

IMPLEMENTATION OF FOLLOW-UP POLICIES RESULTS OF THE STATE FINANCIAL EXAMINATION IN THE OPERATION OF NATIONAL HEALTH INSURANCE

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**IMPLEMENTATION OF FOLLOW-UP POLICIES
RESULTS OF THE STATE FINANCIAL EXAMINATION
IN THE OPERATION OF NATIONAL HEALTH INSURANCE**

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ABSTRACT

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Research uses a qualitative research approach. Research informants as many as 4 people were determined by the snow ball technique. Secondary data collection using library research; Primary data collection using interview and observation techniques. Data analysis used descriptive analysis which was developed with the observers' triangulation analysis. The results of the study are the following: The Implementation of the Follow-Up Policy on the Results of State Financial Audit in the Implementation of the National Health Insurance covers actions and improvements that include (1) Establishment of adequate regulations related to testing the truth of BU PPU data; (2) Distribution of KIS which still in the possession of the Health BPJS, and report its progress to the Ministry of Health and Ministry of Social Affairs in the context of coordinating participant addresses; (3) The head of the SDS and General groups carries out promotional activities through the media directly using the intended media; (4) Coordinating with the Regional Government regarding the integration of Jamkesda; (5) Determination of KPI that is able to realize financial independence; and (6) Coordinate with the Ministry of Social Affairs for inaccurate PBI data. The implementation of the follow-up results of the inspection has not been fully effective, because 5 of the 26 recommendations that have been followed up by the Health BPJS have not been in accordance with the recommendations of the Supreme Audit Board. The new concept obtained is a new concept of Follow-Up Communication on the Examination Results of State Financial Management with the definition: Communication Follow-Up on the Examination Results of State Financial Management is a series of communication activities between organizations that take place in the process of implementing a follow-up policy on audit results which includes communication activities, coordination activities and the confirmation activities needed to urge the actions and corrections recommended by the examining official. The definition includes four dimensions of analysis: (1) The dimension of communication activities; (2) Dimensions of coordination activities; and (3) Dimensions of confirmation activities.

INTRODUCTION

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BPJS Health has the duty to: a). make and / or accept Participant registration; b). collect and collect

contributions from participants and employers; c). receive contribution assistance from the government; d). manage Social Security Funds for the

benefit of Participants; e). collect and manage data on Participants in the Social Security program; f). pay benefits and / or finance health services in accordance with the provisions of the Social Security program; and g). provide information regarding the implementation of the Social Security program to Participants and the public.

BPJS Health is obliged to: a). provide a single identity number to Participants; b). develop Social Security Fund assets and BPJS assets for the maximum interests of Participants; c). provide information through printed and electronic mass media about performance, financial condition, as well as wealth and the results of its development; d). provide Benefits to all Participants in accordance with the Law on the National Social Security System; e). provide information to Participants regarding the rights and obligations to follow the applicable provisions; f). provide information to Participants regarding the procedure for obtaining rights and fulfilling their obligations; g). provide information to Participants regarding retirement balance and its development 1 (one) time in 1 (one) year; h). provide information to Participants about the amount of pension rights 1 (one) time in 1 (one) year; i). i. establishing technical reserves in accordance with common and generally accepted actuarial practice standards; j). bookkeeping in accordance with applicable accounting standards in the organization of Social Security; and K). report the implementation of each program, including financial condition, periodically 6 (six) months to the President with a copy to DJSN. In order for the National Social Security to be carried out effectively and accountably, BPJS Health is obliged to carry out its duties transparently, professionally, effectively, efficiently and accountably in meeting the needs and expectations of JKN participants.

BPJS Health has not been optimal in meeting the needs and expectations of JKN participants, as a result BPJS Health has not been optimal in fulfilling its obligations to Health Facility organizers who are working partners. Meanwhile, the accountability of financial management performance of BPJS Health is also not optimal. This was revealed from the Audit Report of the Supreme Audit Agency which stated that the examination results showed that the implementation of the JKN Program in the health BPJS had not been fully effective. Based on the results of the examination there are still a number of issues that need attention including the data of participants receiving contribution assistance managed by BPJS Health; BPJS Health in recruiting new participants from the PPU BU group did not test the truth of the data submitted by the company; and Determination of key performance indicators has not yet realized the financial independence of BPJS Health.

Pay close attention to some issues that need attention from BPJS Health, the interesting question to be answered conceptually and factually is "How is the implementation of the follow-up policy on the results of financial audits in the implementation of national health insurance?" In order to answer the question, the following research title was chosen: "Implementation of the Follow-Up Policy on the Results of State Financial Examinations in the Implementation of National Health Insurance".

LITERATURE STUDY

The theoretical framework is prepared by describing the grand theory of Government Science; middle range theory Government Administration Theory; and applied theory of Public Policy Implementation and Examining State Finances. From the exploration of applied theory, the Von Meter and Von Horn public policy implementation model was chosen as a theoretical foundation for the preparation of concepts and research

instruments.

Hill and Hupe, 2002: 45) said: Van Meter and Van Horn go on to suggest a model in which the six variables are linked dynamically to the production of an outcome 'performance'. The six variables are: 1). Standard and objective policies; 2). The resources and incentives; 3). The quality of inter-organizational relationships; 4). The characteristics of the implementation agencies; 5). The economic, social and political environment; and 6). The disposition or response of the implementers. Van Meter and Van Horn (1975: 462) designed a policy implementation model by saying that there are six variables that make up the relationship between policy and performance, with the following explanation:

This model not only specifies the relationships between the independent variables and the ultimate dependent variable of interest, but also makes explicit the relationships between the independent variables. The linkages included implicitly represent hypotheses which could be empirically tested, assuming that satisfactory indicators could be constructed and appropriate data collected. By approaching the problem in this manner, there is a greater promise for elucidating the processes whereby policy decisions are carried out than simply by correlating. Dependent and independent variables in a relatively unthinking fashion (Van Meter and Asher, 1973). The model has been constructed on the basis of the three bodies of literature cited above, as well as the authors' own research and intuitions about the implementation process.

With the public policy implementation model Van Meter and Van Horn, a concept definition is prepared that the Implementation of the Follow-Up Policy on the Results of State Financial Examination in the implementation of the National Health Insurance is the implementation of Regulation of the State

Audit Board Number 2 of 2017 Concerning Monitoring the Implementation of Follow-Up Actions according to standard and objective policies; the resources and incentives; the quality of inter-organizational relationships; the characteristics of the implementation agencies; the economic, social and political environment; the disposition or response of the implementers. The definition is reduced to 6 analytical dimensions: (1) Dimensions of standard and objective policy; (2) Dimensions of the resources and incentives; (3) The quality of inter-organizational relationships dimension; (4) Dimensions of the characteristics of the implementation agencies; (5) Dimensions of the economic, social and political environment; (6) Dimensions of the disposition of the implementers. The six dimensions were developed into 18 Main Questions arranged in the Interview Guidelines.

METHODOLOGY

Research uses a qualitative research approach. Determination of Research Informants as many as 4 people using the snow ball technique. Secondary data collection from books and documents using literature studies. Primary data collection from research informants using the Interview Guidelines. Discussion of research results using descriptive analysis techniques developed by the observer triangulation method and arranged according to the six dimensions of the Van Meter and Von Horn public policy implementation model until practical implications of each of the dimensions of analysis are achieved.

ANALYSIS

Analysis of the Implementation of the Follow-Up Policy on the Examination Results of the State Financial Examination in the Implementation of the National Health Insurance Policy Standard and Objective Analysis

³² Von Meter and Von Horn (1975: 464) explains: "Given our primary interest in the factors that determine the performance of policy, the identification of performance indicators is a crucial stage in the analysis. Essentially, the performance indicators assess the extent to which the policy's standards and objectives are realized. Standards and objectives elaborate on the overall goals of the policy decision. They move beyond the generalities of the legislative document to provide concrete and more specific standards for assessing program performance. These standards and objectives are self-evident and easily measurable in some cases. To ascertain whether the implementation has been successful, one must determine the number of jobs that have been created, the identity of those who have been hired, and the progress on related public works projects.²¹" With this opinion reference, from the analysis of Policy Standards and Objectives the Practical Implications of the follow-up policy implementation of the results of the examination of State financial management at the Health BPJS are compiled as follows:

Policy standards and objectives for the implementation of the Follow-up to Examination Policy include certain actions and certain improvements recommended by the examining officer to the entity examined based on the results of the audit of the management performance and financial responsibility of the state. The results of audits achieved through the process of identifying, analyzing, and evaluating are carried out independently, objectively, and professionally according to inspection standards in order to assess the truth, accuracy, credibility, and reliability of governance information and state financial responsibility. The implementation aims to support the realization of JKN implementation performance that is able to provide excellent service to every JKN Program participant. For this reason, more

integrated efforts are needed to improve the effectiveness of the implementation of the follow-up policy on the results of the examination of state financial management in the implementation of the National Health Insurance. These various efforts are carried out among others by describing policy standards and the objectives of implementing a more critical, accurate and progressive follow-up policy by showing the consequences and sanctions for each particular action and certain improvements recommended by the examining officer to the investigated entity.

⁴ *Policy Resources and Incentives Analysis*

Von Meter and Von Horn (1975: 465) explains: "Policies furnish more than the standards and objectives against those to judge implementation: they also make available resources which facilitate their administration. These resources may include funds or other incentives in the program that might encourage or facilitate effective implementation." With this opinion reference, from the analysis of Policy Resources and Incentives the Practical Implications of the follow up policy implementation of the results of the examination of the management of State finances at the Health Insurance Agency are compiled as follows:

Resources and incentives in the process of implementing the follow-up policy on audit results are not limited to human resources, budgetary resources, and infrastructure. There are resources and other incentives that can be more pressing for certain actions and certain improvements recommended by the examining officer to the entity being examined. Other resources in question are regulatory resources that can be used to urge certain improvements and the resources of relevant agencies that can be involved to urge certain actions. While other incentives in question are the application of information technology to manage the data of beneficiary participants to be accurate; and make it easier to

change BPJS Health membership data services. Therefore, it is necessary to optimize the use of regulatory resources to urge certain improvements so that the quality of BPJS Health services becomes more modern, professional and accountable in serving the needs of JKN participants and establishing cooperation with health facility providers. For this reason, it is also necessary to optimize the involvement of related agency resources to urge certain actions related to accountability for JKN funds that have not been fully used in accordance with the allocation; and placement of JKN funds that have not yet provided optimal benefits.

² *Inter-Organizational Communication and Enforcement Activities Analysis*

Van Meter and Van Horn (1975: 466) said: Effective implementation requires that a program's standards and objectives be understood by those individuals responsible for their achievement. Hence, it is vital that we concern ourselves with the clarity of standards and objectives, the accuracy of their communication to implementers, and the consistency (or uniformity): with which they are communicated by various sources of information. Standards and objectives cannot be carried out unless they are stated with sufficient clarity so that implementers can know what is expected of them. Communication within and between organizations is a complex and difficult process. In transmitting messages downward in an organization, or from one organization to another, communicators inevitably distort them—both intentionally and unintentionally (Downs, 1967: 133-136). Furthermore, if different sources of communication provide inconsistent interpretations of standards and objectives or if the same source provides conflicting interpretations over time, implementers will find it even more difficult to carry out the intentions of policy. Therefore, the prospects of

effective implementation will be enhanced by clarity with which standards and objectives are stated and by the accuracy and consistency with which they are communicated. With this opinion reference, from the analysis of Inter Organizational Communication and Enforcement Activities the Practical applications are compiled from an analysis of the implementation of the follow-up policy of the results of the examination of the management of the State finances on the Health BPJS as follows: **Communication activities between organizations** that take place in the process of implementing the follow-up policy on audit results include communication activities, coordination activities and confirmation activities. Communication activities consist of interpersonal communication, communication between work units and communication between organizations. The implementation of the communication function is related to the need for personal coordination, structural coordination and functional coordination as well as the need for functional data confirmation, factual data confirmation and conditional data confirmation. Coordination activities consisting of personal coordination, structural coordination and functional coordination related to the roles and responsibilities of officials, job functions and job performance. Confirmation activities consisting of functional data confirmation, factual data confirmation and conditional data confirmation are related to the need to assess certain actions and certain improvements recommended by the examining official to the entity under investigation. From this communication activity between organizations, it is known that the implementation process can consist of (1) follow-up in accordance with recommendations; (2) the follow up has not been in accordance with the recommendations; (3) recommendations have not been followed up; and or (4)

recommendations cannot be followed up. Therefore, to optimize the implementation of the follow-up policy on the results of audits on the management and financial responsibility of the State, it is necessary to implement a more intensive communication strategy to optimize certain actions and certain improvements recommended by the examining official to the investigated entity.

1 *Characteristics of the Implementing Agencies Analysis*

Van Meter and Van Horn (1975: 470) explains: "Numerous factors are included in this component of the model. Students of bureaucratic politics have identified many characteristics of administrative agencies that affect their policy performance. Ripley et al. (1973: to), for example speak of bureaucratic structures as those "characteristics, norms, and recurring patterns of relations within the executive agencies that have either potential or actual relations to what they do in the way of policy." Like Ripley, we view this component as consisting of both the formal structural features of organizations and the informal attributes of their personnel. Without trying to provide an exhaustive listing of these elements we offer the following suggestions of characteristics that may impinge on an organization's capacity to implement policy: 1). the competence and size of an agency's staff; 2). the degree of hierarchical control of subunit decisions and processes within the implementing agencies; 3). an agency's political resources (e.g., support among legislators and executives); 4). the vitality of an organization; 5). the degree of "open" communications (ie, networks of communication with free horizontal and vertical communication, and a relatively high degree of freedom in communications with persons outside the organization) within an organization; and 6). the agency's formal and informal linkages with the "policy making" or "policy -

enforcing" body. With this opinion³¹ reference, from the analysis of the Characteristics of the Implementing Agencies Practical Implications³ are compiled from the analysis of the implementation of the follow-up policy of the results of the examination of the management of the State finances in the Health BPJS as follows:

The characteristics of the implementing agency for the follow-up policy on the audit results³ are identified from the position of the Supervisory Board and the Board of Directors. The Supervisor⁸ Board is a BPJS Health organ that is tasked with supervising the implementation of BPJS Health management by the Board of Directors and providing advice to the Board of Directors in organizing the Health Social Security program by the Health BPJS. The Board of Directors of the Health BPJS³ has full authority and responsibility for the management of the Health BPJS, in accordance with the principles, objectives and principles of the Health BPJS, and represents the Health BPJS, both inside and outside the court. The Board of Directors of BPJS Health functions to carry out operational¹² activities that guarantee participants to get benefits in accordance with⁸ their rights. The position of the Board of Directors is carried out collectively collegially (board), where the position of each member of the Board of Directors including the President Director is equal. Therefore, there is no top leader position that has the most authority to determine the decisions on certain actions and improvements recommended by the examining officer to the investigated entity. With the implementation of the internal control function that has not been effective, the implementation of the actions and improvements recommended tend to be not fully effective. Therefore, to streamline the implementation³ of the follow-up policy on the results of the examination of the management and

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financial responsibility of the State in the implementation of the National Health Insurance it is necessary to apply a more intensive approach strategy so that the actions and improvements recommended by the examining officer to the examined entity can be carried out effectively.

1
Economic, Social and Political Environment Analysis

Van Meter and Van Horn (1975: 472) explain: "The impact of economic, social, and political conditions on public policy has been the focus of much attention during the past decade. Students of comparative state politics and public policy have been particularly interested in identifying the influence of these environmental variables on policy outputs (see, for example, Sharkansky, 1967, 1971; Sharkansky and Hofferbert, 1969; Cnudde and McCrone, 1969; Dye, 1966 ; Hofferbert, 1964). Although the impact of these factors on the implementation of policy decisions has received little attention, they may have a profound effect on the performance of implementing agencies. 4 With this opinion reference, from the analysis of the Economic, Social and Political Environment Practical Implications are compiled from the analysis of the implementation of the follow-up policy of the results of the examination of State financial management at the Health BPJS as follows:

The political, social and economic environment, can directly or indirectly affect the implementation of the follow-up policy of the results of the examination of the State's financial management in the implementation of the National Health Insurance. The economic environment influences the actions and corrections recommended by the examining official to the entity examined through JKN membership fees. The social environment influences the actions and corrections recommended by the examining official to the entity examined through JKN

membership participation. The political environment influences the actions and improvements recommended by the examining official to the entity examined through the mechanism of accountability of the Health BPJS to the President and the Parliament. The inability of BPJS Health in responding to the dynamics of the needs and demands of the economic, social and political environment related to JKN membership is indicated from the follow-up of the examination results. Follow-up on the results of examinations consisting of certain actions and improvements recommended that are not only aimed at improving the performance of BPJS public services but also aiming at increasing the institutional capacity of BPJS Health in establishing partnership partnerships with providers of health facilities, especially in meeting BPJS Health obligations to health facility provider. Therefore, to improve the ability of the BPJS Health in implementing certain actions and improvements recommended by the examining officials, it is necessary to support the President and Parliament so that the recommended actions and improvements can be implemented effectively.

2
Disposition of the Implementer Analysis

Van Meter and Van Horn (1975: 474) said: "Finally, the intensity of implementers' dispositions may affect the performance of the policy. Less intense attitudes may cause implementers to attempt surreptitious diversion and evasion, a more common pattern. In these circumstances one may have to look to the role of oversight and enforcement to explain variations in the effectiveness of implementation. With this opinion reference, from the Disposition of Implementers analysis Practical Implications are drawn up from the analysis of the implementation of the follow-up policy on the results of the examination of the State's financial management at the Health BPJS as follows:

Disposition can influence the implementation of follow-up policies on the results of audits of State financial management in the implementation of the National Health Insurance. Disposition in question is a deviation that must be anticipated. Anticipation in question can include: First, the disposition that can reduce the quality of public services organized by BPJS Health; second, to dispositions that can cause state losses; and third, on dispositions that can hinder the process of achieving the goals of the National Health Insurance program. The phenomenon of disposition that can reduce the quality of public services organized by BPJS Health does not only affect the participants of the National Health Insurance; but also affects human resource development. Dispositions that can cause state losses not only have an impact on the country's economy; but also affects the community's economy. While dispositions that can hinder the process of achieving the objectives of the JKN program are obstacles to achieving the objectives of the administration of the state as written in the Preamble to the 1945 Constitution. Therefore, various efforts are needed to address, overcome and at the same time anticipate the possibility of disposition, so that actions and the recommended improvements can be carried out effectively.

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New Concept From the Results of Discussion on the Implementation of the Follow-Up Policy on the State Examination Results in the Implementation of National Health Insurance

1
Theoretical Foundation

Von Meter and Von Horn, as expressed by Hill and Hupe (2002: 45) which says: Van Meter and Van Horn go on to suggest a model in which the six variables are linked dynamically to the production of an outcome 'performance'. The six variables (surely are in fact clusters of variables)

are: 1). Policy standards and objectives, which elaborate on the overall goals of the policy decision to provide concrete and more specific standards for assessing performance; 2). The resources and incentives made available; 3). The quality of inter-organizational relationships (we find them in discussions of this, as in so many of the American literature on implementation, an extensive discussion of aspects of federalism); 4). The characteristics of the implementation agencies, including issues such as organizational control but also, going back surely to inter-organizational issues, the agency's formal and informal linkages with the "policy-making" or "policy-enforcing" body; 5). The economic, social and political environment; and 6). The disposition or response of the implementers, involves three elements: their cognition (comprehension, understanding) of the policy, the direction of their response to it (acceptance, neutrality, rejection) and the intensity of that response.

Based on the theory of public policy implementation Von Meter and Von Horn drafted. The Concept Definition that Implementation of the Follow-Up Policy on the Results of State Financial Examination in the implementation of the National Health Insurance is the implementation of Regulation of the State Audit Board Number 2 of 2017 Concerning Monitoring the Implementation Follow-Up Actions according to policy standards and objectives; the resources and incentives; the quality of inter-organizational relationships; the characteristics of the implementation agencies; the economic, social and political environment; the disposition or response of the implementers. From the concept definition the following six dimensions of analysis are developed: (1) Dimensions of standard and objective policies; (2) Dimensions of the resources and incentives; (3) The quality of inter-organizational

relationships dimension; (4) Dimensions of the characteristics of the implementation agencies; (5) Dimensions of the economic, social and political environment; and (6) The disposition or response of the implementers dimension. Six dimensions were developed and put forward into 18 Open Questions Mainly arranged in the Interview Guidelines.

Empirical Basis

From a descriptive analysis of the 20 variables or six factors revealed from the phenomenon of the Implementation of Examination Follow-Up Policy in the implementation of the National Health Insurance which determines the effectiveness of the policy implementation process. The six factors referred to are (1) Policy standards and policy implementation objectives; (2) Resources and incentives for policy implementation; (3) Communication activities between organizations; (4) Characteristics of policy implementing institutions; (5) The political, social and economic environment; and (6) Disposition and attitude of policy implementers. Among these six factors, communication activity between organizations 19 the most dominant factor affecting the effectiveness of the Implementation of the Follow-Up Audit Policy. The communication activities between the organizations in question include Communication Activities; Coordination Activities; and Confirmation Activities in the process of monitoring and evaluating certain actions and corrections recommended by the examining official to the examined entity.

Communication activities between organizations that take place in the process of implementing the follow-up policy on audit results include communication activities, coordination activities and confirmation activities. Communication activities consist of interpersonal communication, communication between work units and communication between organizations. The implementation of the

communication function is related to the need for personal coordination, structural coordination and functional coordination as well as the need for functional data confirmation, factual data confirmation and conditional data confirmation. Coordination activities consisting of personal coordination, structural coordination and functional coordination related to the roles and responsibilities of officials, job functions and job performance. Confirmation activities consisting of functional data confirmation, factual data confirmation and conditional data confirmation are related to the need to assess certain actions and certain improvements recommended by the examining official to the entity under investigation. From this communication activity between organizations, it is known that the implementation process can consist of (1) follow-up in accordance with recommendations; (2) the follow up has not been in accordance with the recommendations; (3) recommendations have not been followed up; and or (4) recommendations cannot be followed up. Therefore, to optimize the implementation of the follow-up policy on the results of audits on the management and financial responsibility of the State, it is necessary to implement a more intensive communication strategy to optimize certain actions and certain improvements recommended by the examining official to the investigated entity.

29 The dominance of the influence of inter-organizational communication activities on the effectiveness of the Implementation of the Follow-Up Audit Result Policy is because the communication activities between the organizations shape the values, capacity and intensity of the monitoring and evaluation performance of all follow-up of the audit result 4. Thus the empirical facts show that communication activities between organizations in the process of policy implementation become the most dominant factor influencing the success of

every action and or improvement recommended by the Supreme Audit Board (BPK) to the Health Social Security Administering Board (BPJS Kesehatan). These empirical facts are then used as research findings which form the basis of the preparation of a New Concept.

New Concept

The new concept obtained from the analysis of the implementation of the follow-up policy on the results of the State financial audit in the implementation of the National Health Insurance is a new concept on the Follow-Up Communication of the State Financial Management Examination Results. Definitions, descriptions and propositions constructed on the new concept are as follows:

Definition of Follow-Up Communication on Audit Results of State Financial Management: Communication on Follow-up on Audit Results of State Financial Management is a series of communication activities between organizations that take place in the process of implementing the follow-up policy on audit results which include communication activities, coordination activities and confirmation activities needed to urge action certain measures and certain improvements recommended by the examining officer to the entity being examined. The definition includes four dimensions of analysis: (1) Dimension of Communication Activities; (2) Dimensions of Coordination Activities; and (3) Dimensions of Confirmation Activities.

Description of the Follow-Up Communication on the Results of Examination of State Financial Management: A description of the three dimensions of the analysis of the Follow-up to the Results of Examination on the Management of State Finances is as follows:

Communication Activity is the performance of information and data management regarding certain actions and corrections recommended by the

examining officer to the entity being examined as a series of monitoring activities to provide an assessment of certain recommended actions and corrections. Communication activities consist of interpersonal communication, communication between work units and communication between organizations. The implementation of the communication function is related to the need for personal coordination, structural coordination and functional coordination as well as the need for functional data confirmation, factual data confirmation and conditional data confirmation. A communication approach is used to clarify and ensure the truth and information of data or data. In this context, careful and precise selection of media, methods, messages and communication time is crucial. And because the information or data obtained from communication activities is used as the basis for making a decision, then the use of the information or data must be thoroughly tested for truth or validity. For this reason, data confirmation is one way to ensure the validity of the data obtained from various inspection activities, and also to formulate things that need to be recommended. Communication activities must be able to clarify "what, why, where, who, when and how" certain actions or improvements are implemented, so that the effectiveness and / or results of the recommended actions or corrections can be known. Constraints in the implementation of the communication function are the attitude of officials who are closed, not cooperative and limited information and is needed.

Coordination activities are the performance of the integration and alignment of resources and the means used to carry out certain actions and improvements recommended by the examining officer to the examined entity that take place as a series of monitoring activities to provide an assessment of the actions and improvements- Certain improvements are recommended. Coordination activities can consist of

personal coordination, structural coordination, functional coordination and operational technical coordination. The coordinating approach is carried out to clarify, simplify and expedite the process of implementing the follow-up policy on audit results. Because the results of coordination are one of the references in making a decision, then the use of the results of coordination must really be able to clarify, simplify and / or facilitate technical implementation of certain actions and / or improvements recommended by the examining official to the investigated entity. The coordination approach should be carried out with careful coordination planning. The obstacles in implementing the coordination function are the arrogance of positions and sectoral egos.

Confirmation Activity is the performance of examining information and data related to the implementation of certain actions and corrections recommended by the examining officer to the entity under investigation as a series of monitoring activities to provide an assessment of certain recommended actions and corrections. Confirmation activities include functional data confirmation, factual data confirmation and conditional data confirmation related to the need to assess certain actions and certain improvements recommended by the examining officer to the entity under investigation. Confirmation activities are carried out to check and assess the truth, accuracy, validity, completeness, clarity and responsibility of data sources around certain actions and certain corrections recommended by the examining official to the investigated entity. The obstacle in carrying out the confirmation function is data manipulation.

CONCLUSION

Implementation of the Follow-Up Policy on the State Examination Results in the Implementation of the National Health Insurance covers actions and improvements that include (1)

Determination of adequate regulations related to testing the truth of BU PPU data; (2) Distribution of KIS which is still in the possession of the Health BPJS, and report its progress to the Ministry of Health and Ministry of Social Affairs in the context of coordinating participant addresses; (3) The head of the SDS and General groups carries out promotional activities through the media directly using the intended media; (4) Coordinating with the Regional Government regarding the integration of Jamkesda; (5) Determination of KPI that is able to realize financial independence; and (6) Coordinate with the Ministry of Social Affairs for inaccurate PBI data. The implementation of the follow-up results of the inspection has not been fully effective, because 5 of the 26 recommendations that have been followed up by the Health BPJS have not been in accordance with the recommendations of the Supreme Audit Board.

The new concept obtained from the analysis of the implementation of the follow-up policy on the results of the examination of the state finances in the implementation of the National Health Insurance is a new concept on Follow-Up Communication on the Examination Results of State Financial Management with the definition: which takes place in the process of implementing a follow-up policy on the results of the inspection which includes communication activities, coordination activities and confirmation activities that are needed to urge the actions and corrections recommended by the examining officer to the examined entity. The definition includes four dimensions of analysis: (1) Dimension of Communication Activities; (2) Dimensions of Coordination Activities; and (3) Dimensions of Confirmation Activities.

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