



# The Effectiveness of the Implementation of Supervisory Functions by the Inspectorate in the City of Makassar

Rahmatullah<sup>1\*</sup>, Muhammad Syukur<sup>1</sup>, Firdaus W Suhaeb<sup>3</sup>

<sup>1</sup> Doctoral Program, Makassar State University, Makassar, South Sulawesi |email: [Ullahrahmatullah19@gmail.com](mailto:Ullahrahmatullah19@gmail.com)

<sup>2</sup> Doctoral Program, Makassar State University, Makassar, South Sulawesi |email: [m.syukur@unm.ac.id](mailto:m.syukur@unm.ac.id)

<sup>3</sup> Doctoral Program, Makassar State University, Makassar, South Sulawesi |email: [firdaus.w.suhaeb@unm.ac.id](mailto:firdaus.w.suhaeb@unm.ac.id)

## Article Info

### Article history:

Received 02 December, 2023

Revised 24 December, 2023

Accepted 12 January, 2024

### Keywords:

Effectiveness;

Supervision;

Inspectorate

## ABSTRACT

The role of the Inspectorate in effectively and efficiently supervising and overseeing governance supports the creation of a clean and authoritative government apparatus, disciplined and organized in carrying out its duties and functions in accordance with applicable regulations. The legal basis for this is in accordance with Law No. 23 of 2014 on Regional Government, strengthened by Government Regulation No. 20 of 2001 concerning the Guidance and Supervision of the Implementation of Regional Government and Presidential Decree No. 74 of 2001 Regarding the Procedures for Supervising the Implementation of Regional Government. This research is qualitative (interviews), aiming to comprehensively reveal the events at the research site through the natural collection of data, utilizing the researcher as a key instrument to seek meaning. The current implementation of supervisory functions by the Inspectorate of Makassar City is considered ineffective. This is due to the fact that the results of the supervision are not conveyed to the Regional People's Representative Assembly (APR), so APR is not clearly informed about the performance of the Inspectorate of Makassar City in carrying out its supervisory functions. Several factors that also hinder the effectiveness of the Inspectorate of Makassar City in carrying out its tasks include human resources factors that are lacking in quantity and quality, as well as educational qualifications that do not match their duties. Additionally, infrastructure, community, and cultural factors further contribute to these challenges.

## Corresponding Author:

Authors Name : Rahmatullah

Doctoral Program, Makassar State University, Makassar, South Sulawesi

Email: [Ullahrahmatullah19@gmail.com](mailto:Ullahrahmatullah19@gmail.com)

## 1. INTRODUCTION

The improvement of the effectiveness and efficiency of local government implementation requires the participation of all parties, especially from officials who will carry out the governance. Effective governance is a pressing need, particularly in the current era of reform. The approach is focused on providing services to the community and serving as an effort to convey central government policies while simultaneously implementing government programs.

One of the main factors that can support the success of internal control implementation is the effectiveness of the role of the Government Internal Supervisory Apparatus (APIP). Therefore, APIP must continuously undergo changes in the process to add value to ministries or institutions and the administration of local government. This aligns with the role of internal oversight to promote the improvement of risk management, control, and governance of the organization. APIP also has the task of fostering the Government Internal Control System (SPIP), as mandated by Government Regulation No. 60 of 2008 concerning the Government Internal Control System [1].

The role of the Inspectorate in conducting effective and efficient oversight and governance oversight will support the creation of a clean and authoritative government apparatus, orderly and organized in carrying out its duties and functions in accordance with applicable regulations. The legal basis that can be used as a reference in the implementation of oversight refers to Law No. 23 of 2014 concerning Regional Government [2] strengthened by Government Regulation No. 20 of 2001 concerning Guidance and Supervision of the Implementation of Regional Government [3], Presidential Decree No. 74 of 2001 Regarding Procedures for Supervising the Implementation of Regional Government [4] and Ministerial Decree No. 41 of 2001 concerning Repressive Oversight of Regional Policies [5].

Effectiveness is also the relationship between output and objectives; the greater the contribution of output to the achievement of objectives, the more effective the organization, program, or activity. Effectiveness focuses on outcomes, programs, or activities that are considered effective when the produced output can meet the expected objectives [6]. Supervision is one of the ways to build and maintain the legitimacy of citizens towards government performance by creating an effective system of supervision, both internal control and external control. In addition, it encourages the presence of community oversight (social control) [7]. The Inspectorate is one of the working units in the local government, equivalent to various other units such as departments and agencies. It is a specialized technical institution in the field of supervision, control, and internal auditing [8].

The phenomenon of the inefficiency and ineffectiveness of the functional oversight role of the government is not only a general issue but also specific within the local government environment. This necessitates the importance of a proper form of coordination and a high commitment in efforts to enhance the effectiveness of the oversight functions.

Criticism of the Inspectorate's performance in conducting oversight also stems from the pressure within this institution. As a subordinate to the regional head, the Inspectorate often hesitates to confront the regional head. Even if the Inspectorate dares to submit a report to the regional head, it may not be acted upon. If the Inspectorate is forced to oppose the regional head, for example, the employees may face reassignment.

This is why the public's demand for realizing good government is challenging to achieve, as there are still undesirable practices carried out by government officials in general and local government officials in particular. Deviations occurring among local government officials are partly due to the ineffective implementation of oversight by the bodies within the local government itself.

Based on these explanations, the author is interested in further exploring this topic through research and discussion presented in the form of a thesis titled "The Effectiveness of the Implementation of the Inspectorate's Oversight Function in the City of Makassar".

## 2. RESEARCH METHODS

This research is a qualitative study (interviews) that aims to comprehensively uncover events at the research location through the natural collection of data, utilizing the researcher as a key instrument to seek meaning. Qualitative data analysis is an effort undertaken by working with data, organizing it, sorting it into manageable units, synthesizing it, identifying patterns, discovering what is important and what is learned, and deciding what can be conveyed to others [9].

Data declared valid through triangulation will provide the researcher with confidence in the data's authenticity, making it easier for the researcher to draw conclusions. Furthermore, in the use of triangulation techniques, there are four criteria employed, Moleong [10] according to (1) degree of trustworthiness (credibility), (2) transferability, (3) dependability, and (4) confirmability. The test for data validity in this research utilizes credibility testing. Credibility testing in this research employs triangulation. Sugiyono [11] stating that triangulation in this credibility testing is interpreted as checking data from various sources in various ways and at different times.

## 3. RESULTS

Here is the data reduction based on the predetermined research focus, namely the effectiveness of the Inspectorate in carrying out supervisory functions and the constraints faced in the implementation of these supervisory functions.

### 3.1 Effectiveness of Supervisory Function

Based on the observation results conducted by the researcher on September 29, 2020, the Inspectorate Office of Makassar City has performed its duties and functions well. However, in the implementation of supervisory functions, the Inspectorate Office of Makassar City must follow the supervisory plan set by the Mayor of Makassar. The results of the interview conducted by the researcher with AY, an employee, are as follows:

*The implementation of the supervisory functions by the Inspectorate, particularly the Inspectorate of Makassar City, is based on the Annual Supervision Work Program (PKPT) supported by the Mayor of Makassar's Decree. The examination area distribution is also regulated based on the decision of*

*the Inspector of Makassar City. (Interview AY, 30-09-2020)*

The Annual Supervision Work Program is prepared based on the recommendations from the Mayor of Makassar. This is in line with AD, an employee, who mentioned that:

*The current implementation of the supervisory functions by the Inspectorate of Makassar City is based on the previously formulated supervisory plan in the form of the Mayor of Makassar's Decree. Subsequently, based on this supervisory plan, the Annual Supervision Work Program (PKPT) is developed. Therefore, the implementation of the Inspectorate's supervisory functions refers to this PKPT. (Interview AD, 01-10-2020)*

Furthermore, AD explains that the implementation of supervisory functions is sometimes carried out in response to requests, as follows:

*Nevertheless, in the execution of the Inspectorate's supervisory functions, activities are also sometimes conducted in response to requests, both from other internal examiners (Inspectorate of the Province/Supervisory and Development Agency) and from Law Enforcement Officials (APH). (Interview AD, 01-10-2020)*

Similar sentiments are also expressed by AY that:

*It is not impossible for oversight to be carried out due to requests from various parties, including Internal Examiners (Supervisory and Development Agency, Provincial Inspectorate), Reports/Complaints from NGOs/Citizens, and Law Enforcement Officials (APH). (Interview AY, 30-09-2020)*

The interview results from several informant state that the tasks carried out by the Inspectorate of Makassar City, especially in performing supervisory functions, are implemented based on the previously established oversight plan by the Mayor. One of the programs also implemented by the Inspectorate of Makassar City in carrying out supervisory functions, as explained by an employee, is as follows:

*The implementation of supervisory functions by the Inspectorate in Makassar City has demonstrated quite effective results. This is because, in addition to performing audit or review functions (as part of Quality Assurance), the Inspectorate also engages in consultancy activities as an Early Warning function for the city's scope SKPD (Local Government Work Units) in Makassar. (Interview AD, 01-10-2020)*

The same sentiment is also expressed by AY, an employee, explaining that:

*In carrying out supervisory functions, audit reviews are conducted, and there are consultancy activities as an Early Warning. If a SKPD encounters difficulties in carrying out activities, the Inspectorate is willing to provide consultancy services. The SKPD needs to formally submit a letter, and scheduling is then arranged. The goal is to implement early prevention and avoid the execution of activities that violate applicable regulations. (Interview AY, 30-09-2020)*

The efforts to provide services in the Inspectorate of Makassar City are carried out through preventive or precautionary measures, whereby the Inspectorate of Makassar City will facilitate SKPD (Local Government Work Units) that want to consult as an early warning and will be formally scheduled. However, in essence, the preventive measures taken are only a warning and guidance, followed by direct supervision by the Inspectorate of Makassar City that will produce output in the form of inspection result reports. Based on the interview results with the APH (Law Enforcement Officials) who explained that:

*In my personal opinion regarding the performance of the Inspectorate, especially in Makassar City, we feel that the performance of the Inspectorate is not effective. During this time, we, as Law Enforcement Officials (APH), have never received inspection reports from the Inspectorate of Makassar City, let alone reports that are crucial for APH in facilitating the handling of corruption cases. The existence of these inspection results would greatly help APH to know what tasks are being performed and, in this case, there are findings from the Inspectorate. (Interview RA, 02-10-2020)*

Similar sentiments are also expressed by MA, one of the officers from APH, who stated that:

*Until now, it can be said that it is not effective yet because we have never received the results of the reports, meaning they have not been submitted to APH. Especially the purpose of the inspection report is to recover state losses if any are found. If it is administrative in nature, it goes directly to the relevant SKPD (Interview MA, 04-10-2020)*

Then, MA explained in the interview conducted as follows:

*Until now, sir, there have been no inspection findings reports from the Inspectorate submitted to APH. Consequently, APH has not taken further action because these findings reports serve as the basis for APH to act and investigate if there are indications of corruption crimes committed. (Interview MA, 04-10-2020)*

MA's explanation is also affirmed by RA, another APH officer, who explained that:

*Until now, we have never received inspection result reports from the Inspectorate. Even if we do receive them, we express our sincere thanks; however, until now, we have not received inspection reports from the Inspectorate of Makassar City, especially regarding work or procurement of goods*

*and services using state funds that may indicate corruption crimes. In fact, these reports would greatly facilitate us and provide support for us in uncovering corruption crimes. (Interview RA, 02-10-2020)*

The inspection result report is a report that should be submitted to APH to facilitate their investigation regarding indications of corruption crimes committed by SKPD. However, based on the interviews conducted, it was found that APH has never received a report from the Inspectorate of Makassar City after conducting oversight. Thus, concerning the effectiveness of the Inspectorate of Makassar City in performing supervisory functions, RA concludes that:

*The conclusion so far regarding the performance of the Inspectorate in carrying out supervisory functions is that it has been less effective because, until now, we have never been provided with audit results or examination results related to the performance of the Inspectorate of Makassar City. (Interview RA, 02-10-2020)*

Furthermore, the expectations hoped for by the Inspectorate of Makassar City, as explained by MA, are as follows:

*So, in the future, we hope that the Inspectorate of Makassar City, specifically, can collaborate with law enforcement officials to eradicate corruption crimes. (Interview, 04-10-2020)*

Based on the interview results, it can be concluded that the performance of the Inspectorate of Makassar City in carrying out supervisory functions has not been effective. This is because the inspection result reports are not submitted to law enforcement officials, so they are not aware of the performance of the Inspectorate of Makassar City in performing supervisory functions. Additionally, law enforcement officials cannot investigate indications of corruption crimes because the inspection result reports are not submitted.

### 3.2 Obstacles in Implementing Supervision Functions

Constraints are obstacles or hindrances in carrying out something, making it difficult to achieve according to the planned objectives. Several constraints that hinder the Inspectorate of Makassar City in performing its duties of supervisory functions include legal and regulatory factors, human resources factors, infrastructure factors, societal factors, and cultural factors.

#### 3.2.1 Legal and Legislative Factors

The implementation of supervisory functions by the Inspectorate of Makassar City is carried out based on the Annual Supervision Work Program (PKPT) formulated according to the Mayor of Makassar's Decree. However, in its execution, the Inspectorate of Makassar City sometimes receives requests from various parties for supervision, as explained by AD:

*In the execution of supervisory functions, the Inspectorate sometimes engages in activities related to requests, both from other internal examiners (Inspectorate of the Province/Supervisory and Development Agency) and from Law Enforcement Officials (APH). This makes it challenging for us to manage the designated time, and sometimes the planned programs do not align with the schedule. (Interview AD, 01-10-2020)*

Furthermore, these constraints are also affirmed by AR, an employee of the Inspectorate of Makassar City, who states that:

*Well, in the implementation of supervisory functions, what usually becomes a constraint for us is the law that regulates that we are allowed to accept requests for supervision from the Supreme Audit Agency (BPK) or Law Enforcement Officials (APH). This can change our schedule for conducting supervision as outlined in the Annual Supervision Work Program (PKPT) (Interview AR, 05-10-2020)*

Based on the interview results conducted by the researcher regarding the constraints faced by the Inspectorate due to legal and regulatory factors, one of the challenges is the request for the implementation of supervisory functions outside of the Annual Supervision Work Program (PKPT) that has been prepared earlier. As a result, sometimes the Inspectorate does not follow the schedule set earlier in carrying out these supervisory functions.

#### 3.2.2 Human Resources Factors

Human resources, or HR, are the key to the success in achieving an organization's goals. Human resources with good performance will contribute to the effectiveness of an organization. Some challenges faced by the Inspectorate in carrying out supervisory functions, as explained by AY, are as follows:

*The current human resources are still insufficient when compared among the scopes of examinations, including those not specified in the Annual Supervision Work Program (PKPT) but are mandatory and urgently needed to be conducted, considering the number of SKPDs in Makassar City. (Interview AY, 30-09-2020)*

*AD stated, "The number of auditors (inspectors) possessed by the Inspectorate of Makassar City is insufficient compared to the objects of supervision". (Interview AD, 01-10-2020)*

Human resources, as the key to the implementation of supervisory functions, are still insufficient in terms of quantity, greatly affecting the performance of the Inspectorate of Makassar City in carrying out its duties. Moreover, if the quality is also limited, as explained by AR as follows:

*Human resources in the supervision field have not all undergone education and certification training for the Functional Position of Auditor (JFA) and the Functional Position of Government Supervisor. Therefore, some of our human resources still need guidance in carrying out their duties, and this also becomes our constraint (Interview AR, 05-10-2020)*

Education and training aimed at human resources are basically challenging to run effectively due to the educational qualifications held by the Inspectorate of Makassar City. Educational qualifications also pose a constraint in the implementation of supervisory functions, but in the Inspectorate of Makassar City, educational qualifications have not become a prerequisite for carrying out supervisory functions. This is explained by AF as follows:

*Another challenge we face is the educational qualifications held by the human resources of the Inspectorate of Makassar City. Due to the lack of human resources and the necessity to carry out tasks, we are forced to assign employees who do not match their educational qualifications. This is done out of necessity to fulfill our obligations in carrying out our duties (Interview AF, 06-10-2020)*

In line with that opinion, one of the APH also feels the impact of the constraints faced by the Inspectorate. Here is the explanation:

*The constraints faced by the Inspectorate also involve human resources who are assigned and do not match their educational qualifications. Just imagine how it is challenging to properly inspect a building, a task that should be carried out by an engineer or a technical graduate, but is instead performed by an economics graduate. (Interview MA, 04-10-2020)*

Based on the results of the interviews conducted, it can be concluded that the constraints faced by the Inspectorate of Makassar City in terms of human resources still need more attention. In terms of quantity, the number of auditors on duty is still insufficient, not proportional to the numerous supervisory programs to be carried out. Furthermore, in terms of quality, some employees have not undergone education and training, so they still need guidance in performing their duties. Educational qualifications also play a crucial role in determining the effectiveness of the supervisory function's implementation.

### 3.3 Facilities and Infrastructure Factors

Having competent human resources is not sufficient without being facilitated with adequate facilities and infrastructure to support task implementation. Some constraints faced by the Inspectorate of Makassar City in terms of facilities and infrastructure are explained by AY as follows:

*When it comes to facilities and infrastructure, here we haven't been fully provided with notebooks or laptops. So, we provide them ourselves, and there should be procurement to enhance our performance and ensure the safety of the examination results data. (Interview AY, 30-09-2020)*

Then, AR added that a constraint related to the facilities and infrastructure of the Inspectorate of Makassar City, which is also a necessity, is vehicles. Here's the explanation:

*The facility, or more precisely, what we need here is adequate operational vehicles to carry out supervisory tasks. If we have operational vehicles, we can depart together, so upon arrival at the location, we arrive together, avoid waiting for each other, and it also enhances our professionalism (Interview AR, 05-10-2020)*

Based on statements from several informants, it has been explained that a constraint faced in terms of facilities and infrastructure in the Inspectorate of Makassar City is the insufficient number of office laptops that should be used by employees to support their work. In addition, operational vehicles, which are also essential, are still very limited, so some employees still have to use private vehicles to carry out supervisory functions.

### 3.4 Community Factors

Public satisfaction with a service is one of the key factors in the success of an organization. The public is the service user or beneficiary of the services provided. Constraints faced by the Inspectorate of Makassar City are conveyed by AR, as follows:

*Our constraint, in terms of the public factor, has actually been a longstanding threat because SKPD (local government work units) must serve the public well, and that is indeed our duty as public servants. But we still have to work better; currently, the bureaucratic image in the eyes of the public is still lacking, so it needs to be improved in the future (Interview AR, 05-10-2020)*

As public servants, APH officers also express their opinions as follows:

*In essence, we are public servants, so our professionalism in serving the public needs to be improved. One way to do that is to provide or submit inspection reports from the Inspectorate to APH, so that we have a basis for taking action if there are indications of misuse of state funds by*

*certain parties. This is what we want to avoid because if everything runs optimally, the public will be satisfied (Interview GP, 21-10-2020)*

Based on the interview results, it can be concluded that the community factor is indeed a constraint, especially when the community feels dissatisfied with the services provided. Suboptimal service effectiveness will negatively impact the image of an organization.

### 3.5 Cultural Factors

Culture is a way of life that develops within a group or society and is passed down from generation to generation. Therefore, the current culture will continue to exist and be preserved by the next generations in accordance with the experiences of the previous people. Cultural factors also significantly influence the effectiveness of the performance of the Inspectorate of Makassar City. This is because in Makassar City, there is a culture of "Pada idi' pada elo' sipatuo sipatokkong," which means when a family or relative is in trouble or faced with adversity, other families will assist. AF further explains in more detail:

*Culture does indeed have a significant influence on the effectiveness of the Inspectorate of Makassar City because, especially in our Bugis-Makassar region, we adhere to a very strong culture of familial bonds, as expressed in the saying "Pada idi' pada elo' sipatuo sipatokkong," meaning that when someone is facing difficulties, there will always be assistance from others. So, it does pose a challenge. (Interview AF, 06-10-2020)*

Furthermore, AD adds that the eradication of corruption, especially due to cultural factors, still faces challenges, particularly in terms of gratuities and the like. Here is the explanation:

*In the fight against corruption, especially in the context of giving gratuities, it still encounters challenges related to the Eastern culture where people consider such offerings as customary expressions of gratitude. (Interview AD, 01-10-2020)*

Based on the interview results conducted by the researcher, it can be concluded that cultural factors are also obstacles for the Inspectorate of Makassar City, especially the Bugis-Makassar culture that has been passed down from generation to generation and is considered commonplace as a normal behavior. However, in essence, such behavior is already considered a form of gratuity that should no longer be practiced and should not be done by the community.

## 4. DISCUSSION

### 4.1 Effectiveness of the Supervision Function of the Makassar City Inspectorate

The Minister of Home Affairs Regulation Number 23 of 2007 concerning Guidelines and Procedures for Supervision of the Implementation of Regional Government [12]. The implementation/mechanism of overseeing the administration is carried out based on the Annual Supervision Work Program (PKPT), stating: (1) The preparation of the annual supervision plan for the administration of districts and cities is coordinated by the Provincial Inspectorate; (2) The annual supervision plan as referred to in paragraph is prepared in the form of the Annual Supervision Work Program (PKPT) based on supervision policies; (3) The preparation of the PKPT as referred to in paragraph 2 is based on the principles of harmony, integration, avoiding overlaps and repeated inspections, and considering efficiency and effectiveness in the use of supervision resources; (4) The supervision plan as referred to in paragraph 2 is determined by the Governor's Decision.

The preparation of the Annual Supervision Work Program (PKPT), as regulated in Article 6 of Minister of Home Affairs Regulation Number 23 of 2007, states: (1) The PKPT as referred to in Article 4 and Article 5 includes: scope; (2) examination targets; (3) examined SKPD (Local Government Work Units); (4) schedule of examination implementation; (5) number of personnel; (6) examination budget; and (7) published examination results reports.

The results of observations and interviews from several informants at the Inspectorate of Makassar City indicate that its operational performance is considered ineffective. This is due to the fact that the examination results report is not submitted to the APH (Law Enforcement Agency), causing the APH to lack a clear understanding of the Inspectorate of Makassar City's performance in carrying out its supervisory functions. Additionally, the APH cannot take action to investigate indications of corruption because the examination results report is not submitted. Some programs run by the Inspectorate of Makassar City, including the early warning program, primarily focus on coaching SKPD but what the APH needs are the examination results reports from the Inspectorate of Makassar City.

### 4.2 Obstacles for the Inspectorate in Carrying Out Supervision Functions in Makassar City

Soekanto explains that there are several factors influencing legal and social phenomena in the application of legal norms in reality, serving as parameters for the effectiveness of enforcing those rules. These factors include legal and legislative factors, human resources factors, infrastructure factors, societal factors, and cultural factors [13].

The implementation of the supervisory function carried out by the Inspectorate of Makassar City is based on the Annual Supervision Work Program (PKPT) prepared according to the Mayor's Decree of Makassar City. However, in its implementation, the challenge faced is the request for the execution of supervisory functions beyond the PKPT. Consequently, the Inspectorate sometimes deviates from the predefined schedule. The constraint of the human resources factor still needs more attention. The quantity of auditors on duty is insufficient, not commensurate with the numerous supervision programs to be carried out. The educational qualifications of some auditors also do not align with the supervisory functions.

Furthermore, the factors of facilities and infrastructure, such as the insufficient number of office laptops that should be used by employees to support their work, pose challenges. Operational vehicles are also a necessary but limited resource, leading some employees to use private vehicles for supervisory functions. Societal factors are also a constraint, especially when the public feels dissatisfied with the provided services. The suboptimal effectiveness of services will lower the organization's image. Lastly, cultural factors pose a constraint, as the people of Makassar City strongly adhere to Bugis and Makassar cultures, traditionally considering certain behaviors as commonplace. However, these behaviors are essentially forms of gratification that should no longer be practiced by the community.

## 5. CONCLUSION

Based on the research results and discussions, the researcher concludes the findings as follows: The implementation of the supervisory function by the Inspectorate of Makassar City is currently deemed ineffective. This is because the inspection results are not communicated to the law enforcement agencies (APH), leading to a lack of clear insight into the performance of the Inspectorate of Makassar City in carrying out its supervisory functions. The importance of inspection results as a basis for law enforcement agencies to conduct investigations related to suspected corruption is significant, but the Inspectorate of Makassar City has never submitted such reports.

Several factors also hinder the effectiveness of the Inspectorate of Makassar City in performing its duties. Legal and regulatory factors, such as requests for the execution of supervisory functions outside the previously prepared Annual Supervision Work Program (PKPT), pose challenges. Insufficient human resources in terms of quantity and quality, along with educational qualifications not aligned with their duties, are also obstacles faced by the Inspectorate. Limited facilities and infrastructure, such as laptops and operational vehicles, hinder the optimal execution of supervisory functions. The factor of public dissatisfaction with services can lower the image of a bureaucracy. Additionally, the Bugis Makassar cultural factor, which is deeply ingrained and sometimes unconsciously involves acts of gratification, is another challenge.

## 6. SUGGESTION

Based on the research findings, discussions, and conclusions, the researcher provides the following recommendations:

For the Inspectorate of Makassar City, it is advised to communicate the results of the conducted inspections to law enforcement agencies (APH) as a basis for investigating potential corrupt practices that could harm the state. Additionally, strategies should be devised to address the challenges faced.

For the researcher, constructive criticism is welcomed concerning the preparation of the thesis. This feedback should aim to address any shortcomings and correct errors in the writing. Hopefully, the results of this research will inspire further studies, whether quantitative or qualitative in nature.

## 7. REFERENCES

- [1] Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Internal Pemerintah Daerah. 2008.
- [2] Undang-undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah. 2014.
- [3] Peraturan Pemerintahan No. 20 Tahun 2001 tentang Pembinaan dan Pengawasan atas Penyelenggaraan Pemerintahan Daerah. 2001.
- [4] Keputusan Presiden No. 74 Tahun 2001 tentang tata cara pengawasan penyelenggaraan pemerintahan daerah. 2001.
- [5] Keputusan Menteri Dalam Negeri No. 41 Tahun 2001 tentang pengawasan represif kebijakan daerah. 2001.
- [6] Handoko TH. Manajemen personalia dan sumber daya manusia. Yogyakarta. BPFE; 2012.
- [7] Rahardjo A. Manajemen pemerintah daerah. Yogyakarta: Penerbit Graha Ilmu; 2011.
- [8] Pramukti AS, Admojo T, Chahyaningsih M. Pengawasan terhadap aparatur negara. Yogyakarta: Pustaka Yustisia; 2016.
- [9] Robert BC, Knopp BS. Qualitative research for education: an introduction to theories and methods. 5th ed. Boston, Mass: Pearson A & B; 2007.

- 
- [10] Moleong LJ. Metodologi penelitian kualitatif. Bandung: Remaja Rosda Karya; 2015.
  - [11] Sugiyono. Metode penelitian pendidikan pendekatan kuantitatif, kualitatif, dan R&D. Bandung: Alfabeta; 2015.
  - [12] Peraturan Menteri Dalam Negeri Nomor 23 Tahun 2007 tentang Pedoman Tata Cara Pengawasan Atas Penyelenggaraan Pemerintahan Daerah. 2007.
  - [13] Soekanto S. Pengantar penelitian hukum. Jakarta: Universitas Indonesia; 2014.