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Torang samua basudara and risk-based supervision: An organizational ethnography of the North Sulawesi High Prosecutor's Office

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ABSTRACT

This study is motivated by the increasing demand for good public governance through risk-based supervision, which in practice is shaped not only by formal mechanisms but also by organizational culture and local values. It aims to understand the dynamics of risk-based supervision within the organizational culture of the North Sulawesi High Prosecutor's Office, focusing on daily supervisory activities, the influence of organizational culture, and the negotiation between formal control mechanisms and social interaction. A qualitative organizational ethnography was employed, with data collected through participant observation, in-depth interviews, and document analysis involving five informants coded I1–I5 (Echelon II–V officials and an internal auditor) to preserve anonymity; institutional permission was granted by the office leadership and all informants provided informed consent. Data were analyzed through a four-stage ethnographic sequence, domain, taxonomic, componential, and cultural-theme analysis, while validity was ensured through triangulation, member checking, prolonged engagement, and researcher reflexivity. The findings show that risk-based supervision is shaped by the interaction between formal control systems, risk management, organizational culture, and the local value of Torang Samua Basudara, which strengthens solidarity and effectiveness but also challenges supervisory independence and objectivity. Theoretically, the study contributes by positioning auditor professionalism as the mechanism that mediates local kinship culture and formal supervisory objectivity, thereby extending the audit-society, organizational-culture, and social-capital perspectives into an Indonesian law-enforcement context. As a single-site, five-informant ethnography, the findings are analytically transferable to comparable settings rather than statistically representative.

Keywords: auditor professionalism; government internal control system (SPIP); organizational culture; organizational ethnography; risk-based supervision; torang samua basudara
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1. Introduction

The demand for effective governance grows alongside the advancement of values such as openness, accountability, and efficiency in public-sector administration, and an efficient internal supervision mechanism is essential to achieving it. In recent decades, risk-based supervision has developed as a new paradigm in internal control systems, emphasizing the importance of identifying and managing organizational risk in order to prioritize supervisory activities. In Indonesia, risk-based supervision is an integral part of bureaucratic reform through the Government Internal Control System (Sistem Pengendalian Internal Pemerintah, SPIP), regulated by Government Regulation No. 60 of 2008. SPIP is a framework intended to provide reasonable assurance that government objectives are achieved through effective and efficient activities, reliable financial reporting, the safeguarding of state assets, and compliance with laws and regulations.

In practice, however, formal supervision mechanisms in public institutions do not always operate as prescribed by policy frameworks. Many organizational elements, including corporate culture, inter-employee interaction, and local cultural norms, often shape how supervision systems function in daily operations. The effectiveness of public-sector internal auditing is influenced by a combination of organizational and operational factors, suggesting that internal supervision should be understood not only in terms of compliance with formal procedures but also in relation to the conditions that support effective audit practice (Coetzee and Erasmus, 2017). Studies of public-sector internal auditing have demonstrated that audit effectiveness is influenced by organizational conditions and the way internal audit functions are implemented within the institution (Mihret and Yismaw, 2007). This perspective supports the need to examine supervision within its organizational and institutional context. Previous research has also shown that organizational culture can influence the effectiveness of internal audit, indicating that the implementation of internal control and supervisory mechanisms cannot be separated from the organizational context in which they operate (Alqaraleh et al., 2022).

Most research on public-sector internal control emphasizes normative and technical dimensions, such as regulatory compliance and the effectiveness of control mechanisms, while research treating supervision as a social phenomenon within organizations remains relatively scarce, particularly in Indonesian regional government entities. Research on internal audit effectiveness in the government sector has identified organizational and institutional factors that influence the effectiveness of internal audit functions (Prakoso and Ratmono, 2015). This perspective is important because it highlights the relevance of organizational conditions in understanding the effectiveness of internal audit within the government sector. However, understanding organizational conditions alone does not fully explain how risk-based supervisory practices are experienced, interpreted, and negotiated by organizational actors in their everyday interactions. In particular, limited attention has been given to how organizational culture and local social values may shape the implementation of risk-based supervision within Indonesian public-sector institutions. Therefore, this study extends the organizational perspective on internal audit effectiveness by examining risk-based supervision as a socially embedded practice, with particular attention to the interaction between formal control mechanisms, organizational culture, and the local value of Torang Samua Basudara (Jafar, 2021).

Prior studies suggest that supervision within organizations is not merely a technical process that follows formal procedures but also a social practice shaped by relationships among organizational actors. Collegial relationships, organizational loyalty, and power dynamics can influence how officials perceive and carry out supervisory responsibilities. In regional government institutions, these dynamics are further intensified by local cultural norms that shape patterns of social interaction: strong social solidarity can enhance collaboration but may also create challenges in regulating fellow members.

This study is innovative in applying an organizational ethnography approach to examine risk-based supervision within a public-sector institution; to date, no organizational ethnography has examined risk-based supervision at a Prosecutor's Office in Indonesia. The study centers on the dynamics of risk-based supervision within organizational culture, because supervision in public organizations is shaped not only by formal systems such as SPIP, risk management, and internal supervisory procedures, but also by the social and cultural factors alive within the organization, including professionalism, collegial relationships, bureaucratic hierarchy, and the local cultural value that develops at the North Sulawesi High Prosecutor's Office. The study therefore examines not only how supervision is carried out, but also how it is interpreted, negotiated, and practiced by organizational actors in everyday working life. Accordingly, the research questions are: (1) How is risk-based supervision carried out in daily organizational activities? (2) How does organizational culture influence supervisory practice? and (3) How do officials negotiate formal control mechanisms within social interaction?

This gap is consistent with recent international evidence rather than merely asserted: studies of risk-based internal auditing implementation in public-sector organizations show that embedding a risk-based mandate in daily supervisory routines depends heavily on organizational readiness, staff competence, and management support, and remains uneven even where the mandate itself is well established (Almgrashi and Mujalli, 2024); relatedly, research on how internal audit functions are enacted in practice finds that formal audit mandates are continuously reinterpreted through local organizational sense-making rather than applied uniformly (Cantù et al., 2025). Neither study, however, examines this reinterpretation ethnographically or within an Indonesian law-enforcement setting, which is the gap this study addresses.

Theoretically, the study contributes to the audit-society, organizational-culture, and social-capital literatures by showing how a local kinship value can simultaneously function as a resource for and a constraint on formal supervision, thereby extending these frameworks beyond their predominantly Western and corporate settings into an Indonesian law-enforcement context. Practically, the study offers the North Sulawesi High Prosecutor's Office, and public-sector supervisory institutions more broadly, an empirically grounded account of how professionalism can be strengthened as a balancing mechanism without eroding the collegial solidarity that supports everyday coordination.

2. Literature review

Risk-based supervision and the government internal control system (SPIP)

Risk-based supervision is an approach that prioritizes supervisory resources on the units, programs, and activities carrying the highest risk to organizational objectives. The internal control perspective is also consistent with the COSO framework, which emphasizes internal control as an integrated process involving the control environment, risk assessment, control activities, information and communication, and monitoring (COSO, 2013). In Indonesia's public sector, it is embedded in SPIP (Government Regulation No. 60 of 2008), which provides a framework of control environment, risk assessment, control activities, information and communication, and monitoring. This study treats SPIP and risk management as the formal-structural dimension of supervision, whose realization in practice depends on the behavior of organizational actors. Recent research has also highlighted that internal auditing and risk management are shaped by the temporal and organizational context in which risk-management practices are performed (Zakaria et al., 2026). This perspective is relevant to the present study because risk-based supervision is likewise understood as a practice that is enacted through organizational routines and interactions rather than solely through formal risk-management procedures. Internal audit effectiveness is a multidimensional concept influenced by organizational, structural, and operational factors (Turetken et al., 2020). Accordingly, examining risk-based supervision requires attention not only to formal procedures but also to the organizational conditions and practices through which supervision is implemented.

Recent empirical work extends this formal-structural picture by showing that the effective implementation of risk-based internal auditing in public-sector organizations depends on organizational readiness, staff competence, and management support rather than on the existence of a risk-based mandate alone (Almgrashi and Mujalli, 2024). These implementation-focused findings are consistent with international professional guidance: the International Professional Practices Framework (IIA, 2017) and ISO 31000:2018 both position risk-based prioritization as a principle that must be embedded in organizational practice and everyday decision-making, not merely codified in policy documents such as SPIP. This study builds on that premise by treating the embedding process itself, rather than the formal mandate, as the central empirical object of inquiry.

Organizational culture and social capital

Organizational culture, following Schein (2010), comprises the assumptions, values, and artifacts that shape how members perceive, think, and act. Social capital, following Putnam (1993), refers to features of social organization—such as trust, norms, and networks—that facilitate coordinated action. The concept of social capital can also be understood through the relationships, networks, trust, and shared norms that facilitate collective action within organizations (Nahapiet and Ghoshal, 1998). In this study, these relational dimensions provide a theoretical basis for understanding how Torang Samua Basudara can strengthen cooperation while simultaneously creating potential challenges for supervisory independence. The relationship between organizational culture and organizational effectiveness has also been demonstrated in prior research, indicating that different cultural characteristics may shape how organizations coordinate activities and achieve organizational objectives (Hartnell et al., 2011). In this study, the Manadonese local value of Torang Samua Basudara ("we are all family/brothers and sisters") is analyzed as social capital that strengthens solidarity and organizational effectiveness, yet may also constrain supervisory objectivity and independence. The value of Torang Samua Basudara is also recognized in studies of social and religious harmony in Manado, where the principle reflects a cultural orientation toward maintaining social cohesion and harmonious relationships among community members (Jafar, 2021). Within the organizational

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context examined in this study, this cultural value is interpreted as an important relational resource that may strengthen solidarity and cooperation among organizational actors.

The interaction between organizational culture and risk-oriented practice examined in this study also resonates with the broader ‘risk culture’ literature in management and accounting, which conceptualizes risk culture as the shared values, beliefs, and behavioral norms that shape how organizational members perceive, communicate about, and act on risk in everyday decision-making (Bockius and Gatzert, 2024). The present study extends this literature by showing how a specific local kinship value, Torang Samua Basudara, operates as one identifiable and culturally distinctive component of that risk culture in an Indonesian public-sector setting.

Audit society and organizational ethnography

The audit-society perspective (Power, 1997) frames supervision and auditing as rituals of verification that produce legitimacy and comfort, sometimes beyond their substantive control function. Organizational ethnography, rooted in Spradley's (1980) developmental research sequence, enables the study of supervision as lived social practice, uncovering the meanings, symbols, and power relations embedded in everyday work. Together, these lenses position risk-based supervision as a social practice negotiated within organizational culture rather than a purely technical mechanism. Alternative theoretical lenses could plausibly be applied to the same phenomenon. New institutional theory (DiMaggio and Powell, 1983) would frame the spread of risk-based supervision as a response to coercive, mimetic, and normative isomorphic pressures across public-sector organizations, while a Foucauldian governmentality perspective (Foucault, 1991) would foreground how audit technologies produce self-disciplining subjects among supervised officials. This study privileges the audit-society, organizational-culture, and social-capital triad because it more directly captures the lived, meaning-making dimension of supervision that organizational ethnography is designed to surface, whereas institutional and governmentality lenses are arguably better suited to explaining field-level diffusion and disciplinary power, respectively; these remain promising lenses for future comparative research.

3. Research method

This study uses a qualitative approach with an organizational ethnography method, chosen to understand how the risk-based supervision system is practiced, negotiated, and interpreted by organizational actors in daily work. A qualitative approach is appropriate for examining meanings, experiences, interactions, and interpretations that emerge within a particular social setting (Denzin and Lincoln, 2018). Organizational ethnography also requires attention to the everyday experiences and situated practices of organizational members, allowing researchers to examine how organizational realities are produced and interpreted in the field (Van Maanen, 2011). In this study, the approach enables the researchers to explore how organizational actors understand and enact risk-based supervision in their everyday work. The research was conducted at the North Sulawesi High Prosecutor's Office (Kejaksaan Tinggi Sulawesi Utara), particularly within the Supervision Division. Informants were selected purposively based on their direct involvement in and knowledge of supervisory practice; five key informants representing different echelons and roles were selected and coded I1–I5 to preserve anonymity, as presented in Table 1.

Table 1. Research informants (coded)

Code	Position / Echelon	Supervisory Role
I1	Deputy Head of the High Prosecutor's Office (Echelon II)	Strategic leadership; coordinates all functions including supervision
I2	Supervision Assistant (Echelon III)	Leads the annual supervision program (PKPT), inspections, risk management
I3	Financial Examiner (Echelon IV)	Internal audit, financial-statement review, project supervision
I4	Head of Accounting and Reporting (Echelon V)	Financial reporting, budget monitoring, internal-control strengthening
I5	Internal Auditor	General/special inspections, investigative audits, professional judgment

Source: Processed field data (2026)

Data were collected through three techniques. Participant observation was conducted in supervision-planning and evaluation meetings and field inspections (12 or more observation sessions of roughly 2–3 hours each, with field notes written immediately after each session). Semi-structured in-depth interviews were held with the five key informants (1–2 sessions each, 60–100 minutes per session), recorded with consent and transcribed verbatim within about an hour. Document analysis covered the Annual Supervision Work Program (PKPT), work-unit risk registers, supervision reports, and internal regulations on SPIP and risk management. In total, the fieldwork spanned eighteen scheduled activities from January to June 2026, reflecting prolonged engagement.

Data were analyzed following Spradley's (1980) ethnographic sequence: (1) domain analysis to identify broad cultural categories of supervisory practice; (2) taxonomic analysis to elaborate the internal structure of those domains; (3) componential analysis to map the contrasting attributes of key concepts; and (4) cultural-theme analysis to uncover the overarching themes connecting the domains. Trustworthiness was established through source and technique triangulation, member checking, prolonged engagement, and researcher reflexivity.

Trustworthiness: Criteria and demonstration

Table 2 specifies, for each criterion, the concrete procedure applied in this study and at least one specific instance of its operation, so that the audit trail underlying the findings is visible to readers and future reviewers.

Table 2. Trustworthiness criteria, procedures, and concrete demonstration

Criterion	Procedure applied	Concrete demonstration in this study
Triangulation (source and technique)	Corroborating interview accounts against direct observation and documentary evidence for the same event	The 16 April 2026 general inspection at the Minahasa Utara District Prosecutor's Office was captured through three independent sources: direct observation of the audit team's on-site adjustments, the audit working papers documenting those adjustments, and Informant I5's interview account of the same event ("In practice, not every field condition can be anticipated from the outset…"). The consistency of the sequence of events, the reasoning given, and the documentary record across all three sources supported the finding that supervisory practice is a field-level negotiation rather than rigid rule-following.
Member checking	Preliminary domain- and theme-level interpretations were shared back with key informants during the fieldwork period for confirmation or correction before finalizing the analysis	Interpretations of the solidarity–objectivity dilemma (Finding 6) and of professionalism as a balancing mechanism (Finding 7) were checked with Informants I2 and I5 respectively; both confirmed the interpretation as consistent with their intended meaning, and no substantive re-coding was required as a result, which is itself reported here as evidence that the researcher's second-order interpretation matched informants' first-order understanding of their own accounts.
Prolonged engagement	Fieldwork spanned eighteen scheduled activities from January to June 2026 (participant observation, interviews, and document analysis), rather than a single data-collection episode	Data collection continued, following the information-power principle (Malterud et al., 2016), until further observation sessions and interviews ceased to yield new domains or contrasts in the componential analysis (Table 4), indicating that the seven findings reported reflect a saturated rather than a preliminary reading of the field.
Researcher reflexivity	The first author's eleven-year insider position was made explicit; prior assumptions were recorded before each interview and interpretations were independently checked by the co-author	Before each interview, the first author documented in a reflexive memo his prior expectation about the informant's likely response, based on his insider knowledge; these memos were then compared against the actual transcript, and discrepancies (e.g., where an informant's account of the solidarity–objectivity dilemma was more critical of kinship pressure than the first author had anticipated) were flagged and discussed with the co-author before being coded, reducing the risk that insider familiarity would lead to over-confirmation of prior assumptions.

Source: Processed field data (2026)

Research ethics, field access, and researcher positionality

Institutional access was granted through formal permission from the leadership of the North Sulawesi High Prosecutor's Office, and each of the five informants provided informed consent prior to participation in observation and interviews. Confidentiality was preserved throughout by coding informants as I1–I5 and by withholding any detail that could reveal individual identities, consistent with qualitative research ethics for studies conducted inside a law-enforcement institution.

Consistent with the reflexive demands of organizational ethnography, the researcher's position relative to the field site is made explicit. The first author has eleven years of employment within the North Sulawesi High Prosecutor's Office, which afforded ready field access and contextual understanding of the organization's culture, but also carried a risk of bias arising from personal familiarity with several informants and an emotional attachment to the institution. To manage this insider position, the researcher recorded prior assumptions before each interview, involved the co-authors in independently checking interpretations, conducted member checking throughout the fieldwork, and consciously separated the roles of employee and researcher during data collection. Because the topic touches a sensitive area—integrity risk and potential misconduct within a law-enforcement institution—the possibility of social-desirability bias in informants' responses was anticipated and addressed through source triangulation, prolonged engagement to build trust, and the confidentiality safeguards described above.

Given the depth and duration of engagement with five purposively selected key informants occupying distinct positions central to the supervisory function, the adequacy of the sample was judged through the principle of information power (Malterud et al., 2016) rather than a fixed sample-size target: data collection continued until further interviews and observations no longer yielded new domains or contrasts in the analysis. Data management and coding were conducted manually and iteratively, supported by field notes, ethnographic analytic memos, and cross-informant matrices, without the use of dedicated qualitative-analysis software.

4. Result and discussion

The ethnographic analysis produced seven interrelated findings, summarized in Table 3, which together reveal how risk-based supervision is enacted as a socially and culturally embedded practice at the North Sulawesi High Prosecutor's Office.

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Table 3. Summary of key ethnographic findings

No	Finding	Dimension
1	Supervision functions as a guardian of organizational integrity and accountability, emphasizing guidance and governance improvement over fault-finding.	Structural
2	Risk-based supervision is institutionalized: supervisory resources are prioritized toward the highest-risk units and activities.	Structural
3	Integrity risk is treated as the organization's primary strategic risk in a law-enforcement institution.	Structural
4	Supervisory practice is a negotiation between formal rules and field realities (e.g., adjusting inspection sequence while preserving audit scope).	Cultural
5	Organizational culture and the value of Torang Samua Basudara operate as social capital strengthening solidarity and effectiveness.	Cultural
6	A dilemma exists between social solidarity (kinship, seniority) and supervisory objectivity and independence.	Cultural
7	Professionalism—ethics, auditing standards, SPIP, professional judgment—acts as a balancing mechanism against local-cultural pull.	Professional

Source: Processed field data (2026)

Analytic scaffolding: From domain to cultural-theme analysis

Consistent with Spradley's (1980) developmental research sequence described in Section 3, the seven findings presented below were not derived directly from raw field data but through four progressive stages of analysis. This subsection makes that scaffolding explicit before presenting the findings themselves.

Table 4. Domain analysis of organizational culture

No	Cultural Domain	Semantic Relationship	Terms Included
1	Supervision as guardian of integrity	X is part of Y	integrity, accountability, discipline, guidance
2	Risk-based supervision	X is used to achieve Y	risk identification, mitigation, supervisory priority
3	Auditor professionalism	X is a means to Y	code of ethics, audit standards, independence, audit evidence
4	Torang Samua Basudara	X is a reason for Y	solidarity, togetherness, mutual help, tolerance
5	Organizational seniority	X is a form of Y	mentoring, consultation, respect for experience

Source: Processed field data (2026)

Domain analysis identified five broad cultural domains through which informants organized their understanding of supervisory life: supervision as guardian of institutional integrity, risk-based supervision as a modern control strategy,

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auditor professionalism as a mechanism of organizational legitimacy, Torang Samua Basudara as social glue, and organizational seniority as both a learning system and a structure of influence (Table 4).

Taxonomic analysis then elaborated the internal structure of the risk-based supervision domain, showing that it comprises four interrelated stages: risk identification (integrity, financial, operational, and reputational risk), prioritization (high-risk programs, strategic work units, public complaints, and leadership directives), risk mitigation (staff guidance, review and monitoring, strengthening of SPIP, and technical mentoring), and evaluation and follow-up (general inspection, special audit, monitoring of recommendations, and reporting). The same procedure showed Torang Samua Basudara to be enacted through cooperation, mutual assistance, respect for diversity, and kinship-based conflict resolution, while auditor professionalism was shown to comprise independence, objectivity, competence, compliance with audit standards, and evidence-based documentation.

Table 5. Componential analysis of supervisory practice

No	Contrast Dimension	Formal Supervision	Social Practice of Supervision
1	Basis of action	Regulation and SOPs	Consideration of social relationships
2	Main orientation	Compliance and accountability	Harmony and solidarity
3	Decision-making	Audit standards	Professional judgment
4	Relations among actors	Objective and impersonal	Kinship and collegiality
5	Problem resolution	Administrative mechanisms	Deliberation (musyawarah) and mentoring
6	Source of legitimacy	Law and formal rules	Trust and local culture

Source: Processed field data (2026)

Componential analysis then contrasted formal supervision with the social practice of supervision along six dimensions (Table 5), revealing that examiners and auditors operate within two value systems simultaneously: a modern bureaucratic system demanding independence, objectivity, and compliance with formal standards, and a local relational system oriented toward solidarity, deliberation, and organizational harmony. Cultural-theme analysis, in turn, is what produced the single core theme reported in the Core Theme and Synthesis subsection below, linking these formal and relational systems through the mediating role of professionalism.

Supervision as a guardian of integrity and accountability

Across informants, supervision was understood primarily as an instrument for safeguarding organizational integrity, accountability, and professionalism rather than merely detecting administrative errors. Field observation during a seven-hour general inspection conducted on 16 April 2026 at the Minahasa Utara District Prosecutor's Office illustrated this orientation: when some accountability

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documents were unavailable and the expenditure treasurer was absent, the audit team did not treat the situation as grounds for a negative assessment. Instead, auditors sought clarification from available structural officials, adjusted the inspection sequence, and rescheduled document requests without reducing the audit scope, documenting all adjustments in the audit working papers. This reflects a supervisory practice that emphasizes guidance, compliance strengthening, and governance improvement. As Informant I1 (Deputy Head, Echelon II) explained:

> *"The supervisory function at the High Prosecutor's Office plays a very important role in supporting the achievement of the institution's vision and mission. Through effective supervision, the execution of duties and responsibilities can proceed in accordance with legal provisions, operational standards, and the professional code of ethics. This supervision also functions to prevent deviations and to ensure integrity, accountability, and transparency within the Prosecutor's Office."*

He further reinforced this preventive orientation:

> *"Internal supervision helps prevent deviations, fraud, and ethical violations, so that all employees are encouraged to work honestly, transparently, and responsibly."*

Institutionalization of risk-based supervision

Risk-based supervision has become an important part of the internal supervision system: all informants understood that supervisory resources must be prioritized toward the units, programs, and activities with the highest risk to organizational objectives. This institutionalization is also consistent with research in Indonesian public-sector organizations emphasizing the importance of top-management support and organizational conditions for internal audit effectiveness (Purnomo et al., 2025). The finding suggests that the sustainability of risk-based supervision is closely connected to organizational leadership and institutional support. Risk identification drew on prior-year supervision results, work-unit risk registers, financial and performance reports, public complaints, directives from the Deputy Attorney General for Supervision, and national and regional priorities. Nevertheless, informants recognized that this approach remains in a phase of cultural transition rather than full internalization. The Supervision Assistant (I2, Echelon III) described the risk-mapping procedure behind the Annual Supervision Work Program as follows:

> *"The risk-identification process prior to preparing the Annual Supervision Work Program is carried out by mapping all supervisory objects, analyzing the work-unit risk register, and considering national/regional strategic priorities as well as available supervisory resources."*

I2 further defined the approach in terms of prioritization:

> *"Risk-based supervision within the Prosecutor's Office is a supervisory method in which the internal government supervisory apparatus—in this case the Deputy Attorney General for Supervision/Supervision Assistant—prioritizes resources and time toward the work units, programs, or activities with the highest potential for deviation."*

Integrity risk as the primary strategic risk

In a law-enforcement institution, informants consistently framed integrity risk as the organization's foremost strategic risk. The credibility of the institution depends on the integrity of its personnel, so supervision is oriented toward preventing deviation, fraud, and ethical violations, thereby reinforcing a culture of honesty, transparency, and responsibility. Informant I3 (Financial Examiner, Echelon IV) located the hardest-to-detect form of this risk in informal conduct rather than documented irregularities:

"In my view, the risk that is hardest to supervise within the Prosecutor's Office at present is non-formal deviation—such as abuse of authority, conflicts of interest, and unethical practices that are difficult to detect through administrative documents or formal procedures. This risk is often concealed behind personal relationships, organizational culture, or external pressure…"

Informant I5 (Internal Auditor) illustrated this dynamic with a first-hand account of examining a unit led by a personally close colleague:

"Yes, it has happened, and this isn't something taboo to admit. There was one situation where I had to examine the files of a particular unit, and the official in that unit was someone I was fairly close to personally. The challenge was keeping professionalism from being compromised by discomfort. I dealt with this by making sure every procedure was strictly documented and that the findings were verified independently by my supervisor."

This pattern is consistent with the OECD's public-integrity framework, which treats integrity risk as a strategic organizational risk whose mismanagement carries reputational and legitimacy costs that exceed those of purely administrative or financial irregularities, particularly for institutions, such as law-enforcement bodies, whose core mandate depends on public trust (OECD, 2020).

Supervision as negotiation between formal rules and field realities

Supervisory practice emerged as a continuous negotiation between formal rules and the realities encountered in the field. Auditors exercised professional judgment to adapt procedures to situational constraints while preserving the substance and scope of the audit. This negotiation demonstrates that formal control mechanisms are enacted through, rather than independently of, the situated judgments of supervisory actors. Informant I5 (Internal Auditor) explained the reasoning behind such adjustments during the 16 April 2026 inspection referenced above:

"In practice, not every field condition can be anticipated from the outset. Sometimes adjustments to how supervision is carried out become necessary—for instance, when new information emerges that requires immediate follow-up, or when the needed data and documents are incomplete. In such situations, auditors use professional judgment to decide the most appropriate course of action, while still adhering to the applicable standards and procedures. For me, this kind of flexibility matters so that supervision remains effective without setting aside the principles of accountability and objectivity."

Torang samua basudara as social capital

The local Manadonese value of Torang Samua Basudara functions as social capital that strengthens solidarity, trust, and coordination within the organization, easing communication and cooperation during supervision. Consistent with Putnam (1993), this social capital enhances organizational effectiveness. However, its kinship ethos also carries the potential to blur the boundary between collegial solidarity and supervisory scrutiny. The finding is in line with qualitative research indicating that work culture can influence the effectiveness of internal audit by shaping patterns of interaction, cooperation, and the way audit activities are carried out within organizations (Surya et al., 2023).

The dilemma between social solidarity and objectivity

A central cultural tension is the dilemma between social solidarity—reinforced by kinship values and seniority—and the objectivity and independence required of supervision. Strong interpersonal bonds can create discomfort in assessing colleagues, potentially softening the rigor of oversight. This dilemma is the practical expression of the interaction between formal control and local culture at the heart of the study. As Informant I2 (Supervision Assistant) put it:

> *"Closeness among colleagues built on a sense of kinship can indeed create a dilemma when one has to be firm with one's own colleagues. But as a supervisor, I still try to separate personal relationships from professional responsibility and to carry out my duties according to the applicable rules."*

Informant I3 described managing the same tension through documentation and coordination:

> *"When facing a gap between field conditions and formal procedure, I document things objectively, coordinate with my superior when necessary, and make sure every decision is supported by adequate evidence so that the examination results remain accountable."*

Informant I5 summarized the trade-off between kinship culture and professional substance:

> *"A culture of togetherness makes communication easier, but auditors still have to place professionalism above personal relationships so that the substance of the findings does not change."*

Professionalism as a balancing mechanism

Professionalism, grounded in the code of ethics, auditing standards, SPIP, and professional judgment, serves as the key mechanism balancing social solidarity against institutional integrity. This finding is consistent with research emphasizing the importance of auditor independence and professionalism, together with organizational culture, in supporting auditor performance (Fauzi et al., 2024). The finding therefore reinforces the importance of professionalism as an internal mechanism for maintaining the quality and objectivity of supervisory judgments. By anchoring decisions in standards and documented working papers, auditors maintain objectivity even within a strongly relational culture. In audit-society terms (Power, 1997), these professional rituals sustain legitimacy while managing the cultural pull of solidarity. The importance of professionalism and independence is further supported by research showing that leadership style, organizational culture, and auditor independence are associated with auditor performance effectiveness (Wahidi et al, 2020). This supports the present finding that professional standards and independence are important safeguards when auditors operate within a strong relational culture. Informant I2 described how supervisory findings are still delivered candidly despite the discomfort of relational proximity:

> *"Feelings of reluctance and emotional considerations can indeed arise in carrying out supervision. But I still convey every finding objectively and*

transparently, adhering to the rules and coordinating with leadership so that the decisions taken can truly be accounted for."

Informant I5 likewise framed professional judgment as operating within, rather than against, formal standards:

"Formally, every supervisory activity must follow the established audit standards and guidelines. In practice, auditors use professional judgment based on experience, the available evidence, and the level of risk identified. In my view, the balance between complying with procedure and using professional judgment is an important part of carrying out effective supervision."

Core theme and synthesis

Synthesizing the seven findings, the study's core cultural theme is that risk-based supervision at the North Sulawesi High Prosecutor's Office is the product of a continuous interaction and negotiation among formal control mechanisms, risk management, and the local value of Torang Samua Basudara, forming a balance between social solidarity and professional objectivity in safeguarding organizational integrity. Interpreted through audit society (Power, 1997), organizational culture (Schein, 2010), and social capital (Putnam, 1993), supervision appears not as a purely technocratic activity governed by formal procedure, but as a social practice shaped by values, symbols, power relations, and the culture alive in employees' daily work. Accordingly, the study advances the proposition that supervision functions as a mechanism for forming organizational integrity and legitimacy, in which professionalism mediates between social solidarity and supervisory objectivity.

5. Conclusion

Based on the ethnographic findings, this study concludes that risk-based supervision at the North Sulawesi High Prosecutor's Office is the product of an ongoing negotiation between formal control mechanisms, risk management, and the local value of Torang Samua Basudara, in which auditor professionalism mediates between social solidarity and supervisory objectivity in safeguarding organizational integrity. Theoretically, the study extends the audit-society perspective (Power, 1997) by showing that verification rituals in a law-enforcement setting derive legitimacy from being seen as instruments of guidance rather than fault-finding, and extends Schein's (2010) and Putnam's (1993) frameworks, together with the broader risk-culture literature (Bockius and Gatzert, 2024), by demonstrating that a local kinship value can function simultaneously as organizational culture and as social capital, strengthening coordination while constraining the independence formal supervision requires; accordingly, professionalism is advanced as the institutional mechanism reconciling social capital, local culture, and supervisory objectivity, and the effectiveness of risk-based supervision depends on integrating formal systems with organizational culture rather than on formal instruments alone. Practically, the findings suggest that the North Sulawesi High Prosecutor's Office deepen the internalization of risk-based supervision, for example by making unit-level risk registers the primary basis for the Annual Supervision Work Program—and introduce periodic auditor rotation to safeguard independence while continuing to draw on Torang Samua Basudara as a source of cooperation rather than a threat to be suppressed; for the Attorney General's Office of the Republic of Indonesia more broadly, the study points to the value of a risk-based supervision policy adaptive to regional cultural diversity, auditor training that integrates local-cultural awareness with professional ethics and risk-management competence, and evaluation indicators that assess integrity and organizational culture rather than administrative compliance alone.

This study is nonetheless subject to several limitations that should guide interpretation of its findings: it is a single-site study whose informants, though central to the supervisory function, exclude the perspective of auditees and lower-level staff; fieldwork duration, while sufficient for analytic saturation on the domains reported, remains modest relative to classical ethnography; institutional access negotiated through leadership permission raises the possibility of access bias; and the first author's insider status within a sensitive, law-enforcement setting raises the possibility of social-desirability bias despite the mitigation strategies described in Section 3. Future research could therefore pursue comparative ethnographies across multiple High Prosecutor's Offices or other public-sector institutions to assess how local cultural values beyond Torang Samua Basudara shape risk-based supervision, extend fieldwork duration to strengthen saturation at the componential and cultural-theme levels, incorporate the perspective of auditees for a more balanced account of the solidarity–objectivity dilemma, examine the influence of digital transformation on supervisory practice, and apply alternative qualitative designs or theoretical lenses, such as phenomenology, multi-site case study, institutional theory, or governmentality, to extend and test the propositions advanced here.

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