Research Article

Strategy for Strengthening the Capacity of Government Internal Supervisory Apparatus to Increase the Effectiveness of Internal Supervision

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Abstract.

This study aims to evaluate the capacity of the government's Internal Supervisory Apparatus (APIP) and identify the main challenges that hinder the effectiveness of internal supervision at the South Sulawesi Police Inspectorate. In addition, this study also aims to formulate a strategy to strengthen the capacity of APIP to support more transparent, accountable, and professional police governance. This study uses a qualitative approach with a case study method, thematic analysis, and NVivo 12 Plus assistance. Data were collected through in-depth interviews, document studies, and observations. The findings of this study indicate that the effectiveness of internal supervision of APIP in the South Sulawesi regional police is hampered by various challenges, such as limited human resource competency that has not fully mastered risk-based audit techniques and information technology, lack of policies that are responsive to dynamics in the field, limited use of technology in supervision, and low cross-unit coordination that result in inconsistencies in reporting and follow-up of recommendations. Therefore, comprehensive reform is needed by strengthening human resource capacity, developing adaptive policies, and implementing more effective technology and coordination systems. Capacity-building strategies include enhancing competence through ongoing training and professional certification, preparing integrated standard operating procedures (SOPs), and utilizing information technology to improve the efficiency and transparency of supervision. These efforts are expected to foster more effective, transparent, responsive, and results-oriented internal supervision, thereby supporting the achievement of better governance.

Keywords: institutional capacity, capacity strengthening, supervision, transparency, accountability

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1. Introduction

The urgency of this research lies in the importance of strengthening the capacity of the Government Internal Supervisory Apparatus (APIP) at the South Sulawesi Regional Police Inspectorate in order to improve the effectiveness of internal supervision in order to realize transparent, accountable, and professional police governance. One of the main challenges faced is the limited competence of human resources, where

there are still many auditors and inspection officers who do not have professional certification in the field of audit and supervision. This condition can potentially weaken the quality of supervision, slow down the early detection process of deviations, and hinder the implementation of effective risk management in the police environment. In addition, the less-than-optimal policies and institutional systems supporting the increase in APIP capacity further increase the challenges in optimally carrying out the supervisory function. Therefore, this research is crucial to identify strategies that can be applied to optimize the strengthening of APIP capacity to improve audit quality, strengthen supervisory mechanisms, and support the implementation of better governance in the South Sulawesi Regional Police environment.

The role of the Government Internal Supervisory Apparatus (APIP) in realizing clean governance has been regulated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System. Article 11 states that APIP has three main functions, namely: (a) providing adequate assurance of compliance, efficiency, and effectiveness of the implementation of Government duties; (b) providing early warning and increasing the effectiveness of risk management in the implementation of Government duties; and (c) maintaining and improving the quality of governance [1]. Therefore, this study is important to analyze the extent to which the effectiveness of the Inspectorate's supervision in ensuring transparent, accountable governance and being able to answer the demands of the community for better public services, especially in the jurisdiction of the South Sulawesi Regional Police.

The strategy of strengthening supervision in Government is essential to prevent abuse of authority and corruption that can damage bureaucratic integrity and reduce public trust [2, 3]. Strengthening supervision can be done through regulatory reform that clarifies control mechanisms, increases transparency in financial management and policies, and develops a stricter and more independent audit system [4, 5]. In addition, using digital technology in supervision, such as e-government and big data analytics, allows early detection of potential deviations [6]. Therefore, capacity building for the Government Internal Supervisory Apparatus (APIP) is a strategic step that improves individual competence and strengthens the supervision system and institutions to ensure effectiveness, transparency, and accountability in governance.

Merilee S. Grindle (1997) developed the concept of capacity building by emphasizing that capacity building in the public sector must include three main elements, namely strengthening human resources (HR), institutional reform, and policy improvement [7]. In this context, capacity building is about improving individual skills in the organization

and improving systems and structures that allow institutions to work more effectively and responsively to existing challenges. According to Grindle, capacity building in the Government sector must be carried out sustainably and integrated with the political, economic, and social environment to produce better governance.

Regarding human resources, Grindle (1997) emphasized the importance of training, education, and competency development to improve individual performance in an organization. Competent human resources will support the effectiveness of Government policies and programs, especially in carrying out the functions of supervision and public service. However, individual capacity building must be supported by institutional reforms that include organizational restructuring, increased coordination between work units, and the creation of stronger accountability mechanisms. In other words, without adequate institutional reform, increasing individual competence will not have an optimal impact on institutional effectiveness.

Furthermore, Grindle emphasized that capacity building must include improvements in policy aspects. Clear, transparent regulations based on organizational needs will strengthen the effectiveness of implementing Government programs. Policies that support capacity building can include incentives for increasing the professionalism of the apparatus, improving the monitoring and evaluation system for performance, and providing an adequate budget for training and development of human resources. Therefore, capacity building cannot be done separately; it must include three interrelated aspects to create more effective and accountable governance.

Capacity Building or capacity building is a concept that refers to systematic efforts to improve the capabilities of individuals, organizations, and systems within an institution so that they can carry out their functions and duties more effectively and sustainably [8, 9]. In general, capacity building covers various aspects, such as improving human resources (HR) skills and competencies, strengthening institutions, and improving policies and regulations that support organizational effectiveness [10, 11]. This concept focuses on training and education and includes forming an adaptive work culture, using technology, and efficiently managing resources to achieve organizational goals [12, 13]. Thus, capacity building aims to create an organization that is more resilient, innovative, and can face ever-evolving challenges.

In practice, capacity building is applied in various sectors, including Government, education, health, and business, to improve the efficiency and effectiveness of public services and organizational performance [14–16]. This process can be carried out

through a tiered approach, starting from the individual level—by improving professional competence and expertise, the organizational level—through reforming internal structures and policies, to the system level—by developing mechanisms for cooperation and coordination between institutions. The success of capacity building depends on strong policy support, stakeholder commitment, and an environment conducive to innovation and change. Therefore, capacity building is not just a training program but a sustainable strategy to ensure that organizations have sufficient capabilities to meet the times' demands.

In the context of the implementation of the 2020–2024 National Bureaucratic Reform, strengthening the capacity of the Government Internal Supervisory Apparatus (APIP) is an integral part of efforts to build an effective and adaptive internal control system to the challenges of the times. The reform agenda emphasizes the importance of supervision based on risk management, increasing the competence of internal supervisors, and integrating technology in detecting and preventing deviations early on. Therefore, this study has a high contextual urgency because it contributes directly to achieving national reform goals, especially in realizing clean, accountable, and transparent police governance. By linking the strategy of strengthening the capacity of APIP within the South Sulawesi Regional Police with the national reform agenda, this study not only answers the internal needs of the institution, but also supports sustainable bureaucratic transformation that is oriented towards better public services.

Although various studies have discussed the importance of strengthening internal supervision in public organizations, research that highlights explicitly strategies for strengthening the capacity of the Government Internal Supervisory Apparatus (APIP) in the context of the police is still minimal. Most studies focus more on the role of APIP in local governments or civil agencies. In contrast, implementing capacity-building strategies in the police environment, especially in the South Sulawesi Regional Police, has not been studied in depth. In addition, previous studies generally highlight aspects of regulations and supervisory systems without considering human resource and institutional capacity factors as key elements in increasing the effectiveness of internal supervision. Therefore, there is a gap in understanding how optimizing APIP capacity can contribute to the effectiveness of supervision in the police environment, especially when facing the challenges of auditor professionalism, the effectiveness of internal policies, and the use of supervision technology.

This study aims to analyze and identify strategies that can be applied to optimize the strengthening of APIP capacity to improve the effectiveness of internal supervision

in the South Sulawesi Regional Police Inspectorate. Specifically, this study aims to (a) evaluate the existing conditions of APIP capacity in carrying out supervisory functions within the South Sulawesi Regional Police, (b) identify the main challenges that hinder the effectiveness of internal supervision, both in terms of human resources, institutions, and policies, and (c) formulate a comprehensive strategy in improving APIP capacity through a capacity building approach that involves strengthening human resource competencies, institutional reform, and optimizing policies and utilizing technology in the supervision process. Thus, this study's results are expected to improve the effectiveness of internal supervision and support more transparent, accountable, and professional police governance.

2. Methods

This study uses a qualitative approach with a case study method to analyze the strategy of strengthening the Government Internal Supervisory Apparatus (APIP)'s capacity to improve the effectiveness of internal supervision at the South Sulawesi Regional Police Inspectorate. Data were collected through in-depth interviews with key informants, including internal auditors, inspection officers, and related stakeholders within the South Sulawesi Regional Police. This study involved 10 key informants who were selected purposively to reflect the diversity of roles and perspectives in the implementation of internal oversight functions within the South Sulawesi Regional Police. The informants consisted of 4 internal auditors, 3 audit officers, and 3 related stakeholders, such as structural officers and representatives of work units that were the objects of supervision. This distribution of roles provides a comprehensive picture of the actual conditions in the field and strengthens the credibility and transferability of the findings, because the data was obtained from various levels and functions that are interrelated in the internal oversight system. In addition, this study also used document studies to review policies, regulations, and audit reports related to the internal supervision system. Participatory observation was conducted to understand the APIP working mechanism and the obstacles faced in supervisory tasks. Data validity was strengthened by triangulation techniques of sources and methods to ensure the accuracy and Reliability of the research results.

Data analysis was conducted using thematic analysis techniques, which involved coding data, identifying patterns, and drawing conclusions based on the main themes that emerged from interviews and document studies. The data obtained were then analyzed

using Grindle's (1997) capacity-building theory as the main analytical framework, which includes strengthening human resources, institutional reform, and improving policies to increase the effectiveness of supervision. In addition, this study also adopted a good governance perspective to assess how optimizing the role of APIP contributes to the transparency and accountability of police governance. The results of this analysis will be used to formulate a comprehensive strategy for increasing the capacity of APIP to strengthen the internal supervision function and support the implementation of more effective police governance.

Data analysis was conducted using a thematic analysis approach, where the collected data was categorized based on the main themes that emerged during the study. This study used NVivo 12 Plus software to support data analysis, which allows systematic data management through the coding process, theme classification, and analysis of relationships between variables in APIP supervision. With NVivo 12 Plus, thematic patterns in interviews and documents can be identified more accurately, making it easier to find inhibiting factors and formulate strategies to strengthen supervision. This approach is expected to produce evidence-based recommendations to improve the effectiveness of APIP supervision in maintaining transparency and accountability in the police environment.

3. Results and Discussion

3.1. Evaluation of the existing capacity of APIP in implementing the supervisory function within the South Sulawesi Regional Police

The Government's Internal Supervisory Apparatus (APIP) plays an important role in ensuring good governance, especially regarding transparency, accountability, and effectiveness of resource use [17]. In the South Sulawesi Regional Police environment, the role of APIP is becoming increasingly strategic, along with increasing public demands for the professionalism and integrity of the police institution. Therefore, evaluating the existing capacity of APIP is an important initial step in identifying strengths and weaknesses that affect the effectiveness of the implementation of internal supervisory functions.

From the results of observations and initial data, the capacity of APIP in the South Sulawesi Regional Police shows variations in human resource (HR) competency, availability of work equipment, and institutional support. Although most auditors have basic

certification and training, there are still gaps in mastery of risk-based audit techniques and the use of information technology in the supervision process. This shows that HR capacity is not yet fully optimal to face the complexity of supervision in a dynamic policy environment.

In addition to the HR aspect, other challenges faced are the limitations of the organizational structure and the role of APIP, which are not yet fully independent. In several cases, APIP is still dependent on the authority of structural leaders, which has the potential to reduce the objectivity of supervision results. On the other hand, coordination across work units has not been running optimally, so collecting data and reporting supervision is delayed or inconsistent. This condition shows that institutional capacity must still be strengthened in terms of structure, authority, and work processes.

This evaluation of existing capacity indicates the importance of a comprehensive approach to improving APIP functions, individual competencies, institutional reform, and supporting policies. By objectively identifying current conditions, strategic steps that will be formulated in the future can be more focused and have a tangible impact on improving the effectiveness of internal supervision and supporting the transformation of the South Sulawesi Regional Police into a more transparent and accountable institution.

3.2. Identify key challenges in the effectiveness of internal controls

The effectiveness of internal supervision is primarily determined by various interrelated factors, both in terms of human resources, institutions, and policy support. In the South Sulawesi Regional Police environment, APIP, as the spearhead of internal supervision, faces various challenges that affect its performance in detecting and preventing potential deviations. Therefore, it is important to systematically identify the main challenges that have been obstacles to the optimal implementation of the supervisory function. This identification is the basis for formulating relevant and applicable strengthening strategies (Figure 1).

The limited competence of human resources (HR) supervisors is a significant challenge to the effectiveness of internal supervision of APIP in the South Sulawesi Regional Police environment. Many APIP personnel do not yet have professional or risk-based audit certification, which should be the competency standard in modern audit functions. In addition, limitations in mastery of information technology, data analysis skills, and understanding of laws and regulations that continue to develop make the supervision process tend to be administrative and merely formal. As a result, the supervision
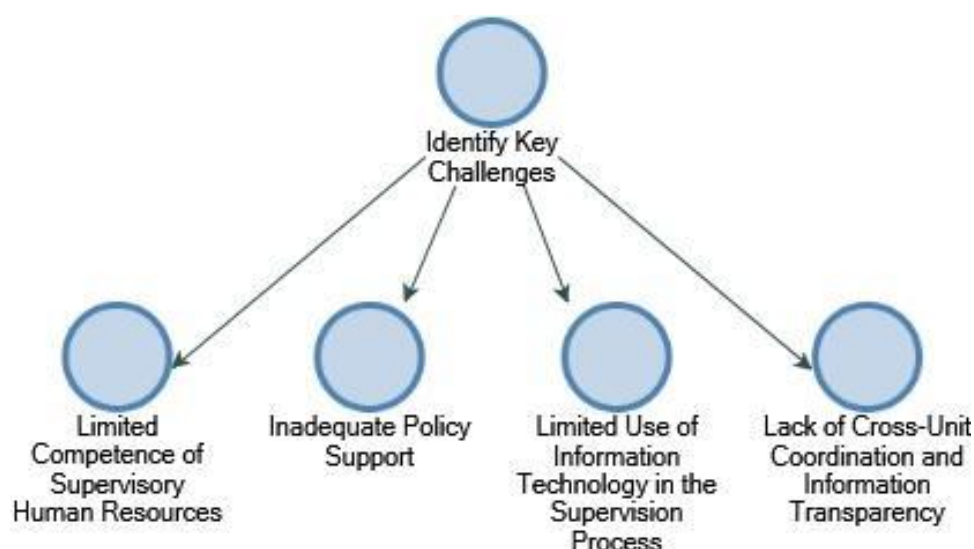
Figure 1: Identify key challenges in the effectiveness of internal controls.

carried out has not been able to touch the root of the problem or identify potential risks, so the function of supervision as a tool for guidance and prevention has not run optimally. This challenge requires serious attention through ongoing training programs, capacity building, and the preparation of stricter competency standards for supervisory personnel.

Inadequate policy support is a crucial obstacle in optimizing the internal supervision function of APIP in the South Sulawesi Regional Police. Internal policies that should be operational guidelines are often unresponsive to the dynamics and complexity of problems in the field. This inconsistency creates a gray area in implementing supervisory duties, mainly because a standard and integrated Standard Operating Procedure (SOP) has not been prepared. As a result, the audit process runs with different approaches between personnel or units, which has an impact on inconsistency in reporting audit results and follow-up to recommendations given. This lack of policy integration ultimately reduces the effectiveness of supervision and weakens accountability and transparency in the management of the police organization.

The limited use of information technology in the supervision process is one of the factors that weakens the effectiveness of APIP work in the South Sulawesi Regional Police. Until now, the implementation of supervision still relies on conventional manual methods without the support of an integrated and real-time information system. The absence of digital applications that support the audit reporting process, monitoring follow-up recommendations, and risk management causes supervision to be slow, inefficient, and less adaptive to developments in the situation. This condition hinders

early detection of deviations and complicates the data-based decision-making process. Therefore, the digitalization of the supervision system is an urgent need to realize more modern, responsive, and accountable supervision.

The lack of cross-unit coordination and low information transparency are serious obstacles to supporting the effectiveness of APIP internal supervision in the South Sulawesi Regional Police environment. Ideal supervision requires fast and accurate access to data and documents from the supervised work units. However, in reality, APIP often faces complex bureaucratic obstacles and closed attitudes from several related parties. This lack of transparency slows down the audit process, makes it difficult to identify problems accurately, and results in recommendations being issued that are less relevant or not comprehensive. In addition, the absence of a systematic coordination system between units makes supervision run partially and not integrated, ultimately reducing supervision's impact in improving organizational performance and accountability.

Based on the description above, it can be concluded that the various challenges faced by APIP in carrying out its internal supervisory function within the South Sulawesi Regional Police environment indicate an urgent need for comprehensive and structured reform. Limited HR competency, weak policy support, low utilization of information technology, and minimal cross-unit coordination reflect the weak foundation of the current supervisory system. The lack of synchronization between the need for modern supervision and the actual capacity of APIP can create the risk of non-transparent and non-accountable governance. Therefore, an integrated strategic approach involving strengthening HR capacity, formulating adaptive policies, and implementing technology and a solid coordination system is needed so that the supervisory function is not only administrative but can also provide added value in organizational development and prevent deviations more effectively.

A comparison of the performance of APIP in the South Sulawesi Regional Police environment with APIP in the civil government shows a number of differences and similarities that are important to understand in the context of strengthening the internal oversight function. In the police environment, APIP faces unique challenges such as the need for higher technological mastery, rapid operational dynamics, and obstacles to complex cross-unit coordination due to a more hierarchical organizational structure and very specific tasks in law enforcement. Meanwhile, APIP in the civil government tends to have more standardized procedures with clearer regulations and a relatively

well-established oversight system, although it also experiences obstacles in terms of technology utilization and coordination between units.

However, in terms of human resources, both environments face the same urgent need for increased professional competence and risk-based audit certification so that supervision can be carried out more effectively and get to the root of the problem. This comparison reveals that despite the different operational contexts, the principles of strengthening HR capacity, internal policy reform, utilization of information technology, and increasing cross-unit coordination are key factors that can be applied across sectors. Thus, learning from the civil government environment can be a valuable reference for the police APIP in developing a more modern, responsive and accountable supervision system, and vice versa, so that synergy is created that strengthens overall governance.

The internal supervision function of APIP within the South Sulawesi Regional Police faces significant challenges, including limited HR competence, inadequate policy support, underutilization of information technology, and weak cross-unit coordination, which collectively undermine the effectiveness and accountability of oversight. While these issues are somewhat unique to the police environment due to its hierarchical structure and operational dynamics, similar challenges exist in civil government agencies, particularly regarding the need for professional audit certification and better coordination. This comparison highlights that strengthening human resource capacity, reforming internal policies, embracing technological advancements, and enhancing inter-unit collaboration are universal necessities. By learning from each other, both the police and civil government sectors can develop more modern, responsive, and integrated supervisory systems that enhance organizational performance and governance transparency.

3.3. Formulation of APIP capacity strengthening strategy through capacity building approach

To overcome the challenges faced by APIP in implementing internal supervision in the South Sulawesi Regional Police environment, a comprehensive capacity-strengthening strategy is needed through a capacity-building approach. This approach aims to strengthen competencies, organizational structures, and systems that effectively support the implementation of supervisory tasks. In formulating this strategy, it is important to focus on developing human resources (HR), improving managerial systems, strengthening policies, and utilizing technology. Thus, the internal supervision process can run more efficiently, transparently, and accountably, supporting better police governance.

Several main points in formulating a strategy to strengthen APIP capacity through capacity building are as follows (Figure 2):
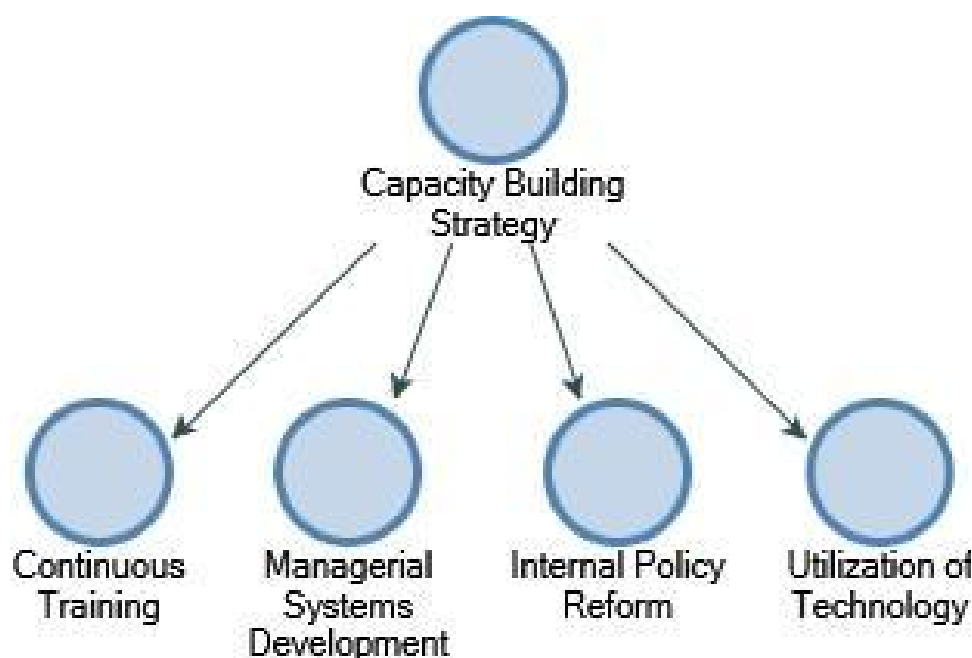

Figure 2: Formulation of APIP capacity strengthening strategy through capacity building approach.

Improving the competence of supervisory human resources through ongoing training, including professional certification such as Expert Auditor or risk-based supervision certification, is important to improve technical skills and understanding of personnel in carrying out supervisory duties more effectively and based on evidence, as explained by other researchers who emphasize that ongoing training plays an important role in strengthening supervisory capacity in the public sector [18, 19], as well as by other studies stating that professional certification can improve the quality of supervision and compliance with higher standards [20].

Developing an effective managerial system is also very important to improve consistency in internal supervision within the South Sulawesi Regional Police. One of the main steps in preparing a standard and easy-to-follow Standard Operating Procedure (SOP) is to provide clear guidelines for each personnel in performing supervisory duties. With an integrated SOP, the audit process and follow-up of recommendations can be carried out in a structured manner, reducing discrepancies in implementation and ensuring uniformity in the implementation of procedures in various units. One study also

emphasized that implementing transparent and standard SOPs can accelerate decision-making, increase efficiency, and facilitate monitoring of follow-up recommendations, thereby strengthening the effectiveness of the internal supervision system [21].

On the other hand, responsive and adaptive internal policy reform, by updating policies to be more flexible and in line with the dynamics of the developing situation, is fundamental to improving the effectiveness of supervision. One study also emphasized that adaptive policies allow organizations to respond to challenges more effectively and ensure that supervision remains relevant to the needs and conditions in the field [22]. Responsive policies also allow supervision to adapt more quickly to regulatory changes and operational challenges, strengthen accountability, and encourage continuous improvement in the supervision process. In addition, periodic policy updates will help create a more transparent and accountable environment where supervision can be carried out more effectively and be oriented toward concrete results.

In addition, the maximum use of information technology to improve the effectiveness of internal supervision is also very important, and the development of digital-based applications that support the audit process, monitoring of follow-up recommendations, and risk management can enable supervision to be carried out more efficiently, transparently, and based on data. This is also emphasized by other studies stating that technology-based systems minimize human error, accelerate early detection of potential deviations, and facilitate faster and more accurate decision-making [23]. Appropriate technology can strengthen accountability and transparency in every supervision stage, from audit planning to follow-up on the results, and accelerate the flow of information between units involved in the supervision process [24]. Thus, technology plays a key role in creating a more modern and responsive supervision system to existing challenges.

Strengthening APIP capacity through a capacity-building approach is very important to improve the effectiveness of internal supervision in the South Sulawesi Regional Police environment. Improving the competence of supervisory human resources through continuous training and professional certification, such as Expert Auditor or risk-based supervision, will strengthen technical skills and understanding of personnel, improve the quality of supervision, and comply with higher standards. Developing an effective managerial system, with transparent and integrated Standard Operating Procedures (SOP) preparation, will ensure uniformity and efficiency in the audit process and follow-up on recommendations. Responsive and adaptive internal policy reform is also fundamental to responding to the situation's dynamics in the field and strengthening accountability

in supervision. Finally, through the development of digital-based applications, maximum utilization of information technology can increase efficiency, transparency, and accuracy in the early detection of potential deviations, accelerate decision-making, and strengthen accountability and coordination between units. By implementing these strategies, it is hoped that APIP internal supervision can run more effectively and responsively and be oriented toward concrete results.

To clarify the complex qualitative findings in this study, a summary table is presented that describes the capacity gaps and strategies for strengthening APIP in the South Sulawesi Regional Police environment. Table 1 aims to facilitate understanding for policy makers in formulating more focused and applicable strategic steps.

Table 1 presented aims to systematically summarize the gaps in APIP capacity in implementing internal oversight functions within the South Sulawesi Regional Police and strengthening strategies that can be implemented through a capacity building approach. Through this matrix, the relationship between the main problems—such as limited HR competency, weak policy support, minimal use of information technology, and lack of cross-unit coordination—with the proposed strategic solutions is clearly visible. This approach makes it easier for policy makers to identify priority areas for improvement and design interventions that are relevant and have a direct impact on increasing the effectiveness of internal oversight. The presentation in this visual form also helps simplify the understanding of complex qualitative findings and encourages evidence-based decision-making.

4. Conclusion

The main findings of this study indicate that the effectiveness of internal supervision of APIP in the South Sulawesi Regional Police is hampered by several challenges, including limited competence of human resources who have not fully mastered risk-based audit techniques and information technology, lack of policy support that is responsive to dynamics in the field, limited use of information technology in supervision, and low coordination across units that cause inconsistencies in reporting and follow-up of recommendations. These challenges reflect the urgent need for comprehensive reform through strengthening human resource capacity, formulating more adaptive policies, and implementing more effective technology and coordination systems to improve transparency, accountability, and internal supervision performance. The strategy for strengthening APIP capacity in the South Sulawesi Regional Police can be carried

TABLE 1: Summary of findings.

Aspect	Current Condition (Gaps/Constraints)	Impact	Capacity Building Strategy
Supervisory Human Resources (Auditors)	- Many auditors lack professional certification (risk-based audit)	- Supervision remains administrative and does not address root causes	- Continuous training
	- Low IT and data analysis skills		- Professional certification (Risk-Based Audit, Expert Auditor)
			- Improve digital literacy and data analysis
Organizational Structure & Roles	- APIP (Internal Government Supervisory Apparatus) not fully independent	- Reduced objectivity of supervision results	- Clarify APIP's role and independence within organizational structure
	- Still dependent on structural leadership		- Revise internal regulations to strengthen functional autonomy
Systems & Procedures (SOP)	- No standard, integrated SOP	- Inconsistent audit implementation and follow-up on recommendations	- Develop standard, integrated, and user-friendly internal audit SOP
	- Different audit approaches among personnel/units		- Socialization and training on SOP usage
Internal Policies	- Policies are not responsive to field dynamics	- Gray areas occur in supervision tasks	- Reform adaptive and responsive internal policies
	- No periodic regulation updates		- Periodic regulatory updates aligned with organizational dynamics
Technology Utilization	- Supervision still manual	- Slow process, not real-time, and less responsive	- Develop digital applications for audits, recommendation monitoring, and risk management
	- No integrated information system for audit and monitoring		- Implement IT-based audit systems
Cross-Unit Coordination	- Lack of synergy between units	- Audit process delayed, results less accurate and incomplete	- Strengthen cross-unit coordination mechanisms
	- Slow and often restricted data access		- Establish protocols for transparency and data exchange between units

out through a capacity-building approach by involving increasing the competence of supervisory human resources through continuous training and professional certification, developing a managerial system by preparing integrated Standard Operating Procedures (SOPs), responsive and adaptive internal policy reforms, and utilizing information technology to improve the efficiency and transparency of supervision.

This approach aims to strengthen technical skills, improve consistency and uniformity in the audit process, and accelerate the detection of irregularities with the support of a data-based system. Implementing this strategy will create more effective, transparent, responsive, and results-oriented internal supervision, thereby supporting better governance. The implementation of this capacity building model is expected to provide clearer practical guidance for APIP and related stakeholders, thus allowing a more structured and measurable approach in improving the internal oversight function. Ultimately, this gradual development will encourage greater confidence in the ability of the oversight system to adapt to evolving challenges, thereby improving the quality of governance and accountability within the South Sulawesi Regional Police in the future.

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