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Optimizing the Role of the South Sulawesi Inspectorate in Handling Regional Government Supervision Issues to Achieve Transparency and Accountability

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ABSTRACT

This research aims to gain understanding and offer solutions regarding the supervision of the South Sulawesi Provincial Inspectorate in the implementation of regional government. Apart from that, this research also aims to identify factors that influence the essence of Inspectorate supervision in regional government and understand the function of the South Sulawesi Provincial Inspectorate. This type of research uses a combined approach between normative legal research or doctrinal legal research (normative legal research) and empirical legal research or non-doctrinal legal research (socio-legal research). The research results show that the supervision of the South Sulawesi Provincial Inspectorate has not been optimal in the administration of regional government. Factors that influence Inspectorate supervision include institutions, budget and human resources. The Inspectorate's supervisory function through attribution, delegation and mandate has a strong basis, but it is necessary to strengthen regulations which are expected to have an impact on the supervision and evaluation mechanism of the South Sulawesi Provincial Inspectorate. And the recommendation in this research is to strengthen the accountability line of defense in coaching and supervision according to the three lines of defense concept, by optimizing risk management and internal control in regional apparatus organizations. Strengthening regulations to support the institutional independence of the Inspectorate, increasing supervisory budget allocations, as well as a system for recruiting competent, high integrity and professional auditors and strengthening regulations related to the function of the South Sulawesi Provincial Inspectorate and changes from the old paradigm to the new paradigm.

Keywords: Regional Policy, Local Government, Supervision, Inspectorate.

I. Introduction

Article 18 of the 1945 Constitution of the Republic of Indonesia stipulates that Indonesia is divided into provinces, which are further subdivided into districts and cities. Each level of government is equipped with regional governance, regulated by law. The establishment of a region takes into consideration factors such as economic potential, socio-cultural aspects, population size, territorial dimensions, and other elements



that support the effective implementation of regional autonomy. The principle of autonomy aims to enhance community welfare by addressing public needs and aspirations.

The implementation of regional autonomy requires regional governments to prioritize transparency, efficiency, effectiveness, and accountability, particularly in financial and resource management. To prevent abuse of authority and ensure good governance, regional governments establish internal oversight institutions. Regional inspectorates, both at the provincial and district/city levels, function as internal auditors responsible for monitoring and evaluating the implementation of government programs. Their duties include auditing, monitoring, evaluation, and providing technical guidance in the management of the Regional Revenue and Expenditure Budget (APBD), as well as reporting the outcomes of this management. One of the main challenges faced by inspectorates is their limited independence due to their organizational structure, which operates under the authority of regional heads. This often hinders the inspectorate's ability to perform its functions objectively, especially when regional head policies have the potential to violate regulations. Inspectorates are frequently perceived as extensions of regional leaders, leading to weaknesses in internal oversight being overlooked in many cases. This is evident in numerous corruption cases at the regional level, where decisive action from inspectorates is notably absent. According to findings from the Corruption Eradication Commission (KPK), government internal supervisory apparatus (APIP) in various regions have not significantly contributed to improving governance practices.

Criticism has also been directed at the weak role of inspectorates in detecting and preventing corruption at the regional level. According to a report from the Corruption Eradication Commission (KPK), thousands of audit findings from the Supreme Audit Agency (BPK) have not been addressed by the inspectorate within the stipulated time frame. In fact, under the Memorandum of Understanding (MoU) between the Ministry of Home Affairs, the Attorney General's Office, and the National Police, audit findings indicating state losses must be acted upon within 60 days. This highlights the urgent need for improvements in the internal oversight function performed by inspectorates. In addition to structural and independence issues, regional inspectorates require qualified and skilled human resources to effectively fulfill their duties. Numerous cases reveal the inspectorates' lack of competence in conducting thorough audits, allowing potential budget misuse to go undetected. According to data from the Corruption Eradication Commission (KPK), many regional officials have been caught in sting operations (OTT) for corruption activities that were not identified by the inspectorate. This highlights a significant weakness in the early detection of irregularities. To enhance the function of the inspectorate, the government must strengthen regulations that ensure its independence, improve the competency of its human resources, and support the development of a technology-based supervision system that is both transparent and accountable. With an effective supervisory role, the inspectorate is expected to serve as an institution capable of preventing corruption, collusion, and nepotism in regional governance. These measures will not only enhance the integrity of regional administrations but also foster public trust in the supervisory system, ultimately promoting good and clean governance in line with community expectations and the mandate of the 1945 Constitution.

II. Research Method

This research employs a combination of normative and empirical legal research methods (Ridwan, 2004). Normative research examines regulations concerning inspectorate supervision in regional governance, while empirical research analyzes social phenomena affecting the effectiveness of such supervision. The study was conducted at the South Sulawesi Provincial Inspectorate, covering the regions of Makassar, Gowa, Bone, Wajo, and Bulukumba. The research population includes regional supervisory officials, corruption investigators, and members of the public. Samples were selected through purposive sampling using the snowball technique, focusing on supervisors and inspectors. Data collection involved both primary data (observations, questionnaires, and interviews) and secondary data (legal documents). Collection methods included observation, interviews, and documentation. Data analysis was carried out qualitatively and

quantitatively using a normative juridical approach, incorporating percentage-based data to assess the application of legal provisions related to regional government supervision.

III. Result and Discussion

The term "essence" originates from the Latin *essentia*, which means "to exist." According to the Big Indonesian Dictionary (KBBI), essence refers to the core, fundamental, or essential nature of something. Etymologically, essence denotes the most basic element of reality itself. In the context of organizations, supervision is the process of ensuring that the goals set by the organization are achieved according to plan. This involves aligning actual activities with established instructions and principles. According to Robert J. M. Ockler, supervision encompasses key elements such as standard setting, objective planning, information systems, and feedback mechanisms to compare actual outcomes with predefined standards (Hani Handoko, 1999). In regional governance, the essence of supervision by the South Sulawesi Provincial Inspectorate is to ensure that governance is conducted effectively and efficiently. This includes ensuring legal compliance in all actions, achieving government objectives, and optimizing resource utilization in the implementation of regional administration.

3.1. Legal Certainty

The principle of legal certainty is a fundamental concept that requires laws to be written clearly to ensure the clarity of legal rules (Aditya, 2019). This principle is crucial for ensuring that government actions adhere to established regulations and prevent the abuse of authority. The Regional Inspectorate plays a key role in supervision, as outlined in statutory regulations such as Law No. 23 of 2014 (Article 216 of Law No. 23 of 2014 concerning Regional Government), which designates it as the internal supervisor of the government. For example, the South Sulawesi Provincial Inspectorate carries out its supervisory function by providing guidance and assessments in line with legal directives, supporting regional autonomy, and working to prevent irregularities, corruption, and other misconduct. The vision of this institution is to foster good governance through policies that enhance performance, professionalism, and responsive, accountable supervision, all of which contribute to supporting an effective and transparent government.

3.2. Effective

Effective governance is critically needed, especially in the current era of reform, with an emphasis on public services and the implementation of central government programs. The public's demand for a clean and orderly administration arises due to the persistent and shameful practices within government circles, particularly at the regional level, often resulting from a lack of effective supervision. The effectiveness of supervision has become a pressing issue, as various corruption cases involving civil servants (ASN) and the bureaucracy are frequently exposed in the media. This research focuses on the supervision conducted by the South Sulawesi Provincial Inspectorate and its findings across all relevant SKPDs.

Table 1. Findings of the South Sulawesi Provincial Inspectorate

No	Year	Number of Findings	Recommendation
1	2017	994	1345
2	2018	1000	1383
3	2019	1311	1851
4	2020	335	450
5	2021	-	-

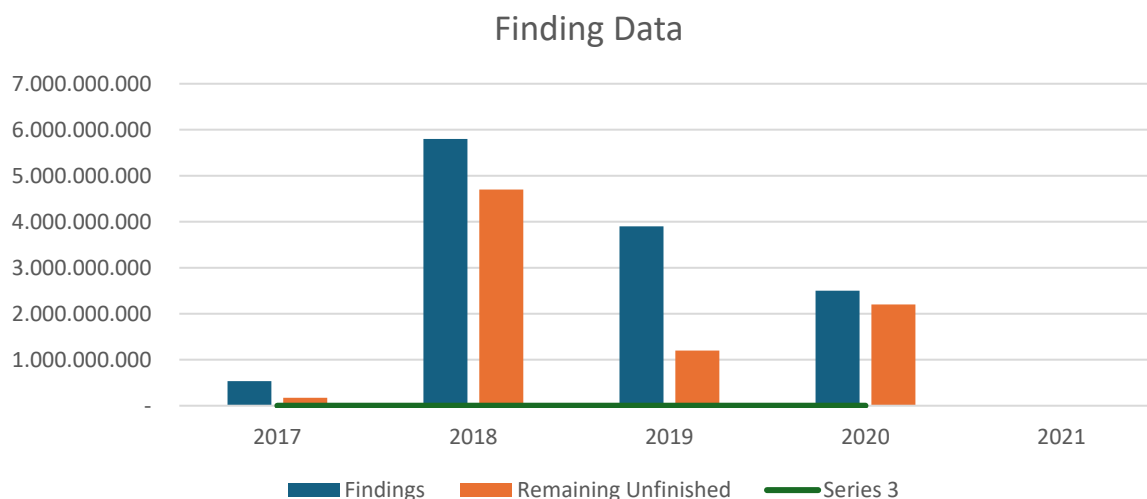
Source : South Sulawesi provincial Inspectorate, 2024

Data indicates that the number of findings in South Sulawesi Province remains high, with a significant number of findings and recommendations made each year. However, the percentage of unresolved cases continues to rise. In 2017, 12% of cases were unresolved, while by 2021, this figure had reached 75%. These findings encompass a range of issues, including unpaid payments, uncollected taxes, and fictitious business trips. The increasing number of unresolved findings further reinforces the view that the Inspectorate's supervision remains ineffective in ensuring that regional government operations are conducted efficiently and in accordance with the rules.

3.3. Efficient

3.4.

Efficiency refers to performing tasks correctly and effectively, without wasting time, energy, or money. It involves comparing the inputs used to the output produced, with a focus on saving resources. The benefits of efficiency in organizations include reducing resource consumption, optimizing performance, improving the quality of results, and preventing waste. In regional government, efficiency must be enhanced by considering central-regional relations, local potential, and global competition. This research examines the role of the South Sulawesi Provincial Inspectorate in ensuring the effectiveness and efficiency of regional government, based on case resolution data from 2017 to 2021.



Source : South Sulawesi provincial Inspectorate, 2024

In 2017, the South Sulawesi Provincial Inspectorate recorded findings amounting to IDR 536 million, with IDR 171 million remaining unresolved. In 2018, the value of the findings reached IDR 5.8 billion, of which IDR 4.7 billion remained unresolved. In 2019, findings amounted to IDR 3.9 billion, with IDR 1.2 billion still outstanding. In 2020, the value of the findings was IDR 2.5 billion, with IDR 2.2 billion unresolved. This data clearly shows that the value of unresolved state losses is significant, indicating that the supervision by the South Sulawesi Provincial Inspectorate remains less effective. In early November 2020, the Corruption Eradication Commission (KPK) held a coordination meeting (Rakor) with South Sulawesi Provincial Government officials, as reported by Kompas.com. Efficiency, which should focus on effectively managing resources and time, stands in contrast to the large findings and increasing state losses from 2017 to 2021. As a supervisory institution, the inspectorate is responsible for ensuring the efficient and effective implementation of regional government. However, the consistently high number of unresolved cases year after year indicates weak supervision.

Article 262 of Law No. 23 of 2014 defines "efficiency" as achieving output with minimal input, or vice versa. Based on this, the inspectorate, as an important instrument in regional government, should be able to reduce the abuse of authority. However, the high number of findings and unresolved cases, with a total loss

value exceeding IDR 8 billion between 2017 and 2021, highlights the need to improve effectiveness. According to the Memorandum of Understanding (MoU) signed in 2018 between the Ministry of Home Affairs, the Attorney General's Office, and the National Police, cases should be resolved within a maximum of 60 days after the report is received. If the inspectorate fails to follow up and criminal elements are involved, the case must be immediately handed over to Law Enforcement Officials (APH) to prevent delays and ensure proper handling. Furthermore, the supervision of the South Sulawesi Provincial Inspectorate in regional government administration is influenced by several factors, with three main aspects being the primary focus: institutions, budget, and human resources.

1. According to Law No. 23 of 2014 and Government Regulation No. 12 of 2017, the Regional Inspectorate is accountable to the regional head through the Regional Secretary. As the Government Internal Supervisory Apparatus (APIP), the Inspectorate plays a crucial role in budget accountability and the supervision of the Regional Revenue and Expenditure Budget (APBD). However, structural weaknesses often impede its independence and effectiveness. Strengthening the role of the Inspectorate through regulations that enhance its supervisory authority and autonomy is urgently needed. This includes the appointment of inspectors by the central government and the requirement to report directly to the Minister of Home Affairs in cases of corruption.
2. Limited budget allocations and cost standards also impact the effectiveness of the Inspectorate, restricting the scope of supervision required for various regional programs.
3. Human Resources Factor: The number and quality of auditors and Regional Affairs Administration Supervisors (PPUD) need to be improved to strengthen effective supervision.

Increasing the position of the Inspectorate and focusing on more independent and efficient supervision is expected to strengthen its role in preventing corruption and improving accountability in regional government.

According to Harson (Sarundajang, 1999:77), the position of the Regional Inspectorate reflects two main roles: first, as a Local Self-Government, where the regional government has the autonomy to manage its territory according to its own policies, and second, as a Local State Government, which carries out administrative duties on behalf of the central government. The Inspectorate is responsible for supervising regional government, but its independence is often limited because it is accountable to the regional head or the relevant ministry. Therefore, strengthening the position of the Inspectorate is crucial for enabling it to carry out internal supervision more effectively and transparently. This strengthening aligns with the regulations in Government Regulation No. 60 of 2008 concerning Government Internal Control Systems and Law No. 15 of 2004 concerning audits of state finances, both of which encourage the Inspectorate's role in fostering good governance. Strengthening regulations is necessary to enhance the role of the Inspectorates in internal government supervision and in preventing corruption. This regulation should incorporate the Government Internal Oversight System Law (SPIP), where regional inspectorates are directly accountable to the national inspectorate under the President. This approach aims to ensure the independence of the Inspectorate, which, until now, has remained accountable to the regional head or minister. Strengthening through the SPIP Law is expected to clarify the authority and obligations of inspectorates, including the certification requirements for auditors in ministries and regional inspectorates. In addition, Government Regulation No. 72 of 2019 introduces additional functions for the inspectorate related to preventing corruption and overseeing bureaucratic reform, replacing PP No. 18 of 2016. This regulation also establishes a tiered reporting system, where district/city inspectorates report to the governor, and provincial inspectorates report to the minister. However, the implementation of this reporting pattern faces the challenge of an organizational culture that tends to prioritize loyalty to direct superiors.

The budget factor significantly influences the supervisory performance of the inspectorate, especially since budget limitations are often a major obstacle in carrying out its supervisory function effectively. As the government system transitions from centralization to decentralization, local governments gain more

authority, making supervision essential to ensure clean and effective governance and to prevent the abuse of power.

The role of the inspectorate has evolved, now encompassing not only final supervision but also preventive efforts, such as identifying risks in each SKPD to reduce the potential for budget deviations. However, limited budget allocations for supervision often present a challenge in carrying out these tasks. The inspectorate requires adequate budget support to fulfill its duties comprehensively, but minimal budgets often hinder the implementation of effective supervision programs. Starting in 2020, through Minister of Home Affairs Regulation No. 33 of 2019, the government established a minimum budget requirement for internal supervision. For example, provinces with APBDs of up to IDR 4 trillion are required to allocate 0.9% for supervision, while districts/cities with APBDs under IDR 1 trillion must allocate at least 1%. However, in 2018, the average percentage of the supervision budget for Provincial Inspectorates was only 0.62% of the total APBD, while for Regency/City Inspectorates, it was about 0.48%. With adequate budget allocation, it is hoped that the integrity of the inspectorate will improve, allowing the results of supervision to contribute to the effectiveness and efficiency of APBD implementation and help achieve an Unqualified Opinion (WTP) from the BPK. According to an interview with the Head of the South Sulawesi Inspectorate, increasing the level of inspectorate positions to be on par with regional secretaries and adjusting the appointment process for heads of inspectorates, which is currently carried out by the Minister of Home Affairs on the governor's recommendation, is necessary to make the inspectorate more independent.

The human resource factor is crucial in any organization, especially in the inspectorate, which serves as a supervisory institution. Effective human resource management encompasses both quantity and quality to ensure the organization can effectively carry out its functions. A sufficient number of workers, particularly auditors, is necessary to meet the extensive demands of supervision. The South Sulawesi Provincial Inspectorate faces challenges due to a shortage of human resources, both in terms of quantity and quality, which affects its performance in conducting supervision across many districts/cities and all level I SKPDs. The Head of the Planning Section highlighted the shortage of technical human resources capable of handling specialized inspections, such as those for infrastructure projects, which require specific expertise.

Becoming a government auditor is not an easy task, as it requires formal education, work experience, and specialized training to obtain certification. Competent auditors need not only technical knowledge but also integrity and independence in carrying out their duties. According to interviews, the basic requirements for becoming an auditor include at least a Bachelor's degree, a minimum of two years of service as a civil servant, and completion of auditor training provided by BPKP. In terms of quality, data shows that the majority of auditors at the South Sulawesi Provincial Inspectorate hold a Master's degree and have more than five years of work experience, which enhances the effectiveness of audits. This level of education and work experience, with many auditors having between five and over fifteen years of experience, plays a crucial role in ensuring effective supervision. The success of inspections at the South Sulawesi Provincial Inspectorate is further supported by good planning through PKPT and assignment letters, which help minimize overlapping duties. Thus, competent human resources are essential for ensuring that the government operates efficiently and in accordance with the rules, thereby fostering clean and effective governance.

IV. Conclusion

The essence of supervision by the South Sulawesi Provincial Inspectorate in regional government administration demonstrates a lack of effectiveness. This is evident from the increasing number of findings from 2017 to 2020, which should ideally indicate a reduction in errors or violations within regional work units. Effective supervision by the inspectorate should lead to improved performance in line with the goals set in regional government programs. The monitoring function, along with coaching, is expected to reduce repetitive findings and enhance performance year after year.

Several factors influence the effectiveness of supervision by the South Sulawesi Provincial Inspectorate. Firstly, institutional factors play a role, as the inspectorate is unable to fully perform its functions

independently. Secondly, there is a need to strengthen regulations that focus on ensuring the independence, integrity, and professionalism of the inspectorate. Thirdly, budget limitations and cost standards in the APBD affect the effectiveness of supervision. Finally, the human resources factor is also crucial, as there is a need for improvement both in terms of quantity and quality, particularly regarding auditors within the inspectorate.

The supervisory function of the South Sulawesi Provincial Inspectorate is defined by the legal framework established in various regulations. Despite the strong attribution, delegation, and mandate of the inspectorate's position, the findings highlight the need for strengthening regulations to improve supervision mechanisms. This is in reference to Law No. 23 of 2014 concerning Regional Government, Article 216, paragraph (3), which states that the Regional Inspectorate is accountable to the regional head through the regional secretary. Efforts to strengthen the inspectorate's role through Government Regulation No. 72 of 2019 concerning regional apparatus have not yet yielded optimal results in enhancing the effectiveness of supervision by the South Sulawesi Provincial Inspectorate. To realize the essence of inspectorate supervision in regional government administration, it is essential to ensure that regional governments can operate effectively and efficiently. This can be achieved by strengthening the defense mechanisms of accountability through coaching and supervision, in line with the concept of "the three lines of defense." In the first line of defense, regional work units must be encouraged to enhance the government's internal control system (SPIP) by maximizing risk management and internal controls. Additionally, the second line of defense, which involves the role of regional secretaries and assistants, needs to be reinforced through effective oversight management. If these two lines are optimized, the third line of defense, the inspectorate, will be able to maintain independence and objectivity in providing assurance through internal audits. As a result, the fourth line of defense, the financial audit body (BPK) as an external auditor, will face fewer issues, thereby reducing the number of cases handled by law enforcement officials (APH) such as the police, prosecutors, and judges.

The factors that influence the essence of supervision by the South Sulawesi Provincial Inspectorate in regional government administration can be minimized or even eliminated through the strengthening of regulations. This would allow the inspectorate to be directly accountable to the minister or even the president, rather than being responsible to the regional head through the regional secretary. The researchers believe that the government should revise Law No. 23 of 2014 concerning Regional Government, particularly Article 216, paragraph (3). This revision would strengthen the inspectorate's function without relying on the political cycle, which often requires compliance with the demands of direct superiors, such as regional heads. Furthermore, in developing regulations, there should be a program that shifts the paradigm of internal supervisory officials in carrying out guidance and supervision. The inspectorate should evolve from acting as a watchdog with a detective approach—focused solely on detecting problems—into a consultant or catalyst with a preventive approach, aiming to prevent problems. In this transformed role, the inspectorate would function more as a partner or customer, emphasizing constructive solutions.

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