

Corruption Risk Anticipation Strategy Based On Knowledge Management

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ABSTRACT

Corruption is no longer a new phenomenon in public organizations in various countries, including in Indonesia because corruption has long been a part of irregular activities carried out by public officials, especially irregularities in government goods/service procurement projects to gain personal and group benefits. The results of this exploratory descriptive study explain the Knowledge Management Approach (KMA) as an alternative strategy in handling Corruption Risk in cross-sectoral infrastructure development programs in South Sulawesi, Indonesia. Primary data were collected from observations and interviews with several parties involved in cross-sectoral infrastructure development programs. Meanwhile, secondary data comes from the mass media and documentation of infrastructure development projects in South Sulawesi. The results of the study found that in the implementation of cross-sectoral programs for infrastructure development in South Sulawesi, KMA was applied as an alternative strategy in dealing with the risk of corruption, but it was still incidental in the event of problems and had not been carried out in a coordinated, integrated, synchronized and simplified manner in all programs. Implementation, which is still incidental, can be seen from the tacit and explicit knowledge that has not been created in all cross-sectoral infrastructure development programs. Therefore, it is necessary to strengthen commitment from top management and the involvement of all collaborative-adaptive actors in the team tasked with managing corruption risk collectively. Meanwhile, the application of KMA is carried out through knowledge sharing

and knowledge creation processes according to the SEKI model to all parties interested in implementing multi-sectoral development programs.

Keywords: fraud, risk of corruption, infrastructure development, knowledge management.

INTRODUCTION

Corruption is no longer a new phenomenon in Indonesia because corruption has long been a part of irregular activities carried out by public officials. Especially irregularities in government goods/service procurement projects to meet personal and group benefits (Butarbutar, Cahaya, & Rumadhan, 2018).

In 2018, Indonesia Corruption Watch (ICW) found that there were 454 corruption cases handled by law enforcers. The total number of suspects named was 1,087 people with various professional backgrounds. The number of state losses that were found by law enforcers was 5.6 trillion rupiahs, the number of bribes was 134.7 billion rupiahs, total illegal fees of 6.7 billion rupiahs and the amount of money laundering was 91 billion rupiahs (Watch, 2018; Yoyok, 2018).

Root Cause Analysis of irregularities cases handled by the Financial and Development Supervisory Agency (FDSA) as one of the Government Internal Supervisory Apparatus (GISA) shows that the causes of corruption can be categorized into three areas, namely systems, people, and culture. The multidimensional causes of corruption are exacerbated by ineffective eradication of corruption caused by 1) low individual integrity, 2) weak internal control, governance, and corruption risk management, and 3) not optimal synergy and collaboration between corruption risk management institutions in Indonesia (Butarbutar et al., 2018; Watch, 2018; Yoyok, 2018).

LITERATURE REVIEW

The knowledge management-based corruption risk management strategy is based on the findings of Baihaqi (2019) which states that Corporate Risk Management (CRM) and Knowledge Management (KM) have a positive influence on management accounting systems and institutional performance. Likewise, it is based on the findings of the research results of Perdhani & Pahlevi (2018) which concluded that there are opportunities for improvement in risk management through the application of KM.

The application of a knowledge management approach (KMA) can be used to support the implementation of CRM (Mathisen & Duncan, 2006; Perdhani & Pahlevi, 2018; Prabowo, Sriyana, & Syamsudin, 2018). According to Rodriguez & Edwards (2008), the application of CRM based on KMA requires a connecting bridge, namely through people, processes and technology. Increased level of maturity Enterprise Risk Management (ERM) can be done with KMA, namely by using people, processes and technology. For the human element, this can be done by the SECI method - socialization, externalization, combination, internalization (Hoe, 2006), while for the process element, it is done through the integration of risk management in the ERM system and corporate risk management. Meanwhile, technology elements can take advantage of existing portals or intranets and by developing an application/program to store data and integrated risk management information.

According to Akib (2003), the KMA, on the one hand, can be understood as part of the historical perspective of the development of the foundations of the organizational learning concept that began to be discussed in the late 1980s (Canadian Center for Management Development, 2000; Senge et al., 1999). On the other hand, KMA is related to two main approaches in developing strategies to build a competitive advantage in a knowledge-based organization, namely a market-based approach represented by Michael E.

Porter and a resource-focused approach (resources-based) the CK Prahalad with Gary E. Hamel (Huseini, 1999; Porter, 2011; Prahalad & Hamel, 2003). Therefore according to Akib (2003) that KMA is a "configuration" and "synergy" of the two approaches with the assumption that "the sources of knowledge that are managed not only come from within the organization – as a core competency – but also come from the market or the environment external to the organization, such as from customers, suppliers, competitors, investors and so on.

The concept of KM itself is not new because the need and importance of knowledge have become the basis for the development of various cultures, philosophies and religions. What makes knowledge new and useful for people and organizations today is when we reflect on the results of the power of knowledge for better management and the evolution in technology that has been witnessed over the last few decades (Natarajan & Shekhar, 2001). Therefore, it would not be wrong for the immediate reaction of most managers regarding the idea of KM - represented by Andersen's clients in Taiwan - stating that knowledge management is just like old wine in a new box.

Historically, knowledge has always been managed, at least implicitly as tacit knowledge, but effective and active KM requires new perspectives and techniques that can touch all aspects of the organization. Conceptually, KM can be approached from at least three different domains, namely emphasizing organizational intelligence, organizational development and information processing (Tuomi, 1999). Meanwhile, according to experts (Rowley, 1999; Wiig, 2002) that KM in organizations needs to be understood from three perspectives based on the future and different goals, namely a business perspective, a management perspective, and an operational perspective.

In addition to the sharing of these perspectives, Natarajan & Shekhar (2001) view KM from three perspectives, namely: a technology perspective, a process perspective and a learning systems perspective. Meanwhile, Seemann, DeLong, Stucky, & Guthrie (2000) state that, at least four different perspectives in KM can be combined to be applied in a long-term strategy. This perspective illustrates that the knowledge used in a business is strongly influenced by the role of individuals in the organization. The four perspectives or interpretation frameworks are a strategy or leadership perspective, content or knowledge practice perspective, a technology perspective, and a change management or reengineering perspective.

The concept of the KM process is understood by experts (Chang & Lin, 2015; Karadsheh, Mansour, Alhawari, Azar, & El-Bathy, 2009; Mishra & Bhaskar, 2011) as a collection of processes that regulate the creation, dissemination and use of knowledge. KM is not a "technology thing" or a "computer thing". Therefore, if the premise is accepted that KM is related to a series of processes of discovery and creation, dissemination and utilization of knowledge, then people are directed to accept the premise that KM is more than just a technological item and its elements that are contained in every job done. A similar definition is stated by Jimenez-Jimenez & Sanz-Valle (2013) that KM is a series of activities to access, evaluate, manage, organize, filter and distribute knowledge in a certain way so that it is useful for end-users to blend the internal and external knowledge held by the company and directs it to knowledge that can be implemented through a technology platform.

Referring to the above view, there are principles of KM according to experts (Davenport & Prusak, 1998; Pauleen, 2017), namely: 1) Knowledge begins and lies in people's minds. 2) Knowledge sharing activities require trust. 3) Technology enables the creation of new knowledge. 4) Sharing of knowledge needs to be awakened and appreciated. 5) Management support and resources are essential. 6) The knowledge initiative needs to start from the pilot program. 7) Quantitative and qualitative measures are needed to evaluate emerging initiatives. 8) Knowledge is creative and needs encouragement to be developed in unexpected ways.

RESEARCH METHODS

This research applies qualitative-descriptive and explorative methods (Dempsey, 2008; Hunter, McCallum, & Howes, 2019) supported by normative research methods (Christiani, 2016; McCrudden, 2006) to analyze and explain KMA-based corruption risk management strategies in the program. cross-sectoral infrastructure development in South Sulawesi, Indonesia. Literature research or literature review is carried out by critically assessing or reviewing knowledge (tacit, explicit, cultural), ideas, or findings contained in the academic-oriented literature, and formulating theoretical and methodological contributions to certain topics (Chenail, Cooper, & Desir, 2010) or in this case, focused on handling the risk of corruption. Types and sources of data used are primary data obtained through observations and interviews with individuals representing institutions as stakeholders involved in cross-sectoral programs for dam infrastructure development, port expansion and railways in South Sulawesi, while secondary data is obtained from activity reports. and publications on social media. Data were analyzed descriptively analytically following the interactive model stages (Miles, Huberman, & Saldaña, 2018) data collection, data condensation, data presentation, verification and conclusion drawing.

RESULTS

The results show that corruption is a major problem that occurs and at the same time becomes the reason for the formation of the Corruption Eradication Commission (CEC) in Indonesia. This can be seen from the many corruption cases that have occurred in Indonesia which have even ensnared regional heads (Village Head, Lurah, Camat, Regent, Mayor), members of the People's Representative Council (Regency, Province, Central) and also Ministers. Based on the results of observations and interviews with some informants, it is understood that the number of corruption cases in Indonesia is partly due to the handling of corruption itself, which until now is still ineffective in terms of the approach applied, even it often seems "selective cutting" (Butarbutar et al., 2018; Watch, 2018; Yoyok, 2018).

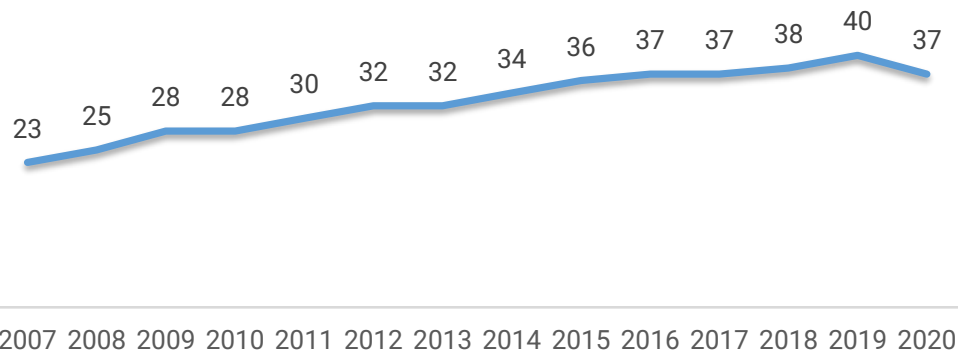


Figure 1. **Indonesia's Corruption Perceptions Index (CPI) 2007-2020**

Figure 1 shows data and information that the Corruption Perception Index (CPI) in Indonesia did not experience a significant increase, it even decreased by 3 points to 37 in 2020 from 40 in 2019. This reality illustrates that the handling of corruption in Indonesia it is still not running efficiently, effectively, and sustainably, in fact, its performance is considered to have decreased in 2020. Meanwhile, one of the prone

points for corruption is infrastructure development (Harahap, 2021; Harahap, Syam, Akib, & Thamrin, 2021).

Indonesia Corruption Watch (ICW) data shows that the number of corruption cases in infrastructure projects has increased during 2015-2018. In 2015, there were 106 cases of corruption in this sector. The number increased to 133 in the following year, and 158 cases in 2017. Then in 2018, it became 167 cases with an estimated loss of 1.1 trillion rupiahs. The number of corruption cases that occur in all lines of government and sectoral development is because the government currently carries out a lot of infrastructure development, but this development program is not balanced by effective KM-based corruption risk control (Harahap, 2021).

The government's focus in implementing infrastructure development programs is one of the main points of emphasis in the seventh *Nawa Cita* (nine development priority programs) of the President of the Republic of Indonesia, Joko Widodo (bin Mawazi & Hidayatulah, 2018). The core of the nine programs are:

1. Bring back the state to protect the entire nation and provide a sense of security to all citizens, through free and active foreign policy, reliable national security and the development of an integrated Tri Matra state defence based on national interests and strengthening its identity as a maritime country.
2. Make the government not absent by building clean, effective, democratic, and reliable governance, by giving priority to efforts to restore public confidence in democratic institutions by continuing to consolidate democracy through reform of the party system, elections and representative institutions.
3. Developing Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state.
4. Rejecting a weak state by reforming a system and law enforcement that is free of corruption, dignified and reliable.
5. Improve the quality of life of Indonesian people through improving the quality of education and training with the "Smart Indonesia" program; as well as improving the welfare of the community with the "Indonesia Work" and "Indonesia Prosperous" programs by encouraging land reform and a 9-hectare land ownership program, subsidized low-cost residential housing programs and social security for the people in 2019.
6. Increase people's productivity and competitiveness in the international market so that the Indonesian nation can advance and rise together with other Asian nations.
7. Realizing economic independence by moving strategic sectors of the domestic economy.
8. To revolutionize the nation's character through the policy of restructuring the national education curriculum by prioritizing aspects of civic education, which proportionally place aspects of education, such as teaching the history of nation formation, values of patriotism and love for the country, the spirit of state defence and character in the curriculum Indonesian education.
9. Reinforce diversity and strengthen Indonesia's social restoration through policies to strengthen diversity education and create spaces for dialogue between citizens.

The *Nawa Cita* was then translated into the 2015-2019 National Medium Term Development Plan (NMTDP) which was launched on January 8, 2015. This NMTDP document consists of three parts, namely the National Development Agenda, the Field Development Agenda, and the Regional Development Agenda. *Nawa Cita* is explicitly stated in chapter six of the first part of the NMTDP.

Infrastructure development is considered as one of the key factors for Indonesia to become a developed country. Reliable infrastructure is the main key in increasing Indonesia's competitiveness. Increasingly competitive infrastructure is the main key in attracting investment to enter Indonesia (Moerwanto, <https://kppip.go.id/berita/infrastruktur-andal-kunci-penlikasi-daya-saing-indonesia/>, 16 April

2018). This infrastructure development is expected to increase Indonesia's competitiveness to attract investors to invest in Indonesia. In addition, infrastructure development certainly involves many parties in the experience, starting from the person in charge of the project, related ministries/agencies to the community directly. The large number of parties involved, of course, also requires good cooperation among stakeholders so that development can run smoothly and effectively (Utomo, <https://kppip.go.id/opini/t-Challenges-Pembangunan-infrastruktur-Indonesia/>, 6 November 2017).

One of the areas targeted for infrastructure development in South Sulawesi Province because is the focus of development policies in Eastern Indonesia. Development in South Sulawesi will have a transformational impact considering its strategic location as the main access area for Eastern Indonesia and as a support area for the new capital of the Republic of Indonesia in Penajam Paser Utara, East Kalimantan.

The development of infrastructure in South Sulawesi consists of the construction of irrigation installations, construction of provincial roads and bridges, development of conservation management of rivers, lakes and water resources, port development, and railway construction. On the other hand, the large number of development programs in South Sulawesi that are of great value and a complex nature raises concerns over the potential inherent risk of corruption.

DISCUSSION

Indonesia together with Albania, Rwanda and Tunisia are one of the four countries piloting Sustainable Development Goals (SDGs) 16 on governance through an initiative to examine the readiness of countries to produce and utilize governance data and assess the complementarity of these goals by national and regional policies (de Sousa Monteiro, Viana, & de Sousa-Filho, 2018; Harahap et al., 2021; Trivunovic, Johnsen, & Mathisen, 2011). Under this pilot initiative, governments at the national and sub-national levels identify indicators that measure progress in development governance. As a pilot country for SDG 16 with its national experience, Indonesia is already in the right position to contribute at the international level to advancing SDG 16 related to governance. Corruption is one of the main issues discussed in the pilot SDG 16 project and in the NMTDP, chapter 6.4 which summarizes the direction of government policies on good governance (UNDP).

In Indonesia, anti-corruption has been on the national agenda since the introduction of political reforms in 1999 (Law No. 31/1999 on Corruption Eradication). The NMTDP explicitly recognizes that corruption is a major obstacle to achieving sustainable development. The NMTDP sets targets for reducing corruption through the Anti-Corruption Behavior Index (from 3.6 to 4.0, on a scale of 0-5) and the Corruption Law Enforcement Index (20% increase in 2019). However, corruption, which appears in almost all areas of the SDGs, makes it a cross-sectoral issue, not just an SDG 16 issue. The provision of health services, education services, policies for sustainable production and consumption, or even measures to alleviate poverty are not free from corruption. Understanding the negative impact of corruption in these areas, anti-corruption measures are integrated as standard practice in the management of the SDGs. Chapter 6.4.2 of the NMTDP on the Prevention and Eradication of Corruption Crimes reminds us that Indonesia has ratified the United Nations Corruption Eradication Convention.

Based on the description above, it is clear that the Central Government together with the Regional Government are responsible for managing the risk of corruption. The corruption risk management process in Governments includes corruption risk management, corruption risk assessment, corruption risk control activities, investigations and corrective actions, as well as corruption risk management monitoring. According to Hardiyanto (2020) revealed that the performance management model, the entire risk

management process can be simplified in the form of an Input-Process-Output (IPO) -Outcome-Benefit-and Impact (OBI) approach, abbreviated as IPO-OBI as in the question. sentence as follows:

- Input: How capable are governments to prevent corruption?
- Process: How do governments prevent corruption?
- Output: Have the anti-corruption efforts been properly implemented?
- Outcome: Has corruption completely disappeared?
- Benefit: Has there been a decrease in the level of corruption?
- Impact: Do anti-corruption efforts support the achievement of organizational goals?

To determine the effectiveness of CRM (effectiveness of corruption prevention) at an Institution, both Central or Regional, a measuring instrument can be used in the form of the Corruption Prevention Effectiveness Index (CPE Index). The Corruption Prevention Effectiveness Index (IEPK) was first introduced by Hardiyanto (2018) as a Project of Change when he attended Level 1 Leadership Education (Known in Indonesia: Pendidikan dan Pelatihan Kepemimpinan Tingkat 1 (Diklat PIM Tingkat 1). The assessment was then developed and became a BPKP product. In Measurement Guidelines CPE Index that The CPE Index has three pillars, namely: 1) corruption risk management capability, 2) implementation of corruption prevention strategies, and 3) incident handling. Each pillar consists of several sub-pillars or variables, the measurement of which as a whole is carried out in twenty-eight (28) indicators.

The characteristics of the CPE Index are as follows:

1. Process-Output-Outcome-Benefit-and Impact (IPO-OBI) Approach. The CPE Index is designed to cover not only the capabilities (input) and efforts to prevent corruption (process) but also their effectiveness, namely whether there is a reduction in the risk of corruption. The effectiveness of corruption prevention is also seen as a positive contribution to the achievement of organizational goals.
2. Common Key Performance Indicators (CKPI) and Shared Performance Indicators (SPI). Key Performance Indicators (KPI) that can be applied to all corruption risk management work units and KPIs that can be cascaded down according to roles and functions in the organization. By understanding the CPE Index as CKPI and shared KPI, it is hoped that the index will become a performance measurement tool that has comparability both over time and between work units targeted for corruption prevention.
3. Built with the concept of a simultaneous road map and building blocks. As a simultaneous road map, efforts to prevent corruption consist of change management steps which consist of three aspects, namely human (moral), culture and system aspects, where all three need to be developed in an integrated manner. As a building block, the CPE Index consists of various dimensions and indicators where efforts to improve a certain dimension and indicator become the basis for the development of other dimensions/indicators. Meanwhile, its development needs to be in a logical sequence, namely starting with the improvement of the capability of managing corruption risk, implementing corruption prevention strategies and handling corruption incidents.
4. Consider the three line of defence concept. Both the first line, second line and third line of defence in an organization are expected to work together to strengthen oneself so that corruption prevention can run effectively. The corruption that occurs can be detected early and handled efficiently and constructively.

Based on the results of the measurement of the CPE Index, an overview of the conditions of the effectiveness of the risk management of corruption in an institution can be obtained either as a whole, per-pillar or per-variable / indicator. In addition, it is also possible to identify gaps/weaknesses of each indicator which will be the focus of improvement. The evaluation of the effectiveness of corruption prevention using the CPE Index provides benefits in the form of support for government efforts to manage corruption risk

and prevent corruption by determining the level of effectiveness of corruption prevention and providing basic data and information for corruption eradication strategies. The results of the CPE Index assessment can be used as a basis in developing a road map for the development/improvement of the effectiveness of CRM based on a KMA.

The results of the CPE Index can be used by the Government Internal Supervisory Apparatus (GISA) and other interested parties as tangible profiling: 1) Database (baseline) improved governance, increased risk management and strengthened anti-corruption control which is the basis for formulating a supervisory strategy in the field of investigation by the Financial Supervisory Agency Development (FSAD); 2) Basic in identifying corruption problems and corruption eradication strategies; 3) Basic in determining the target organizational unit related to the target of CRM in development programs. Together with the results of the fraud risk assessment, the CPE Index and the profiling are the inputs to the corruption risk-based monitoring plan. This is very necessary given the constraints of limited resources which are considered in determining the priority of supervision. In GISA supervision related to investigations, the priority of monitoring targets is multi-level, namely the organizational, program/activity, thematic, and case-based levels.

The development of the GISA monitoring methodology and instruments must be aligned and integrated with the three pillars of the CPE Index, namely 1) CRM capability, 2) implementation of corruption prevention strategies and 3) incident handling. These three pillars can be categorized into three main interrelated causes of corruption, namely:

Human Aspects, namely the low integrity and individual capacity. Interventions carried out need to cover moral and ethical aspects by making employees more sensitive, competent and have perseverance in dealing with ethical dilemmas in corrupt situations.

Cultural Aspect, which is a habit that is noble and noble but is interpreted incorrectly and is used as a rationalization of corrupt behaviour. This aspect requires policy intervention by governments in the form of Culture Engineering. Cultural aspects include organizational culture and community culture.

System aspect, system strengthening is carried out by continuous improvement through policies and actions that are integrated with organizational activities. To be able to integrate the human, system, and cultural aspects, the development of GISA monitoring instruments is directed at efforts to overcome the two causes of internal control failure, namely management override and collusion. One of the theories that form the basis of corruption risk management is the fraud triangle which consists of opportunities, rationalizations, and pressures. The fraud triangle is anticipated, prevented, and overcome with the concept of three lines of defence, namely: 1) Internal Control and Risk Management, 2) Oversight Function, and 3) Internal Control.

To show the integration of human and cultural aspects, GISA developed a monitoring methodology for the Anti-Corruption Socialization (ACS) and the Anti-Corruption Learning Society (ACLS). ACLS is an approach, perspective or paradigm in the eradication of corruption that places anti-corruption learning as a key factor in the success of eradicating corruption. GISA plays a role in assisting, encouraging and facilitating employees and the public so that they can obtain tacit and explicit knowledge and master skills/expertise regarding anti-corruption.

For the operation of ACLS, a Community of Practice (CoP) or Anti-Corruption Learning Community (ACLC) was formed, namely a group of stakeholders from local governments who have the same goal of realizing good governance and clean governance in their respective organizations. The public/corporations, both as the general public, as consumers of public services, or suppliers, also need to be involved in supporting clean governance. ACLC meets regularly and continuously as well as incidentally to collaborate in carrying out active, participatory, and interactive anti-corruption learning activities.

To intervene in the human and system aspects, BPKP developed an Anti-Corruption Organizational Culture Development methodology (ACOCDM), proactive audit and capability review of local government risk management (Harahap, 2021).

The Development of an Anti-Corruption Organizational Culture is a process of problem identification, analysis, and evaluation of evidence on organizational culture (norms, philosophy and values) to assess whether the behaviour of the organization's employees is anti-corruption. The development of an Anti-Corruption Organizational Culture is carried out to believe that the rules of behaviour and norms that have been determined have been obeyed by employees (Chang & Lin, 2015; Harahap, 2021; Harahap et al., 2021; Jimenez-Jimenez & Sanz-Valle, 2013; Mathisen & Duncan, 2006). The advantage of developing an Anti-Corruption Organizational Culture is that it is possible to get root causes, the root causes of organizational problems that may not be detected through audits or other evaluations which generally focus on hard control weaknesses (Harahap et al., 2021; Rodriguez & Edwards, 2008). Recommendations and corrective action plans resulting from the Development of an Anti-Corruption Organizational Culture can be in the form of improved socialization-externalization-combination-internalization strategies (Hoe, 2006; Karadsheh et al., 2009; Mathisen & Duncan, 2006), acculturation or increased superior-subordinate communication, increasing employee organizational commitment or even recommending changes in values, leadership styles, actor partnerships. competent individuals and institutions and the application of KMA (Chang & Lin, 2015; Davenport & Prusak, 1998; de Sousa Monteiro et al., 2018; Karadsheh et al., 2009; Krishnamurti, Shams, & Velayutham, 2018; Mathisen & Duncan, 2006; Mishra & Bhaskar, 2011; Rodriguez & Edwards, 2008).

Specifically, regarding actor (individual-institutional) collaboration management, it is based on seven variants of collaboration management from experts (Armitage, Berkes, & Doubleday, 2010; Colfer, 2005; Prabhu, McDougall, & Fisher, 2008) which includes collaboration management as power-sharing, capacity building, process, organization, organizational learning, decision making, and governance. Meanwhile, the implementation of KMA is carried out through the process of sharing knowledge and creating knowledge according to the SECI model (Hoe, 2006; Karadsheh et al., 2009; Rodriguez & Edwards, 2008; Rowley, 1999; Wiig, 2002) to all parties interested in implementing multi-sectoral development programs.

A capability review of corruption risk management is a forward-looking examination of the capability of an organization in managing future corruption risks. Capability review of corruption risk management includes an assessment of the capacity, ability, power and competency that the organization needs to have so that in the future it can carry out corruption risk management effectively.

CONCLUSION

The CPE Index results can be used by the Government Internal Supervisory Apparatus (GISA). GISA's efforts to establish a working relationship with the implementation of corruption risk management, namely the integration of concepts, strategies, methodologies and monitoring instruments. Regarding the investigation and enhancement of BPKP capability, it is carried out systemically, systematically and continuously by referring to relevant regulations, proper theoretical basis, and best practices that have been proven reliable. GISA is expected to continue to strive to be an important part in the governance of corruption eradication. Therefore, GISA must be able to prove itself capable of encouraging transparency and accountability of government and development for the sake of improving people's welfare. The author intends to promote the CPE Index Assessment so that it can be implemented in all agencies as a real effort to prevent corruption.

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