



## SIMPOSIUM ILMIAH AKUNTANSI 7

### THE EFFECT OF SIPD APPLICATION DATA INTEGRATION WITH SIPTL ON REGIONAL LOSS SETTLEMENT

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#### ABSTRACT

Regional financial management demands transparency, accountability, and compliance with laws and regulations. One issue that continues to be highlighted is the slow resolution of regional losses due to weak coordination between work units and limitations in the information systems used. This study aims to analyze the effect of integrating the Regional Government Information System (SIPD) application with the Audit Result Follow-Up Monitoring Information System (SIPTL) on the effectiveness of regional loss resolution. The research method uses a quantitative approach with a questionnaire instrument distributed to Regional Government Civil Servants, supplemented by secondary data in the form of Audit Result Reports from the Supreme Audit Agency (BPK). The results show that the integration of SIPD with SIPTL has a significant impact on accelerating the follow-up of audit results. This integration also improves data accuracy, strengthens internal oversight, and creates better transparency. Thus, application integration can be a strategic solution in accelerating the resolution of regional losses while improving the quality of governance.

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## INTRODUCTION

Regional losses are real and definite reductions in regional assets, whether in cash, goods, or securities, resulting from unlawful acts or negligence on the part of officials, employees, treasurers, or other parties responsible for managing regional finances. These losses can arise from abuse of authority, embezzlement, errors in the procurement of goods and services, or weak administrative oversight. According to Law Number 1 of 2004 concerning the State Treasury, state/regional losses are defined as real and definite shortages of cash, securities, and goods resulting from unlawful acts or negligence. In other words, regional losses are an integral part of the overall state loss.

Data from the Supreme Audit Agency (BPK) shows that from 2005 to the first semester of 2023, total state/regional losses reached IDR 4.89 trillion, with 78.17% (IDR 3.82 trillion) of these occurring in regional governments (Warta BPK, 2023). This confirms that regional losses remain a major issue in public financial governance at the regional government level. The impact of regional losses is not only reduced development funds but also a decline in the quality of public services, diminished public trust in regional governments, and lower audit opinions on regional government financial reports. Weak institutional capacity and internal oversight mechanisms are key factors that make regional loss cases difficult to resolve effectively (Sutrisno & Nugraha, 2023). Therefore, regional losses are a serious problem that requires strengthened regulations, increased accountability, and transparency in regional financial management to ensure public services and regional development are not disrupted.

Regional losses are generally caused by a combination of internal and external factors in regional government governance. The first cause is abuse of authority in the form of corruption, collusion, and nepotism, which remains the dominant cause of regional losses. These practices lead to the misuse of public funds and lead to real losses (Warta BPK, 2023). The second cause is

negligence by officials in the form of administrative errors, lack of competence, and negligence by financial management officials, which often result in asset loss or misreporting, which impact regional financial losses (Sutrisno & Nugraha, 2023). The third cause is weak oversight, manifested in the Inspectorate's function and internal audit mechanisms, which result in many irregularities going undetected early. This is reinforced by research that found that limited auditor capacity influences the level of regional losses detected (Putri & Arya, 2016). The fourth cause is inappropriate, non-transparent, or non-compliant procurement processes for goods/services, leading to waste, price markups, or goods/services that do not meet specifications, thus reducing regional assets (Sutrisno & Nugraha, 2023). The fifth cause is political factors, where regional spending patterns leading up to elections are often inefficient and prone to losses. This phenomenon is known as the political budget cycle (Rakhman, 2021). Overall, regional losses occur due to weak integrity, minimal accountability, and limited effective oversight.

The Supreme Audit Agency (BPK) plays a strategic role in handling regional losses, as the BPK is the state institution authorized to audit the management and accountability of state/regional finances under Law Number 15 of 2006 concerning the Supreme Audit Agency. Some of the main roles of the Supreme Audit Agency (BPK) in handling regional losses include: first, conducting audits and examinations. The BPK examines Regional Government Financial Reports to assess the fairness of presentation and identify any findings of regional losses (Warta BPK, 2023). Second, determining and inventorying regional losses. The BPK's audit results can determine the amount and parties responsible for regional losses, which are then followed up with compensation claims (Sutrisno & Nugraha, 2023). Third, providing an opinion on regional financial reports. The BPK's opinion is heavily influenced by the magnitude of the regional losses found. This opinion serves as a measure of the accountability of the Regional Government in managing the Regional Revenue and Expenditure Budget (Wibowo & Ratmono, 2020). Fourth, promoting transparency and accountability. Through recommendations based on audit results, the BPK plays a role in strengthening regional internal control systems to minimize potential losses in the future (Rakhman, 2021). Thus, the BPK functions not only as an auditing institution but also as a guardian of public accountability, playing a crucial role in preventing and following up on regional losses.

## LITERATURE REVIEW

### 1. Regional Government Information System (SIPD)

Based on the Regulation of the Minister of Home Affairs Number 70 of 2019 concerning the Regional Government Information System, SIPD is an integrated system used to support the planning, budgeting, administration, accounting, reporting and performance evaluation processes of regional governments.

### 2. Inspection Results Follow-up Monitoring Information System (SIPTL)

SIPTL is an application used to monitor and report the status of follow-up actions on BPK recommendations. Under Law Number 15 of 2004 concerning the Audit of State Financial Management and Accountability, the government is required to follow up on BPK audit results no later than 60 days after receiving the report.

### 3. Regional losses

According to Law Number 1 of 2004 concerning State Treasury, regional losses are the reduction of state assets due to unlawful acts, negligence, or abuse of authority. Regional losses can be repaid through voluntary restitution, salary deductions, or legal proceedings.

### 4. Information System Integration

Information systems integration is understood as the unification of disparate applications so that data can be exchanged, synchronized, and shared to support decision-making. According to Laudon & Laudon (2020), information integration increases efficiency, reduces engineering overhead, and improves management quality.

## RESEARCH METHODS

This type of research uses a quantitative approach, namely to explain the influence of the independent variable (SIPD-SIPTLHP integration) on the dependent variable (regional loss settlement). The research population is the apparatus who have findings from the audit results, the Inspectorate and officials managing the follow-up of audit results in the Mandailing Natal Regency Government. The sample was determined by a sampling technique of 100 respondents. The research variable with the X variable (independent) is the SIPD-SIPTLHP Integration such as (speed of data access, information accuracy, ease of monitoring and transparency). While the Y variable (dependent) is the effectiveness of regional loss settlement such as speed of follow-up, level of completion, accountability and reduction of regional losses. Data collection techniques used are questionnaires, interviews and documentation as well as progress status of follow-up recommendations from the BPK audit results. Data analysis is processed by simple linear regression using SPSS. Validity tests, reliability tests and classical assumption tests are carried out before analysis.

## RESEARCH RESULTS AND DISCUSSION

Results:

- A. On average, respondents assessed that the SIPD-SIPTLHP integration improved monitoring speed.
- B. All respondents stated that the integration resulted in more accurate follow-up reports.
- C. 50% of respondents acknowledged that limited internet access remains an issue in remote areas.

Discussion:

These results demonstrate that information system integration plays a crucial role in accelerating the follow-up of audit results. More real-time data enables local governments to act on the Supreme Audit Agency (BPK) recommendations more quickly, thereby improving the resolution of regional losses.

However, the implementation of integration still faces challenges such as limited human resources with technological expertise, limited infrastructure, especially in areas with weak internet connections, and need for strengthened inter-agency coordination. Therefore, while system integration has proven effective, successful implementation still depends on organizational readiness and the commitment of regional leaders.

## CONCLUSION

Based on the research results, the following conclusions can be drawn:

- 1) The integration of SIPD with SIPTLHP has a significant impact on the effectiveness of regional loss resolution.
- 2) Integration improves the speed of follow-up, data accuracy, and transparency of the monitoring process.
- 3) Major obstacles remain in the readiness of human resources, infrastructure, and inter-agency coordination.

The results of this study provide several recommendations for further research:

- 1) Regional governments should improve human resource training to ensure optimal system operation.
  - 2) The central government needs to strengthen derivative regulations to ensure mandatory SIPD-SIPTLHP integration.
  - 3) The Supreme Audit Agency (BPK) and the Ministry of Home Affairs should develop a national monitoring dashboard that can be accessed in real time by all parties.
  - 4) Special budget support is needed to improve IT infrastructure in underdeveloped regions.
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