.

One of the main obstacles in implementing monitoring results is the weak follow-up from OPDs to auditor recommendations. Many findings that have been submitted in the Inspectorate's audit report (LHP) are not immediately followed up by the relevant OPDs. This is often caused by a lack of awareness and understanding among officials or asset managers regarding the importance of good BMD management. Some OPDs even tend to consider auditor findings as merely administrative burdens, not as part of the process of improving systems and governance. Such an attitude certainly becomes a psychological and cultural obstacle that complicates systemic changes in the regional bureaucracy (Arifin, 2010).

In addition, major obstacles also come from the lack of human resource capacity, especially asset managers in each OPD. Not all apparatus entrusted with the responsibility of managing regional property have adequate educational background or training in asset management. As a result, the process of recording, labeling, reporting, and securing assets is often carried out in a haphazard manner and not in accordance with the standards set in regulations, such as Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for Regional Property Management. The lack of trained human resources makes it difficult to translate auditor recommendations into appropriate operational steps.

From a technical perspective, there is still a lack of integration between asset management information systems. The Regional Management Information System (SIMDA BMD) application, which should be a tool for recording and reporting, has not been optimally utilized by all OPDs. Much data is not well integrated or not updated regularly, making it difficult for the Inspectorate to verify and monitor. The weakness of this digital infrastructure is exacerbated by the lack of training in system use for asset managers, resulting in inaccurate data and hindering decision-making processes (Rahayu, 2017).

Other obstacles also come from overlapping regulations or regulations that are poorly understood by OPDs. Some policies regarding asset disposal procedures, transfer of ownership, and the regularization of assets controlled by third parties are still not fully understood. As a result, in many cases, OPDs choose to remain silent or allow problematic assets without clear legal status. This legal uncertainty leads to many auditor recommendations, especially those related to asset regularization and security, not being fully implemented.

Bureaucratic obstacles are also a fairly dominant factor. The implementation of audit results often stalls due to a lack of synergy between OPDs, BPKAD, and the Inspectorate. Each agency tends to work in its own space without sufficient coordination. This causes the follow-up process to audit results to be ineffective. For example, when an auditor recommends the disposal of damaged or unusable assets, the administrative process must go through BPKAD, but without good communication between the OPD and BPKAD, such follow-up can be delayed or even not carried out at all.

In addition, the issue of assets that are physically in the field but lack supporting documents is also a major obstacle in implementing investigation results. Many assets were built or acquired long ago without proper recording. When audited, the existence of these assets cannot be legally verified because there are no certificates, handover minutes, or other documents. To resolve this problem, extra efforts are needed, such as searching for old documents, re-certification, or coordinating with third parties who currently control the assets. This process requires a long time, requires a lot of effort, and sometimes involves complex legal aspects (Dwiyanto, 2008).

The last, but no less important, factor is the weak enforcement of sanctions against OPDs that do not follow up on audit results. Currently, follow-up on monitoring results is still merely an appeal or administrative in nature, not yet reaching the level of strict sanctions. As a result, many OPDs feel there are no real consequences if they do not implement auditor recommendations. This certainly weakens the authority of the Inspectorate as an internal supervisory institution. However, without a deterrent effect, the supervisory system will not run effectively and will only become a mere annual formality.

Facing these various obstacles, a more adaptive and collaborative strategy and approach are needed. The Rokan Hilir Regency Government needs to strengthen the institutional capacity of the Inspectorate and BPKAD, conduct intensive training for asset managers in OPDs, and accelerate the integration of asset management information systems. In addition, there needs to be regional regulations or regional head policies that impose strict sanctions on OPDs that are negligent in following up on monitoring and investigation results. The commitment of regional leaders and synergy between institutions are key to overcoming existing obstacles (Dwiyanto, 2008).

The implementation of monitoring and investigation results by the Rokan Hilir Regency Inspectorate auditor on Regional Property faces various real challenges. These obstacles are not only technical and administrative but also stem from bureaucratic culture, unpreparedness of human resources, and weak follow-up supervision. If these obstacles are not immediately overcome, regional asset management will remain stagnant and far from the principles of accountability. Therefore, asset management reform is not only necessary but a must to create a clean, transparent, and professional regional government.

C. Efforts to Overcome Obstacles in the Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property

Good management of Regional Property (BMD) is a very crucial part of regional government financial and asset management. In Rokan Hilir Regency, the Inspectorate's oversight of BMD aims to ensure that all government assets are managed in an orderly, efficient, and transparent manner. However, the results of monitoring and investigation carried out by Inspectorate auditors often face various obstacles in their implementation, such as weak follow-up from OPDs, lack of capacity of asset managers, minimal inter-agency coordination, and weak recording and documentation systems. Realizing that these obstacles have the potential to hinder the efficiency and accountability of regional asset management, concrete strategies and efforts are needed to overcome them (Oktavia & Sumini, 2010).

Good management of Regional Property (BMD) is one of the important pillars in building transparent, accountable, and professional governance. In Rokan Hilir Regency, monitoring and investigation by Inspectorate auditors on BMD management have shown various problems, both in terms of recording, utilization, and asset security. Although audit results have been formulated into clear recommendations, their implementation often faces obstacles.

Efforts to improve the accountability and efficiency of Regional Property (BMD) management are an important part of good governance. In Rokan Hilir Regency, the Regional Inspectorate regularly conducts monitoring and investigations of regional assets managed by various Regional Apparatus Organizations (OPD). However, as has been found in the field, the implementation of these monitoring and investigation results does not always run optimally due to various technical, administrative, and structural obstacles. Therefore, efforts to overcome these obstacles are very important and must involve all relevant stakeholders (Lotulung, 2012).

Based on the author's observations in the field, the Efforts to Overcome Obstacles in the Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property are: First, reorganizing the asset documentation system and improving internal supervision, many assets are found to lack supporting documents such as certificates, handover minutes, or decrees on the determination of usage status, which makes verification difficult for auditors. Second, the need for a coordinated program for accelerated asset legalization and certification between OPDs, BPKAD, and the National Land Agency (BPN). Third, internal supervision in OPDs also needs to be improved, by forming small teams focused on resolving asset findings gradually, equipped with time targets and periodic reporting to leaders.

In the author's opinion, a repressive approach is not necessarily effective in encouraging change. A persuasive and educational approach is needed, such as asset clinics or direct assistance by the Inspectorate team to OPDs experiencing technical or administrative constraints. This approach has proven to be more capable of building awareness and active participation from asset managers. No less important is the provision of a special budget for asset regularization and improvement activities, such as re-labeling, maintenance, or disposal of damaged goods, so that OPDs are not burdened financially in implementing auditor recommendations (Basuki, 2020).

The direction of BMD management policy in Rokan Hilir Regency needs to be accompanied by concrete efforts such as the establishment of firm regulations, continuous training, the formation of cross-agency work teams, strengthening asset information systems, and enforcing discipline against non-compliant OPDs. With these steps, obstacles in implementing monitoring results can not only be identified but also resolved systematically and sustainably. Therefore, it can be concluded that the implementation of audit results will not run optimally if it only relies on recommendation documents. There must be active efforts from all parties, both legislative, executive, and technical field personnel, to create an orderly, transparent, and regionally-oriented asset management system. Rokan Hilir Regency has great potential to be an example in effective BMD management, provided that all obstacles are overcome through policies that favor comprehensive and sustainable improvement.

One of the main efforts that must be made is to increase the capacity of human resources, especially asset managers in each Regional Apparatus Organization (OPD). Many obstacles arise because staff assigned to manage BMD do not have the background knowledge or specific training in asset management. Maka dari itu, the regional government needs to conduct regular technical training that includes material on goods management, inventory recording, reporting through applications, and preparing administrative documents in accordance with regulations. This training must also involve BPKAD and the Inspectorate as resource persons, so that asset managers understand the applicable standards and audit and monitoring mechanisms (Tanjung, 2008).

In addition to HR development, it is also important to strengthen the asset management information system. Currently, many OPDs have not optimally utilized the Regional Management Information System (SIMDA BMD) application developed by BPKP. The use of this application is important to create data integration between units and facilitate the asset verification process by auditors. The Rokan Hilir Regency Government must encourage all OPDs to actively use and update data asset in this system. To support that, the regional government must prepare adequate technological infrastructure and provide technical assistance to OPDs that are not yet accustomed to using digital systems.

Inter-agency coordination is also a key factor in overcoming obstacles to audit result implementation. In many cases, recommendations from the Inspectorate touch areas that require the involvement of BPKAD, the Legal Division, and even third parties such as the National Land Agency (BPN). Therefore, a cross-sectoral team needs to be formed to specifically handle the resolution of findings related to problematic assets. This team can be formed through a regent's decision and consist of representatives from the Inspectorate, BPKAD, legal division, and relevant OPDs. With an integrated team, every recommendation can be directly reviewed cross-sectorally and strategic steps for its resolution determined (Andrian & Muchlis, 2017).

To increase OPD compliance in following up on audit results, a clear and measurable system of incentives and sanctions needs to be implemented. OPDs that do not implement monitoring recommendations within the specified timeframe should be subject to administrative warnings, performance allowance deductions, or exclusion from regional financial assistance programs. Conversely, OPDs that successfully complete audit follow-up thoroughly and on time can be given awards in the form of performance incentives or publication of achievements in regional government performance reports. This will create a culture of accountability that encourages all parties to improve and refine their asset governance.

The Inspectorate's guidance approach also needs to be strengthened. Instead of merely emphasizing aspects of supervision and fault-finding, the Inspectorate must position itself as a strategic partner for OPDs in improving BMD management. This can be done through regular assistance and consultation activities, such as asset clinics or forums for discussing regional property management. With a more communicative approach, OPDs will feel more comfortable in opening up the problems they face and more open to correcting them in accordance with auditor recommendations (Rahayu, 2017).

The regional government also needs to strengthen the regulatory aspect. The Regent's Regulation concerning BMD management must be reviewed and updated according to needs and field dynamics. For example, regarding asset disposal procedures, regularization of immovable assets controlled by third parties, or deadlines for inventory reporting. Clear and operational rules will provide legal certainty for OPDs in carrying out their responsibilities and facilitate auditors in conducting evaluations.

Another no less important effort is to build awareness among OPD leaders about the importance of asset management. Many obstacles stem from weak managerial control. The Head of OPD should be the main driving force in following up on Inspectorate findings, not merely delegating responsibility to asset management staff. For that, the Regent and Regional Secretary need to evaluate the performance of OPD leaders based on the achievement of audit follow-up. This evaluation can be done quarterly with progress reports submitted directly in forums such as regional leadership coordination meetings.

Efforts to overcome obstacles in the implementation of monitoring and investigation results by the Inspectorate on BMD in Rokan Hilir Regency cannot be done partially. A systemic and sustainable approach is needed that involves all components, from human resources, information systems, policies, to the commitment of regional leaders. Inter-agency integration, increased technical capacity, enforcement of rules, and constructive guidance must be part of the major strategy for regional asset management reform.

If these efforts are carried out consistently, the management of Regional Property in Rokan Hilir Regency will become more orderly and transparent. Furthermore, the successful implementation of monitoring and investigation results will not only improve asset management but also strengthen public trust in the regional bureaucracy. Thus, BMD can truly become a strategic asset that supports public services and sustainable regional development (Siregar, 2004).

Efforts to overcome obstacles in the implementation of monitoring and investigation results by auditors on BMD in Rokan Hilir Regency require a combination of strengthening human resource capacity, implementing integrated information systems, synergy between institutions, encouragement from OPD leaders, and continuous guidance. Views from practitioners in the field show that improvements cannot be made partially but must be comprehensive and involve all parties. If these steps are consistently applied, the management of Regional Property will become more orderly, transparent, and make a real contribution to development and public services in Rokan Hilir Regency (Habibi, 2010).

CONCLUSIONS

The Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property is still not running optimally. This is evident from the continued discrepancy between audit findings and the follow-up improvements made by the relevant Regional Apparatus Organizations (OPDs). Although there have been efforts for improvement, such as updating inventory data, re-labeling goods, and arranging asset documents, these steps have not been evenly distributed across all OPDs and are not yet fully compliant with the provisions for managing regional property as regulated in Minister of Home Affairs Regulation Number 47 of 2021 concerning Procedures for Bookkeeping, Inventory, and Reporting of Regional Property.

Obstacles in the Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property are: First, from the administrative side, many assets were found to lack adequate supporting documents such as certificates, handover minutes, or decrees on the determination of usage status. These assets often become recurring findings because they cannot be verified legally or physically. Second, technically, some OPDs do not have dedicated officers to handle assets, making this task an additional responsibility for other staff who lack competence in the field. Third, obstacles also arise from the aspect of asset control by third parties.

Efforts to Overcome Obstacles in the Implementation of Monitoring and Investigation Results by the Rokan Hilir Regency Inspectorate Auditor on Regional Property are: First, reorganizing the asset documentation system and improving internal supervision, as many assets were found to lack supporting documents such as certificates, handover minutes, or decrees on the determination of usage status, which complicates the auditor's verification process. Second, there is a need for an accelerated asset legalization and certification program, coordinated among OPDs, BPKAD, and the National Land Agency (BPN). Third, internal supervision within OPDs also needs to be enhanced by forming small teams focused on the gradual resolution of asset findings, complete with time targets and regular reporting to leadership.

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