

## Menggagas model pengendalian korupsi di kementerian keuangan = initiating model control of corruption in the ministry of finance mof

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### Abstrak

Penelitian ini bertujuan untuk mengevaluasi implementasi kebijakan pengendalian korupsi di Kemenkeu, mengevaluasi faktor-faktor yang memengaruhi kebijakan pengendalian korupsi di Kemenkeu, dan menciptakan model pengendalian korupsi yang sesuai dalam mencegah terjadinya korupsi di Kemenkeu. Penelitian ini menggunakan paradigma postpositivist dan constructivist dengan desain metode penelitian kualitatif. Hasil penelitian menunjukkan bahwa kebijakan pencegahan dan penindakan korupsi di Kemenkeu belum efektif mengendalikan korupsi di Kemenkeu. Hasil evaluasi dengan menggunakan Model Implementasi Kebijakan Edward III menunjukkan bahwa implementasi kebijakan pengendalian korupsi di Kemenkeu dipengaruhi oleh Faktor Komunikasi, Faktor Sumber daya, Faktor Disposisi sikap, Faktor Struktur Birokrasi, serta Faktor Lingkungan yang merupakan temuan penelitian ini. Inspektorat Jenderal sebagai Aparat Pengawas Internal Pemerintah berperan penting dalam mengendalikan korupsi di Kemenkeu. Hal ini sesuai dengan penelitian yang dilakukan oleh Huther dan Shah 2000. Meskipun Kemenkeu telah menerapkan model pengendalian internal Three Lines of Defense Model namun model dimaksud belum efektif dalam mengendalikan korupsi. Model dimaksud perlu ditambahkan dengan unsur pertahanan lainnya sehingga dapat meningkatkan efektivitas pengendalian korupsi. Hal ini disebabkan masih adanya permasalahan dalam aspek kepemimpinan, integritas dan nilai-nilai anti-korupsi dari sisi manajemen dan pegawai dalam mencegah korupsi; aspek kelemahan implementasi unit kepatuhan internal yang tidak fokus dalam pencegahan korupsi; serta aspek audit internal oleh Itjen. Di samping itu perlu adanya sistem pengendalian korupsi yang terintegrasi di Kemenkeu yang mengorganisasikan pengelolaan kegiatan pencegahan dan penindakan korupsi secara terarah dan berkesinambungan. Berkaitan dengan hasil penelitian disarankan beberapa hal yaitu terkait gagasan model pengendalian intern yang efektif untuk mencegah korupsi, Peneliti mengusulkan pengembangan dari model Three Lines of Defense dengan menambahkan unsur keteladanan pemimpin, program pengendalian korupsi yang terintegrasi, pembentukan unit khusus yang menangani korupsi serta meningkatkan koordinasi dan kerjasama dengan pihak eksternal yaitu Badan Pemeriksa Keuangan dan Aparat Penegak Hukum KPK, Polri, Jaksa.

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Focus of this research is to evaluate the implementation of corruption control policy in the MoF, evaluate the factors that influence the corruption control policy in the MoF, and create an appropriate model of corruption control in preventing corruption in the MoF. This research uses post-positivist and constructivist paradigm with qualitative research method design. The results showed that corruption prevention and prevention policies in the MoF have not been effective in controlling corruption in MoF. The evaluation result using Edward III Policy Implementation Model shows that the implementation of corruption control policy in MoF is influenced by Communication Factor, Resource Factor, Disposition Factor, Bureaucracy Structure Factor, and Environmental Factor which is the findings of this research. The Inspectorate General IG as the Internal Controller of the Government plays an important role in controlling corruption in the

MoF. This is in accordance with research conducted by Huther and Shah 2000 . Although MoF has implemented the Three Lines of Defense Model as a internal control model, the model has not been effective in controlling corruption. Such models need to be added with other defense elements so as to increase the effectiveness of corruption control. This is because there are still problems in aspects of leadership, integrity and anticorruption values from the management and employees in preventing corruption; weakness aspects of implementation of internal compliance units that are not focused on preventing corruption; as well as internal audit aspects by the IG. In addition, there needs to be an integrated corruption control system in the MoF which organizes the management of prevention and action against corruption in a directed and sustainable manner. In relation to the results of the research, it is suggested that there are several things related to the idea of an effective internal control model to prevent corruption. The researcher proposes the development of the Three Lines of Defense model by adding an example of leadership Tone at the Top , an integrated corruption control program, the establishment of special units dealing with corruption and improving coordination and cooperation with external parties, namely the Audit Board of the Republic of Indonesia BPK RI and Law Enforcement Apparatus KPK, Polri, Attorney General Office.