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## The Implementation of Good Governance through Regional Inspectorate Oversight in Bone Regency

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### Abstract

This research aims to investigate the implementation of good governance through the supervisory role carried out by the Regional Inspectorate in Bone Regency. The primary focus of this study is to provide a description and explanation of how good governance can be realized through the supervisory function of the Regional Inspectorate in Bone Regency, with a specific emphasis on establishing a governance structure free from Corruption, Collusion, and Nepotism (CCN). The research methodology used in this study is a qualitative descriptive approach. Through this method, the research seeks to identify factors influencing the implementation of good governance, including constraints and obstacles faced by the Regional Inspectorate. The results of the research indicate that the implementation of good governance in the Regional Inspectorate of Bone Regency is still not optimal. Several factors, such as limited human resources, a vast supervisory area, inadequate facilities, and a structure controlled by the regional head (Bupati Bone), impact the effectiveness of supervision. The study also highlights the importance of establishing a governance structure free from CCN as an integral part of the goal to improve governance. In conclusion, efforts to achieve good governance in Bone Regency through the Regional Inspectorate require attention to these factors. Improvements in human resources, infrastructure, and organizational structure can enhance the effectiveness of supervision and support the establishment of a clean and efficient governance structure.

**Keywords:** Implementation; Good Governance; Governance

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### INTRODUCTION

In Indonesia, the concept of Good Governance can be interpreted as the principles of effective, clean, and credible governance. Its implementation involves transparent, accountable, and responsive practices to meet the needs of the public. Good Governance emphasizes the importance of public participation, justice, as well as the fulfillment of citizens' rights and freedoms. The application of Good Governance in Indonesia includes concrete steps, such as oversight by the Regional Inspectorate at the district level, as observed in Bone Regency. The

Regional Inspectorate plays a crucial role in ensuring that governance adheres to ethical standards and integrity. They conduct supervision and evaluation of government program implementations, financial management, and public policies. Through these efforts, the aim is to create an environment of governance that is efficient, effective, and just. Good Governance is not only about formulating sound policies but also ensuring their fair and equitable execution. Thus, Indonesia can continue to strengthen the foundation of good governance, build public trust, and achieve sustainable development (Sakir et al., 2024).

Inspectorate Daerah serves as the internal government audit institution with the responsibility of conducting general oversight over the local government. Its primary role is akin to that of an internal auditor within the government structure, ensuring transparency, accountability, and compliance with ethical standards. Specifically, the Inspectorate Daerah plays a pivotal role in scrutinizing the overall activities of the local government, including financial management, program implementation, and adherence to regulations (Mustakim et al., 2023). Beyond its role as an internal auditor, the Inspectorate Daerah also carries out additional tasks delegated by the local head of government. This multifaceted responsibility includes not only evaluating financial practices but also ensuring the effective execution of policies and programs. As a supervisory body within the local government framework, the Inspectorate Daerah contributes to the promotion of Good Governance by safeguarding against corruption, promoting efficiency, and fostering a culture of integrity. By fulfilling its mandate, the Inspectorate Daerah plays a crucial part in upholding the principles of sound governance at the local level (Setyasih, 2023).

Inspektorat is defined as the foremost partner of the local head of government, being the initial entity to carry out oversight functions before external audits take place. Functioning as the Internal Government Supervisory Apparatus (APIP), the responsibilities of the Regional Inspectorate encompass a broader role than merely being guardians; they also act as consultants and quality assurance guarantors. In its capacity as the primary overseer, the Inspectorate Daerah operates as a crucial checkpoint for ensuring adherence to regulations, ethical standards, and efficient governance practices within the local government. By conducting internal audits and assessments, they proactively identify potential issues and areas for improvement, playing a pivotal role in risk management and performance enhancement. Moreover, the Inspectorate Daerah serves as a consultant, providing valuable insights and recommendations to the local government, thereby contributing to informed decision-making processes. Acting as quality assurance, they play a crucial role in upholding the integrity of governmental operations, which is vital for fostering public trust. In essence, the Inspectorate Daerah functions as a multifaceted partner, actively engaging with the local government to promote transparency, accountability, and overall excellence in governance (Sambuaga et al., 2023).

By undertaking efforts to enhance the quality of government officials, the Inspectorate is appointed as the internal oversight institution at the district/city level. Its primary task is to oversee the implementation of government performance in three key aspects: development, personnel management, and public services. In terms of development, the Inspectorate plays a crucial role in ensuring the efficiency and effectiveness of government programs. They evaluate the implementation of development policies, ensuring optimal resource allocation, and assessing positive impacts on the community (Lukman & Sakir, 2024). Concerning personnel management, the Inspectorate ensures the proper execution of policies related to employees. This involves assessing recruitment processes, promotions, and performance management to maximize the contribution of human resources. In the realm of public services, the Inspectorate focuses on transparency, accountability, and efficiency. They evaluate public services to ensure that the community receives fair, prompt, and high-quality services. As an internal oversight institution, the Inspectorate plays a central role in ensuring that district/city governments operate at the highest standards, providing maximum benefits to the community, and fostering good governance (Hendrawan & Suwardono, 2023).

Every decision made by government officials, whether in the executive, legislative, or judicial branches, should be grounded in the public interest and aimed at avoiding harm to society.

This principle serves as the foundation for creating fair, transparent, and accountable policies. Government officials bear a moral responsibility to prioritize the needs and interests of the public above all else, ensuring that their actions contribute positively to public welfare. By ensuring that every decision is based on the principle of the public interest, governance can build public trust, reduce the potential for dissatisfaction, and create an environment where justice and community well-being take precedence. This principle helps maintain integrity and steers governance away from practices that may compromise public interests (Sihotang, 2023).

However, in reality, in Bone Regency, the performance of the Regional Inspectorate as the Internal Government Supervisory Apparatus (APIP) has not been optimal, as evidenced by several indications of misappropriation of state funds by officials within the scope of the local government of Bone. This has resulted in instances of corruption, as reported by the online media outlet *fajar.co.id* with the headline: "BOS Fund Drags Two Suspects in Bone, Causing State Losses of Rp900 Million." Apart from the misuse of School Operational Assistance (BOS) funds, there are also recorded instances of misappropriation of Regional Revenue and Expenditure Budget (APBD) in various Regional Apparatus Organizations (OPD) in Bone Regency. This issue extends to the misuse of village funds, as reported by the online media *makassar.sindonews.com* with the title: "Bone Regent Says APIP Saves State Funds of Rp1.4 Billion." Given these problems, it is compelling to further examine the actualization of good governance through the oversight of the Regional Inspectorate in Bone Regency.

## **METHOD**

The research aims to delve into the implementation of Good Governance through the oversight of the Regional Inspectorate in Bone Regency. The chosen research method is qualitative descriptive, focusing on obtaining an in-depth understanding of the phenomena under investigation. The qualitative descriptive approach is deemed relevant as the study seeks not only to measure variables but also to explore a profound understanding of Good Governance implementation at the district level. Research informants comprise various stakeholders associated with the oversight activities of the Regional Inspectorate in Bone Regency, including government officials, community members, and representatives from relevant institutions. Involving diverse informants will provide a comprehensive perspective on the implementation of Good Governance and the effectiveness of oversight by the Regional Inspectorate.

The research location is Bone Regency, serving as the specific context where the implementation of Good Governance and the role of the Regional Inspectorate unfolds. Data will be obtained through several stages, including participatory observation, in-depth interviews, and the analysis of policy-related documents and government program implementation. Participatory observation allows researchers to directly engage in the oversight activities of the Regional Inspectorate, while in-depth interviews offer an opportunity to gain firsthand insights and experiences from the informants. The data analysis technique employed is content analysis, focusing on identifying patterns, themes, and relationships emerging from the qualitative data collected. This analysis aims to uncover the dynamics and challenges associated with the implementation of Good Governance through the oversight of the Regional Inspectorate in Bone Regency. The research's conclusions are anticipated to contribute to a deeper understanding of Good Governance practices at the local level and provide avenues for improvements that can enhance the effectiveness of governance.

## **RESULTS**

### **a. The Oversight Mechanism of the Regional Inspectorate in Realizing Good Governance and Islamic Governance in Bone Regency**

In carrying out the supervisory and mentoring tasks related to the administration of local government in Bone Regency, the Regional Inspectorate follows a detailed sequence of stages. The initial phase involves preparation, commencing with the planning of regular inspections. This process encompasses the submission of inspection plan proposals and the evaluation of personnel based on criteria such as discipline, knowledge, professional attitude, and the complexity of the subject under examination. This preparation is a crucial foundation to ensure the effective and efficient execution of the inspection.

The subsequent step is the formation of a regular inspection team. In this phase, the Regional Inspectorate establishes a team with a clear organizational structure, defined authorities, and proportionally distributed responsibilities. The team comprises a supervisor, deputy supervisor, technical controller/supervisor, chairman, and team members, each with their specific roles and responsibilities. The structured formation of the team provides a solid groundwork for effective collaboration and the comprehensive achievement of supervisory objectives.

By adhering to these outlined stages, the Regional Inspectorate of Bone Regency ensures that each step in the local government oversight process is carried out systematically and professionally. Thorough preparation and the well-organized formation of the team lay a robust foundation to enhance effectiveness in ensuring accountability and the performance of the local government.

The implementation of the inspection process comprises several crucial stages. It begins with an initial meeting, followed by field inspection activities, random sampling tests, and specialized examinations. The Inspection Work Plan (KKP) serves as a pivotal document reflecting the procedural steps involved in the inspection process. Subsequently, the exit briefing takes place, during which the inspection results are communicated to the heads of the relevant SKPD (Regional Work Unit), while the team leader presents an overview of the findings to the Regional Inspectorate. The final stage involves the compilation of the Inspection Results Report (LHP), which encompasses the conceptualization, corrections, and signatures from the technical controller/supervisor and the inspection team.

This meticulous process ensures a comprehensive examination of various facets within the local government, promoting transparency and accountability. The Inspection Work Plan acts as a roadmap, guiding the team through the intricacies of the inspection, while the exit briefing and Inspection Results Report serve as crucial mechanisms for disseminating findings and facilitating corrective actions. The involvement of multiple stages in the inspection process reflects a commitment to thorough oversight, contributing to the enhancement of governance practices in Bone Regency.

The focus of supervision and mentoring by the Regional Inspectorate in Bone Regency encompasses five key aspects: personnel, public services, infrastructure, finance, and local regulations. Each of these aspects undergoes scrutiny following established supervisory guidelines outlined in the Annual Supervision Work Program (PKPT). The supervision process involves a systematic examination of governance practices within these domains to ensure compliance with regulations and ethical standards. The outcomes of these supervisory activities are subsequently detailed in the Inspection Results Report (LHP), a document of classified nature that requires the authorization of the Regent for access by governmental bodies external to the Local Government.

This targeted approach to supervision reflects the commitment of the Regional Inspectorate to uphold accountability, transparency, and efficiency in the local government operations of Bone Regency. The adherence to established guidelines and the confidential nature of the Inspection Results Report underscore the seriousness with which the Inspectorate approaches its oversight responsibilities, contributing to the continuous improvement of governance practices within the region.

#### **b. The Regional Inspectorate's Strategy in Achieving Ideal Good Governance through Oversight in Bone Regency**

##### **1. Building a clean and ideal governance structure**

Building a clean and ideal governance structure, commonly referred to as good governance, is a concept emphasizing effective, efficient, honest, transparent, and accountable government administration. In its implementation, clean governance underscores the importance of integrity in the actions and words of Civil Servants (ASN), as compliance with existing regulations is pivotal to the governance mechanism (Sunarno, Siswanto, 2012). To attain clean governance within the local government of Bone Regency, all Civil Servants are expected to comprehend their roles and responsibilities as state servants. The integrity of Civil Servants

should manifest in both words and deeds, as adherence to applicable regulations is the cornerstone of effective governance.

In the endeavor to actualize clean governance, there is a need to enhance the role of the Regional Inspectorate in Bone Regency as the Internal Government Supervisory Apparatus (APIP). Additionally, the Bone Regency local government involves the Regional Agency for Civil Servant Management and Human Resource Development (BKPSDM) to conduct nurturing programs related to faith and piety for all departmental personnel through the Spiritual Guidance Program (Bimbingan Mental - Bimtal). This holistic approach seeks to instill ethical values and principles, contributing to the development of a governance system that is not only effective and efficient but also built on a foundation of moral integrity and accountability.

## **2. Imposition of Sanctions**

The imposition of sanctions refers to a series of punitive measures implemented to ensure compliance with rules and regulations. Article 37, paragraph (3) of Government Regulation Number 12 of 2017 stipulates that administrative sanctions are the result of oversight over the administration of local government and constitute an integral component of the governance of local administration. Acting as an internal government supervisory apparatus, the Regional Inspectorate provides recommendations for sanctions and guidance, involving various forms such as administrative sanctions, with the aim of rectifying administrative errors related to data input that may cause financial losses to the state. Furthermore, personnel sanctions are applied to Civil Servants (ASN) who breach their duties as state servants. These sanctions encompass reprimands with a written statement for minor offenses, postponement or demotion for moderate offenses, and dismissal for severe offenses. Dismissal can be executed with respect or without, resulting in different consequences for pension benefits. The entire process is aimed at upholding discipline, preserving integrity, and ensuring optimal performance in the administration of local government.

## **3. Building the Independence of the Regional Inspectorate as an Internal Government Supervisory Apparatus**

Independence is an absolute right that must be possessed by an auditor in the Regional Inspectorate to carry out the oversight tasks of local government. Independence refers to the degree of autonomy without interference from external parties that could influence the results of oversight. Without strong independence, oversight cannot function optimally, and its outcomes are likely not to achieve the desired level of objectivity (Sadu Wasistiono, 2003). Therefore, to reinforce the independence of the Regional Inspectorate, several aspects need strengthening and support from the government. These aspects involve bolstering the Functional Auditor Staff, improving the oversight infrastructure, and securing budgetary support for oversight activities.

Strengthening the independence of the Regional Inspectorate is crucial for ensuring unbiased and effective oversight of local government affairs. Empowering Functional Auditors with the necessary skills and resources, upgrading the infrastructure for oversight mechanisms, and allocating sufficient budgetary resources demonstrate the government's commitment to fostering a robust and independent oversight function. This approach is pivotal in enhancing the credibility and reliability of the oversight outcomes, contributing to the overall transparency and accountability of the local government.

## **DISCUSSION**

### **a. The Oversight Mechanism of the Regional Inspectorate in Realizing Good Governance and Islamic Governance in Bone Regency**

The oversight mechanism implemented by the Regional Inspectorate in Bone Regency plays a pivotal role in realizing both good governance and Islamic governance. The initial phase involves meticulous preparation, emphasizing the planning of regular inspections. This process ensures that the subsequent oversight activities are executed systematically and professionally. The formation of a well-structured inspection team, including a supervisor, deputy supervisor, technical controller/supervisor, chairman, and team members, further enhances collaboration and the comprehensive achievement of supervisory objectives (Sakir et al., 2023).

The implementation of the inspection process involves several crucial stages, starting with an initial meeting and followed by field inspections, random sampling tests, and specialized examinations. The Inspection Work Plan (KKP) serves as a crucial document, guiding the team through the intricacies of the inspection. The exit briefing and Inspection Results Report (LHP) are integral components, facilitating the dissemination of findings and corrective actions. This meticulous process ensures a comprehensive examination of various facets within the local government, promoting transparency and accountability (Faharudin, 2023).

The focus of supervision and mentoring by the Regional Inspectorate covers five key aspects: personnel, public services, infrastructure, finance, and local regulations. These aspects undergo scrutiny following established supervisory guidelines outlined in the Annual Supervision Work Program (PKPT). The outcomes of supervisory activities are detailed in the classified Inspection Results Report (LHP), emphasizing the commitment to upholding accountability, transparency, and efficiency in the local government operations of Bone Regency (Istianto & Wahyurudhanto, 2023).

The involvement of multiple stages in the oversight process demonstrates a commitment to thorough examination and contributes to the enhancement of governance practices in Bone Regency. The adherence to established guidelines and the confidential nature of the Inspection Results Report underscore the seriousness with which the Inspectorate approaches its oversight responsibilities. This targeted approach reflects continuous efforts to improve governance practices within the region, aligning with the principles of good governance and Islamic governance (Wasdi, 2023).

**b. The Regional Inspectorate's Strategy in Achieving Ideal Good Governance through Oversight in Bone Regency**

The concept of clean governance, or good governance, underscores the importance of effective, efficient, honest, transparent, and accountable government administration. In the context of Bone Regency's local government, the implementation of clean governance emphasizes the crucial role of Civil Servants (ASN) and their adherence to existing regulations. Sunarno and Siswanto (2012) highlight the significance of integrity in the actions and words of Civil Servants, as compliance with regulations is fundamental to the governance mechanism. Achieving clean governance in Bone Regency requires Civil Servants to comprehend their roles and responsibilities as state servants, manifesting integrity in both words and deeds for effective governance (Wahyiah & Rahayu, 2023).

To actualize clean governance, there is a need to enhance the role of the Regional Inspectorate in Bone Regency as the Internal Government Supervisory Apparatus (APIP). The local government also involves the Regional Agency for Civil Servant Management and Human Resource Development (BKPSDM) in nurturing programs related to faith and piety through the Spiritual Guidance Program (Bimbingan Mental - Bimtal). This holistic approach aims to instill ethical values and principles, contributing to the development of a governance system built on moral integrity and accountability, in addition to being effective and efficient (Malik & Abdulajid, 2023).

The imposition of sanctions is a critical component of governance, serving as a series of punitive measures to ensure compliance with rules and regulations. Government Regulation Number 12 of 2017 outlines administrative sanctions resulting from oversight over the administration of local government. The Regional Inspectorate, acting as the Internal Government Supervisory Apparatus, provides recommendations for sanctions and guidance. These sanctions, including administrative and personnel measures, are designed to rectify administrative errors and discipline Civil Servants who breach their duties. The process is aimed at upholding discipline, preserving integrity, and ensuring optimal performance in the administration of local government (Rauf & Andriyani, 2023).

Independence is an absolute right crucial for auditors in the Regional Inspectorate to carry out oversight tasks effectively. Sadu Wasistiono (2003) emphasizes that independence refers to the degree of autonomy without interference from external parties that could influence oversight results. Strengthening the independence of the Regional Inspectorate requires support from the government, including bolstering Functional Auditor Staff, improving oversight infrastructure, and securing budgetary support. This approach enhances the credibility and reliability of oversight outcomes, contributing to the overall transparency and accountability of Bone Regency's local government (Firdausijah, 2023).

## CONCLUSION

The oversight mechanism implemented by the Regional Inspectorate in Bone Regency plays a crucial role in realizing both good governance and Islamic governance. The meticulous preparation and well-structured formation of inspection teams ensure systematic and professional oversight activities. The implementation of the inspection process, including crucial stages like initial meetings, field inspections, and the use of Inspection Work Plans, guarantees a comprehensive examination of various facets within the local government, promoting transparency and accountability. The focus on personnel, public services, infrastructure, finance, and local regulations in supervisory activities underscores the commitment to upholding accountability and efficiency.

Moreover, the Regional Inspectorate's strategy in achieving ideal good governance emphasizes the concept of clean governance, highlighting the importance of effective, efficient, honest, transparent, and accountable government administration. The involvement of Civil Servants (ASN) is paramount, and their integrity in both words and deeds is crucial for effective governance. The enhancement of the Inspectorate's role, involvement of the Regional Agency for Civil Servant Management, and the imposition of sanctions contribute to fostering a governance system built on moral integrity, accountability, and efficiency.

The imposition of sanctions is a critical component of governance, serving as punitive measures to ensure compliance with rules and regulations. The Regional Inspectorate, as the Internal Government Supervisory Apparatus, provides recommendations for sanctions, emphasizing the rectification of administrative errors and the discipline of Civil Servants. This process aims at upholding discipline, preserving integrity, and ensuring optimal performance in the administration of local government.

Independence is identified as a fundamental right for auditors in the Regional Inspectorate to carry out effective oversight tasks. The strengthening of independence through support from the government, including bolstering Functional Auditor Staff, improving oversight infrastructure, and securing budgetary support, contributes to the transparency and accountability of Bone Regency's local government. Overall, these comprehensive strategies and approaches contribute to continuous efforts to improve governance practices within the region, aligning with the principles of good governance and Islamic governance.

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