



Closed but Not Recovered: Size, Time, and the Limits of Audit Follow-Up in Indonesia

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ABSTRACT

Follow-up of audit recommendations is usually measured by how many recommendations are closed. That measure ignores whether the money at stake is actually recovered. This study separates the two. Data come from the Supreme Audit Board's recommendation follow-up monitoring appendix for local governments, status as of Semester I 2024, covering 518 entities that reconcile on both counts and values. Across the 2018 to 2022 cohorts, local governments closed 72.13 percent of recommendations on average but recovered only 53.1 percent of the 11.34 trillion rupiah at stake. Recovery falls monotonically with the size of the recommendation, from 99.06 percent in the smallest decile to 55.71 percent in the largest, and to 39.65 percent on an aggregate basis. Closure falls by only 9.0 points across the same deciles. With cohort and entity fixed effects, a tenfold larger recommendation portfolio is associated with recovery lower by 18.7 percentage points. Resolution also stalls: closure rises by 5.12 points a year up to age eight and by 0.09 points a year thereafter, leaving 49,639 recommendations issued between 2005 and 2017 still open. The follow-up system settles small and recent matters and leaves large and old ones unresolved.

INTRODUCTION

When a supreme audit institution issues a recommendation, two things can follow. The recommendation can be declared closed, and the money at stake can be returned to the treasury. These are not the same event, yet almost every assessment of audit follow-up in Indonesia measures only the first.

The distinction matters because a recommendation can be closed in several ways. Some recommendations require the remittance of funds or the surrender of assets. Others require a change of procedure, the completion of documents, or a written commitment. An entity that resolves the procedural recommendations and leaves the monetary ones open will show a high closure rate while returning little money.

This study separates the two measures and asks three questions. Do closure and recovery move together? Does the size of a recommendation affect whether it is acted on? Does resolution eventually converge, or does it stall?

The questions carry practical weight. The Supreme Audit Board publishes closure rates twice a year, and those rates enter public discussion as evidence of accountability. If closure and recovery diverge, then the published figure overstates what the audit system actually returns to the public.

Indonesian scholarship establishes that follow-up matters. Furqan, Wardhani, Martani, and Setyaningrum (2020) find that recommendation follow-up improves financial reporting quality and public service quality while audit findings worsen both. Setiyanto et al. (2026) find that follow-up improves service quality through financial governance capacity, with the effect weaker where resources are constrained. Indriani, Tinangon, and Budiarmo (2024) find that follow-up affects the audit opinion whereas findings do not.

A companion study by the present author (Adriansyah, 2026b) shows that follow-up compliance, unlike the audit opinion, discriminates sharply between local governments and persists as an entity trait. That study measured follow-up by counts alone. The present study takes the next step by asking what those counts conceal.

Three contributions follow. First, the study separates the recovery of money from the closure of recommendations across all Indonesian local governments, a distinction the literature has not drawn. Second, it documents a monotonic size gradient in recovery that closure does not reveal. Third, it shows that resolution plateaus rather than converging, and quantifies the resulting stock of permanently unresolved recommendations.

THEORETICAL FRAMEWORK

Follow-Up Monitoring and Its Two Measures

Law Number 15 of 2004 on the Audit of State Financial Management and Accountability requires officials to act on audit recommendations and requires the Supreme Audit Board to monitor implementation. Monitoring assigns each recommendation to one of four statuses: in accordance with the recommendation, not yet in accordance, not yet followed up, and unable to be followed up.

Alongside those counts, monitoring records monetary amounts. Each recommendation carries a value, and the monitoring record reports the amount

remitted to the treasury or surrendered as assets. The two measures answer different questions. The count answers how many matters were settled. The value answers how much money returned.

Because recommendations vary enormously in value, the two can diverge. A local government holding one hundred recommendations, ninety of them procedural and ten of them monetary but large, can close ninety percent of its recommendations while returning almost nothing.

Selective Compliance

Organisations facing multiple demands under limited capacity do not comply uniformly. They comply where compliance is cheapest and most visible. Meyer and Rowan (1977) describe how formal structures are adopted as legitimacy myths while remaining decoupled from core practice. DiMaggio and Powell (1983) describe how regulatory pressure produces uniformity in observable form rather than in substance.

Power (1997) extends this to auditing, describing an audit society in which verification becomes ritual and attention shifts toward what can be documented. Ahyaruddin and Akbar (2018) find the same pattern in Indonesian government agencies, where performance measurement is adopted under institutional pressure but the resulting information remains a formality.

Applied to follow-up, this literature yields a clear expectation. If the published measure is the count of closed recommendations, entities have reason to close the recommendations that are easiest to close. Procedural recommendations can be settled with documents. Monetary recommendations require money that may no longer exist, may be held by individuals who have left office, or may be disputed. The prediction is that compliance is selective by cost, and that the cost rises with the amount at stake.

Time and the Limits of Monitoring

Monitoring is cumulative, so completion mechanically rises with the age of a recommendation. The question is whether it converges. If unresolved recommendations are merely delayed, completion should approach full resolution as cohorts age. If some recommendations are effectively irrecoverable, completion will rise quickly and then flatten below full resolution.

The distinction matters for policy. Delay calls for faster processing. A plateau calls for a mechanism to close out or write off matters that will never be settled, and for recognising that the residual is a permanent stock rather than a queue.

HYPOTHESIS DEVELOPMENT

If compliance were uniform, the share of recommendations closed and the share of money recovered would track each other. If compliance is selective by cost, recovery will lag closure. The first hypothesis is stated as follows.

H1: The recovery of money falls below the closure of recommendations.

Larger amounts are harder to return. They involve more parties, more dispute, and sums that may have been spent. The second hypothesis is stated as follows.

H2: Recovery declines as the value of recommendations rises.

If the residual consists of matters that are difficult rather than merely delayed, resolution will flatten with age. The third hypothesis is stated as follows.

H3: Resolution plateaus with the age of recommendations rather than converging toward full resolution.

METHODS

Data Source and Preparation

Data come from the Recapitulation of Follow-Up Monitoring of Audit Recommendations for Local Governments, an appendix to the Semester I 2024 audit summary report published by the Supreme Audit Board. The document contains 468 pages of tables, with a separate block for each entity and a separate row for each year in which recommendations were issued. Each row reports the count and value of findings, the count and value of recommendations, the count, percentage, and value under each of the four follow-up statuses, and the value remitted or surrendered.

The tables were extracted in full and reshaped into an entity-year panel. An integrity filter compares the sum of each entity's annual rows against the total row printed by the Supreme Audit Board for that entity, on count columns and on value columns simultaneously. Of 545 entities, 518 reconcile on both and are retained. Entities were excluded where the row layout shifted around foreign currency amounts, displacing columns.

For the main analysis, observations with fewer than ten recommendations or zero recommendation value are excluded, because ratios computed from small denominators are unstable. This leaves 2,219 entity-cohort observations covering 515 entities in the 2018 to 2022 cohorts.

Operational Definitions

The recommendation cohort is the year of issuance. Monitoring status is measured at a single point, Semester I of 2024, for all cohorts.

Closure is the number of recommendations classified as in accordance with the recommendation divided by the total number of recommendations in that cohort, multiplied by one hundred.

Recovery is the value remitted to the treasury or surrendered as assets divided by the value of recommendations in that cohort, multiplied by one hundred. Recovery can exceed one hundred percent where remittance relates to amounts beyond the recorded recommendation value; observations above two hundred percent are trimmed as implausible, affecting a small number of cases reported in the results.

Both a mean across entities and an aggregate ratio of totals are reported, because the two answer different questions. The mean describes the typical local government. The aggregate describes the money.

Analytical Technique

The analysis proceeds in four stages.

The first stage compares closure and recovery by cohort, on both the mean and the aggregate measure, and reports their correlation. This stage addresses the first hypothesis.

The second stage groups observations into deciles of recommendation value and reports recovery and closure in each decile. It then estimates the size gradient through regressions of recovery on the log value of recommendations, under progressively tighter fixed effects, with standard errors clustered by entity. A parallel regression using closure as the outcome provides the comparison that isolates what the count measure conceals. This stage addresses the second hypothesis.

The third stage traces closure against the age of recommendations across cohorts from 2005 to 2023 and reports the annual increment, distinguishing the period of rapid resolution from the plateau. This stage addresses the third hypothesis.

The fourth stage quantifies the unresolved stock carried from the 2005 to 2017 cohorts, by entity type.

RESULTS

Descriptive Overview

Table 1. Descriptive Statistics, Cohorts 2018-2022

Variable	Mean	SD	Minimum	Median	Maximum
Findings (count)	19.09	10.11	3.00	17.00	150.00
Recommendations (count)	54.04	33.92	10.00	47.00	398.00
Recommendations closed (count)	38.46	26.39	0.00	33.00	335.00
Value of findings (billion rupiah)	5.85	25.58	0.01	2.29	712.62
Value of recommendations (billion rupiah)	5.11	23.74	0.01	1.98	690.27
Value recovered (billion rupiah)	2.71	6.39	0.00	1.31	137.28
Closure rate (percent)	72.13	21.60	0.00	76.74	100.00
Recovery rate (percent)	76.78	41.49	0.00	80.06	200.00

Note: 2,219 entity-cohort observations covering 515 entities.

Closure Outruns Recovery

Table 2. Closure of Recommendations Versus Recovery of Money (percent)

Cohort	N	Closure, mean	Recovery, mean	Closure, aggregate	Recovery, aggregate	Correlation
2018	445	79.87	81.15	79.27	44.55	0.362
2019	449	76.68	78.89	76.16	62.63	0.382
2020	454	73.41	75.41	73.01	58.69	0.270
2021	446	69.01	76.77	67.01	60.52	0.331
2022	425	61.12	71.42	59.45	45.84	0.420
All	2,219	72.13	76.78	71.18	53.11	0.357

Note: closure is measured on counts, recovery on values. The mean is taken across entities; the aggregate is the ratio of totals.

Across the 2018 to 2022 cohorts, local governments closed 72.13 percent of their recommendations on average. On the aggregate measure, recommendations worth 11.34 trillion rupiah produced 6.02 trillion rupiah of remittance and asset surrender, a recovery rate of 53.1 percent.

The gap between the mean recovery of 76.78 percent and the aggregate recovery of 53.1 percent is itself informative. The typical local government recovers a high share of a small amount. The money is concentrated in a minority of large recommendations that recover far less.

The correlation between closure and recovery at the observation level is 0.357. The two measures are related but far from interchangeable. Figure 1 displays the relationship.

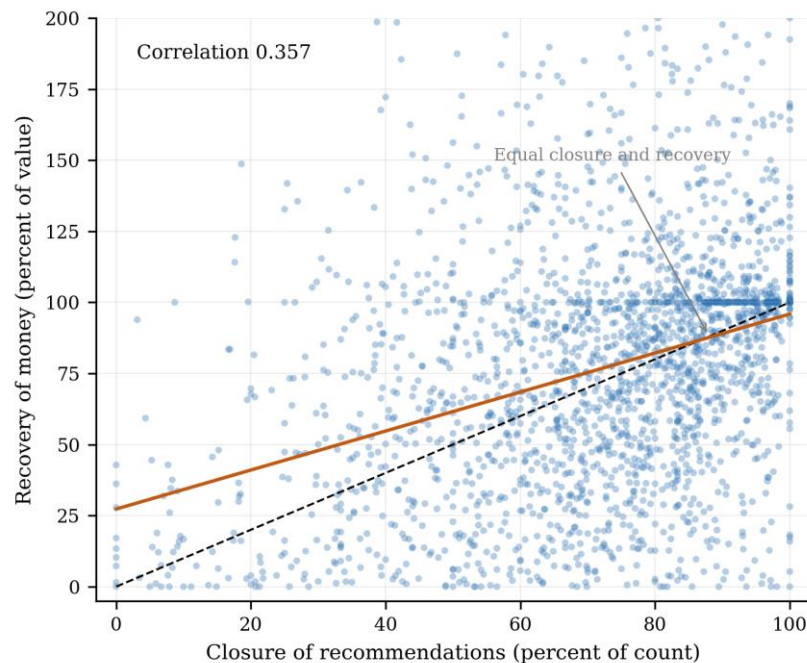


Figure 1. Closure of recommendations against recovery of money, 2,219 entity-cohort observations, cohorts 2018-2022

Some 89 observations, or 4.0 percent, closed more than 80 percent of their recommendations while recovering less than 40 percent of the money at stake.

The first hypothesis is supported on the aggregate measure, which is the measure that describes public funds.

Recovery Falls with Size, Closure Does Not

Table 3. Recovery by Decile of Recommendation Value (percent)

Decile	N	Median value (billion rupiah)	Recovery, mean	Recovery, aggregate	Closure, mean
D1	222	0.28	99.06	100.10	76.62
D2	222	0.61	82.13	82.25	73.11
D3	222	0.92	81.69	81.70	73.20
D4	222	1.30	82.05	82.60	73.69
D5	222	1.74	79.44	79.35	71.61
D6	221	2.29	76.53	76.41	71.70
D7	222	3.06	75.12	74.95	73.31
D8	222	4.12	71.02	70.56	71.91
D9	222	6.35	65.00	64.18	68.50
D10	222	13.63	55.71	39.65	67.64

Note: deciles run from the smallest to the largest total value of recommendations in an entity-cohort.

The gradient is monotonic on the aggregate measure and nearly so on the mean. Mean recovery falls from 99.06 percent in the smallest decile to 55.71 percent in the largest, a gap of 43.3 points. On the aggregate measure the fall is steeper, from 100.10 percent to 39.65 percent, a gap of 60.5 points.

Closure behaves differently. Over the same ten deciles it falls only from 76.62 percent to 67.64 percent, a gap of 9.0 points. The count measure barely registers what the value measure makes obvious.

Figure 2 places the two measures side by side.

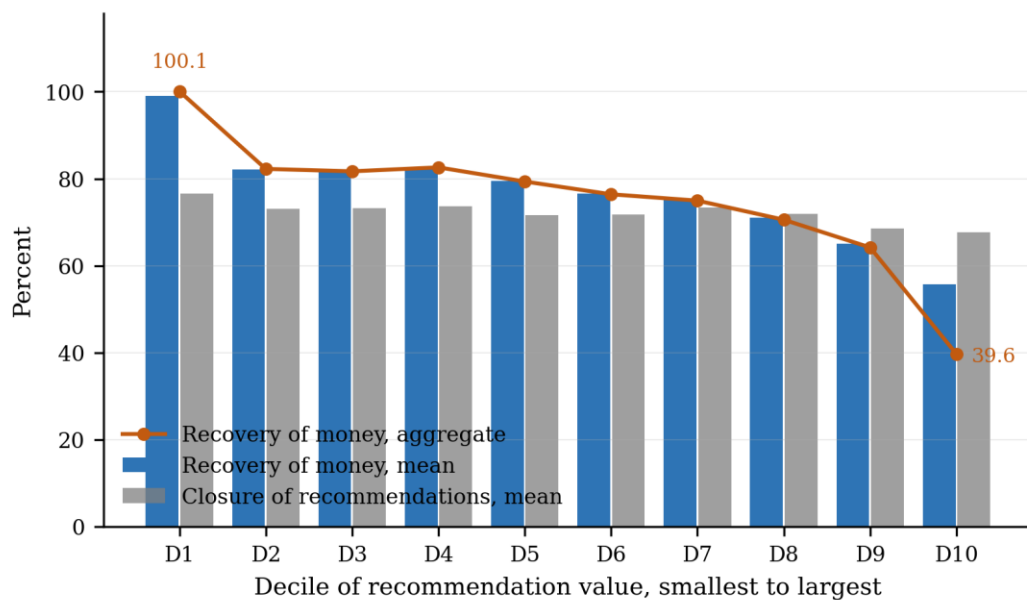


Figure 2. Recovery of money and closure of recommendations by decile of recommendation value, cohorts 2018-2022

Table 4. Size Gradient of Recovery

Specification	N	Log value	SE	p	R2
Cohort fixed effects	2219	-8.836	0.826	0.000	0.074
Cohort and province fixed effects	2219	-8.517	0.839	0.000	0.242
Cohort and entity fixed effects	2219	-7.695	1.166	0.000	0.466
Adding number of recommendations	2219	-8.115	1.220	0.000	0.467
Closure as outcome, for comparison	2219	-0.856	0.396	0.031	0.691

Note: standard errors clustered by entity. The coefficient is the change in the outcome, in percentage points, associated with a one-unit change in the log value of recommendations.

The gradient survives every specification. With cohort fixed effects alone the coefficient is negative 8.836. Adding province fixed effects changes little. Adding entity fixed effects, which restricts the comparison to variation within the same local government across cohorts, leaves it at negative 7.695. Controlling additionally for the number of recommendations gives negative 8.115. All are significant below the one percent level. In that tightest specification, a tenfold larger recommendation portfolio is associated with recovery lower by 18.7 percentage points.

The final row is the comparison that matters. Using closure as the outcome under the same specification yields a coefficient of negative 0.856, roughly one tenth the size. Size predicts whether the money comes back. It barely predicts whether the recommendation is marked closed.

The second hypothesis is supported.

Resolution Plateaus

Table 5 traces closure against the age of recommendations.

Table 5. Resolution by Age of Recommendation

Age (years)	Cohort	N	Closure, mean	Closure, median	Annual increment
1	2023	510	49.64	50.00	
2	2022	504	63.33	66.67	13.69
3	2021	501	69.65	74.58	6.32
4	2020	511	73.79	77.42	4.14
5	2019	511	77.81	82.19	4.02
6	2018	515	80.24	84.75	2.43
7	2017	515	83.13	87.67	2.89
8	2016	514	85.49	88.89	2.35
9	2015	512	85.53	88.99	0.05
10	2014	495	85.44	88.00	-0.09
11	2013	496	87.18	90.10	1.74
12	2012	496	86.84	89.56	-0.34

Age (years)	Cohort	N	Closure, mean	Closure, median	Annual increment
13	2011	495	86.88	90.00	0.03
14	2010	481	88.50	90.95	1.63
15	2009	459	89.06	91.30	0.56
16	2008	439	89.44	91.30	0.38
17	2007	428	90.10	93.20	0.66
18	2006	386	89.00	93.26	-1.10
19	2005	322	86.43	90.91	-2.57

Note: each row is a cohort observed at a different age as of Semester I 2024. The annual increment is the difference in mean closure from the preceding row.

Resolution rises steeply at first. Closure moves from 49.64 percent at age one to 85.49 percent at age eight, an average gain of 5.12 points a year. After age eight it stops. The average annual increment across ages nine to nineteen is 0.09 points. At age nineteen, closure stands at 86.43 percent, barely above where it stood eleven years earlier.

Figure 3 shows the curve flattening well below full resolution.

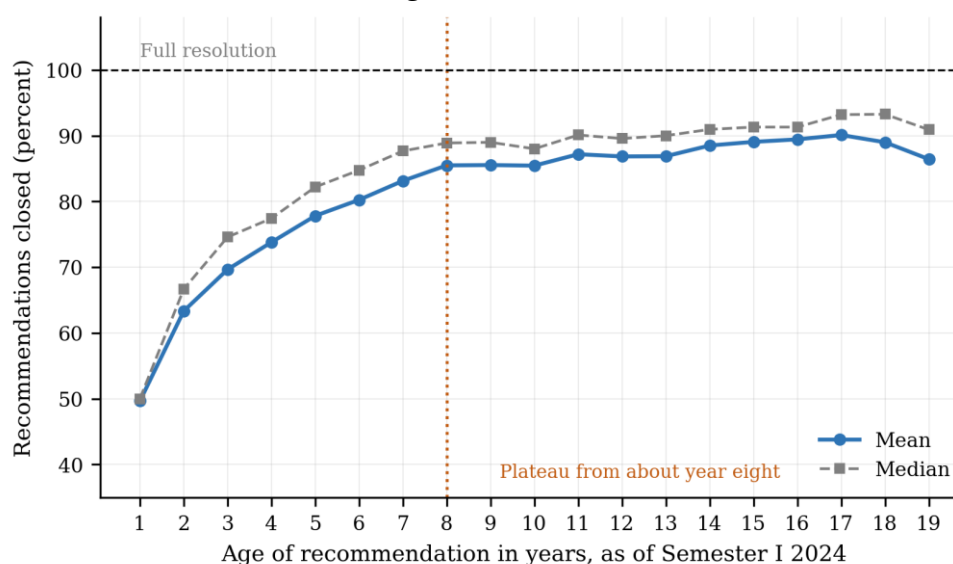


Figure 3. Closure of recommendations by age of recommendation, cohorts 2005-2023, status as of Semester I 2024

The third hypothesis is supported. The residual is not a queue awaiting processing. It is a stock that the monitoring system does not clear.

The Unresolved Stock

Table 6. Unresolved Recommendations from the 2005-2017 Cohorts

Entity type	Entities	Total unresolved	Mean per entity	Median per entity	Maximum
City	89	7,776	87.4	73	309
Province	35	7,175	205.0	195	701
Regency	394	34,688	88.0	71	467
All	518	49,639	95.8	75	701

Note: unresolved means any status other than in accordance with the recommendation.

Local governments carry 49,639 recommendations issued between 2005 and 2017 that remain unresolved, a median of 75 per entity. Some 203 of 518 entities carry more than one hundred. Provincial governments carry the heaviest load, a mean of 205.0 against 88.0 for regencies and 87.4 for cities.

In monetary terms, recommendations issued between 2005 and 2017 were worth 36.44 trillion rupiah, of which 19.81 trillion rupiah has not been recovered.

DISCUSSION

The three results combine into one account. Follow-up settles what is small and recent and leaves what is large and old.

This pattern is what selective compliance predicts. Meyer and Rowan (1977) hold that organisations satisfy the observable requirement while core practice diverges. Here the observable requirement is the count of closed recommendations, which the Supreme Audit Board publishes and which enters public discussion. Recommendations that can be closed through documents and procedural change are cheap to satisfy. Recommendations that require money to return are not. The size gradient measures precisely that difference in cost, and the parallel regression on closure shows that the count measure does not carry the same information.

The result also qualifies the findings of Furqan et al. (2020), Setiyanto et al. (2026), and Indriani et al. (2024). All three treat follow-up as a single construct measured on counts and find beneficial effects. This study does not contradict them, but it shows that the construct has a second dimension whose behaviour differs. Whether the benefits they document flow from closure or from recovery is an open question that requires the two measures to be entered separately.

The companion study (Adriansyah, 2026b) showed that closure discriminates between local governments and persists as an entity trait. The present study adds that closure is nevertheless an incomplete accountability measure. An entity can rank well on closure while returning little of the money at stake. The two studies together imply that closure is useful for comparing entities but insufficient for assessing what the audit system recovers.

The plateau carries a separate implication. A completion rate that stops rising after eight years indicates that the residual consists of matters that are effectively irrecoverable, not matters awaiting attention. Continuing to monitor them indefinitely occupies supervisory capacity without producing resolution. Ahyaruddin and Akbar (2018) describe how formal systems continue to operate after they have ceased to produce useful information, and a monitoring list that grows by roughly five thousand items a cohort while resolving almost none of the old ones fits that description.

Three mechanisms may generate the size gradient, and the data cannot distinguish between them. Large recommendations may involve more parties, so coordination costs rise. They may involve officials who have since left office, so responsibility is diffuse. Or they may concern amounts already spent and unrecoverable in practice. Distinguishing between these requires case-level evidence.

CONCLUSIONS AND RECOMMENDATIONS

Closure of recommendations and recovery of money diverge. Across the 2018 to 2022 cohorts, local governments closed 72.13 percent of recommendations on average while recovering 53.1 percent of the 11.34 trillion rupiah at stake, with a correlation between the two measures of 0.357.

Recovery falls with size. Mean recovery declines from 99.06 percent in the smallest decile of recommendation value to 55.71 percent in the largest, and aggregate recovery from 100.10 percent to 39.65 percent, while closure falls by only 9.0 points. With cohort and entity fixed effects, a tenfold larger recommendation portfolio is associated with recovery lower by 18.7 percentage points, against 2.0 points for closure.

Resolution plateaus. Closure rises 5.12 points a year to age eight and 0.09 points a year thereafter, leaving 49,639 recommendations from the 2005 to 2017 cohorts unresolved and 19.81 trillion rupiah unrecovered.

Three recommendations follow. First, the Supreme Audit Board and users of its reports should publish and cite recovery alongside closure, since the two diverge and only recovery describes money returned. Second, monitoring capacity should be weighted by the value at stake rather than by the number of recommendations, because the current count-based measure directs effort toward the cheapest cases. Third, a formal closure or write-off mechanism is needed for recommendations that remain unresolved beyond the point where resolution has stopped, so that supervisory attention is not spent on a stock that the system does not clear.

FURTHER STUDY

This study carries five limitations.

First, recovery is measured only as remittance and asset surrender. Recommendations that require procedural change carry no monetary value and are counted in closure but cannot appear in recovery. The divergence between the two measures therefore partly reflects the composition of recommendations, which the source document does not disclose.

Second, monitoring status is observed at a single point, so cohorts differ in exposure. Comparisons of closure are made within cohorts or explicitly against age to address this.

Third, 27 of 545 entities were excluded by the integrity filter. Excluded entities tend to be those holding foreign currency amounts and are unlikely to form a random sample.

Fourth, recovery above one hundred percent occurs in the smallest decile, which indicates that remittance is not always bounded by the recorded recommendation value. The aggregate figures for that decile should be read with that in mind.

Fifth, the mechanisms behind the size gradient cannot be separated with these data.

Further research should obtain the composition of recommendations by type, which would establish how much of the closure-recovery gap is compositional and how much is selective. Merging this panel with budget realization data would test whether recovery relates to local fiscal capacity. Using consecutive monitoring releases would allow the speed of recovery to be observed rather than its level at one point. Case studies of entities carrying large unresolved stocks would identify which of the three mechanisms dominates.

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