

## I'M GONE (Integrity Minimal, Greed, Opportunity, Need, Exposure) as the Causes of the Collapse of the KPK's Anti-Corruption Goal

✉ Romi Suryana

The Audit Board of the Republic of Indonesia (BPK RI), Indonesia

### ARTICLE INFORMATION

#### Article History:

Received September 02, 2021

Revised January 10, 2022

Accepted June 11, 2023

#### DOI:

[10.21532/apfjournal.v8i1.267](https://doi.org/10.21532/apfjournal.v8i1.267)



This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) License

### ABSTRACT

*Corruption Eradication Commission (Indonesia: Komisi Pemberantasan Korupsi/KPK) as an anti-corruption institution must be free from corruption problems caused by its leaders or employees. Based on these problems, the author needs to conduct limited research to reveal the factors that cause irregularities by KPK employees. The research was conducted by collecting data based on documents and theories obtained from literature studies and then analyzed to reveal the factors causing corruption by KPK employees. The results of the study reveal 5 factors that cause corruption by KPK employees, namely: 1) Lack of integrity of the perpetrators in carrying out their duties as Evidence Managers, 2) The perpetrators are proven to have a greedy nature, where the process of taking gold begins with a small amount and continued with a larger portion on the next opportunity, 3) The perpetrator has the opportunity because of his role in supervising and monitoring the booty and then taking the booty from the storage house on the orders of the investigator, 4) The perpetrator is proven to have more needs including financial activities in high risk portfolios in the form of investment in stocks/foreign currency, 5) The perpetrators consider that the exposure to punishment imposed on corruptors is not proportional with the impact of losses, example the case of KPK investigators who are suspected of destroying evidence in the bribery case are only returned to the original agency without adequate punishment. It is hoped that the results of this research can be input to all Ministries/Institutions to strengthen the internal control system and make more efforts to maintain the integrity of each individual employee so that similar problems do not occur in the future.*

**Keyword:** Factors that cause Corruption, GONE Theory.

### How to Cite:

Suryana, R. (2023). I'M GONE (Integrity Minimal, Greed, Opportunity, Need, Exposure) as the Causes of the Collapse of the KPK's Anti-Corruption Goal. *Asia Pacific Fraud Journal*, 8(1), 39-48. <http://dx.doi.org/10.21532/apfjournal.v8i1.267>.

✉ Corresponding author :  
Email: [romy\\_suryana@yahoo.com](mailto:romy_suryana@yahoo.com)

Association of Certified Fraud Examiners (ACFE)  
Indonesia Chapter  
Page. 39-48

## 1. INTRODUCTION

KPK (Komisi Pemberantasan Korupsi), as an anti-corruption institution in Indonesia, must be free from corruption problems, both at the leadership level and at the employee level as executor of tasks. This effort cannot be separated from the adequate or inadequate internal control system developed by the KPK. Wawan Heru Suyatmiko, in the 2019 Anti-corruption Journal, stated that Anti-Corruption Institutions could be assessed from the aspect of accountability and integrity. All those involved in Anti-Corruption Institutions should not commit violations for two reasons. First, if the personnel of the Anti-Corruption Institution are corrupt, the legitimacy and image of the Institution will be damaged and public support for the Institution will decrease. Second, internal corruption will prevent the Anti-Corruption Institution's employees from carrying out their duties fairly and effectively. Therefore, the Anti-Corruption Institution must be managed by employees with integrity and competence. Previously, KPK as the only anti-corruption institution in Indonesia had ever been tarnished by the deviant behavior of its investigators which was classified as a serious violation. However, the case of alleged serious violations whose perpetrators were suspected to be employees of the KPK's Enforcement Section was not taken seriously by the KPK leaders. It is also suspected that the handling of cases carried out by the Internal Supervisor is not transparent. For example, there was destruction of evidence in the form of financial records belonging to Basuki Hariman, a convict in the bribery case of former Constitutional Court judge Patrialis Akbar. Two KPK investigators were then only returned to the Indonesian Police because they were involved in this case. Both of them were not charged with obstructing the investigation.

The KPK as an anti-corruption institution has made improvements to restore the image in society after the deviant behavior of its employees. Along

with the enactment of the new KPK Law Number 19 of 2019, the KPK Supervisory Board was formed to follow up on alleged irregularities committed by KPK leaders and employees and provide sanctions if the violation is proven after the examination process is carried out.

Finally, Tempo online media reported that the KPK Supervisory Board showed its firmness by dishonorably dismissing a KPK employee with the initials IGAS on April 8, 2021 for being proven to have stolen 1.9 kilograms of gold confiscated from a corruption case. The chairman of the KPK Supervisory Board, Tumpak Hatorangan, said that the employee was suspected of stealing gold to pay off his mounting debt due to losses in playing foreign exchange. The assembly decided that the person concerned was sentenced to a severe punishment in the form of dishonorable dismissal and reported the employee to the South Jakarta Police.

Based on the information above, the KPK has taken firm and measurable action against legal violations committed by its employees by firing and reporting the crime to the authorized agency. The case of theft of loot in the form of gold was a very phenomenal case and attracted public attention in 2021. The public is still astonished at how the KPK, as the only anti-corruption institution in Indonesia, still employs corrupt persons in the anti-corruption house.

Based on the background of the problem above, the author needs to conduct limited research to reveal the factors that cause irregularities by the KPK employees. This research was conducted by collecting data based on documents and theories obtained from literature studies and then analyzed to reveal the factors causing corruption by KPK employees. After knowing the factors that cause someone to commit corruption, it is hoped that this research can provide input to all ministry institutions in general and the KPK in particular, so that similar problems will not occur in the future.

## 2. RESULTS AND DISCUSSION

### Integrity Theory and GONE Theory

ACLC KPK states that, based on the KPK behavioral competency dictionary, integrity is acting consistently with what is said and behaving according to the values adopted. These values can be from a code of ethics at work, community values or personal moral values.

Meanwhile, Gunardi Endro in his research concludes that integrity is not enough to be represented only by honesty, thoroughness in behavior, firmness in commitment, simplicity, patience, visionary, courage, discipline, hard work, cooperation, responsibility, and so on. These virtues and values are a result of the realization of individuals with integrity rather than being the cause of the emergence of individuals with integrity. The functional direction of integrity is exactly opposite to corruption, so logically integrity is opposed to corruption. In this case, both integrity and corruption are understood paradigmatically. Their meaning is not limited by legal-formal understanding. The singular meaning of integrity which is presented in a paradigmatic way is recommended to be used as a theoretical basis for the practice of developing the character of integrity and a culture of integrity in an effort to prevent corruption.

From the two definitions above, it can be concluded that there is a conflicting relationship between integrity and corruption. If the results of the assessment show high (maximum) integrity, the person will surely be effective in preventing corrupt behavior. On the other hand, if the assessment shows low (minimum) integrity, the person's behavior to prevent corruption will be ineffective.

Mudemar A. Rasyidi in his scientific journal states that literally corruption is rottenness, ugliness, depravity, dishonesty, can be bribed, immoral, deviation from chastity. Thus the meaning of the word corruption is something that is rotten, evil and destructive. Based on these facts, acts of corruption involve something immoral,

rotten nature and conditions involving positions in government agencies or apparatus, abuse of power in office due to gifts, involving economic and political factors and placing families or groups into service under the authority of the office.

Meanwhile, from a legal perspective, the definition of corruption is explained in 13 articles in Law no. 31 of 1999 jo. Law no. 20 of 2001. Based on these articles, corruption is formulated into thirty forms/types of criminal acts of corruption, which include state financial losses, bribery, embezzlement in office, extortion, fraudulent acts, conflicts of interest, and gratuities. In addition, it is also stated that other criminal acts related to corruption are obstructing the examination process, providing false information, banks that do not provide accounts of suspects, experts who provide false information, people who hold office secrets but provide false information, and witnesses who reveal reporter's identity.

From these two definitions, the act of stealing assets belonging to the office/institution where the perpetrator works can be categorized as an act of corruption because it involves something immoral in the office of the government agency/apparatus and acts of embezzlement in office.

Himawan Yusuf and Jaka Isgiyarta in the 2019 Journal explained the GONE Theory proposed by Jack Bologne in 1993 in his book entitled "Handbook of Corporate Fraud". The GONE theory is a refinement of the Triangle Fraud theory which previously stated that pressure, opportunity, and rationalization are the reasons why someone commits fraud. Four factors in GONE Theory can explain the causes of fraud. The four factors are:

- a. Greed. This is related to the greed of the perpetrators of corruption  
In the Big Indonesian Dictionary, "*serakah berarti selalu hendak memiliki lebih dari yang sudah dimiliki*" (greed means always wanting to have more than what he already has). So someone who has a spirit of greed in him will

be dissatisfied with the money and possessions he currently has, and will always try to increase it continuously. If it is associated with corruption, greed means the perpetrator of corruption who at first tries to do corruption in small quantities, but because he is not caught or no party feels aggrieved, he then increases the amount he corrupts on the next opportunity. This will continue to be done by the perpetrator until his actions are caught.

- b. Opportunity. This is related to a system that provides opportunities for corruption  
Opportunity, in GONE theory, can be interpreted as a gap in a system that can be penetrated by someone even though it was originally designed and tested not to be cheated. Regarding corruption, someone who is routinely assigned tasks in a system will surely understand the loopholes in the system. So it can be assumed that the perpetrators of corruption must be the people closest to the system or people in management.
- c. Need. This is related to a mental attitude that never feels enough, always full of needs that never end.
- d. Exposure. This is related to the punishments imposed on perpetrators of corruption that do not have a deterrent effect on the perpetrators or other people.

### **Chronology of the theft of booty by KPK employee**

Management of evidence is a series of processes in the field of prosecution which includes procedures for receiving, storing, securing, maintaining, and releasing evidence and/or confiscated goods from a special room or storage house. The process starts from a request from the manager of evidence addressed to the Director of Prosecution from the Director of Investigation or the Public Prosecutor through a Memorandum of Service by the Director addressed to the Coordinator of Asset Tracking, Evidence Management

and Execution (*Labuksi*) with a copy to the Deputy for Enforcement. Based on the request, a warrant for the appointment of an officer is issued to plan, coordinate, and report on the management of evidence which includes the process of receiving, examining, classifying or collecting data, verifying authenticity, verifying legality, storing and securing, maintaining, and releasing.

Receipt of goods from each investigation and prosecution task force is evidenced by a receipt for the management of evidence. At the time of receipt, the evidence management task force also performs a visual inspection of the evidence by looking at the physical condition both in terms of quantity and quality to then be included in the database records as material for preparing the official report. After that, classification and data collection are carried out by grouping and separating based on the type and nature of the evidence. To find out the authenticity of the evidence and its validity, the officer conducts research/verification of the authenticity and legality of the evidence.

One of the places for storing evidence and confiscated items is on the 2nd floor of the KPK's Merah Putih Building which is used to store goods in the form of securities, jewelry/precious stones, luxury goods, electronic goods, and others. The room is equipped with a security system in the form of CCTV and a door with face detection, where the door can only be accessed by the Evidence Management Officer.

The KPK Inspectorate, in the Audit Result Report dated February 9, 2021, found irregularities in the management of evidence/booty in the form of the theft of 16 pieces of precious metal by a member of the evidence management task force at the Labuksi Directorate. The precious metal was pawned at Pegadaian Tanjung Duren Branch and Pegadaian Meruya Branch with an estimated value of IDR 829 million and loan proceeds of IDR 771 million.

The theft chain of custody is described as follows:

- a. The theft of 16 pieces of precious metal began in December 2019 where the perpetrator was involved in the stock taking of booty in the storage room on the 2nd floor of the KPK's Merah Putih Building. These activities were carried out jointly with the General Bureau in order to carry out procedures for ensuring the existence of goods for the preparation of financial statements.
- b. On January 8 and 9, 2020, it was discovered from the CCTV camera that the perpetrator put 16 pieces of gold into his trouser pocket and then left the storage room.
- c. On January 11, 2020, the person concerned pawned the 6 pieces of gold to the Pegadaian Tanjung Duren Branch and received IDR 385 million for this action. The money was then used to pay credit card bills, car installments, and debts to friends, while the rest was to be invested through foreign exchange / forex.
- d. On January 13, 2020, the perpetrator took 27 pieces of gold again.
- e. The series of gold metal theft activities were finally discovered because on June 26, 2020 there was a request from the Execution Prosecutor to the Directorate of Asset Tracking Evidence Management and Execution (*Labuksi*) to prepare the gold for an assessment process by the Jakarta KPKNL in a series of booty auction activities.
- f. Upon this request, the Head of the *Labuksi* task force assigned personnel to check the storage room. The results of the check showed that the gold was not in the storage room, so the personnel reported to the Head of the task force that the confiscated goods were missing.
- g. Based on this information, the Head of *Labuksi* task force asked personnel to access CCTV in order to obtain clues as to who the man behind the theft was.
- h. Realizing that his actions had the potential to be discovered, on July 14, 2020, the perpetrator returned 24 pieces of gold metal, on July 25, 2020, returned 3 pieces of gold metal, and on July 27, 2020, returned 10 pieces of gold metal. Thus there were still 6 pieces of gold that have not been returned by the perpetrator to the storage room.
- i. The theft of gold metal turned out to continue again. On September 3, 2020, the perpetrator deliberately took the key to the safe from the bag of the Head of the task force and then stole 10 pieces of gold that had been previously returned to be pawned at the Pegadaian Tanjung Duren Branch worth IDR 192 million and at the Pegadian Meruya Branch worth IDR 192 million. The money was used to extend the pawn of 6 pieces of gold metal that was due, while the rest was for foreign exchange investment.
- j. Based on the CCTV footage, Directorate of Asset Tracking Evidence Management and Execution (*Labuksi*) knew the perpetrator of the theft. Finally, on October 5, 2020 the Director of Asset Tracking, Evidence Management and Execution (*Labuksi*) summoned the perpetrator and finally the person concerned admitted to the theft. The perpetrator was asked to be responsible for solving the problem by selling his family assets in Bali.
- k. On January 27, 2021, the perpetrator finally managed to solve the problem by paying off their loans at the Pegadaian Tanjung Duren Branch and Pegadaian Meruya Branch and returning 16 pieces of gold metal to the KPK's booty storage room.

The KPK Inspectorate categorizes the perpetrator's actions as acts of theft and/or embezzlement of booty in violation of Article 8 letter s of Commission Regulation Number 10 of 2016 concerning Discipline of KPK Employees and Advisors. The provision states "committing an act that is categorized as a criminal offense based on the applicable law while serving as an employee of the KPK, except for minor

crimes". Therefore, on February 1, 2021, the KPK Legal Bureau delegated the theft case to the South Jakarta Police with a criminal offense of theft as regulated in Article 362 and/or committing embezzlement in office as stated in Article 374 of the Criminal Code.

### Case Study Analysis

The theft of evidence / booty of corruption crimes by an employee who is given the mandate to guard, of course, really hit the authority of the KPK, as an anti-corruption institution in Indonesia. If the theft was carried out in other government ministries/agencies, of course, the public's attention would not be so great. However, because the locus is in the KPK, the attention of the Indonesian people is very much focused on the work of the anti-corruption institution. "How can this happen?" This will be the subject of discussion in this study.

Based on the explanations in the integrity theory, GONE theory, and the chronology of the theft of evidence/booey by KPK employee described in the previous point, the author concludes that there are 5 factors that cause perpetrators to commit the crime of theft, such as low integrity (Integrity Minimal), Greed, Opportunity, Need, and Exposure (punishment that does not provide a deterrent effect), or *I'M GONE* for short.

### Low Integrity

Based on the level of commitment to integrity, the KPK holds high standards in every aspect of the organization. For example, the recruitment of prospective KPK employees is carried out through the "*Indonesia Memanggil*" (Indonesia Calling) program which is intended for the Indonesian people who have high integrity and competence in their fields. Integrity is the first point required to become a KPK employee.

Febriandiansyah, a former KPK spokesman, in an article on Detik.com explains that the procedure for the "*Indonesia Memanggil*" recruitment program is carried out in several stages: 1) the administrative selection stage, where

there are several questions about the integrity and motivation of applicants to become KPK employees, 2) the potential test stage, where testing is carried out on potential IQ, patience, and consistency of applicants, 3) the competency test stage, where there is an in-depth interview about integrity and independence, 4) English language test and group discussion, where this test discusses basic anti-corruption values such as honesty and building principles of anti-corruption in the life of society and the state, and 5) medical test. The entire series of tests is carried out by experienced independent consultants at a large cost.

From the description above, it can be concluded that integrity point is a fixed price that must be owned by applicants if they want to be accepted as KPK employees. So it can be a guarantee that KPK employees who pass the "*Indonesia Memanggil*" recruitment process have high integrity. But the question is that after they are accepted to work at the KPK, is there any guarantee that they will still have high integrity and consistency?

Inspector General of the Ministry of Law and Human Rights Aidi Amin Daud, on the website of *Itjen Kemenkumham*, states that integrity is very important, more important than intelligence and energy. Integrity must be maintained and cared for as much as possible, because at some point, integrity can fade when it is not maintained. We ourselves must take care and maintain our integrity as well as possible.

From the description above, it can be concluded that the high integrity that is known from the results of the recruitment process does not guarantee that it will continue to be high. Integrity can decrease if it is not maintained and cared for by the employee concerned.

This is in accordance with the conclusion of the KPK Inspectorate in the Audit Results Report dated February 9, 2021, which states that the cause of the theft of booty is the lack of integrity of the perpetrator in carrying out his duties as a

manager of evidence so that he prioritizes personal interests over organizational interests. From the conclusion of the KPK inspectorate, it is clear that if someone has high integrity, he will not prioritize his personal interests. In the case of the theft of booty at the KPK, the perpetrator took the booty from the storage room to cover his debts. He prioritized his personal interests over the interests of his organization, where the perpetrator should actually have secured the booty until the goods entered the auction process to cover state losses caused by corruption.

The action taken by the perpetrator showed his low integrity. This is certainly a concern for all of us, whether he had low integrity from the beginning he was accepted as a KPK employee, or because he was unable to maintain it, and his integrity eventually declined. Of course, the one who can answer is the KPK through an introspective attitude after conducting in-depth research and testing.

### **Greed**

At first the perpetrators of corruption will try to take or steal in small quantities. Then, because his actions are not caught or no one feels the loss, the perpetrator will increase the amount stolen or corrupted at the next opportunity. From the chronological information presented in the previous section, it can be seen that initially the perpetrators only took a few gold pieces. Then he took or stole again with a larger amount. After realizing that his actions could potentially be discovered, the perpetrator returned some of the pieces of gold to the storage room. And after feeling that the situation was safe, the perpetrator again stole the gold pieces from the storage room.

From the description it can be concluded that the person concerned has a greedy nature because when he took a little and was not caught, he was then tempted to take a larger portion the next time. This went on continuously, until the act of stealing was discovered by the KPK through CCTV.

### **Opportunity**

Based on the chronology revealed in the previous discussion, the loopholes that can be easily penetrated by the perpetrator to commit the crime of theft of booty are the task of the perpetrator as a member of the task force whose role is to manage evidence, such as:

- a. Assisting to conduct searches with investigators
- b. Receiving and recording evidence as a result of the investigator's confiscation
- c. Carry out verification and physical examination of the confiscated evidence
- d. Coordinating with the state confiscated goods storage house (*rupbasan*) for the storage of confiscated goods in the form of land, houses, and motor vehicles, while for confiscated goods other than these, they are managed by the task force itself and stored on the 2nd floor of the KPK building evidence storage room.
- e. Taking the confiscated goods/booty that will be used by the investigator / prosecutor.
- f. Analyzing the condition and feasibility of the evidence to be confiscated after coordinating with investigators.
- g. Making a report on receipt of evidence management to the Director.

From the description of the perpetrator's duties, it can be seen that there is indeed an opportunity for him to steal the booty from the storage room. The duties include supervising, monitoring, and taking the booty from the storage room on the orders of investigators.

The existence of the opportunity for the perpetrator is supported by the conclusion of the KPK Inspectorate in the Audit Report dated February 9, 2021 which states that there are weaknesses in internal control over the management of booty, such as:

- a. No access restriction for the evidence management task force to evidence storage room and safes that are not under its management.

- b. No periodic/routine stock taking of the evidence in the storage room.
- c. Storage room conditions are inadequate because there is no separation for each task force.

Thus, the weaknesses found by the KPK Inspectorate regarding the management of the confiscated goods and evidence became an opportunity for the perpetrator to commit the crime of stealing confiscated goods from storage room.

### **Need**

The perpetrator has needs that exceed the average needs of a KPK employee who has a career as a member of the evidence management task force. From previous information, the perpetrator had financial needs that were higher than the average financial capacity of the KPK task force with other young specialist position. The large financial needs were used to pay credit card bills, car installments, debt, and stock/foreign currency investments. In addition, based on behavioral analysis during his time as an active employee of the KPK, the perpetrator was known as a person who liked to get along, had a high spirit of solidarity, liked to treat his co-workers, which mathematically could not be fulfilled from the salary/income as a KPK employee per month which he regularly received.

Based on the behavioral analysis of the perpetrator's motivation to steal, it can be concluded that the perpetrator's great need makes him owed to various parties, as evidenced by the existence of credit card bills, car loan bills, and debt bills to colleagues that were not specifically mentioned. The perpetrator also has financial activities for stock investment/foreign exchange. This is what, according to the author, became the motivation for the criminal act of theft he committed. The activity of buying and selling shares/foreign exchange has high volatility due to rapid price fluctuations. This activity has a high return on profit as well as a high risk of loss. Possibly, the perpetrator hopes that

by investing his money in foreign exchange he will get a high return to cover the interest on the pawnshop loan, while the principal of the loan can be covered from the money from the investment in shares/forex made. But the reality is quite different, the forex return is not as expected, and the investment money cannot be withdrawn like a deposit/savings in a bank.

### **Exposure**

The perpetrator considers that the punishment imposed on corruptors so far is not comparable to the acts of corruption committed, which are lighter than the impact of the losses incurred. Moreover, the perpetrator, as an officer who manages evidence and confiscated goods at the KPK, deals with various types of evidence and confiscated goods in cases of criminal acts of corruption which have a very large value. This is used as a rationalization for him because although some of the corruptor's goods are confiscated for the state, this does not make the perpetrator poor and even he is still able to carry out his activities again after being released from prison. In addition, in the previous case of deviant behavior carried out by KPK investigators who destroyed evidence in the form of financial records belonging to the convict in a bribery case, the perpetrators were only returned to their original institution, the Indonesian Police, without being subject to articles of obstruction of investigation. It also becomes another rationalization for perpetrator to behave deviantly in the hope of not getting a severe punishment. The perpetrator thinks that the KPK is an institution that stores confiscated goods from corruptors worth IDR 1.08 trillion, and if part of it is taken to be pawned (borrowed) which is only IDR 829 million, it is quite small (0.07%). And the goods taken are the results of a criminal act of corruption which is a disgraceful act, so that the person concerned thinks that it is not a problem to take/steal the goods obtained from the disgraceful act.



### 3. CONCLUSION

This study reveals the factors that cause KPK employees to commit corruption as follows: (1) The results of the KPK Inspectorate audit proved that the cause of the perpetrator stealing the booty in the form of gold was due to the lack of integrity of the person concerned in carrying out his duties as the Manager of Evidence. This showed that the perpetrator prioritized personal interests over the interests of the organization. (2) The perpetrator proved to be greedy because when he took a small amount of precious metal and went unnoticed, he was then tempted to take a larger portion the next time. This was repeated several times, until the theft was discovered by the KPK through CCTV. (3) The perpetrator had the opportunity to steal the booty from the storage room because, as the manager of the booty, he was in charge of supervising and monitoring the confiscated goods as well as removing and retrieving confiscated goods from the storage room on the orders of investigators. This opportunity was also supported by weaknesses in the management of confiscated goods, making it easier for the perpetrator to carry out his action. (4) The perpetrators proved to have higher needs than the average member of the evidence management task force in general. The higher financial needs could be seen from the amount of credit card bills, car loan payment bills, debts to colleagues/colleagues, and even coupled with financial activities in high risk portfolios in the form of foreign exchange (forex) investments. (5) The perpetrator considered that the exposure to the punishment imposed on the corruptor was not commensurate with the impact of the losses incurred. Even in the case of a KPK investigator who was suspected of destroying evidence in the form of a financial record book belonging to a convict in a bribery case, the perpetrator was only returned to his original institution, the

Indonesian Police, without being subject to articles of obstruction of investigation. In addition, there is an assumption that the goods taken are the results of a criminal act of corruption which is a disgraceful act, so it is not a problem to take/steal the goods obtained from the disgraceful act.

### REFERENCE

- Suyatmiko, W., Nicola, A. (2021). Menakar Lembaga Antikorupsi: Studi Peninjauan Kinerja Komisi Pemberantasan Korupsi. *Jurnal Antikorupsi INTEGRITAS*, 5 (2), 35-56.
- Aji, M. R. (2021). *Tiga Skandal Pegawai KPK: Dari Pencurian 1,9 Kg Emas hingga Pemerasan Wali Kota*. Diambil dari <https://nasional.tempo.co/read/1454979/tiga-skandal-pegawai-kpk-dari-pencurian-19-kg-emas-hingga-pemerasan-wali-kota>. [Accessed: April 21, 2021].
- Endro, G. (2017). Menyelisik Makna Integritas dan Pertentangannya dengan Korupsi. *Integritas : Jurnal Antikorupsi*, 3(1), 131-152.
- Rasyidi, M. A. (2014). Korupsi adalah Suatu Perbuatan Tindak Pidana yang Merugikan Negara dan Rakyat Serta Melanggar Ajaran Agama. *Jurnal Mitra Manajemen*, 6(2), 37-51.
- Yusuf, H., Isgiyarta, J. (2019). Analisis Praktik Penghindaran Pajak di Bidang Impor pada Kepailitan Perusahaan Ekspor Impor. *Jurnal BPPK*, 2(1), 20-30.
- Detikcom. (2021). *Tentang Indonesia Memanggil, Cara KPK Rekrut Pegawai Antikorupsi*. Diambil dari: <https://news.detik.com/berita/d-5561787/tentang-indonesia-memanggil-cara-kpk-rekrut-pegawai-antikorupsi>. [Accessed: May 7, 2021].

- Humas Itjen Kemenkumham. (2018). *Pesan Aidir: Integritas Harus Dijaga, Harus Dirawat Sekuat Tenaga*. Diambil dari: <https://itjen.kemenkumham.go.id/index.php/index-berita-terkini/pesan-aidir-integritas-harus-dijaga-harus-dirawat-sekuat-tenaga>. [Accessed: April 17, 2018].
- Inspektorat KPK. (2021). *Laporan Hasil Audit Khusus Dugaan Penyimpangan Pengelolaan Barang Rampasan yang Dilakukan oleh Pegawai pada Direktorat Pelacakan Aset Pengelolaan Barang Bukti dan Eksekusi*. Nomor LHA-01/PI.02.03/40/02/2021 tanggal 9 Februari 2021. Jakarta.