

# Collaborative Governance Oversight in Corruption Prevention Efforts in Indonesia

Ucok Abdulrauf Damenta<sup>1\*</sup>, Kumba Digdowiseiso<sup>2</sup>

<sup>1</sup>Inspectorate General of the Ministry of Home Affairs and UI-CSGAR, Jakarta, Indonesia <sup>2</sup>National University, Jakarta, Indonesia

\*Correspondence Email: prodamenta@gmail.com

Received: 2 June 2023; Revised:8 August 2023; Accepted: 23 August 2023

**Abstract:** Prevention of corruption in Indonesia is not an easy task. Corruption has been a serious problem in Indonesia for decades. To overcome this problem, joint efforts from the government, private sector and the community are needed. One way to overcome this problem is to use collaborative governance which is the aim of this research. In the context of preventing corruption, collaborative governance has an important role in maintaining accountability and transparency in public financial management. This research is descriptive qualitative research with data sources derived from a literature review. This article discusses the meaning of collaborative governance in preventing corruption, the determining factors for the success of collaborative governance in preventing corruption, and the implementation of collaborative governance in Indonesia are a joint responsibility of the government, private sector and society because good collaboration between the three can strengthen the system of oversight and control of corrupt practices.

Keywords: Collaborative Governance; Supervision; Corruption Prevention.

How to Cite: Damenta, U. A., & Digdowiseiso, K. (2023). Collaborative Governance Oversight in Corruption Prevention Efforts in Indonesia. *Journal of Governance*, 8(3), 384–395. https://doi.org/http://dx.doi.org/10.31506/jog.v8i3.20905



This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.



### Introduction

Corruption is indeed a serious problem in Indonesia and in many other countries. The impact of corruption is very broad, covering various sectors such as the economy, public services, law, and security. Corruption can harm the state and society, so it is important to eradicate it (Lubis, 2017). Efforts to eradicate corruption in Indonesia have been carried out using various methods, such as law enforcement, institutional reform, and eradicating corrupt practices in key sectors. However, even though much has been done, corrupt practices still occur, and there is even a tendency for the modus operandi to become more sophisticated and organized (Waluyo, 2017).

One approach that can be taken in efforts to prevent and eradicate corruption is to apply collaborative governance. Collaborative governance is a collaborative approach to decisionmaking and resource management that involves various interested parties, including the government, community, and private sector (Islamy, 2018).

In the context of preventing corruption, collaborative governance can and help increase transparency accountability public financial in management. Collaboration between government, society, and the private sector can help prevent corrupt practices from occurring by ensuring that decisions are made based on shared interests and the public interest (Wijayanti & Kasim, 2021). examples Some of the implementation of collaborative governance in preventing corruption in Indonesia include Corruption the Prevention Coordination Forum (FKPK), the Financial Transaction Reports and Analysis Center (PPATK), the Team of Guards, Security, Examiners, and Investigators (TP4), and the Regional

Supervisory Board (DPRD). Collaborative implementation like this can bring positive results in preventing and eradicating corruption in Indonesia.

То achieve the success of collaborative governance in preventing corruption, it requires high commitment from the government, strengthening the legal system, and active community participation. In addition, awareness and cooperation from all parties are also very important to create clean and corruptionfree governance in Indonesia (Firmansvah & Syam, 2021). The government's high commitment can be made in the form of implementing transparent а and accountable governance system by applying the principles of good governance in the decision-making and management of public resources. These principles include community participation, transparency, accountability, effectiveness, efficiency, and fairness (Nubatonis et al., 2015). In terms of strengthening the legal system, this can be done by increasing the effectiveness of law enforcement, including by giving strict and fair sanctions to perpetrators of corruption. In addition, it is also necessary to carry out institutional reforms and develop a more effective and integrated legal system (Arrsa, 2014).

Thus, collaborative governance can be a solution in efforts to prevent corruption in Indonesia. Collaboration between the government, the public, and the private sector can help increase transparency and accountability in the management of public finances and minimize the possibility of corrupt practices. However, to achieve this, efforts need to be made, such as strengthening the legal system, increasing public awareness and participation, and implementing a

.....



transparent and accountable governance system.

### Method

This research is descriptive, using a qualitative approach and data collection methods through a literature review of various journals, books, previous research, program implementation reports, regulations, and other secondary data related to the theme of collaborative governance and the anti-corruption national strategic sector (Moleong, 2014). With this literature study, it is hoped that researchers and readers will get an initial picture of the theoretical review and research results, as well as the monitoring of various parties relevant to the existing conditions to overcome the problem, so that it can be a reference in conducting an analysis of how collaborative governance oversight impacts efforts to prevent corruption in Indonesia.

#### Results And Discussion Collaborative Governance and Oversight of Corruption Prevention

According to Dewi (2019).collaborative governance is a process and structure that involves many actors and stakeholders, not limited to within the organization but even across organizational boundaries. Collaboration is carried out to describe a form of cooperation that is formal, active, explicit, and collectively oriented in management and public policy. The basic values in collaborative governance become an integrated unit and cover every stage of public policy. In the context of the study of public administration.

A very popular definition by Ansell & Gash (2007) states collaborative governance as "a governing arrangement where one or more public agencies directly engage non-state stakeholders in

a collective decision-making process that formal. consensus-oriented, is and deliberative and that aims to make or implement public policies or manage public programs or assets". This definition can be formulated into several important keywords, namely: (1) formation of places or entities that become media for public institutions and the actors in them; (2) participants who are part of the group include participants from nongovernment actors; (3) participants are directly involved in taking part in and playing a role in decision-making, not only as a place for consultation; (4) forums are formally managed and hold regular and structured meetings; (5) the aim of the forum is to reach a consensus; and (6) collaboration focuses on public policy.

According to Emerson & Nabatchi (2015), collaborative governance is an approach to decision-making and the provision of public services that involves the participation and cooperation of various actors, including government, the private sector, civil society organizations, and individuals. This approach aims to achieve more effective and efficient results in solving complex problems, improving the quality of decisions, and strengthening public engagement.

Emerson and Nabatchi also identified several characteristics of collaborative governance, including: (1) involving the participation of various actors, not only from the government or the private sector. (2) having a focus on joint decision-making and achieving common goals, not just prioritizing the interests of each actor. (3) encouraging accountability transparency and in decision-making. (4) having flexibility and adaptability in dealing with complex and dynamic problems. (5) Paying attention to the balance between the desired results and the participation process carried out.



Corruption prevention supervision is an effort to oversee and monitor activities that have the potential to give rise to corruption so that they can be prevented before they occur. The oversight of corruption prevention involves government agencies, private institutions, and the public. The oversight of corruption prevention involves various parties, including government agencies, private institutions, and the public. Government agencies have an important role in overseeing corruption prevention, such as the Corruption Eradication Commission (KPK), the Supreme Audit Agency (BPK), and the Inspectorate General of Ministries and Agencies (Setiawan, 2019).

Related to the role of government institutions in overseeing the prevention of corruption, the Corruption Eradication Commission (KPK) is an institution specifically established to prevent and eradicate corruption in Indonesia. The Corruption Eradication Committee has the and authority to carry duty out investigations, prosecutions, and supervision of criminal acts of corruption. In addition, the KPK also has the duty to provide anti-corruption education and socialization to the public (Sugiarto, 2013).

The Supreme Audit Agency (BPK) is also a government agency that has an important role in the oversight of corruption prevention. The BPK is tasked with carrying out audits of the management and accountability of state finances, including checking compliance with applicable laws and regulations. The results of audits conducted by the BPK can be the basis for other supervisory agencies and regulators to carry out monitoring and prevent corruption. (Raba, 2017) The Inspectorate General of Ministries and Agencies also has a role in overseeing

corruption prevention. The Inspectorate is tasked with carrying out internal supervision of the implementation of duties and functions within the relevant ministry or institution. The inspectorate provide suggestions and can recommendations heads to the of agencies make ministries and to improvements and prevent corruption practices (Hamdi & Sari, 2019).

Private institutions have a role in preventing corruption by applying the principles of good corporate governance, such as transparency, accountability, and integrity. Private institutions can also contribute to eradicating corruption by not giving bribes or facilitation payments to authorized parties. Society also has an important role in the oversight of corruption prevention. In this context, the public can provide input and information to supervisory or regulatory agencies regarding allegations of corruption occurring in their surroundings. In addition, the public can also monitor and oversee the use of public budgets and provide warnings or suggestions if there are practices that are detrimental to the public interest (Bunga et al., 2019).

In overseeing the prevention of collaboration corruption. between government agencies, private institutions, and the community is very important to the desired goals. achieve This collaboration can be carried out through exchange of information and the coordination between supervisory and regulatory agencies, as well as public participation in oversight and decisionmaking related to public financial management. With collaboration between various interested parties, it is hoped that oversight of corruption prevention can be more effective and efficient in preventing corrupt practices in Indonesia.

.....



#### Role and Function of Collaborative Governance in Corruption Prevention

The role and function of Collaborative Governance in preventing corruption are very important because corruption involves many stakeholders Collaborative complex factors. and Governance can assist in strengthening coordination between various institutions and stakeholders in efforts to prevent corruption (Kismartini et al., 2022). Several roles and functions of collaborative governance in preventing corruption include:

# Increasing Accountability and Transparency through Parties

Public participation is an important part of collaborative governance in increasing accountability and transparency in managing public finances. Public participation in the process of decision-making and supervision can ensure that public financial management is carried out in a transparent, accountable manner and in accordance with the interests of the community (Juliastuti, 2013).

In collaborative governance situations, community participation is carried out in various ways, such as:

- Provide input in the decisionmaking process, for example, in policymaking and budget planning.
- Maintain supervision of the public financial management process, for example, by monitoring the implementation of development projects or government programs.
- Report allegations of corruption or irregularities in the management of public finances to regulatory agencies or law enforcement agencies.
- In a collaborative governance situation, community participation

must be supported by effective and open communication between government agencies and the community. Government institutions must provide complete transparent information and regarding public financial management so that the public can understand how it is carried out.

• Community involvement in the public financial management process can also help create awareness and shared responsibility in efforts to prevent corruption.

By increasing public participation, government agencies can ensure that public financial management is carried out effectively, efficiently, and transparently, so as to minimize the risk of corruption and improve the quality of public services (Sari, 2012).

#### Build strong coordination between government agencies and communities.

of of One the functions Collaborative Governance in preventing corruption is to build strong coordination between government agencies and the public. The purpose of this strong coordination is to ensure that corruption prevention can be carried out effectively and efficiently through cooperation and collaboration government between agencies and the public.

In collaborative situations, government agencies must be able to establish good and mutually beneficial relationships with the community, and the community must have trust and active participation in decision-making and oversight processes (Bustomi et al., 2022). This can be done by strengthening channels of communication and



coordination between government agencies and the community.

In practice, coordination between government agencies and the community can be carried out in various ways, such as:

- Provision of complete and open information regarding government policies and programs.
- Formation of community groups or discussion forums that lead to collaboration and coordination between government agencies and the community.
- Community involvement in decision-making and oversight of public financial management.
- Build a complaint or reporting mechanism that is easily accessible to the public so that they can report suspected acts of corruption or irregularities.

With the establishment of strong coordination between government agencies and the community, community involvement in preventing corruption can be increased and intensified. This will help strengthen the oversight system and ensure that public financial management is carried out in a transparent and accountable manner, so as to minimize the risk of corruption and improve the quality of public services (Rustendi, 2017).

### Encouraging the formation of coherent and mutually supportive corruption prevention policies between institutions

The next function of Collaborative Governance in preventing corruption is to encourage the formation of coherent and mutually supportive corruption prevention policies between institutions. This is done by building cooperation between government agencies and the public as well as the private sector. In this case, collaborative governance can facilitate inter-agency dialogue and encourage inter-agency coordination in adopting more integrated and holistic corruption prevention policies (Katharina, 2021).

inter-agency cooperation, With there will be synergy in the efforts to prevent corruption that will be carried out. This can also reduce the occurrence of overlap even conflict in or the implementation of corruption prevention policies. In addition, this collaboration can also strengthen public involvement in the decision-making process for preventing corruption and can increase policy legitimacy (Napitupulu et al., 2020).

In collaborative governance, all stakeholders can participate in the process of decision-making and oversight of corruption prevention. This process can ensure that the policies produced are the result of a shared consensus and reflect the interests of all stakeholders. Thus, this collaboration can strengthen corruption prevention policies and make them more effective and efficient.

### Strengthening the Involvement of Private Institutions in the Corruption Prevention Process

Strengthening the involvement of private institutions in the corruption prevention process is an important Collaborative Governance function. The involvement of private institutions in the corruption prevention process is expected to strengthen the government's efforts to eradicate corruption. This is because private institutions also have an important role in economic and business activities in Indonesia, so they have great potential to become victims or perpetrators of corruption (Umar, 2011).

In collaborative governance, the involvement of private institutions can be carried out in various ways, such as



through participation in corruption prevention programs, such as training and raising awareness of the importance of preventing corruption, or through their involvement in supervising government activities. The involvement of private institutions can also be carried out through the creation of a culture of integrity in private organizations (Haning, 2018).

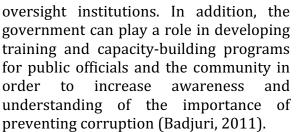
In addition, collaboration between the government and private institutions can help promote better and more transparent governance systems in the private sector. This can be done through cooperation between the government and private institutions in formulating ethical standards and good business practices, such as codes of ethics or principles of good governance. In this case, private institutions can make an important contribution to strengthening corruption prevention. They can help ensure that business transactions are conducted in a transparent and lawful manner, as well as strengthen practices that promote integrity in the business world. In the long term, this can help create a healthy and transparent business environment in Indonesia, so as to promote sustainable and inclusive economic growth.

# Determinants of Collaborative Governance in Corruption Prevention

Some of the determining factors for the success of collaborative governance in preventing corruption in Indonesia include:

1. High government commitment

In the context of collaborative governance, high commitment from the government can mean full support in establishing and developing collaborative mechanisms for preventing corruption, as well as establishing effective independent



A high level of commitment from the government can also strengthen the internal control system that exists in government institutions so as to prevent violations and ensure accountability in the management of public finances. In addition, the government can also be open to listening to input and criticism from the public and private sectors so that it can improve its performance in preventing corruption (Nurdin, 2018).

Thus, high commitment from the government is an important factor in the success of collaborative governance in preventing corruption because it can create a conducive working environment, strengthen the internal control system, and be open to listening to input and criticism from the public and private sectors.

# 2. Active Community Participation

Active community participation in collaborative governance means that the community is included in the decisionmaking process and policy people implementation. When are included in the process, they become more aware of and understand existing policies and their role in preventing corruption. Thus, the public can provide input and feedback on existing policies so that they are more accurate and on target.

Active community participation can also improve monitoring and supervision of policy implementation. When the community is involved in monitoring and supervision, it will be easier to detect acts of corruption that



occur. This is because the community has better access to information and there is support from the government and private institutions involved in collaborative governance.

community With active participation, inter-agency and intercommunity collaboration can run smoothly and effectively. Community participation can put pressure on the government to be more responsible in preventing corruption, so as to create synergies between the government and the public in preventing corruption. Thus, active public participation in collaborative governance can increase the effectiveness of corruption prevention.

3. Legal System Strengthening

Strengthening the legal system can cover a number of things, such as increasing the capacity of law enforcement officials to conduct investigations and corruption prosecutions of cases. increasing the quality of court processes to ensure justice and legal certainty, and improving the statutory system relating to the prevention and prosecution of corruption. With a strong and trusted legal system, corruptors will feel threatened and encouraged not to commit acts of corruption. In addition, the community will also feel more confident and have high expectations for a fair and transparent legal system (Agustune et al., 2019).

In the context of collaborative governance, the strengthening of the legal system can be carried out through collaboration between government and private agencies and public institutions. For example, the government can involve the public and private institutions in the process of formulating legal policies relating to the prevention and prosecution of corruption so that the resulting policies can be more comprehensive and can accommodate the various interests that exist in society.

In addition, government agencies, communities, and private institutions can also collaborate to strengthen court processes and law enforcement. For example, the public can assist law enforcement officials in providing the necessary information to catch and prosecute perpetrators of corruption, or private institutions can contribute to providing the necessary resources to strengthen the existing legal system.

### Implementation of Collaborative Governance in Corruption Prevention in Indonesia

In Indonesia, there are various collaborative governance programs or policies that have been implemented in efforts to prevent corruption. These programs are intended to involve involvement between the government, the community, and the private sector so that corruption prevention in government institutions can be prevented. Some of those programs are:

- Whistleblowing System (WBS): WBS is a corruption complaint reporting system launched by the Corruption Eradication Commission (KPK). This system aims to increase public participation in efforts to prevent corruption by making it easy for the public to report acts of corruption that occur.
- National Procurement System (SPSE): SPSE is a system of government procurement of goods and services operated by the Government Goods and Services Procurement Policy Agency (LKPP). This system aims to increase transparency and accountability in the procurement



of government goods and services, as well as prevent corrupt practices in the procurement of goods and services.

- E-Kinerja is а government • employee performance management system launched by the National Civil Service Agency (BKN). This system aims to increase accountability, transparency, and effectiveness in the performance of government employees so as to prevent corrupt practices in carrying out government tasks.
- Corruption Care Program: This program was launched by the Ministry of Education and Culture (Kemendikbud) with the aim of increasing public awareness and understanding of the dangers and negative effects of corruption, as encouraging well as public participation in efforts to prevent corruption. This program involves collaboration between the government, society, and the world of education to create an anticorruption culture from an early age.

Collaborative governance programs for preventing corruption launched above are seen as successful in preventing and reducing corruption in Indonesia. However, there are also collaborative governance programs for preventing corruption that have not been fully successful, such as the establishment of the Corruption Eradication Commission (KPK).

Even though the KPK has become an effective institution in eradicating corruption, it also often experiences challenges that affect the success of its programs. For example, several attempts to weaken the KPK, such as the revision of the KPK Law and the forced dismissal of several KPK employees, have resulted in criticism from the public as well as those who are pro-corruption eradication.

Collaborative governance plays an important role in preventing corruption in Indonesia. To achieve maximum results, coordinated efforts are needed that involve all parties involved in preventing corruption. Therefore, evaluation and recommendations collaborative for governance programs need to be carried periodically to ensure their out effectiveness in eradicating corruption in Indonesia.

In addition, the implementation of collaborative governance in preventing corruption in Indonesia still faces various challenges, such as the lack of human resources and the lack of support from the public in maintaining integrity and supervising governance. This shows that the implementation of collaborative governance requires strong support from all stakeholders, including the government, private institutions, and the community.

Based analysis of on an collaborative governance programs for preventing corruption in Indonesia, there several evaluations are and recommendations that can be submitted. First, the programs that have been implemented need to be evaluated periodically to ensure their effectiveness in eradicating corruption. Evaluation can also help identify weaknesses in the program so that improvements can be made.

Second, the active participation of the community needs to be further enhanced in collaborative governance programs. This can be done by educating the public about the importance of their role in preventing corruption as well as facilitating public access to report



suspected acts of corruption. Third, better coordination is needed between government agencies, private institutions, and the community in implementing collaborative governance programs. This can be done by establishing coordination forums and dialogue between all parties involved.

Fourth, efforts need to be made to strengthen the legal system and enforce stricter laws against perpetrators of corruption. Strengthening the legal system can be done by carrying out legal reforms, strengthening the independence of law enforcement agencies, and increasing the capacity of the legal apparatus to handle corruption cases. Fifth, it is necessary to develop better information and communication technology to prevent development corruption. The of information communication and technology can make it easier for the public to submit reports on suspected acts of corruption, as well as strengthen the oversight system for public financial management.

Sixth, the government needs to supervision over strengthen the implementation of government activities, especially in sectors that are considered vulnerable to corruption, such as the procurement of goods and services. This can be done by applying the principles of good governance to the implementation of government activities as well as optimizing the role of oversight institutions such as the KPK, BPK, and Ombudsman. Seventh, efforts need to be made to strengthen an anti-corruption culture among the public. This can be done by increasing public awareness about the dangers of corruption and strengthening the values of integrity and transparency in society.

Collaborative governance plays an important role in preventing corruption in

Indonesia. To achieve maximum results, coordinated efforts are needed that involve all parties involved in preventing corruption. Therefore, evaluation and recommendations for collaborative governance programs need to be carried out periodically to ensure their effectiveness in eradicating corruption in Indonesia.

# Conclusion

Based on the discussion above, it can be concluded that collaborative governance has an important role in preventing corruption in Indonesia. Collaboration between government agencies, private institutions, and the public can increase the effectiveness of supervision and control of corrupt collaborative practices. Several governance programs or policies for corruption have preventing been implemented in Indonesia, such as the formation of the KPK, the implementation of e-procurement, and the establishment of anti-corruption forums. However, the success of these programs has been limited, and further efforts are needed to strengthen corruption prevention in Indonesia.

Strong government commitment, active community participation, and strengthening of the legal system are critical factors for the success of collaborative governance in preventing corruption. In this regard, there are several recommendations that can be made, such as strengthening the oversight system, providing training and education on corruption prevention, increasing transparency and accountability in public financial management, and strengthening the legal system and law enforcement. Overall, efforts to prevent corruption are a shared responsibility between government agencies, private institutions,



and the public. Good collaboration between the three can strengthen the monitoring and control system for corrupt practices so as to prevent corrupt practices before they occur and improve the quality of government that is clean and transparent.

### Acknowledgment

The Authors showed their gratitude towards everyone who gave their positive input for the article, especially colleagues from Inspectorate General of the Ministry of Home Affairs and UI-CSGAR and National University, Indonesia.

# References

- Agustine, O. V., Sinaga, E. M. C., & Yulistyaputri, R. (2019). Politik Hukum Penguatan Kewenangan Komisi Pemberantasan Korupsi dalam Sistem Ketatanegaraan. *Jurnal Konstitusi*, 16(2), 313-338.
- Ansell, C., & Gash, A. (2008). Collaborative governance in theory and practice. *Journal of public administration research and theory*, 18(4), 543-571.
- Arrsa, R. C. (2014). Rekonstruksi Politik Hukum Pemberantasan Korupsi Melalui Strategi Penguatan Penyidik dan Penuntut Umum Independen KPK. Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional, 3(3), 381-396.
- Badjuri, A. (2011). Peranan Komisi Pemberantasan Korupsi (KPK) sebagai lembaga anti korupsi di indonesia. *Jurnal Bisnis dan Ekonomi*, 18(1).
- Bunga, M., Maroa, M. D., Arief, A., & Djanggih, H. (2019). Urgensi Peran Serta Masyarakat Dalam Upaya Pencegahan Dan Pemberantasan

Tindak Pidana Korupsi. *Law Reform*, *15*(1), 85-97.

- Bustomi, T., Ariesmansyah, A., & Kusdiman, A. (2022). Partisipasi Publik Dalam Collaborative Governance Pada Program Sister City Bandung Dan Jepang Dalam Menanggulangi Sampah Di Kota Bandung. *Kebijakan: Jurnal Ilmu Administrasi, 13*(1), 48-64.
- Dewi, N. L. Y. (2019). Dinamika collaborative governance dalam studi kebijakan publik. *Jurnal Ilmiah Dinamika Sosial*, 3(2), 200-210.
- Emerson, K., & Nabatchi, T. (2015). *Collaborative governance regimes*. Georgetown University Press.
- Firmansyah, V. Z., & Syam, F. (2021). Penguatan Hukum Administrasi Negara Pencegah Praktik Korupsi dalam Diri Pemerintahan Indonesia. *Integritas: Jurnal Antikorupsi*, 7(2), 325-344.
- Hamdi, A., & Sari, V. F. (2019). Pengaruh independensi, keahlian profesional dan dukungan manajemen terhadap efektivitas fungsi audit internal. *Jurnal Eksplorasi Akuntansi*, 1(3), 826-845.
- Haning, M. T. (2018). Reformasi Birokrasi di Indonesia: Tinjauan Dari Perspektif Administrasi Publik. JAKPP (Jurnal Analisis Kebijakan & Pelayanan Publik), 25-37.
- Islamy, L. O. S. (2018). *Collaborative* governance konsep dan aplikasi. Deepublish.
- Juliastuti, A. (2013). Pengaruh akuntabilitas publik, partisipasi masyarakat dan transparansi kebijakan publik terhadap hubungan pengetahuan Dewan tentang Anggaran dengan



Damenta & Digdowiseiso, Collaborative Governance Oversight in Corruption Prevention Efforts in Indonesia

pengawasan keuangan Daerah. *Jurnal Akuntansi, 1*(1).

- Katharina, R. (2021). *Pelayanan publik & pemerintahan digital Indonesia*. Yayasan Pustaka Obor Indonesia.
- Kismartini, K., Widowati, N., Syaharani, S. P., & Pramudita, A. G. (2022). Penta Helix Collaboration dalam Pemberantasan Korupsi untuk Mewujudkan Good Governance di Indonesia. Jurnal Ilmu Administrasi Negara ASIAN (Asosiasi Ilmuwan Administrasi Negara), 10(2), 401-415.
- Lubis, E. Z. (2017). Dampak Melawan Hukum Dalam Tindak Pidana Korupsi. Jurnal Administrasi Publik (Public Administration Journal), 7(2), 107-116.
- Moleong, L. J. (2014). Metode penelitian kualitatif edisi revisi. *Bandung: PT Remaja Rosdakarya*.
- Napitupulu, D., Lubis, M. R., Revida, E., Putra, S. H., Saputra, S., Negara, E. S., & Simarmata, J. (2020). *E-Government: Implementasi, Strategi* dan Inovasi. Yayasan Kita Menulis.
- Nubatonis, S. E., Rusmiwari, S., & Suwasono, S. (2015). Implementasi prinsip-prinsip good governance dalam meningkatkan kinerja organisasi pelayanan publik. Jurnal Ilmu Sosial dan Ilmu Politik (JISIP), 3(1).
- Nurdin, A. H. M. (2018). Menuju pemerintahan terbuka (open government) melalui penerapan e government. *Jurnal MP* (Manajemen Pemerintahan), 1-17.
- Raba, M. R. (2017). Peran Badan Pemeriksa Keuangan (BPK) Dalam Melakukan Pemeriksaan Terhadap Pengelolaan Keuangan Negara Untuk Mewujudkan Pemerintahan Yang Baik Menurut UU No. 15 Tahun 2006. *Lex Crimen*, 6(3).

- Rustendi, T. (2017). Peran Audit Internal Dalam Memerangi Korupsi (Upaya Meningkatkan Efektivitas Fungsi APIP). Jurnal Akuntansi, 12(2), 111-126.
- Sari, D. (2012). Pengaruh pengendalian internal terhadap transparansi laporan keuangan Pemerintah Daerah.
- Setiawan, A. (2019). Eksistensi Lembaga Pengawasan Pengelolaan Keuangan Negara. Jurnal Hukum & Pembangunan, 49(2), 265-278.
- Sugiarto, T. (2013). Peranan komisi pemberantasan korupsi (KPK) dalam pemberantasan tindak pidana korupsi di Indonesia. Jurnal Cakrawala Hukum, 18(2).
- Umar, H. (2011). Peran akuntan dalam pemberantasan korupsi. *Sosiohumaniora*, *13*(1), 108.
- Waluyo, B. (2017). Optimalisasi pemberantasan korupsi di indonesia. *Jurnal Yuridis*, 1(2), 169-162.
- Wijayanti, A., & Kasim, A. (2021). Collaborative governance strategi nasional pencegahan korupsi (Stranas-PK) di Indonesia: Sebuah studi literatur. *Integritas: Jurnal Antikorupsi*, 7(2), 291-310.

