

**Audit sosial di Indonesia : studi atas praktik audit sosial oleh yayasan pengkajian pemberdayaan masyarakat (YKPM) Sulawesi Selatan terhadap program IASMO bebas pemerintah Kota Makassar = Social audit in Indonesia social audit in practice by the foundation for study and community empowerment (YPKM) Sulawesi Selatan on IASMO bebas programs in Makassar City**

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**Abstrak**

Lembaga swadaya masyarakat dalam melakukan pengawasan dan penilaian kinerja program sosial pemerintah harus lebih inovatif. Langkah inovatif yang Yayasan Pengkajian Pemberdayaan Masyarakat (YKPM) pilih adalah penggunaan pendekatan audit sosial dalam melakukan penilaian kinerja program sosial IASMO Bebas Pemko Makassar. Audit sosial adalah suatu proses untuk memahami dan mengukur kinerja lembaga dan program (institusional and program performances) dari aspek sosial dan tidak termasuk aspek keuangan. Secara praktis, audit sosial merupakan suatu kegiatan pemantauan yang sistematis dan memuat pandangan stakeholders secara demokratis atas kinerja lembaga atau program.

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Non-governmental organizations in conducting the monitoring and assessment of the government's performance in delivering the social programs must be innovative. YKPM using the social audit approach as a tool for community-citizen to assess the performance of social programs IASMO Bebas implemented by the government of Makassar City. Social Audit is a process to understand and measure the performance of agencies and programs (institutional and program performances) from the social aspects, excluding the financial aspects. In practical terms, the social audit is a systematic monitoring activity, of which also provides an overview of the said stakeholders performance in a democratic manner.