

Policy Paper

Building the Integrity of Urban Development Planner Through Corruption Risk Management and Assessment: Literature Review

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Abstract

Planning in the broadest sense covers definition and selection of needs to evaluation and audit phase. Planning and planners have unique and strategic positions, roles, and functions, because they bring together two sides of interests: public sector interests and private sector interests. This uniqueness causes the field of planning and planners to have a political role and bargaining position in the development planning process. This political role can cause the presence of two sides, which are the bright side as the planner with integrity, who can design internal control systems and risk management for prevention and detection of corruption, and the dark side as the conspirator with public officials and the contractor or business corporation to bring corruption together. The dark side of planning becomes the entry point for corruption and/or fraud. The bright side of planning can be used to build the integrity of community and society, through the application of internal control systems and risk management that are based on specific corruption indicators such as Government Institution Risk Indicator (GIRI), Contractor Risk Indicator (CRI), and Political Connection Indicator (PCI).

Keywords: Planning, Planner, Corruption, Fraud, Integrity, Risk Management, Assessment

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1. Introduction

Corruption becomes a key issue in government bureaucracy of developing countries, including Indonesia because of rent-seeking behavior of the public officer for personal or crony benefits (Prabowo, Hendi Yogi; Cooper, 2015). In practice, corruption diffusely spreads on three domains: (1) policy at the macro level; (2) planning at the middle level; and (3) program and/or project at the micro level. Some of the budget quota that should be spent on public goods or implementing the infrastructure projects goes to the personal pockets of the public officials. The value of expenditure can reach 13% - 20% of GDP (Rocha, 2015), which has a yearly average of IDR 9.5 trillion (Spruill, 2013). It is estimated that 20% - 30% of the expenditure budget for the procurement of public goods or IDR 2 trillion is lost due to corruption (OECD, 2017). Another development sector that has a high potential of experiencing corruption is physical, economic, and social infrastructure development projects due to their huge budget quota. The infrastructure budget quota was IDR 420.5 trillion, which is divided into three segments: central government expenditure (IDR 173.8 trillion), transfer to local government and rural funds (IDR 201 trillion), and for financing expenditures (IDR 45 trillion) (Indonesian Ministry of Finance: RAPBN-2019). The emergence of revenue and expenditure budgets, both for the national level (RAPBN) or local government (RAPBD) always originate from the development budget planning process. The planning process includes the planning of development objects, which is followed by planning of the development budget.

In this regard, planning becomes a strategic political issue and agenda in development planning and implementation. Development planners at both national and regional levels have strategic positions, roles and functions for successful development. The importance of the planning function in the development process makes it have a political aspect because of its utility for various interests. Often, the bargaining process occurs at the planning stage, regarding both the planning of the object of development and planning for the amount of the budget. From the perspective of corruption, planning can be an entry point for corrupt practices. In observing a large amount of budget quota for infrastructure development as described above, it is not surprising that planning becomes a strong attraction for corruptors to negotiate. Francesco Chiodelli (2018) reported his research results that development planning becomes the spot of corrupt practices of the public officials who make conspiracies with the criminal organization. Based on his study, Chiodelli put forward the proposition that “development planning has its dark side as an entry point for corruption”.

Corruption in all countries and even more so in developing countries, including Indonesia, is detrimental to state finances, undermining the balance of revenue and expenditure budgets and reducing spending efficiency and budget allocations to various development programs. In the political context of corruption, corrupt practices can start at the formulation of policy and regulation phase, which then determines the development planning process (Devallade, 2006). Corruption practices cause development policies and regulations to be biased because they are filled with the interests of corruptors. Corruption can occur by giving bribes from private contractors to public officials. This practice prevents healthy competition among bidders. The reward from the relevant public official is to make a rule or mechanism that is legally engineered to win the tender for the bribe-giving contractor. In such a practice, the decision-making process of public officials does not fulfill administrative accountability and the results are biased (Devallade, 2006).

Regarding corruption in Indonesia, on one hand there is a tendency for its quantity and quality to increase, as seen after the mega-corruption case of e-KTP worth IDR 2.5 trillion, later followed by the mega-corruption of Jiwasraya Life Insurance with a state loss of IDR 13 trillion. On the other hand, the parameters issued by the Supreme Audit Board (BPK) may still contain bias, particularly: (1) Administrative irregularities which include: (a) The process of procurement of goods or services is not in accordance with the provisions; (b) Evidence of accountability is incomplete or invalid; (c) Adjustments to regulations in the field of equipment management or BMN; and (d) Other administrative irregularities; (2) Non-compliance with legislation that is detrimental to the state finance which consists of (a) The specifications of the goods/services are not in accordance with the contract; (b) Payment of double honorarium and/or exceeds standards; (c) and others (BPK: IHPS I, 2018).

Those parameters are arranged using governmental accounting-based indicators. Those parameters are arranged using governmental accounting-based indicators. Whether there is corruption or not, it is measured by the one and only parameter of “state loss”. If there is no state loss, it could be concluded that there is no corruption. At any case, developmental projects could be carried out according to the

contract without any state loss, even though in the process bribery took place. Referring to the “state loss” parameter, it is stated that there is no corruption if there is no state loss, even though there are bribery practices in winning tenders, whereas according to Law No. 20 of Year 2001 on the Eradication of Corruption, bribery is an act of corruption. The “state loss” parameter is exactly biased because it does not refer to risk factors of fraud and/or corruption. This causes the practice of corruption to be difficult to be prevented and detected due to its assessment not being based on corruption risk indicators.

2. Methodology

2.1. Material and Method

This study utilized secondary data in the form of various journals and books about fraud and corruption. It utilized a qualitative study approach using the constructivism and pragmatism paradigm perspective. Constructivism is used to reveal how corruption and/or anticorruption constructed to be a social reality, while pragmatism is used to investigate how far the risk management framework could be practiced at the operational level (Creswell, 2014). The chosen strategy in this study is a “case study” of corruption in Indonesia because of its flexibility. A case study is usually utilized when the case is unique, where the boundary between phenomenon and context is unclear (Yin, 2004).

2.2. Theoretical Backgrounds

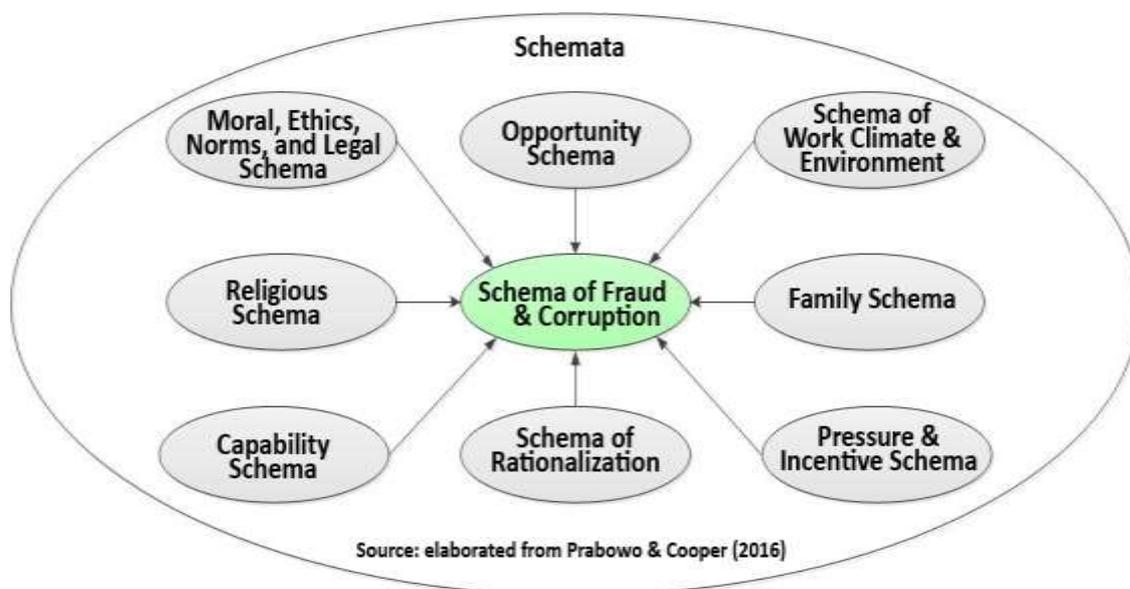
2.2.1. The schemata theory of corruption

Behavioral experts have long attempted to deconstruct mental and corrupt behavior using the perspective of the schemata theory (schemata theory) posited by Barlett (1995). Schemata is the organization of a collection of schemes of knowledge, reactions and past experiences related to a particular object, in the example, corruption. This schema continues to grow in individuals whose developments are influenced by various sensational experiences (Barlett, 1995). Schemata functions as a processing unit that interprets and organizes information from the outside world (Hogan, 2011). The corruption scheme consists of several organized schemes forming a conceptual framework of corruption that will later be practiced as “corrupt behavior”.

Ntayi et al. (2013) stated that corruption can be seen as a function of the framework of the concept of corruption and the paradox of human character that constructs logical justification for corruption behavior. Individual and organizational behavior in the practice of procurement of goods and services or public services is believed to be a constructed social reality. This can be seen from the practice of giving bribe envelopes to employees at the Semarang City BPN office for handling documents (KPK Catching Operation on March 28, 2018). Giving bribe envelopes to officers to facilitate the management of documents has been accepted and understood (apology) as a social norm that is considered reasonable and prevalent. Local or national schemata and culture can influence the formation of individual, group and community attitudes towards corruption. Corruption is a complex and multi-dimensional phenomenon that must be understood from various perspectives and contexts. Corruption is part of human behavior that is influenced by local socio-cultural values (Yegeneh, 2014). In the values contained transactional goals and interests that are used as a reference for individuals and organizations. The formation of values occurs through the process of learning and socialization to form schemata in individual minds. Changes in these values over time are influenced by changes in the internal and external environment (Schwartz, 1994 in (Prabowo, Hendi Yogi; Cooper, 2015).

Corruption schema is the sum of the results of interactions (resultant) of various cognitive schemes related to corruption such as moral, ethical, religious, opportunity, rationalization, ability, pressure, and fraud or corruption schemes. At least one core scheme is in operation, while other schemes are activated if necessary. Once a scheme is formed in the mind of a person, it is difficult to change and is resistant to intervention (Francesco, 2015).

Figure 1. Corruption Schemata in Individual Minds



2.2.2. Corruption Normalization

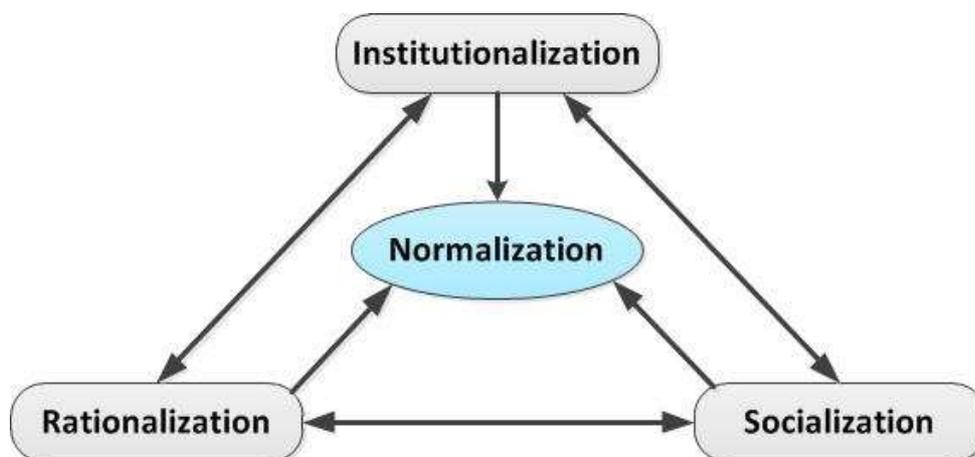
The root of corruption in the public sector is fraud which very difficult to eradicate because it has undergone three pillars of normalization process: (i) rationalization; (ii) institutionalization; and (iii) socialization (Ashforth & Anand, 2003). These three pillars strengthen each other to form a culture of corruption in the ranks of government bureaucracy at the macro, middle, and micro levels. Corruption has become a well-institutionalized culture that has the resilience to detection, prevention, and enforcement efforts. The normalization process causes corruption to become unreal, making it difficult to prevent and detect. Through rationalization, the denotative and connotative meaning of corruption as an evil act and against the law is reconstructed by the perpetrators into a stipulative meaning as "administrative deviation" or "non-compliance" to statutory regulations. The latter meaning is not classified as an evil act that can be convicted. It will obscure corruption with the real act of disobedient because of ignorance or negligent. Corruption practices are disguised and appear as ordinary administrative procedures (Budiman et al., 2013; Prabowo, Hendi Yogi; Cooper, 2015).

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Normalization is defined as an effort or action to make something normal (<http://kbbi.web.id/normalisasi>). Corruption is seen as an organizational process whereby corrupt organizations/institutions can develop certain mechanisms to make corruption become a normal practice, not an evil or despicable act, to allow actors to design networks and carry out corruption on an inter-generational basis. In Indonesia, a number of empirical evidence shows that the corruption scheme has been embedded as a social norm in various structures and activities of public sector institutions (Budiman et al., 2013; (Prabowo, Hendi Yogi; Cooper, 2015). To ensure that each member of the organization thinks and acts according to a scheme that can perpetuate the network of corruption, it is necessary to make efforts to normalize corruption through three pillars of activities, are as follows (1) Rationalization; (2) Institutionalization; and (3) Socialization (Ashforth & Anand, 2003).

The three pillars of the corruption normalization from (Ashforth & Anand, 2003) are described as follows:

Figure 1. The Corruption Normalization Model

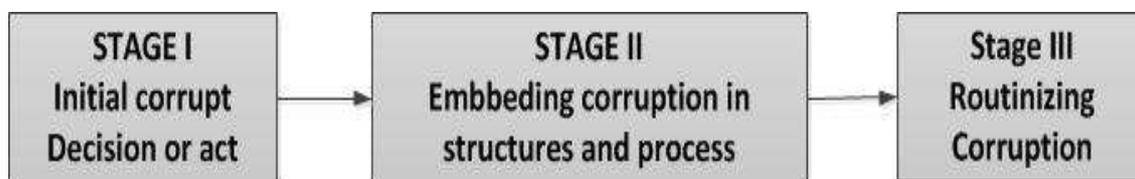


Source: Ashforth & Vikas (2003: 3)

All organizations without exception have criminal potential, as the tendency to commit criminal acts, including corruption. Collective corruption in organizations is initially sporadic when there is an extraordinary opportunity (idiosyncrasy). As time goes on, corruption will become commonplace and even be embedded in organizational structures and processes (Gross 1978: 56 in (Ashforth & Anand, 2003). The institutionalization process consists of three stages: (1) Initial decision to commit corruption; (2) Instilling corruption in organizational structures and processes; and (3) routinizing corrupt practices.

Ashforth and Vikas (2003) describe the process of institutionalizing corruption as below:

Figure 2. Corruption Normalization Stages

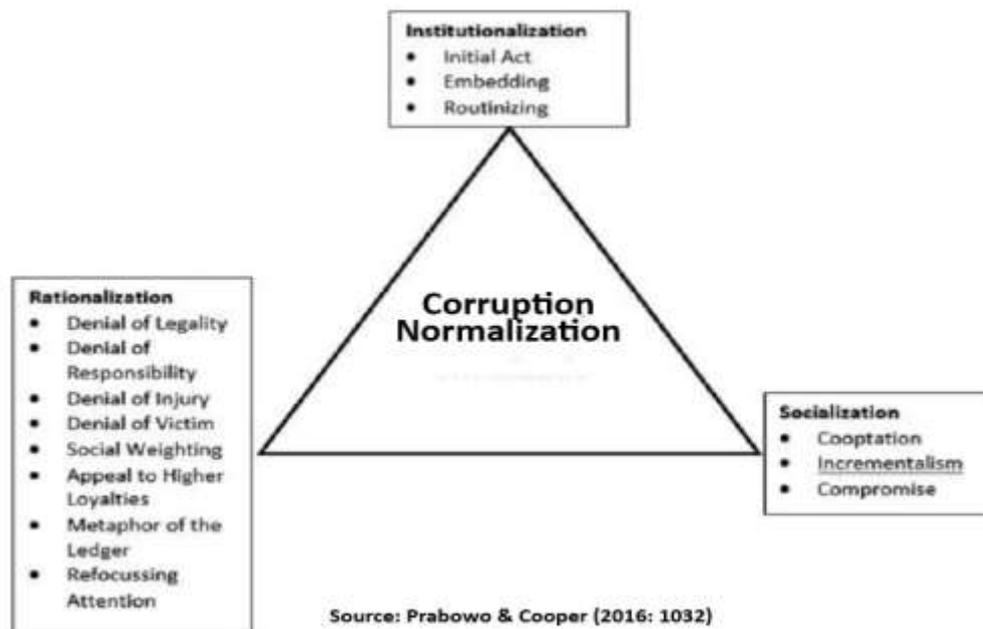


Source: Asforth & Vikas, (2003: 7)

The normalization process results in three premises that form causal relationships: (1) corruption is not a despicable act but a form of loyalty to superiors that is required in the public sector bureaucracy in Indonesia; (2) corruption is accepted and tolerated by members of the organization and or society; and (3) corruption is just an ordinary administrative practice that can be routinely practiced. Finally, corruption normalization will result in the proposition that "corruption is a normal routine administration practice and is not a crime at all". The consequence of the emergence of a proposition is the formation of the thesis that "corruption has a basis of objective rationality as a routine administrative procedure that can be decided discretionally when facing an unregulated administrative situation". There is rationality that can be used as a justification for corruption without feeling guilty. If the thesis is believed regarding its truth, legitimacy, and reasonableness by members of the organization and/or society, it will encourage actors to repeat and do further, and then at the same time attract new actors to "get involved in the game".

The conceptual framework of corruption normalization could be illustrated as the following: (Prabowo, Hendi Yogi; Cooper, 2015): 1032).

Figure 3. The Conceptual Framework of Corruption Normalization



2.2.3. Extention of Fraud Theory and Corruption Normalization

Since Donald R. Cressey (1953) proposed his fraud triangle theory consisting of the three attributes of pressure, opportunity, and rationalization (Vousinas, 2018: 3), to date this theory has evolved to the latest version proposed by Georgios Vousinas (2018) with the Fraud Hexagon Theory (Vousinas, 2018 : 379). After fraud triangle theory of Cressey (1953), David T. Wolf and Dana R. Hermanson (2004) developed the fraud diamond theory with four attributes: incentive, opportunity, rationalization, and capability. After Cressey's fraud triangle theory (1953), David T. Wolf and Dana R. Hermanson (2004) developed the fraud diamond theory with four attributes: incentive, opportunity, rationalization, and capability. Kassem, R. & Higson, A. (2012) argue that the influence of personal motivation and integrity are very important to be considered as determinant factors. This modification was known as the new fraud triangle model (Kassem & Higson, 2017: 194): 194).

Georgios L. Vousinas (2018: 375-379) proposed the S.C.O.R.E model or Fraud Pentagon theory based on the role of Stimulus and Ego in determining fraudulent behavior. Stimulus in the form of incentive becomes a pressure to commit fraud in order to have financial and non-financial benefits. In Freud's psychoanalysis theory perspective, the ego is an operator to perform what someone wants.

The id is based on his/her conscience (the superego). The fraud pentagon theory consists of five attributes: Stimulus, Capability, Opportunity, Rationalization, and Ego (Voisinas, 2018: 377). Finally, the fraud pentagon theory was further developed by Vousinas to become the extended S.C.O.R.E model or fraud hexagon theory with an additional attribute of "collusion". Collusion refers to a deceitful agreement between two or more people, for the one party who defrauds a third party of rights (Geiss, 2011; Vousinas, 2018: 378). Collusion strengthens corruption potential and makes it difficult to be prevented and detected.

The roadmap of the fraud theory evolution from Donald R. Cressey (1953) to Georgias Vousinas (2018) can be represented in the following table:

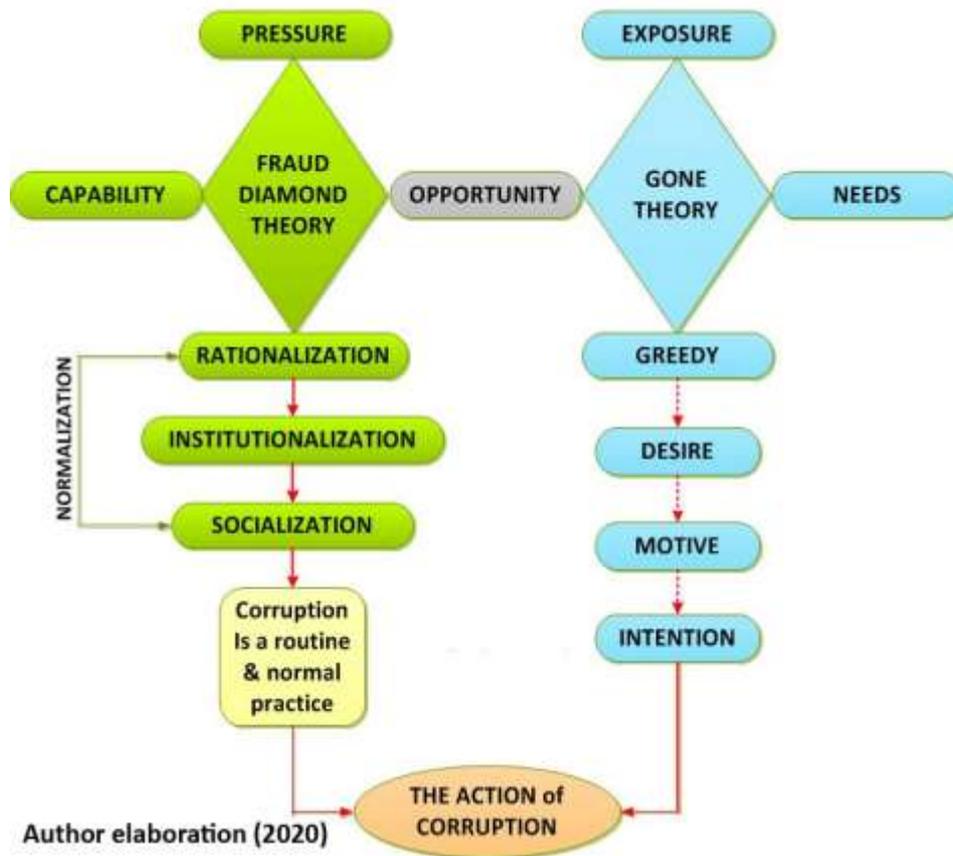
The Roadmap of Fraud Theory Evolution

Models	3 attributes	4 attributes	4 attributes	Five attributes	Six attributes
Fraud Triangle Model Cressey (1953)	Pressure, Opportunity, Rationalization				
Fraud Diamond Model Wolf & Hermanson (2004)		Incentive, Opportunity, Rationalization, Capability			
New Fraud Model Khaseem & Higson (2012)			Motivation, Opportunity, Personal Integrity, Capability		
Fraud Pentagon Model Vousinas (2018)				Stimulus, Capability, Opportunity, Ego, Rationalization	
Fraud Hexagon Model Vousinas (2019)					Stimulus, Capability, Opportunity, Ego, Rationalization, Collusion

Source: Kasheem & Higson (2012); Vousinas (2018)

Furthermore, in regards to the interconnection between corruption normalization with G.O.N.E theory, there is an enabler of corruption as illustrated below:

Figure 4. The Enabler of Corruption





Whereas, the interconnection between corruption normalization with the fraud diamond theory can produce the nexus of corruption as illustrated below:

2.3. Corruption Practices in Development Planning

The planning process can be seen in a broad or narrow scope. In its broadest scope, planning starts from the definition and selection of needs to the evaluation and audit stages. In its narrow scope, planning is seen as limited to project planning. This study uses the notion of 'planning' in the broadest scope to highlight corruption practices as outlined below:(OECD, 2019).

2.3.1. Needs Definition and Selection

At the stage of definition and selection of needs for investment of the infrastructure development, there are many actors involved in the process of defining development needs and selection criteria, including public sector executives, regulators, lobbyists, business associations, chambers of commerce, potential contractors, NGOs, and so on. In the case where there is a need to unravel transportation bottlenecks, needs assessment process will involve stakeholders to determine whether to build more roads or improve public transportation facilities by building a Mass Rapid Transit (MRT) or Light Rapid Transit (LRT). Corrupt practices that often occur at this stage include:

a. Cooptation of Policy and Influence

Public officials who are responsible for the selection process choose certain interest groups, business groups or contractors, because of undue influence such as political pressure, political campaigns or lobbying power.

b. Conflict of Interest and Nepotism

Public officials choose the family or people closest to or who are considered loyal based on previous business relationship experience.

c. Bribery to access confidential information

Project selection occurs because public officials accept bribes to disclose confidential information regarding policy priorities.

2.3.2. Appraisal

At the appraisal stage, the government appraises the feasibility of the project based on cost-benefit analysis, business case studies, analysis of economic, social and environmental impacts. The assessment process is carried out by the hired consultants by the government. Corrupt practices that often occur at this stage include:

a. *Bribe to change the administrative procedure*

Investors or contractors bribe public officials to loosen or even change administrative or regulatory procedures in order to win the contract.

b. *Fraudulent Assessment*

The assessor team intentionally manipulates the results of the feasibility study and analysis of economic, social and environmental impacts, or public officials deliberately conceal the negative assessment and report good results.

c. *Promotion of large, high-cost projects based on public-private partnership relations*

The private party, with a public-private partnership platform, offers large-scale and high-cost infrastructure projects with high costs. Such offers are accompanied by bribes for loosening the administrative and regulatory procedures that benefit the private sector. In the future, this project will burden the government budget and potentially cause state losses.

2.3.3. Project Planning and Structurization

Once the project is determined, detailed project design plans are made together with the Budget Plan (RAB), Terms of Reference (TOR), and bid documents that contain the desired requirements and qualifications of the contractor. Furthermore, the project owner (government) determines the details and specifications of the work and the bidding process criteria. At this point, the planning process becomes an opportunity for corrupt and fraudulent practices, even reaching the implementation stage (Wells, 2015). Corruption and fraud practices that are common in the planning stage include:

a. *Outsmarting Specifications*

The design or format of tender documents and job specifications is complex and highly technical. Public officials hire the services of consultants or experts with low qualifications, or who can be influenced so that job specifications can be engineered to benefit certain contractors who will win the tender.

b. *Budget Manipulation*

The budget on the bid proposal is "marked up" or inflated so that the project's value is high which benefits the contractor or the official commitment maker of the project. Even though the project value is higher than competitors, the tender can still be won by tweaking administration procedures and auction rules. Another way that can be taken is to make a low bid value to get rid of competitors and loosen the procedures and regulations in order for the winning contractor to still gets a big profit.

c. *Information Asymmetry*

Public officials leak confidential information about the tender auction design, project details, and tender winning criteria to certain contractors who are selected as conspirators.

d. Vague Criteria

The selection criteria and decision on winning tender are made vague, unclear or ambiguous so that there are loopholes to win certain contractors legally.

e. Contract Splitting

The public official of the project owner deliberately split the project contract into several contracts with a smaller value below the threshold, so that the contract can be carried out by direct appointment without going through a tender auction.

2.3.4. Tender Process

The tender process is divided into three phases, namely: submission of bids, evaluation, and decision on the winning bidder. The contractor submits an offer and it is evaluated by a public official on its qualifications and the value of the proposed offer. The project owner (government) selects a contractor based on established criteria. During this phase, contractors and public officials interact formally. At this time, the opportunities for corruption and fraud can be created (OLAF, 2018). Corruption practices that often occur in the tender process include:

a. Manipulating procedures and “rules of the game”

Public officials deliberately limit competition by making the contract process closed and the tender announcement is set up in a very limited time. The deadline for submitting bids is very short and unrealistic for contractors who are not conspirators.

b. Bribe to get fraudulent benefit

The contractor bribes public officials or consultants who involved in the project to obtain tender documents to ensure that the tender can be won.

c. Collusion among contractors

Some contractors collude to minimize competition and increase the value of the project offer.

d. Undermining the evaluation criteria

The evaluation committee due to a conflict of interest accepts bribes or gratuities, undermines the evaluation criteria and directs the selection process in order to win the bribe-giving contractor.

e. Very short and unrealistic timeline

The authorized public official designs a very short and unrealistic timeline between the deadline for bid submission and the tender winner's decision, and allows modification of the contract during the tender publication period.

f. Misrepresenting profile and fraudulent document

The tender winner manipulates the company's financial status and technical qualifications far better than they really are. The tender was won using fraudulent documents that have been strengthened by giving bribes.

2.3.5. Implementation and contract management

After the tender winner is announced and the contract is signed, the next step is project implementation, which includes construction and operation of infrastructure. Fraud and corruption that are common at this stage, include:

a. False Reporting and Claims

The contractor manipulates claims costs, inflates bills or re-charges the already paid bill using fake invoices, uses blank bills for material or payment for overtime work. The contractor also make false report that the work had reached a certain percentage (30%, 70%, or 100%) to disburse the project funds from the government. Field supervisors or consultants are invited to conspire and endorses the forged documents.

b. Violating Contract Condition

The contractor violates the contract terms for not using products, materials or quality of work under the standards specified in the contract. Procedures for supervision, administration, and game rules are relaxed or engineered with project supervisors or consultants so allow substandard quality of material of work to be accepted.

c. Renegotiating Terms of Reference (ToT) after the contract runs

The Terms of Reference (ToT) are renegotiated to distort or change the substance that are felt to be a burden on the contractor.

d. Faking the work and approval

The contractor performs fictitious work unexpectedly due to certain circumstances (rain, access roads are closed by residents, and so on) and bribes public officials or supervisor consultants to approve the fictitious work.

2.3.6. Evaluation and Audit

The project cycle closes or ends with an evaluation and audit process to ensure that internal control mechanisms have been implemented adequately throughout the entire project cycle. The evaluator or auditor must come from an independent body or institution. The government or project owner must clearly define an evaluation framework from the beginning to the end of the project to collect all information relating to contract execution (Robson, 2010). Fraud and corruption practices that often occur in this phase include:

a. False documentation or report

The contractor falsified information or audit material that was disclosed in the implementation report. In terms of financial accounting and government accounting, this form of incorrect reporting could be that there is information that is not reported (missing), or data/information that is a misstatement.

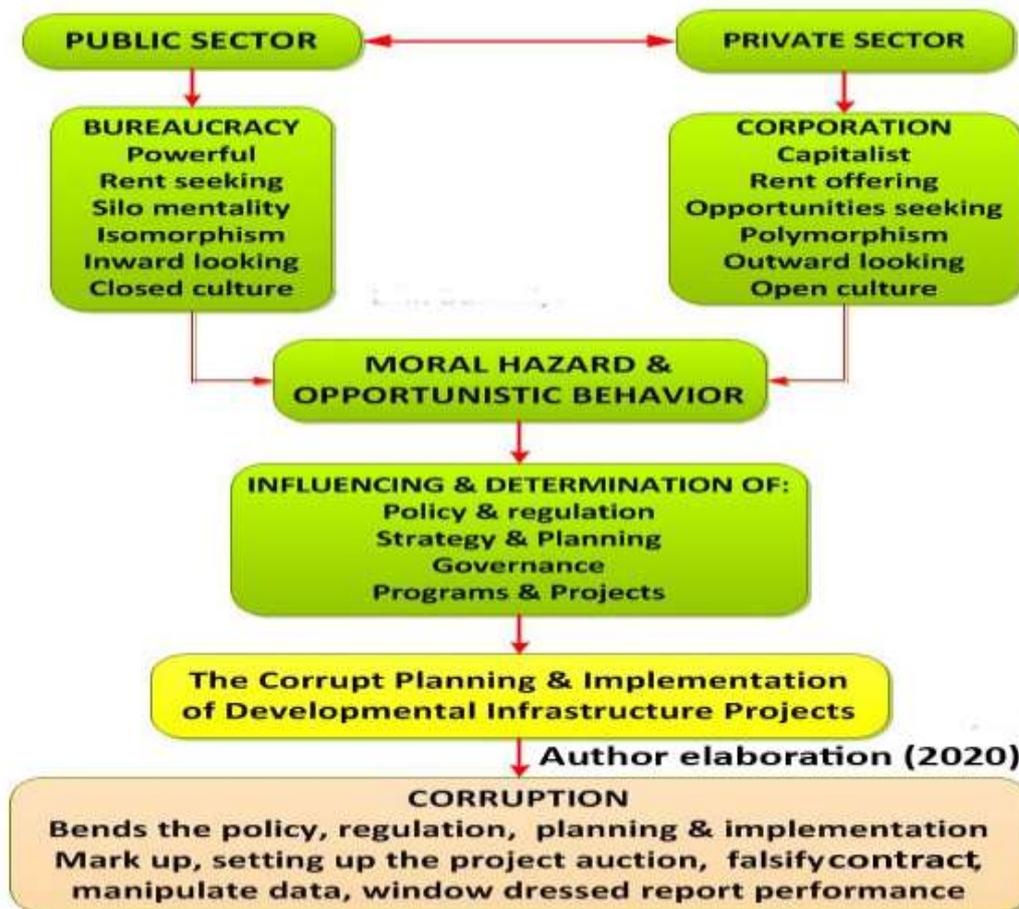
b. Compromises evaluators and auditors

Evaluators and auditors are bribed to disregard control mechanisms and can accept violations of contracts that are illegal, and indicate fraud or corruption, and then turn them into findings of administrative violations.

c. Undermining the evaluation function

Evaluators and auditors are influenced by giving bribes to loosen their independence and favour the interests of the contractor. This causes evaluators and auditors fail to carry out their mandate to find any form of fraud and/or corruption. The maximum findings that can be obtained by evaluators or auditors are administrative violations with mild sanctions in the form of fines or refunds to the government.

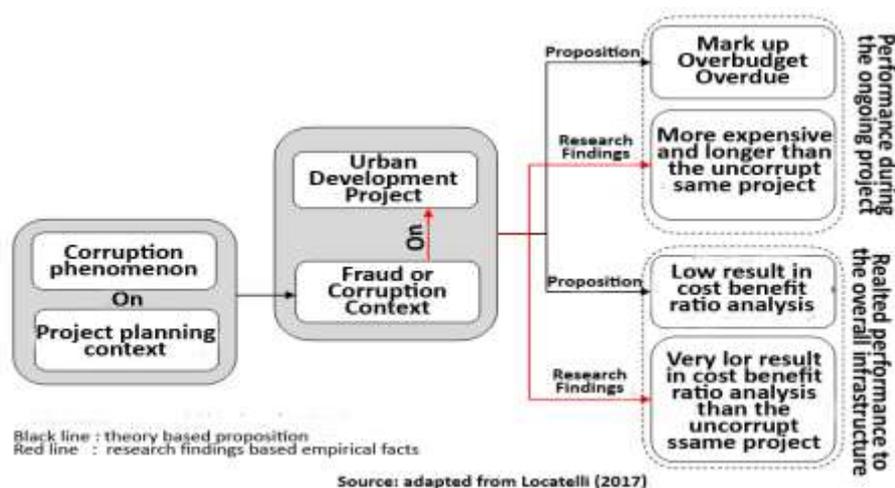
Figure 6. The Nexus of Corruption in Project Planning and Implementation



2.4. The Implication of Corruption on Project Planning and Implementation

Corruption has some implications on project planning and implementation among others: mark up, overbudget, overdue, and low outcome in the cost-benefit ratio analysis. This is one of source of government project failure (Damoah et al., 2018: 25-27).

The implications of corruption on project planning and implementation can be shown in the figure below:



2.5. Create a controlled environment that is focused on integrity

The quality of corruption risk management depends on its control environment. If the control environment is good, the quality of risk management for corruption will be good and vice versa. The control environment includes several elements including people, policies and processes which can ensure that project risks, especially integrity issues can be controlled to be able to achieve project objectives.

Efforts to create a good control environment can be carried out through the following two processes:

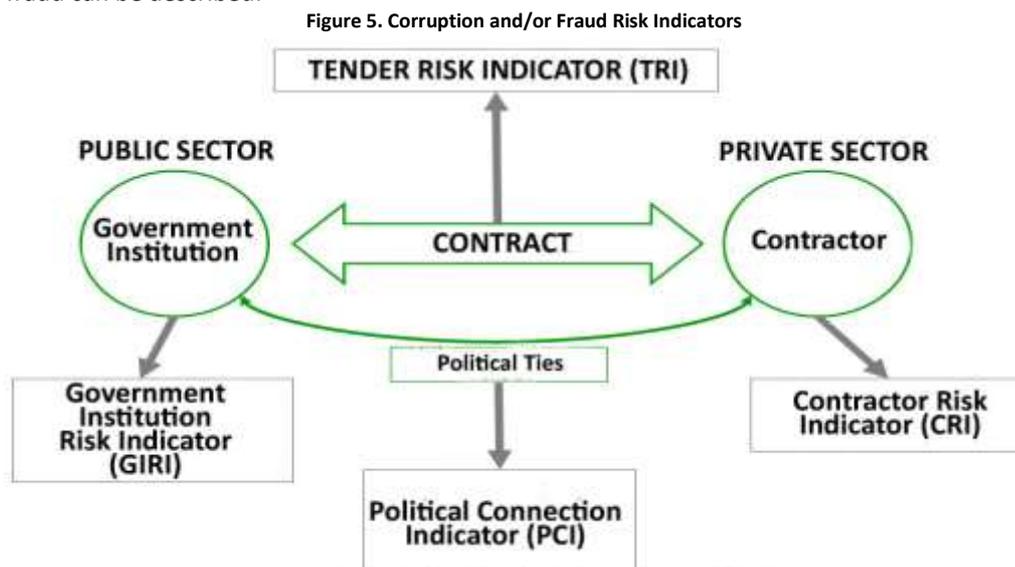
2.5.1. Designing an effective risk management structure for corruption

The ommitment-maker public officials are fully responsible for creating and maintaining an effective control environment, especially those concerning integrity issues. The related official can create a project executive committee and a risk management committee to design, implement, and oversee the practices of internal control and risk management. The importance of dealing with issues of integrity and risk management must be emphasized at every level of the bureaucracy from the highest rank official of the institution up to the executor in the field, including the private contractor. In this regard, the project manager needs to consider the following steps:

- a. Articulate the main strategic objectives of the project and stating the commitment of the organization/institution to carry out risk management throughout all stages of project implementation.
- b. Defining the risks of fraud and corruption, and clearly describing examples of fraud or corruption.
- c. Clearly establishing to whom the policy is implemented, which can include project owners (government), contractors & sub-contractors, sponsors, funders, staff, third parties, suppliers, consultants, and stakeholders who agree that the policy is part of the contract.
- d. Developing good governance and the structure of negligence assessment by arranging the distribution of roles and responsibilities, as well as job descriptions for internal control mechanisms and risk management can be carried out properly.
- e. Communicating about risk management strategies and thresholds for relative tolerance to project objectives, and allocating adequate resources to carry out risk management.
- f. Prepare technical guidelines for the implementation of risk management.

Risk management is not just a checklist to meet minimum standard requirements, but rather an instrument to prevent and detect fraud and/or corruption. The process of internal control and risk management must address risk factors based on the associated risk indicators.

In the context of corruption, the following specific indicators to prevent and detect corruption and/or fraud can be described:

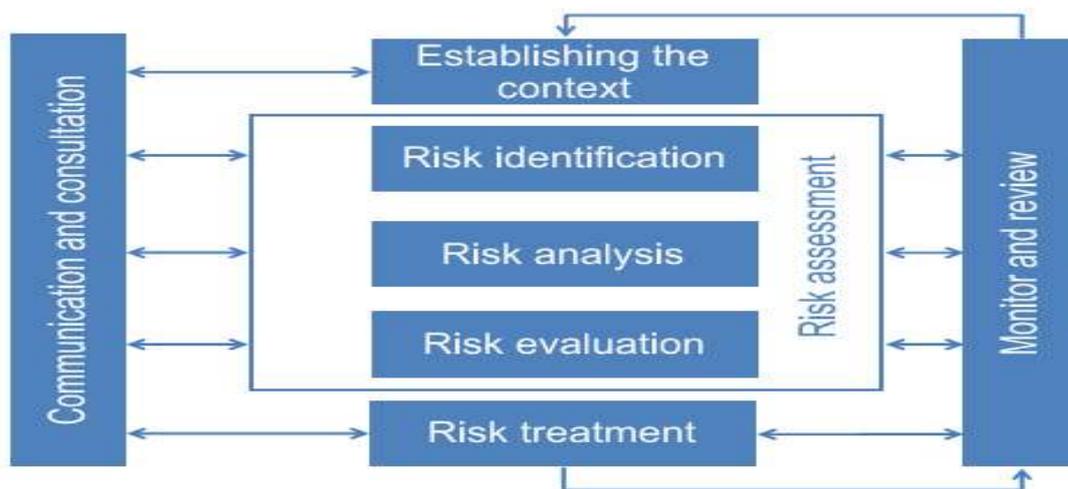


Source: Fazekas, Cingolani & Toth (2016) - elaborated by Budiati (2020)

2.5.2. Risk assessment of corruption and fraud institutionalization

Corruption and fraud risk assessments can be made separately or integrated with the project evaluation and audit process. Risk assessment mechanisms and procedures are designed in such a way as to ensure that indications of corruption and/or fraud can be prevented and detected. Two internal control practices that are commonly used to conduct audits or risk management include red flags and whistleblowing. Red flags are hints or indications of corruption and/or fraud leading to rational-objective reasons for further investigation. The risk management and assessment framework is illustrated below:

Figure 6. Risk Management and Assessment Framework



Source: Adapted from ISO (2009); OECD (2019)

2.6. Building the Integrity of an Urban Planner: Towards a City of Integrity

The position, role and function of the planners are unique. Planners understand and master knowledge and skills on two sides, those of the public sector as well as the private sector as well. In that position, planners can be a bridge between public policymakers and business corporations or contractors. Planners can appear on the dark side as the corruption and fraud conspirators together with public officials and business corporations/contractors, or appear on the bright side as architects who design internal control mechanisms and risk management to prevent and detect corruption.

On the corrective side, planners can predict and project corruption and fraud risk factors that have a negative impact on the achievement of developmental project objectives and then design internal control mechanisms and risk management, particularly those concerning integrity issues. On this side, the knowledge of planners in public sector administration and business corporation operationalization can be used to design corrective actions for contract violations and deviations during the implementation and project evaluation and audit phases. With regard to knowledge and understanding of these two sides, the mindset and perspective of the planners should not only focus on the project planning aspects but should be holistic regarding the whole project cycle from the need definition and selection up to of project evaluation and audit stage. In addition, the focus of the planner is directed towards issues of integrity of the actors, ranging from public officials of policymakers and/or commitment makers, contractors, and the other involved stakeholders.

On the preventive side, new planning values that are inclusive, transparent and accountable can be built and developed which lead to the formation of integrity especially among planners and communities related to planning. The creation of the integrity of the planning and planning community can stimulate the formation of the overall urban integrity system. The field of urban planning can be an entry point to build a system of integrity in urban areas, starting with the formation of personal integrity of the planner.

Efforts to build the integrity of planners and then the integrity of urban areas can be carried out using the following framework:

Figure 5. The Route of Urban Planning Integrity



Source; Zinnbauer - CMI (2019)

3. Result and Discussion

Various literature studies on the genesis of corruption in organizations conclude that motivation and opportunities to engage in corruption are driven by strong environmental influences that can suppress individual differences. Among other things, these are high levels of competition, weak legal and enforcement systems, and organizational factors such as the complexity of organizational structures and tasks, personal factors such as weak morals and integrity, fear of failure, and so on (Baucus, 1994; Brass et al., 1998; Cohen, 1995; Coleman, 1998; & Lesieur, 1982; Geis & Salinger, 1998; Poveda, 1994; Shover & Bryant,; Szwajkowski, 1985; Yeager, 1986 in (Ashforth & Anand, 2003). In the constructionism paradigm point of view, Peter Berger and Thomas Luckman (1960) put forward their theoretical assumptions: "if a person or group of people defines that a situation or phenomenon (for example corruption) is real, then the consequences of the phenomenon are also real " (Ashforth & Anand, 2003).

The bribery practice of BPK auditor with the public official from Ministry of Villages & Underdeveloped Regions Development and Transmigration for getting an "Unqualified" status is an evidence of how corruption is institutionalized in the organizational and political context. This fact is a real consequence of the results of the corruption normalization within the organization. The next stage after the creation of the normalized corruption thesis is the formation of a culture or sub-culture of corruption that deviates from the prevailing normative order. Social order is the results of past human activities that will continue to exist and will be repeated as long as people still have any interest to maintain it. The process of social construction involves two dimensions of reality: first, the formation of society is seen as an objective reality through institutionalization (the making of rules, laws and customs) and legitimacy (ensuring the sustainability of these rules, laws and habits); and second, the formation of society is seen as a subjective reality through internalization (concerning socialization and identity) of the rules, laws, and habits that have been formed.

Some researchers experience stress in determining whether corruption is "dysfunctional" or "functional" behavior. This turns out to depend on the institutional setting that surrounds it. Institutional

order is an important factor for analyzing corruption in the perspective of the economic, political, cultural, and legal framework that encompasses institutions (Girling 1997; de la Rama and Rowley 2017). The discourse in some literature discusses "state capture", namely the way corporations collude with state administrators through granting bribes to influence laws and regulations. State capture or corruption is beneficial to the corporation concerned but detrimental to other corporations and the economy as a whole (Hellman et al. 2003; Rijkers et al. 2017). At this point, corruption is not seen as a destructive-dysfunctional phenomenon, but functional and beneficial rather to the corporation because it has political ties that are useful for exploiting the regulatory process (Galang 2012; Nguyen et al. 2016). The relative truth of this assumption can be observed from a number of empirical facts that a number of senior politicians were recruited as members of the corporation's board of commissioners. This fact reveals the subjective reality that having political ties with senior politicians aims to influence policy and regulation (Hillman 2005; Lester et al. 2008; Zheng et al. 2015 in (Pertiwi, 2018).

On the other hand, adherents of rationalist theory view that corruption is a form of behavioral dysfunction of the actors to maximize the benefits for themselves. The dysfunctional behavior of actors in carrying out corruption is entirely rational, in the sense that corruption is based on calculations of the costs and economic benefits to be gained. At the same time, corruption is a social phenomenon that is considered negative because its effects are detrimental and cause social dysfunction. (Torsello & Venard 2016). Related to this negative view, corruptors develop psychological defense mechanisms to neutralize or even eliminate the guilty feeling when committing acts of corruption. Efforts of the corruptors to neutralize guilt are to construct a narrative of justification for acts of corruption that were initially questioned or even denounced. The psychological defense is carried out through a rationalization process as illustrated in Figure 3 (Fleming & Zyglidopoulos, 2009).

The Rationalist experts adopted the World Bank's definition "corruption is" an abuse of authority for personal gain ". This definition is based on the dichotomous assumption of the public-private sector that underlies most research on corruption. The generalization of the meaning of corruption based on the technical definition of the World Bank encourages the adoption of a single, general approach (one-size-fits-all) in analyzing and dealing with corruption. In reality, in society, there are many dichotomous classifications which contain contradictions similar to the contradictions between the public and private sectors. At the same time, a number of other corruption studies emphasize the importance of the determination of historical factors and local culture so that corruption in its empirical reality is local, specific and always history-related. Corruption is local-specific and is always related to the historical context of the community (Rothstein & Torsello, 2014) (Pertiwi, 2018).

There are a number of arguments that contradict the rationalist's negative view of corruption. As the example is an opinion of Lui (1985) which states that "bribery launches the wheels of the economy and therefore benefits the government". Meon and Weill (2010) also argue that corruption is beneficial, especially for countries whose governments are weak, where government performance is ineffective and tends to make burdensome regulations. Corruption in this context can expedite the economic growth of the country concerned, but consequently, the cost burden becomes expensive (high-cost economy) for society as a whole. Huang (2016) who examined 13 Asian countries to oppose the conventional view that "corruption is bad for economic growth", found that corruption has a positive effect on South Korea's economic growth, while in China corruption has a negative effect. These findings prove that the relationship between corruption and economic growth is not linear. Corruption is local-specific and is always related to the historical context of the community (Pertiwi, 2018).

Like the aforementioned, the rationalists believe in a macro view that corruptors are rational actors in calculating the balance between costs and benefits for the parties involved. As long as the benefits of corruption outweigh the costs, corruption will continue. In line with this view, there is an assumption that collusion and corruption between the government and corporations can be eliminated by increasing the level of market competition which has implications for rising bribe costs (Ades & Di Tella 1999). The reality found in a number of ex- communist countries shows the opposite empirical evidence (Diaby & Sylwester 2015). This view is analogous to other views stating that "corruption can be eradicated if salaries from government employees and/or state administrators are raised to a level that is high enough so that the amount of the offered-bribe must be higher than legitimate income received from the state (Van Rijckeghem & Weder 2001; An & Kweon 2017; (Pertiwi, 2018). Overall, the views of the rationalists received a lot of sharp criticism. The rationalist view which sees corruption from merely an economic aspect is "narrow, simplistic and overly technical" (Hindess 2012). Based on this assumption, efforts to

control corruption can be done by raising the cost of corruption to the maximum extent far outweighing the benefit.

As a result, this view tends to reduce or simplify the complexity of values and norms that underlie (antecedents) of corruption, removed from its context and ruling out specific local historical aspects (Misangyi et al. 2008 in (Pertwi, 2018). In Indonesia, a trail of rationalist views on corruption with an emphasis on economic aspects can be seen from the mainstream of corruption assessments as measured by "the presence and magnitude of the state loss and/or loss of state assets". The normative parameter "...state loss..." is stated in Article 2 of Law No. 31 of Year 1999 on Corruption Crimes. Another normative parameter as contained in the World Bank's definition of corruption are "abuse of authority" and "enriching oneself, others or corporations" contained in Article 3 of the same Act.

The normalization process produces three premises that form a causal relationship, namely: (1) corruption is not a despicable act but a form of loyalty to superiors that are required in the public sector bureaucracy in Indonesia; (2) corruption is accepted and tolerated by members of the organization and/or society; and (3) corruption is just an ordinary administrative practice that can be practiced routinely. Ultimately, normalizing corruption will produce the proposition "corruption is a normal routine administration practice and is not a crime at all". The consequence of the emergence of a proposition is the formation of the thesis that "corruption has a basis of objective rationality as a routine administrative procedure that can be decided discretionally when facing an unregulated administrative situation". There is rationality that can be used as a justification for corruption without feeling guilty. If the thesis is believed to be truth, legitimacy and reasonableness by members of the organization and / or society, then it will encourage actors to repeat and do further, and at the same time attract new actors to get involved in the game.

Observing the reality genesis process of collective corruption in organizations through normalization, the intervention efforts to prevent, detect, and eradicate corruption will not succeed without first dismantling propositions and thesis of corruption. The corruption thesis must be deconstructed and made anti-thesis through the reverse process: denormalization of corruption. Corruption is a social phenomenon that can be observed and explored by seeing whether the context is administrative-procedural, abuse of authority, conflict of interest, fraud, violation of ethics or law, or politics. Regardless of the context, efforts to understand corruption will fail and what appears is only the phenomenon of corruption, while the direct and indirect determinant factors remain invisible as hidden agendas. On the other hand, anti-corruption is more a contemporary entity in a political frame rather than merely a "technical solution" and instrumental to overcoming corruption.

Both corruption and anti-corruption are not social realities that can provide evidence for themselves but constructed based on cognitive schemes that are formed through a process of mental cognition. Cognitive schemes are realized through political interventions and concrete actions that are institutionalized and socialized in the social space through routine organizational practices. The process of internal control and risk management to prevent and detect corruption and/or fraud can adopt the theory of corruption normalization, by carrying out the process of normalizing corruption in reverse. The process of normalizing corruption takes place in three stages, starting from rationalization, institutionalization, and socialization. Denormalization is done in reverse, as:

a. De-socialization

The process of discrediting acts and perpetrators of corruption in the social space;

d. De-institutionalization

The process of deconstructing of the long institutionalization corruption by breaking down the risk factors, and establishing an internal control system and risk management based on specific corruption risk indicators then. Some examples of specific corruption risk indicators include, as illustrated in Figure 3, those are Government Institution Risk Indicators (GIRI), Contractor Risk Indicators (CRI), and Political Connection Indicators (PCI). The use of these specific indicators can eliminate bias from the general parameters used by the BPK or BPKP, that is: "state losses". The state loss indicator refers to aspects of the state finances and does not refer to the planning process. As a result, the BPK or BPKP cannot find

indications of corruption or fraud and frame various forms of violations of the provisions as administrative offences outside the realm of criminal acts of corruption;

c. De-rationalization

The process of designing a cognitive scheme which states that corruption is "an evil, despicable, and unlawful act and ignores human values". This anti-corruption cognitive scheme opposes the rationalization of the perpetrators of corruption which states that "corruption is an ordinary and normal act or an ordinary administrative violation. The anti-corruption cognitive scheme is disseminated, institutionalized at the personal, group, and broad community level so that it forms a collective memory which in turn becomes basic assumptions and values that shape the culture of anti-corruption.

Denormalization is the antithesis of normalization, which is a process of reversal from something normal to abnormal. In the context of this study, corrupt practices that are considered normal and reasonable have been changed or reverted to abnormal, malicious and despicable acts. The denormalization process is based on the understanding that corruption is not a personal/ individual action, but rather a collective action in the context of interaction in social spaces at the organizations/institutions level of the public and private sectors. The difference between corruption and anti-corruption on the comparative analysis process in constructionism view lies in the construction aspects of social reality. Corruption is a social reality that is constructed and always context related. In what context does an actor commit corruption is an important element that must be understood so that the hidden factors or hidden agendas of corruption can be revealed to deconstructed.

Denormalization is directed to answer and at the same time provide solutions to three fundamental questions related to corruption: (1) What individual characteristics are compatible and become antecedents of corruption? (2) What organizational processes are used to normalize corruption? (3) How can organizational processes and/or regulations or procedures strengthen the position of corrupt individuals or make individuals corrupt? (Arellano Gault, 2017). The answers to these three questions can be used as a basis for developing a system of internal control and risk management that can prevent and detect corruption and/or fraud as part of the denormalization process.

The denormalization process can be used as a basis for designing an effective internal control system and corruption risk management to build integrity. Efforts to build integrity can begin with the personal integrity of planners. The position, role, and function of the planner is unique and strategic because it has two sides at once, namely the light and dark sides related to their knowledge and understanding of the public and/or private sectors as well. In this regard, efforts to build the integrity of urban planners through corruption risk management and assessment are relevant and urgent to be implemented.

Malaysia has stepped in the direction of sustainable development since the 1970s, when the New Economic Policy (NEP) was announced to reduce deprivation and balance social equity. In 2009, the country formulated the New Economic Model (NEM), whose initiatives mirrored the three elements (economic, social and environmental) of the 2030 agenda. Furthermore, they formed the Eleventh Malaysia Plan (11MP) with the vision of "Anchoring Growth on People" ("Malaysia Sustainable Development Goals Voluntary National review", 2017). The vow to the 2030 Agenda for Sustainable Development has been aligned with the tactics and initiatives of the Eleventh Malaysia Plan. Therefore, sustainable development is not new to Malaysia. In fact, things have already been in motion on this path for decades. According to the Department of Statistics of Malaysia, the country is on the right track to achieve the goals (Sustainabledevelopment.un.org, 2019). Thus, it is necessary to involve the university students of the country to achieve the goals faster because they are the future leaders responsible for a sustainable planet (Joshi and Rahman, 2017; Asmuni et al., 2012).

Campuses of universities can be imagined as small towns, and it is possible to convert such spaces as habitats for the experimental enactment of a new social and technological paradigm that can work as a center point in managing sustainability (Ilham et al., 2018b). There are many initiatives that can be taken by the universities to bring the global agenda one step ahead. For instance, Kyoto University in Japan applied the simple idea of placing trash bins of recyclables near lecture rooms to grab the attention of every passers-by. By adopting this strategy, greater amounts of waste can be collected with less effort since cleaners do not need to enter each lecture room to collect the rubbish. Some universities in Malaysia have also installed motion sensors for restroom lights, which means that their lights are by default off unless someone enters the room, which is a great mode of energy consumption and CO2 emission reduction (Ávila et al., 2017). These kinds of activities and approaches will involve students in practicing environment sustainability, while at the same time making them aware of its consequences (Ilham et al.,

2019). The implementation of sustainability at universities can expand the potentials and horizons of students, both within and outside the campus territories (Trencher et al., 2014).

Therefore, it is rational to focus on the knowledge, attitude, and action of students towards SDGs. Knowledge is the insights of people about certain topics, such as SDGs. Attitude is then what they feel about SDGs and practice can be the results of their feelings and what they do about it (Kaliyaperumal, 2004). Numerous Knowledge, Attitude, and Practice (KAP) studies have been conducted to identify the awareness level of individuals on environmental sustainability, for instance studies on measuring the awareness level of SDGs on prospective elementary teachers (Borges, 2019), energy consumption (Paço & Lavrador, 2017), awareness levels of a university community in Southwestern Nigeria (Omisore, Babarinde et al. 2017), sustainable consumption among university students (Ahmad and Arifin, 2018), environmental knowledge, attitude, and practices of students and teachers (Esa, 2010), environmental awareness among secondary school students (Noordin et al., 2010), and others. According to Sybille (2011), these kinds of studies show not only characteristics of knowledge, attitude, and behaviors, but also the perceptions of each person on the content. This can be considered as an educational diagnosis of a community (Kaliyaperumal, 2004.). Hence, KAP studies offer a way to measure the awareness levels of certain communities in an effective manner (Ahmad et al., 2015).

University of Malaya (UM) is the oldest public research university located in Kuala Lumpur, Malaysia, and currently aspires the way forward in sustainability agenda. In 2019, UM ranked 34th in the UI Green Metric World University rankings. However, no specific research has been found on the awareness level of SDGs among students of the University of Malaya ("UM living lab achievement report", 2019). Thus, this study attempts to provide information about the current position of students of the University of Malaya on the aspect of awareness on SDGs and intends to enlighten them about the 2030 agenda, which demands an urgent call for actions to sustain the world.

4. Conclusion

Planning in a broad sense includes definition and selection of needs up to the evaluation and audit stages. Planning sector and the planner have unique and strategic positions, roles and functions because they bring together two sides, those are the public sector and the private sector. This uniqueness causes the planning sector and planner to have a political role and bargaining position in the development planning process. This political role that can present the two faces. The bright side as a planner with integrity that can design internal control systems and risk management to prevent and detect corruption, and the dark side as a conspirator of public officials and business contractors/corporations to commit corruption together.

The bright side as a planner with integrity is what needs to be developed on urban planners to build an overall urban integrity system. Efforts to build the personal integrity of the planner and the collective integrity of the urban community, can apply a management framework and assessment of corruption risk by using specific corruption risk indicators, as described in Figure 3. These corruption risk indicators are more specific and refer to the planning process itself, from the definition and selection of needs stage to the evaluation and audit stage. The application of these indicators is expected to improve the findings of the BPK and BPKP which are still bound by the parameter "state losses" which are highly biased and ineffective to be used for preventing and detecting corruption. In the corruption risk indicators context and borrowing the term accounting, the BPK's findings, which most state as the administrative violations, can be said as "misstatement".

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