

THE EFFECTIVENESS OF THE PROSECUTOR'S AUTHORITY AS AN INVESTIGATOR OF ALLEGED CORRUPTION OFFENSES

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Abstract

This study aims to determine the effectiveness of the investigation into alleged corruption and the factors that influence the effectiveness of the investigation into alleged corruption. The research method used in writing this is an empirical method, with secondary and primary data coverage. The results of this study indicate that the effectiveness of the investigation into alleged corruption is still not effective, this can be seen from the existence of areas in investigations that have not been completed due to several obstacles in adjusting to the material elements of corruption and there are several factors that influence the effectiveness of the investigation into alleged corruption, including namely; legal substance, legal structure, facilities and infrastructure, and legal culture of the four factors that have the most influence on the effectiveness of the investigation of suspected corruption is the legal structure of calculations Auditor to BPK/BPKP. Recommendations for research on all forms of obstacles for the effectiveness of investigations into criminal acts of corruption committed by the investigating prosecutors so that they are even more efficient in finding evidence for the sake of accelerating investigations, increasing the number of prosecutors' personnel, and it is necessary to procure a new profession of prosecutors who are authorized in auditing (auditor certification), so that they have special expertise in financial auditing without Waiting too long for the audit results of other institutions for the sake of efficiency and acceleration of the next law enforcement process. Keywords: Investigative effectiveness, corruption.

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INTRODUCTION

Substantially, the formulation of the crime of corruption has been regulated in Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning Eradication of the Crime of Corruption, which is a material criminal law provision and serves as a guideline for law enforcement officials, both investigators, public prosecutors and judges in determining the criminal offense that has been violated by the suspect / accused. Furthermore, in the enforcement of material criminal law, namely law enforcement in Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning Eradication of Corruption; as well as Law Number 16 of 2004 concerning the Prosecutor's Office of the Republic of Indonesia, the legislator has formulated Law Number 8 of 1981 concerning the Criminal Procedure Code (KUHAP) which is a Formal Criminal Law and guidelines for law enforcement officials, both Police investigators, Public Prosecutors and Judges in enforcing material criminal law provisions.

Articles 2 and 3 of Law No. 31 of 1999 define that, "corruption is an act committed by any person against the law, the act of enriching oneself to benefit oneself, another person, or a corporation, abusing the authority of State finances or the State economy". Corruption is also regulated in the Attorney General's Law Number 16 of 2004 concerning the Attorney General's Office, the regulation is contained in Article 30 paragraph (1) and further updated by Law Number 11 of 2021 Chapter III point 28.

One of the most phenomenal criminal offenses today is the crime of corruption. This crime not only harms state finances, but is also a violation of the social and economic rights of the community. Corruption has caused damage in various aspects of the life of the community, nation and state, corruption is a threat and an important problem experienced by many countries because the impact of corruption not only affects the economy, but also the lives of the people. Project failure, poverty, or unemployment are some of the consequences of the greedy nature of corruptors, so it requires extraordinary treatment.

Corruption is a global problem between countries that is classified as a transnational crime, even for the multidimensional bad implications of large economic and state financial losses, corruption can be classified as an extra ordinary crime so that it must be eradicated. The eradication of corruption must always be a priority on the government's agenda to be dealt with seriously and urgently and as part of a program to restore the trust of the people and the international community in order to increase the economic growth of the country concerned. The process of finding evidence in corruption cases is very difficult because the perpetrators of corruption are people who have positions or more knowledge (smart) so that the perpetrators understand ways to eliminate evidence. Efforts to eradicate corruption are a major agenda that must be realized immediately. In order to be effective, these efforts must be preventive and repressive. Both efforts must be carried out properly and can synergize with each other, or like to the two sides of one coin. Without preventive efforts, repressive efforts will fail in carrying out their mission.

Within the framework of the criminal justice system, the role of law enforcement officials, especially investigators, is very strategic. Based on the provisions of Article 6 paragraph (1) of Law Number 8 of 1981 concerning Criminal Procedure, two institutions are authorized to conduct investigations, namely the police and Civil Servant Investigators (PPNS), but other laws and regulations also determine the authority of the Public Prosecutor's Office to investigate special criminal acts. The authority of the Prosecutor as an investigator is regulated in Article 284 paragraph (2) in conjunction with Article 17 of Government Regulation No. 27 of 1983 which states that the Prosecutor has the authority to conduct investigations into certain criminal acts (according to special provisions of laws and regulations), the Prosecutor also acts as an investigator based on the Prosecutor's Office Law No. 16 of 2004 Article 30 paragraph 1 letter D which states "conducting investigations into certain criminal acts based on the law, so it is very clear that the Prosecutor has the authority as an investigator".

In the process of investigating corruption crimes, the prosecutor's office has its own internal regulations or SOPs, the period of investigation is not regulated in the Criminal Procedure Code, only what is regulated in the Criminal Procedure Code is only the period of detention. For corruption cases based on the internal SOP of the prosecutor's office, Investigation I up to the stage of handling over suspects and evidence is a maximum of 60 days, and if it has not been completed, the first extension of Investigation II will be carried out with a period of 30 days, and the second extension of Investigation III is for 30 days, so the maximum period in the investigation stage of alleged corruption is 4 months.

The Prosecutor's Office as an Investigator and at the same time as a Public Prosecutor for corruption crimes is very strategic in the efforts to resolve cases carried out by the Prosecutor's Office above are not without obstacles. The Prosecutor's Office in conducting investigations and

prosecutions of corruption crimes often faces problems, both internal and external to the Prosecutor's Office.

Based on the results of pre-research conducted by researchers, looking at the data on the handling of corruption cases at the Makassar State Attorney's Office from 2020 to 2022, this can be seen from the data on the investigation and prosecution of corruption cases at the Makassar State Attorney's Office as follows; In 2020 the number of investigations and prosecutions was 1 case, in 2021 the number of investigations was 6 cases, while the number of prosecutions was 6 cases, in 2022 the number of investigations was 6 cases, while the number of prosecutions was 1 case. Of the number of cases handled at both the investigation and prosecution levels, it turns out that there are still arrears of cases whose handling is still continuing. This is due to the many factors that hinder its handling, both in terms of regulations, technical case handling, external and internal constraints, budget, resources, technology and so on.

RESEARCH METHOD

The research in this paper uses empirical legal research methods (sociological juridical), which examines the operation of law in society, examines people's behavior towards the application of law, examines the effectiveness of law in society, people's obedience to law, and the application of law in society. And the approach taken is a sociological approach, the research aims to provide a detailed, systematic, and comprehensive description of the aspects of corruption investigations. The data source used is Primary Data, namely data sourced from field research, namely data obtained directly from the first source in the field, namely interviews with prosecutors at the Makassar District Attorney's Office, and data collection directly to respondents through filling out questionnaires. The data analysis used is the data obtained at the research location, both primary data and secondary data, analyzed by descriptive methods and then into processed information to provide a clear and directed understanding of the research results later. The data analysis used is a data analysis that seeks to provide a clear and concrete description of the objects discussed qualitatively and relate them to each other to get a general conclusion.

RESULTS AND DISCUSSION

The criminal justice system is a system that functions to carry out a criminal justice process, each component of which has functions such as the Police as investigators, the Prosecutor's Office as a public prosecutor, the court as the party in charge of adjudicating and the Correctional Institution which has a function to socialize the convicted, which works together and integrated in an effort to achieve the objectives of law enforcement, namely tackling crime.

In the law enforcement system, there are elements that support the realization of law enforcement goals, one of which is the investigation stage. The investigation stage is substantial because it is from this investigation that the construction of the case can be built by arresting the perpetrators of corruption crimes, collecting evidence which then becomes the basis for the Public Prosecutor and Judges to carry out state duties in law enforcement.

Before a corruption case is submitted to the Court, it will first be carried out at the investigation stage, the investigation stage, then move to the prosecution stage. This of course cannot be separated from the stages of case handling, as specified in the provisions of the Regulation of the Attorney General of the Republic of Indonesia Number: PERJA-039/A/JA/10/2010 concerning Administrative and Technical Management of Special Crime Cases.

Technically, the performance of corruption investigations is handled by the field of special crimes which administratively issues an investigation warrant (P-8).

Notification of Commencement of Investigation

When the results of the investigation have come out and are accepted, then an investigation warrant will be issued, within 7 days after the issuance of the investigation warrant the prosecutor must issue a Notice of Commencement of Investigation (SPDP) to the Public Prosecutor including copies to other investigators in this case the Corruption Eradication Commission and the Police.

According to Ahmad Yani as a prosecutor at the Makassar District Attorney's Office, not all corruption cases are handled by the investigating team from the Makassar District Attorney's Office, but also by the investigating team of the South Sulawesi High Prosecutor's Office or the Makassar Police, this is because there are several institutions that have the authority as investigators and have different levels and based on the scope of their territory such as the Kpk, the Prosecutor's Office and the Police. However, the prosecutor's office and the police have derivative and interrelated institutions. Kpk has the authority to investigate corruption cases throughout Indonesia, including the attorney general's office which can investigate major cases throughout Indonesia, the high

prosecutor's office whose scope of investigation is in every province, and the district attorney's office which can investigate in every region. It's just that there are times when there are many cases handled by the Polda or the location of the investigation handled by the National Police Headquarters is too far away, for example in Makassar, it will be delegated to the Makassar District Attorney's Office to continue handling. In addition, there are internal rules, where the amount of state losses reaches Rp. 5 billion and above is delegated to the Makassar High Prosecutor's Office, Rp. 50 billion and above is delegated to the Attorney General's Office of South Sulawesi Province. But it could still be handled at the Makassar District Attorney's Office with coordination to the high prosecutor's office in the form of reports or instructions.¹⁴

Developing an Investigation Plan

At this stage, an investigation plan is made so that the handling of the investigation case can run efficiently, effectively and well. The plan referred to here includes the article to be alleged, the criminal elements and the evidence needed later, the witnesses involved, who are the experts needed, what letters or documents are needed and even who is suspected of being a suspect in the corruption case.

Collecting Evidence

In this stage, witnesses will be summoned by issuing a witness summons which must be received by the witness 3 days before the appointed day, the investigating prosecutor acts to find evidence of letters, witness testimony, and expert testimony to strengthen the evidence. After it is deemed sufficient and the evidence is fulfilled more than 2 evidence can only be determined as a suspect, the suspect is summoned and examined, in this case the investigator has the right to determine the suspect or not. If the suspect is not cooperative, he can be arrested and if he continues to try to escape and there is no response when the summons is made, he can be designated as a Wanted Person List (DPO) and when there are indications that he has left the country, the investigating team will be censured. At this stage, the amount of state financial losses will also be calculated, where the prosecutor can request assistance from the Financial Audit Agency (BPK) or the Financial and Development Supervisory Agency (BPKP) or other related parties such as APIP (Government Internal Audit Apparatus), in this case the Provincial / Regency / City Government Inspectorate to assess and / or determine the amount of state financial losses caused by unlawful acts either intentionally or negligently committed by the head of the work unit / treasurer, manager of BUMN / BUMD, and other institutions or bodies that carry out state financial management. In terms of requesting expert testimony to determine the amount of state losses, it takes an uncertain time depending on the complexity of a case being investigated.

Exposure

The exposure stage is defined as the stage where the investigating prosecutor can determine whether a case that has been investigated can be continued to the prosecution stage, carried out additional investigations or stopped the investigation, all depending on the completeness of strong evidence that is more than 2 evidence obtained by the investigating team. The expose order is carried out when the Head of the Makassar District Prosecutor's Office has received a report on the results of the investigation or a report on the progress of the investigation through the presentation of the results/progress of the special criminal prosecutor's investigation, then determining the time and place of the expose will be carried out, the results of the expose will determine the follow-up investigation. Submission of Case Files to the Public Prosecutor The investigating prosecutor will then submit the case file to the public prosecutor, in accordance with the provisions contained in Article 110 Paragraph 1 of the Criminal Procedure Code, in the event that the investigation has completed the investigation, the investigator must immediately submit the case file to the public prosecutor. The provisions of Article 110 Paragraph 2 states that in the event that the public prosecutor is of the opinion that the results of the investigation are still incomplete, the public prosecutor shall immediately return the case file to the investigator along with instructions regarding the matters that need to be completed. Furthermore, Article 110 Paragraph 4 of the Criminal Procedure Code states that the investigation is considered complete if within fourteen days the public prosecutor does not return the investigation file.

Based on research conducted at the Makassar State Prosecutor's Office, data on corruption cases in the performance achievement of special criminal acts in the investigation stage that have occurred in the last three years, namely in the period 2020-2022.

Table 1. Data on Corruption Case Handling at the Makassar District Attorney's Office in the Last 3 Years

| No. | Year | Cases Handled | | |
|---------------|------|---------------|-------------|-----------|
| | | Investigation | Prosecution | Execution |
| 1 | 2020 | 1 Case | 1 Case | 1 Case |
| 2 | 2021 | 6 Cases | 6 Cases | 1 Case |
| 3 | 2022 | 6 Cases | 1 Case | - |
| Amount | | 13 Cases | 8 Cases | 2 Cases |

Data Source: Makassar District Attorney's Office 2020-2022.

Based on the data above and the results of interviews in the field with Mr. Ahmad Yani as a prosecutor at the Makassar State Prosecutor's Office who acts as an investigator in corruption cases, in these three years the researchers found an overview of the situation of handling corruption cases handled by the Makassar State Prosecutor's Office starting from the investigation stage until the case has been legally binding (*inkracht*), among others, as follows:

1. Alleged Corruption Case at PT BRI (Persero) Tbk Makassar Branch Office Ahmad Yani which was carried out by conducting clearing / remittance transactions between banks fictitiously without validation from tellers and withdrawal transactions on customer accounts without approval An. Rannu flower. Which resulted in state financial losses of Rp. 7,004,672,936, (seven billion four million six hundred seventy-two nine hundred thirty-six), and has been legally binding (*inkracht*) in 2020.
2. Corruption Case of illegal levies made on the rental and sale of kiosks to street vendors in the Makassar city Kanrerong Karebosi tourist and culinary area on behalf of the defendant Mohammad Said, S.Sos with the results of the investigation, namely the value of losses that cannot be explained due to differences in the value of illegal levies, and have been legally enforceable (*inkracht*) in 2021.
3. Case of Alleged Irregularities in the Management of Business Place Services (production services) that were not deposited by Bina Duta Multipurpose Cooperative of Makassar City to PD. Makassar Raya Market of Makassar City in 2019-2020 An. Dr. Andri Yusuf, SHMkn, which resulted in a state financial loss of Rp. 26. 298,046,238, (twenty six billion two hundred ninety eight million forty six thousand two hundred thirty eight rupiah in 2021, and has continued at the prosecution stage.
4. Case of Alleged Deviation in Procurement of Junior High School Computer Equipment sourced from DAK Funds. FY. 2015 and FY. 2016 at the Makassar City Education and Culture Office An. Suspect Tubagus Hendrawan, Suspect Andi Akbar Kamil, Suspect Andi Ilham Hatta, and Suspect Asriani As'ad, which resulted in state financial losses of Rp.1. 035,827,190.00 (one billion thirty-five million eight hundred twenty-seven thousand one hundred and ninety rupiah), of which the investigation of this case began in 2021, and has continued at the prosecution stage.
5. Alleged Corruption Case on the implementation of Credit Distribution of PT BRI (Persero) Tbk Somba Opu Branch Office Makassar City An. Suspect Andi Rahmat Syarifuddin whose investigation began on January 12, 2022, Suspect ir. Yusril Taufan Natsir and Suspect Irwan Zainuddin simultaneously on October 21, 2022, which investigation is currently still in the process of investigation.
6. Alleged Corruption Crime of Illegal Collection (extortion) committed by Officials within the Makassar City DPRD Secretariat for cashback or refund of the cost of publication cooperation activities at the Makassar City DPRD secretariat An. Suspect Andi Taufiq Nadsir, SE.MM which resulted in state financial losses that could not be explained due to differences in the value of illegal levies, where the investigation of this case began in 2022 and has continued in the prosecution process.
7. Alleged Corruption Case for Misuse of People's Business Credit (KUR) Distribution at BRI Angkasa Unit Tamalanrea Branch for the 2021-2022 Period, where the investigation of this case began on September 2, 2022 and is still in the process of investigation.
8. Alleged Corruption Case at PT Bank BNI (Persero) Makassar Medium Credit Center and PT Bank BNI (Persero) Makassar Branch, where the investigation of this case began on November 1, 2022 and is still in the process of investigation.

According to Mr. Ahmad Yani, as an investigator, "the investigation must lead to the determination of a suspect, trial and then execution, corruption investigations are easy and difficult, the process of collecting evidence cannot be predicted, if the case is obtained smoothly, it means that the handling is fast, but in its development there are also several cases where it is not easy for people to find evidence, for example witnesses are not in place, witnesses are not cooperative in their willingness to attend even though they have been summoned properly and officially, as well as providing convoluted testimony, witnesses who are sick and must be waited for until they recover, not to mention the search for documents that have been scattered and must be collected, damaged evidence must be found a solution so that it can be utilized, evidence that is hidden needs to be searched, as well as disclosure of old cases where collecting evidence is relatively difficult, it all takes a lot of time.

Added by Mr. Muh. Alifyan Ahmad, as an investigator at the Makassar District Attorney's Office who stated that the typical case was more complicated because of the many interventions because it must involve a lot of people who have power, have authority and sometimes when there are problems like this we can pause first and then we can continue again.

Based on the foregoing, the description of the researcher based on the results of studies and research conducted in the field, related to the responses of various respondents regarding the effectiveness of investigating allegations of corruption at the Makassar State Prosecutor's Office, can be described through the following table :

Table 2. Respondents' Responses Regarding the Effectiveness of Investigation of Corruption Cases at the Makassar District Attorney's Office in 2022.

| No | Indicators | Frequency (Number of Respondents) | Presentation (%) |
|----|----------------|--------------------------------------|------------------|
| 1 | Effective | 5 | 33 % |
| 2 | Less effective | 10 | 67 % |
| 3 | Not effective | 0 | 0% |
| | amount | 15 | 100% |

Source of Data Processed Primary Data 2020-2022.

According to Mr. Ahmad Yani, as an investigator, "the investigation must lead to the determination of a suspect, trial and then execution, corruption investigations are easy and difficult, the process of collecting evidence cannot be predicted, if the case is obtained smoothly, it means that the handling is fast, but in its development there are also several cases where it is not easy for people to find evidence, for example witnesses are not in place, witnesses are not cooperative in their willingness to attend even though they have been summoned properly and officially, as well as providing convoluted testimony, witnesses who are sick and must be waited for until they recover, not to mention the search for documents that have been scattered and must be collected, damaged evidence must be found a solution so that it can be utilized, evidence that is hidden needs to be searched, as well as disclosure of old cases where collecting evidence is relatively difficult, it all takes a lot of time.

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Based on the foregoing, the description of the researcher based on the results of studies and research conducted in the field, related to the responses of various respondents regarding the effectiveness of investigating allegations of corruption at the Makassar State Prosecutor's Office, can be described through the following table:

Table 3. Respondents' Responses Regarding the Effect of Legal Substance on the Effectiveness of Investigation of Corruption Cases at the Makassar District Attorney's Office in 2022.

| No | Indicator | Frequency (Number of Responded) | Percentage (%) |
|----|------------------|------------------------------------|----------------|
| 1 | Influential | 10 | 67% |
| 2 | Less influential | 5 | 33% |
| 3 | No effect | 0 | 0% |
| | Amount | 15 | 100% |

Source of Data Processed Primary Data 2020-2022

The data shows that the legal substance is one of the factors influencing the effectiveness of investigations of alleged corruption crimes at the Makassar District Attorney's Office. In the investigation process, the investigating prosecutor is of course guided by the Criminal Procedure Code (KUHAP) and other applicable statutory provisions.

Legal Structure

In the process of investigating corruption crimes, of course, prosecutors at the Makassar State Prosecutor's Office must be able to prove that the actions of the perpetrators of corruption crimes fulfilled the elements of the offense contained in the law on eradicating corruption, which of course greatly affects the process of preparing charges later.

Various obstacles are sometimes encountered by prosecutors in this process such as obstacles encountered in the process of investigating corruption cases based on an interview with the investigating prosecutor, namely Mrs. Irmawati, said that apart from being a tipikor prosecutor the prosecutor also handles general criminal cases until the trial, there are times when this is time-consuming because in general criminal there are several prosecutors but still not enough, general criminal cases that enter more than 200 in a month. This causes prosecutors in the field of special crimes to also act as public prosecutors who also carry out trials of general criminal cases, so they should still need prosecutors for more effective case handling.

Furthermore, obstacles in the process of investigating corruption cases that have a value of state financial losses so that the Investigating Prosecutor requires audit assistance to calculate the value of state financial losses arising from the corruption crime and requires assistance from other agencies such as BPK and BPKP . Which in this case of course goes through a process starting from submitting a request for assistance in calculating state financial losses to BPK or BPKP, an answer to the request for assistance, presentation of the case / cases, until the audit report on the calculation of state financial losses from the corruption case is issued, this takes a very long time of more than two months or even more, so that in the process of investigating corruption cases it seems protracted to make the handling delayed even up to 1 or 2 years" .

Based on the results of studies and research conducted by the authors in the field, related to respondents' responses to the influence of legal structure on the effectiveness of corruption investigations carried out by the Makassar State Attorney's Office, described in the following table:

Table 4. Respondents' Responses Regarding the Legal Structure on the Effectiveness of Investigating Corruption Cases at the Makassar District Attorney's Office in 2022.

| No | Indicator | Frequency (Number of Responded) | Percentage (%) |
|---------------|------------------|------------------------------------|----------------|
| 1 | Influential | 4 | 27% |
| 2 | Less influential | 11 | 73% |
| 3 | No effect | 0 | 0% |
| Amount | | 15 | 100% |

Source of Data Processed Primary Data 2020-2022.

The data shows that the legal structure factor is one of the influential factors in the effectiveness of investigations of alleged corruption crimes at the Makassar State Attorney's Office. This can show that in the investigation carried out by the Makassar District Prosecutor's Office through the Investigating Prosecutor, more attention must be paid to the role of the perpetrators of corruption in order to find strong evidence and accelerate the fulfillment of other material criminal elements in order to strengthen the indictment of the Public Prosecutor.

Facilities and Infrastructure

Facilities and infrastructure are a supporting factor for the implementation of criminal investigations at the Makassar State Prosecutor's Office, which means a qualified office, a representative room such as having an examination room to facilitate investigations, a comfortable atmosphere, responsive administrative staff, and support from the highest leadership.

Based on the results of studies and research conducted by the author in the field, related to respondents' responses to the influence of legal structure on the effectiveness of corruption investigations carried out by the Makassar State Attorney's Office, described in the following table:

Table 5. Respondents' Responses Regarding the Effect of Facilities and Infrastructure on the Effectiveness of Investigating Corruption Cases at the Makassar District Attorney's Office in 2022

| No | Indicator | Frequency (Number of Responded) | Percentage (%) |
|---------------|------------------|------------------------------------|----------------|
| 1 | Influential | 12 | 80% |
| 2 | Less influential | 3 | 20% |
| 3 | No effect | 0 | 0% |
| Amount | | 15 | 100% |

Data Sources Processed Primary Data 2020-2022

The data shows that facilities and infrastructure are one of the factors influencing the effectiveness of investigations into allegations of corruption at the Makassar District Attorney's Office.

Legal Culture

The legal culture factor here relates to legal awareness such as public understanding of the law, public knowledge, reports of alleged criminal acts of corruption by the public, reporting accompanied by supporting files for ease of investigation and investigation, and participating in the investigation process such as as being willing to become a witness in uncovering corruption cases, but often in the investigation process witnesses are found who do not provide their testimony thoroughly or clearly because the witnesses are related to superiors / employers, if the suspect who committed the crime of corruption is his superior, in this case the head of an agency / government, this is also an obstacle in the investigation because the witness is his subordinate, causing incomplete information.

Based on the results of studies and research conducted by the author in the field, related to respondents' responses to the influence of legal structure on the effectiveness of corruption investigations carried out by the Makassar District Attorney's Office, described in the following table:

Table 6. Respondents' Responses Regarding the Influence of Legal Culture on the Effectiveness of Investigating Corruption Cases at the Makassar District Attorney's Office in 2022.

| No | Indicator | Frequency (Number of Responded) | Percentage (%) |
|---------------|------------------|------------------------------------|----------------|
| 1 | Influential | 11 | 73% |
| 2 | Less influential | 4 | 27% |
| 3 | No effect | 0 | 0% |
| Amount | | 15 | 100% |

Source of Data Processed Primary Data 2020-2022

The data shows that legal culture is one of the factors influencing the effectiveness of investigations into allegations of corruption at the Makassar State Attorney's Office.

Based on the above, the factors that influence the effectiveness of investigations into allegations of corruption at the Makassar State Attorney's Office include; legal substance, legal structure, facilities and infrastructure, and legal culture. Of the four factors, the most influential on the effectiveness of investigations of alleged corruption crimes is the legal structure of the Auditor's calculation to BPK / PKP which takes a long time so that it impacts on investigations that seem protracted.

CONCLUSION

The effectiveness of investigating allegations of corruption in the Makassar District Attorney's Office is still ineffective because there are 5 cases in 2022 that have not been completed until 2023, besides that corruption investigations are included in cases that are complicated in proving which in the case handling process requires adjustments to several evidence clues such as evidence, witness testimony and expert witnesses. The factors that influence the effectiveness of investigations of alleged corruption crimes at the State Attorney's Office.

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