



STUDY COLLECTION OF INTERNAL CONTROL SYSTEM PARKING SERVICES CASE STUDY MAKASSAR

Muhammad Rahmat Putra utama¹
muhammadrachmatrasjid@gmail.com

Syarifuddin²
Andi Kusumawati³

ABSTRACT

This study aimed to evaluate and analyze the implementation and obstacles in the implementation of internal control systems of government in the collection of parking services in PD parking Raya Makassar. SPIP aims to provide reasonable assurance for the achievement of effectiveness and efficiency, reliability of financial reporting, the safeguarding of state assets, and, compliance with the legislation. If the SPI evaluation applied properly on a government can facilitate the achievement of objectives in accordance with the plans that have been made by the government and can increase local revenue sources, especially the parking services sector.

This study used a qualitative method performed on PD Parking Raya Makassar. The informants are Director of Operations, Head of General and Head of the Division Perparkiran directly involved in the management, collection and return of parking services, third party as a manager in the field and the collector as a helper to collect the produce from the manager of parking services in the field. Data were analyzed using thematic analysis.

The results of this study menunjukkan that implementation of the internal control system menunjukkan that the control environment, risk assessment, control activities, information and communication to monitoring the fee collection has not been effective. Employee integrity and ethical values associated with the practice of granting licenses still held a number of problems such as an employee who

handles the collection of parking services amounted to only 20 people. Control activities carried out in the collection until returns are still very weak. Means of communication have not run optimally in a staged performance of PD parking, especially related to the purposes of collection and monitoring of parking services is only limited in certain locations in the city of Makassar.

Keywords: SPIP, Law, parking services and PAD

I. PRELIMINARY

In an organization, presence management system that can manage and control the effectiveness of the organization's performance is very important, without exception governmental organizations. Government organizations are also required to have a control system that serves as a tool to manage the organization effectively in achieving its goals. In the context of state finances, the demand to have control systems increasingly important position in the middle of the country that continually strives to maximize provide service system is transparent, accountable and equitable.

In addition, the existence of an internal control system to minimize the risk will occur. In addition, the internal control system can also improve the effectiveness and efficiency, prevent fraud, and encourage compliance with the provisions that have been set. Internal control system in the end is expected to have an impact on state revenues, so the government can finance the state administration for the benefit of society. Internal controls are all efforts made to direct all activities for the purpose of the activity can be achieved effectively, efficiently, and economically. All resources can be utilized and protected, data and reports are reliable and fairly presented, as well as compliance with all applicable regulations. Implementation of the system of internal control is good and right in a government can facilitate the achievement of the goals and at the same time minimizing the risks. In relation to the management of state revenues, the implementation of the internal control system can help ensure the sources of state revenue, it can be seen its achievement in accordance with the plans financial income is made by the government.

Therefore, the government is expected to be able to optimize all state revenue. Sources of revenue collected by the government in addition to having the function of allocation, distribution and stabilization functions well. Source of revenue is comprised of several types, namely tax revenues and non-tax revenues.

But in general, the largest revenue source comes from the taxation sector. In addition to tax revenue, there is acceptance that is not from the tax has a very large contribution to state revenue in the region, namely retribution.

Retribution apart as one source of revenue for local governments is also a dominant factor to support the role and contribution of local government. One of these levies are parking fees. Although not a major retribution, but retribution Makassar City parking services have an important role, namely as one of the

contributors in the reception levies in particular and local revenue in general. One of the sources of local revenue potential of the services sector is parking, local autonomy principle use the greatest possible extent in the sense of autonomy given authority area to manage and regulate all the affairs of government outside the affairs set forth in the legislation.

Revenue from parking services sector can be driven such that it is expected there are no leaks in revenue income. Many areas that attempts to boost its earnings by exploiting the potential of the area that can be managed as revenue for the sector areas such as parking fees in the city of Makassar.

Makassar city as the district with the prospects for economic growth and become a major tourist destination direct impact on the growth of new shopping district as well as the emergence of shopping centers in some places and in some roads. Economic growth resulted in increased traffic flow in certain regions, especially in the major roads linking the commercial shopping area or region. This economic growth also resulted in an increase in the number of vehicles in the city of Makassar.

Parking Problems Voting Tariff

PD financial condition of Makassar City Center since the year 2013 to 2017 indicate precisely the target is not reached. This is illustrated by the table and revenue targets, as shown in the table below.

table 1.1
Target and Actual Rates Parking Services
Makassar City Year 2013 - 2017

NO	YEAR	TARGET	REALIZATION	%
1	2013	8.320548 billion	6865168279	83%
2	2014	7168366800	6697106975	93%
3	2015	9 billion	7061137615	78%
4	2016	9 billion	8.478813 billion	94%
5	2017	11.4 billion	9172520300	80%

Source: PD. Raya Makassar Parking

Parking Attendant issues Liar

Based on the observation that researchers do in different edges of public roads in the city of Makassar often meet interpreter illegal parking that operates in Makassar, which may not be useful in terms of helping parked vehicle when Mayors number 935 of 2006 on the parking system the edge of the public road does not require an interpreter illegal parking, but the parking attendants and stray still not been given widespread action by the PD Parking Raya Makassar. Which is ridiculous parking land users still indirectly fostered illegal parking practices by giving money to them. Perhaps it is the effect of fear of the parking attendants. If so, then what is the difference with the squeeze on vehicle owners. Again duties and responsibilities PD Makassar parking Kingdom and the authorities in question.

Her lush even this seemed illegal parking practices condoned by the owner of the vehicle if they see that in the number of vehicles parked in the area. Perhaps this is due to the payment system calculated per hour is still very burdensome and seem inhuman. These high payments also has not been matched with adequate services, responsibility for the damage and loss still only be a burden to the vehicle owners.

II. RESEARCH METHODS

The location and design of the study

This research was conducted in PD parking Raya Makassar, Makassar. This type of research is descriptive qualitative study using observation and interview methods.

Selection of informants

Selection of respondents in the study sample or with criteria based on field work in the company PD Raya Makassar Parking, collectors and parking attendants. The number of respondents in this study as many as six (3) persons representing the company

Method of collecting data

Data collection is done directly by the researchers using a list of questions to provide an explanation to the respondents related to the intent of each question. Questions are divided into three. namely the introductory section to determine the respondents' knowledge of problems related to the research, the core section to explore related information SPIP and its implementation, and the final section to confirm the conclusions drawn by the researchers. Researchers also conducted a study of the literature to collect secondary data to support the research.

Data analysis

Interviews and observations that have been collected and then analyzed descriptively. Phase analysis is done by comparing the results of the interview the Director of Operations, Head of General and Head of Division. The analysis tool used is Documents that have been collected from the methods of documentation to give an overview to investigators about the behavior and activities of all objects to be observed. This is done because researchers can not perform the activity observed object so that researchers simply be an observer only (Creswell, 2016).

III. RESEARCH RESULT

General overview of the study site

In this study, only taking one location as a place of study as Raya Makassar Regional Enterprise Center as a location in this study. Local Company (PD) Makassar City Center was established by Regulation (Perda) Municipal DATI II Ujung Pandang No. 5, 1999, on: the establishment of the Regional Company Raya Makassar Parking Level II Regional Municipality of Ujung Pandang 19, 1999, Series D, No. 6, as amended by Regulation Makassar, 16, 2006. Thought Makassar City Government to form Raya Makassar Regional enterprise Center based on the principles of efficiency and effectiveness of the achievement of the objectives of the service sector to the public parking area of Makassar. In addition, activities in the city of Makassar parking is also one of the object that has the prospect to support revenue (PAD) Makassar. So the presence of the Regional Corporate Center Raya Makassar, besides expected to support the implementation of regional autonomy also can increase revenue Makassar.

Through in-depth consideration and evaluation, both in terms of the potential of the vehicle, the carrying capacity of roads as roadside parking area, the management of the business management Perparkiran which has formed a partnership with third parties, as well as the nature of the Act No. 22 of 1999 on local governments require their excavation efforts real potential of local resources as a source of revenue, amak in April 1999 the City filed a Draft Local Regulation Makassar parking PD Kingdom to Parliament Makassar. This design was later determined to be Regulation Regional No. 5, 1999, and the Regional Gazette No. 19/1999 Series D.No.6.

PD Parking Raya Makassar start ratified on 23 August 1999. In accordance with the development conditions and needs in the field, then by decree of the Mayor of Makassar, No. 7040 of 1999, PD Organizational structure Makassar City Center transformed into each consisting of 3 Directors, 4 Chief and 12 Head of Section. The area is effectively Company began operations on September 1, 2000. Currently, the operational area of parking levy service that includes duties and responsibilities PD Makassar City Center covers the whole territory of Makassar which consists of 14 districts, 143 village, RW 971 and 4789 RT, with an area of 175.77 km². Of the total area, until today that serve parking fees PD services Makassar City Center only about 67% (117.76 km²).

key informant

The interview process by researchers around the operational environment of companies aims to assist the determination of key informants. The informant first encountered by a researcher named H. Sahrir Sapaile who served as Director of Operations in World War Raya Makassar parking. The second informant is Asraruddin who served as Chief of General. The third informant that Nursalim, SE, who served as Head of Division. Informants were interviewed so that the information obtained can sustain achievement of the objectives of the study.

Understanding Government Internal Control System

Internal Control System The government is a process that is integral to the actions and activities that are carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient, the reliability of financial reporting, the safeguarding of state assets, and compliance with regulations -invitation.

Government Internal Control System, hereinafter referred to SPIP. SPIP organized thoroughly in the neighborhood of the central government and local governments. To achieve effective management of state finances, efficient, transparent, and accountable, ministers / leaders of institutions, governors and regents / mayors shall exercise control over the implementation of the activities of government. (Government Regulation 60 of 2008 of paragraphs 1 and 2). Furthermore, the definition of internal oversight is a whole process audits, review, evaluation, monitoring and supervisory activities other against the implementation of tasks and functions of the organization in order to provide reasonable assurance that the activities have been carried out in accordance with the benchmarks that have been established to effectively and efficiently for the benefit of the leadership in realizing good governance (Chapter I Article 1 point 3 Waykanan decree No. 23 of 2009). SPIP implementation guidance in Government Regulation 60 of 2008 organized by:

- a. socialization SPIP
- b. Education & Training SPIP
- c. Preparation of technical guidelines for the implementation of SPIP
- d. Coaching & consulting SPIP
- e. Increased competence of auditors APIPs

Elements of Internal Control Systems in Government Regulation 60 of 2008 include:

a. The risk assessment

Assessment of the possibility of achieving the threatening event goals and objectives of the Government Agencies. The risk assessment consists of identifying risk and risk analysis. In the risk assessment, leadership Government Agencies first set goals and objectives of government agencies at the level of activities by referring to the legislation.

b. control activities

The actions needed to address the risks and the determination and implementation of policies and procedures to ensure that the measures address the risk has been effectively implemented. Control activities are set to help ensure that the direction of the leadership of Government Agencies implemented and help ensure that necessary action has been taken to minimize the risks in achieving its objectives.

c. Information and communication

Information is data that has been processed to be used for decision-making in the framework of implementation of tasks and functions of Government Agencies. While

communication is the process of delivering messages or information using a particular symbol or emblem either directly or indirectly to obtain feedback.

d. Monitoring Internal Control

The process of assessing the performance quality of internal control systems and processes that provide confidence that the findings of audits and other evaluations soon followed. Monitoring of internal control implemented through continuous monitoring, a separate evaluation, and follow-up on audit results and other reviews. Control Environment in the Government Decree 60 of 2008 Article 4 Head of Government Agencies must create and maintain a control environment that lead to positive behaviors and conducive to the implementation of the Internal Control System in the work environment, through:

- a. enforcement of integrity and ethical values;
- b. commitment to competence;
- c. Favorable leadership;
- d. establishment of organizational structure as necessary;
- e. delegation of authority and responsibility appropriate;
- f. formulation and implementation of sound policies on human resource development;
- g. internal control apparatus embodiment role of effective government; and
- h. good working relationships with relevant Government Agencies.

The control system must enforce Integrity and Ethical Values comprising, among others,

- a. Applying the rules of conduct;
- b. Set an example;
- c. Enforce the disciplinary action;

Forming a Government menegemen Internal Control System must have a commitment to competence in the form of, among others, identification and determination of activities for the completion of Tusi, the standard of competence, as well as education and training. Besides leadership conducive become an influential part of which participated in the control system, the system in the form of leadership, risk considerations in decision-making, application of performance-based management, protection of assets and information on unauthorized access.

IV. DISCUSSION

Collection of levies Parking Of Several Opinions

PD Raya Makassar Parking services revenue targets arrange parking rates by calculating the potential for any kind of reception, especially reception parking rates. Thus each region get parking rates vary according to the potential and existing parking locations. So it is fair treatment of parking attendants at the parking location.

The PD Parking Raya Makassar do addition and expansion of the area / region / location point of parking in the city of Makassar if there is a potential location to be the location of parking. This is expected to enable achieved in one

fiscal year and also pay attention to the analysis of realization of revenue from parking fees last year to add to the presentation that allows to be achieved.

Furthermore, after analyzing the target of the Executive is making a draft budget in which there has been set revenue targets are considered rational to be achieved in the next fiscal year. To that end revenue target that has been set is the responsibility of city government to do the collection.

Then, according to H. Sahrir Sapaile as Director of Operations argued that:

"Every year PD Raya Makassar Parking Setting targets to be achieved by looking at the potential that is there and every year bertamabah senangtiasa targets in accordance with the development of the city ever year has increased as well so the location of parking always be expanded".

Then, according to Mr Nursalim, SE as Head of Division. Management that:

"The selection of the year based on the determination and the expansion area points which can be used as a parking lot and saw the realization can be achieved each year and increase the percentage of the type of reception that allows it to be achieved that is become our reference for setting revenue target parking fees per each parking area, setting annual targets also in terms of increased efficiency of operational costs and expenses other unexpected".

Then Mr Nursalim, SE adds that:

"Our basic problem in the determination of annual targets is still no parking area are scattered in bebarapa point in Makassar that are not included in the data collection in PD parking results in different annual targets".

From the interview above with regard to revenue target results determined by the annual parking fees number or the number of the parking area. As for increase the annual targets PD Makassar Parking Raya improve or increase the number of parking land So that the amount of revenue can be increased and the target raised. Ditambahnya number of parking is also in line with the development of Makassar growing year increasing and packed by the number of vehicles more and more. However, if seen from the data the Finance Section Raya Makassar parking PD as shown in Table I Issuer has decreased each year for every targets were increased beginning from year 2013 to year 2017 experienced a decline in the realization of the envisaged of how percent he got.

This matter into problems experienced by PD Parking Raya Makassar. According to information from Mr. H. Sahrir Sapaile suggests that:

"The constraints that had faced so that the target was not reached its full potential with regard to revenue is the parking attendants usually do not take full responsibility with a parking tax of PD parking lot is, in the sense that every collector went to collect it he usually no parking area".

Based on the above, the writer suggested that pemeparan The underlying case of not achieving the target that is targeted by PD Raya Makassar Parking originated from the parking attendants in parking location or replaced by other officers so collector difficult to collect. Apart from it also that they many locations that have not

been validly terdaptar in PD Office Raya Makassar Parking thereby reducing bias revenue received. and increase revenue (PAD), especially in the field of Perparkiran.

PD parking need to improve the data collection system in order that illegal parking can be detected region as a whole that will increase revenues of parking fees and the target can be achieved in accordance with what has been budgeted. Thus the purpose of the organization will be run in accordance with what has been determined and the related revenue will be in accordance with the predetermined targets anyway. Here the number of the parking area in Makassar

table 1.2
Number of Regional and Roadside Attendant 2017

No.	Parking territory	Total Jukir
1	One region	78
2	Two region	73
3	Three territories	102
4	Four region	166
5	Lima region	105
6	Six region	95
7	Seven territory	109
8	Eight region	67
9	Ninth	106
10	Ten region	75
11	Eleven region	63
12	Twelve region	55
13	Thirteen region	73
14	Fourteen region	73
15	Fifteen region	76
16	Sixteen region	99
17	Seventeen region	116
18	Eighteen region	110
19	Nineteen region	42
20	Twenty region	28
	TOTAL	1711

table 1.3
Number of Supervisors, collectors, Attendant and PD Makassar Parking

No.	Commentary	Total
1	Supervisory Roadside	16
2	Collectors Roadside	20
3	Roadside Attendant	1711
4	collectors PLB	14
5	Attendant PLB	126
6	collectors Incidental	7
7	Attendant Incidental	50
8	Commercial collectors	10
9	Commercial officers	28
10	Penindak	6

Based on Table 1.2 and Table 1.3, the authors conclude that the number of roadside parking titik locations are as many as 20 regions are divided based on the adjacent road. The number of curbside collectors as many as 20 people consisting of 1711 parking attendants, PLB collector for 14 people with some 126 parking attendants, Incidental collectors of 7 people with parking attendants 50 people and commercial collectors of 10 people with the number of staff by 28 people. Then as for the sheer number of penindak many as 6 people. The PLB does not have a supervisor because their parking attendants in Berika receipts per month to be paid in accordance with the kwitans contents,

The levy charged for parking on parking management activities both at the roadside and at a special general is one of the original income. Makassar City Government, related to parking fees are handled by the PD Parking Raya Makassar. Parking fee collection carried out by each parking management in every area and every month, the managers of the park / collector will make a deposit to the Regional Treasury.

The purpose of the imposition / collection rates in Makassar City parking services are as follows:

- a. Controlling the road against the barrier function of motorists in the framework of the implementation of the Traffic Management (arrangement of road).
- b. Improve security, convenience, order and safety of the vehicle (along with goods menyerta) and the person.
- c. Improving one regional revenue source in the field of retribution.

While the purpose of imposition / collection rates in Makassar City parking services are as follows:

- a. Control areas or zones of the congestion area of Makassar City, areas prone to accidents caused by the presence of parking activities.
- b. Provide safety, comfort, and better ensure order and safety to the users of parking services.
- c. Increasing income roadside parking charges in general, levies Special Place parking and the parking tax.

It is in connection with the statement of H. Sahrir Sapaile (Director of Operations PD Makassar Parking Kingdom) in the following interview:

"If the levy means an increase in revenue (PAD), as one source for the push towards what it is ... the development of infrastructure. It was from his side, but in terms of the implementation of what it is ... parked the goal is to as a parking-control of illegal parking, parking-parking haphazardly. With the dikerjasama right man, in the sense that the manager is going to be easy to be controlled by the later running smoothly, which obviously is the arrangement. How to minimize on the use of the parking lot. For example, if unregulated, people tend to indiscriminate parking means he was using the car park so much. Then if the parking lot was laid out it could have what it ... to the parking arrangement could itukan trimmed, sealed itself less traffic volume for the arrangement location. But it what it is right vehicle volume parking lots ".

Based on the above interview excerpts, the implementation of the levy charged for parking on a public road edge is not merely to take advantage of material per se, but is meant to provide comfort to the rider. In addition, through the application of the parking fee collection, Makassar city government wants to increase infrastructure. Thus, the parking fee collection has a dual purpose other than that is to increase the revenue of Makassar and structuring of public road infrastructure used by the public. Parking charges believed to be effective to control the practice of parking in any place that can interfere with the comfort of road users caused by the arrangement of the parking spaces are chaotic.

Results DI Parking Services Makassar City Of Last 5 Years

Management is a process, a way, the act of managing to perform certain activities by moving the power of others to achieve organizational goals. This process is a series of actions tiered, continues and relates to achieve the goals set. The process is a link between the function of management according to George R. Terry consisting of planning, organizing, and monitoring.

As for the management of parking services in the city of Makassar in this case managed by PD Parking Raya Makassar in its management applying management functions are intended to make in his duties senangtiasa refers to the achievement of organizational goals.

As a description of the interview follows:

"PD Raya Makassar Parking manages five types of parking comprising Roadside Parking General (TJU), Parking Monthly Subscription (PLB), Incidental parking, parking and parking Commercial Electronics. Roadside narrowly Parking can be interpreted as the parking is done by a public road, then monthly subscriptions Parking is parking conducted in each region who are not using the roadside but using a broad area of business entities, while the parking Isidentil is performed when the kegiatan- activities that sudden or unexpected events such as a large and Commercial Center is a form of billing is done in the border area of the large vehicles that will enter the city of Makassar, so no need to pay taxes in the city ".

Parking fees billing mechanism to the four areas addressed by the PD Raya Makassar parking are all the same made by the billing clerk parking fees services / collector to the parking attendants then deposited to the cashier. The cashier and paid over to Chief Financial section PD Parking Raya Makassar. Furthermore, the Head of financial reporting acceptance parking fees into the book collection and is recorded as a receipt book in general bookkeeping from the parking charges every day and then the report is managed by the head of the Data Collection after it was submitted to the Managing Director of PD Parking Makassar Kingdom to be signed and ratified. Furthermore Head end of each month.

Here the authors process data management outcomes parking services in the city of Makassar in Makassar Raya PD Parking:

table 1.4
Reception Center PLB

NO	YEAR	Revenue Target	Realized Revenue	%
1	2013	2324990832	2348864050	101%
2	2014	2820007644	2460340500	87%
3	2015	4.2 billion	2492694999	59%
4	2016	4.2 billion	3522204500	84%
5	2017	4.8 billion	3.774227 billion	79%

Source: PD. Raya Makassar Parking

table 1.5
Roadside reception Parking General

NO	YEAR	Revenue Target	Realized Revenue	%
1	2013	8.320548 billion	6865168279	83%
2	2014	7168366800	6697106975	93%
3	2015	9 billion	7061137615	78%
4	2016	9 billion	8.478813 billion	94%
5	2017	11.4 billion	9172520300	80%

Source: PD. Raya Makassar Parking

table 1.6
Commercial Acceptance

NO	YEAR	Revenue Target	Realized Revenue	%
1	2013	-	-	0%
2	2014	1.248 billion	-	0%
3	2015	1.56 billion	-	0%
4	2016	1.56 billion	1.520422 billion	96%
5	2017	3.6 billion	2.9459 billion	85%

Source: PD Raya Makassar Parking

table 1.7
Incidental reception Parking Building

NO	YEAR	Revenue Target	Realized Revenue	%
1	2013	690 824 400	105 040 496	15%
2	2014	170 316 000	73.36 million	43%
3	2015	240,000,000	86.9743 million	36%
4	2016	240,000,000	155 840 800	65%
5	2017	300,000,000	277 631 600	93%

Source: PD Raya Makassar Parking

V. CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the analysis to the discussion of the research, the authors draw two conclusions based on the formulation of research problems as follows:

1. Services Management Center in Makassar

PD Raya Makassar Center will continue to improve the management of parking services, ranging from employees, supervisors, collectors and parking attendants. This management is a process, a way, the act of managing to perform certain activities by moving the power of others to achieve organizational goals. In the execution can be seen from the Environmental Control (Control Environment), Risk Assessment (Risk Assessment), Control Activities (Control Activities), Information and Communication (Information and Communication), and monitoring (Monitoring). In terms of planning, PD Raya Makassar Parking maximize revenue so that the target already established by Parliament can be achieved optimally. The targeting is based on the development of Makassar annually.

2. Factors Affecting the Service Management Center In Makassar

PD Makassar parking Kingdom during this attempt to maximize performance to improve revenue performance in the field of parking levies in Makassar. But it is undeniable that in practice still get the various constraints that result in the target has been promoted not achieved its full potential. As for the obstacles that have been faced by PD Parking Makassar Kingdom so that the target each year does not reach the maximum is concerned about the weather conditions, government policy regarding the prohibition of parking on the street, repair / roadworks, the month of fasting, lack of deposit, parking attendants, and supervision of collector and parking attendants.

Management of parking fees starting from 2013 to 2017 experienced a dynamic condition, in which the revenue receipts when viewed from the parking levy percentage is always up and down. This is because the number of personnel between the supervisor, collector and parking attendants are not balanced so that supervision of Collector and parking attendants walking is not optimal which can then lead to a deviation between parking attendants and collectors in the field. Aside from the well in the last four years the parking levy income does not reach the target. This is because they found some of the obstacles that hinder the management of parking charges faced PD Makassar parking Kingdom, especially in terms of parking fee collection.

The contribution PD Makassar parking Kingdom against the original income commencing from the year 2013 to 2017 has decreased Therefore PD Makassar parking Kingdom need to improve the management of parking fees that lead to optimization of the parking fee collection. So that revenues can be increased parking fees and the realization of the set targets can be achieved and can provide a greater contribution to the levies and revenue (PAD) overall.

Suggestion

As for suggestions to authors provide in connection with the management of parking charges by looking at the above conclusions are as follows:

- 1) To the Head. Management that would increase oversight of the collectors who live down the pitch to charge parking fees in each respective area. Then further streamline direct supervision so that they can also give directives to the parking attendants to the task that will be established good cooperation between superiors and subordinates and then to reach the target maximum. Thus the events of four years before it does not happen again.
- 2) To the collector to be able to take full responsibility for the money that has been obtained from parking attendants. Then also have to be more assertive if there are parking attendants who want to play around with it and did not participate levy to support it in order to seek their own advantage. Thus the performance of the parking attendants will be able to rise without doing deviations that can reduce the retribution in the field of parking.
- 3) To the supervisors to be more active in monitoring the collectors who do the billing-billing of parking attendants. If there are reports coming from the collectors, the supervisors must check the whole truth or falsity of the report that can not be the cooperation between the collector and the parking attendants can result in achievement of targets are not met yearly.
- 4) Parking improvements need to hold intensive informal roadside parking management so that more optimal public.
- 5) The quantity of human resources in this case the number of employees / collector in charge of implementing the collection of parking fees in the area of services of parking in the city of Makassar should be added in order to balance the parking attendants who numbered 1,711 people that the parking fee collection run effectively and efficiently. Official parking attendants to be

emphasized for the effective administration of the ticket as proof of payment for each parking attendant. Rate-making process so that the course more clearly.

BIBLIOGRAPHY

Yin, Robert K 2006, Case Study Research Design and Methods. Mudzakir, Djuzi (translator). 2006 Case Study Design and Methods, First Edition, Jakarta, King Grafindo Persada, p. 9.

Andreas Suryo Adi and Sulistiyowati Firma (2013), Analysis of Potential Tax and Levies Sleman Year 2006-2010.

Baidaie, M.Chatim, 2005. Corporate Governance and Audit Policy. Edition. Revision. Internal Audit Education Foundation.

Boynton, WC, Johnson, RN & Kell WG (2006). Modern Auditing: Assurance Services and the Integrity of Financial Reporting.

Bogdan, R. Tailor and J, Steven, Qualitative (Basics Research), Surabaya, of National Enterprises, 1993, p. 5.

Boynton, WC, Raymond N. J, and Walter GK 2002, Modern Accounting, Seventh Edition, publisher, Jakarta.

Della Novia (2014), Contribution Levy Center Against Roadside Local Revenue In Sub Samarinda Ilir Samarinda City Year 2010-2012.

Diana Sari and Destria Vidiyanti (2013), Influence Of Local And Retribution Local Tax The Local Toward Financial Independence (Research on the Local Government of the Bandung City)

Elvi Juliansyah (2012), Levy Analysis Center as a Source of Revenue of City of Sintang

Guy, M. And Wayne Alderman, and Alan J. Winters, 2002. Auditing, fifth edition, over Sugiyarto Languages, SE, M.Si, Ak. Auditing, Volume 1, Erlang, Jakarta

Heribertus Sutopo, Introduction to Qualitative Research, Fundamentals of Theoretical and Practical. UNS Research Center, Surakarta, 1988, p. 24.

- Hima Estu Bagijo (2011), Tax and Retribution as a Source of Revenue (Case Study In District / City and Government of East Java Province)
- Hornby. AS 1986. Oxford Advanced Dictionary of Current Learnefs. English. Oxford University Press
- Husein Umar. 2007, Thesis And Research Methods For Business Thesis, King Grafindo Persada, Jakarta.
- Indonesian Institute of Accountants, 2007, the Financial Accounting Standards. Edition 2007. Jakarta: Four Salemba.
- Kaho, Josef Riwu, 1988, the prospect of autonomy in the State Indonesia. Jakarta: King Grafindo Persada
- Koentjaraningrat, methods research community. Gramedia Pustaka Utama, Jakarta, 1990, p. 25
- Krismiaji. 2010. Accounting Information Systems. Third Edition. Yogyakarta: College of Management Sciences.
- Lexy J. Moleong 2002, Qualitative Research Methods, Bandung, Youth Rosdakarya, p. 161-163.
- Muhadjir, N., qualitative research methodology, Yogyakarta, Rake Sarasina, 1990, p. 34.
- Mulyadi, 2002. Auditing, Book Two, Sixth Edition, Salemba Four, Jakarta.
- Nasution, Naturalistic Qualitative Research Methods, reprints of three, Bandung, PT Tarsito 2003.
- Nawawi, Hadari and Mimi Martini, Applied Research, first printing, Yogyakarta, Gajah Mada University Press Nawawi, 1994, p. 73.
- Niswonger, Warren Reeve Fess, (2000). Principles of Accounting, Erland, Jakarta.
- Paradiredja Kanakan & Mulyadi (2002). Auditing. 6th edition. Salemba Four. Jakarta.
- Makassar City Regional Regulation No. 17 of 2006 on the Management Perparkiran

Makassar City Regional Regulation No. 11 of 1999 on Bank Service Fees
Parking Public Road

Government Regulation No. 60 Year 2008 concerning the Government
Internal Control System

P. Patilima, Hamid, *Qualitative Research Methods*, second printing, Bandung,
Alfabeta Publishers, 2007, p. 3

Robert Moeller, (2007). *COSO Enterprise Risk Management: Understanding
the New IntegratedERM Framework*. New Jersey: John Wiley & Sons.

SinamoAditama, Jansen. (2010). *Work Ethics Professional*. Jakarta: Malta
Printindo

Sony Yuwono, (2005). Tengku Agus Indrajaya, and Hariyandi, *Sector
Budgeting*.

Sri Alam Setya Kusprianti (2011), *Analysis of Internal Control System
Evaluation In Cash Receipts Cycle at PT. X Surabaya*

Sugiyono, 2010, *Qualitative and Quantitative Research Methods RND*.
Bandung: Alfabeta

Sugianto. 2008. *Taxes and Levies (Management of Local Government. In
Financial Aspects, Taxes and Levies)*, Grasindo, Jakarta.

Law No. 28 of 2009 on Local Taxes and Levies

Utoyo, Bambang, 2011. *The development concept of the COSO Internal
Control Version. News Supervision: Building a Clean Government
Towards Good Governance, Vol. XVIII / No. 4 / December 2011.*
ISSN: 0854-0519, p. 50-51.

Widjajanto, Nugroho. 2001. *Accounting Information Systems*. Erland:
Jakarta.