Evaluating Kpk – Bpkp Coordination and Supervision Join Program in Corruption Prevention in The Mining Sector (**Kirkpatrick Model Approach**)

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ABSTRACT

This study focuses on **the** corruption prevention strategy implemented by Korsupgah (**Coordination and Supervision for Corruption Prevention**) within **the** mining sector by giving emphasize on the process of reactions, learning, and **behavioral** changes in anti-corruption which aimed at reducing the corruption level as the result of **the program**. The research evaluates Korsupgah program by describing the importance of corruption prevention and **measuring the effectivenss** of Korsupgah Program (in the form of EPK Indices) in the mining sector reflected by anti-corruption behavioral changes **of** the mining actors. Herewith, the EPK indices are used as one of the criteria and indicator for corruption prevention program implementation.

The study population consists of the Civil State Apparatus (ASN) in the provincial government units which are the Office of Environmental, Office of Energy and Mineral Resources (ESDM), Inspectorate, and Integrated One-Stop Service Center (Pelayanan Terpadu Satu Pintu abbreviated as PTSP) in Bangka Belitung, South Kalimantan, and South Sumatra, as well as Coordination and Supervision for Corruption Prevention (Korsupgah) Team in BPKP which in total amounting of 251 persons. The study employs **a Structural** Equation Model using SEM AMOS Ver. 24. **The study** concludes that: 1) The korsupgah capability positively and significantly affects case handling; 2) the program implementation positively and significantly affects case handling; and 3) the program implementation positively and significantly affects the capability.

The study evaluates four stages of Kirkpatrick Model and confirms that: 1) Reaction: the study shows that mining actors' response towards special purpose audit (Audit Tujuan Tertentu **abbreviated** as ATT) is adequate (prevention); 2) Learning: the study shows that learning process of Korsupgah Program (prevention) has been already in progress. 3) Behavior: the study shows that the behavioral change to **follow up on the finding** result of ATT Korsupgah has been observed. 4) Result: the study shows that the Corruption Perception Index is still low, Public Complains and corruption cases in mineral and coal mining still exist.

Key words: Corruption prevention through the process of reactions, learning, behavior and result

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Background

The **long-existing** problem that the Indonesians have been facing is **elitist corruption** (undertaken by parties who have **the opportunity** to dominate the economic sources), systemic (involving a lot of interests and people), and political (still presented as political rhetoric), which to some extent reflected in the Anti-Corruption Perception Index that is still low compared to other countries, in **ASEAN** level or **Asia**. It mauy caused by the proliferation of various corruption practices within various development sectors, the lack of visibility of deterrent effect from the effort to sanction corruption practices, and the sub-optimum performance of corruption prevention efforts. Therefore, if the ongoing corruption cases in public and the government are not being handled seriously, it will lead to social problems that **are** destructive to social order and value system within our society and government (John Clamer, 2012: 113-132). To overcome the problem, there has to be a shift in a paradigm of corruption handling through an **anti-corruption** behavioral change.

Changing the public behavior towards anti-corruption is still a great problem and challenge that people in our time still have to work on. Our shared-responsibility is to push the behavioral change. Corruption as **a social** problem is a serious issue that needs to be handled collectively and collaboratively in an integrated approach by the parties involved in it. The first step to identify and analyze **the corruption** problem is to map the "nature" or the anatomy

of corruption itself. Hence, the activities in mapping and comprehensive analysis on corruption must produce the classification of corruptions that concurrently taking place and predict the future potential of it; the root cause and the impact that it brings about; increasing public awareness through developing the soft and hard competence of the human resource, and the grand design strategy to implement corruptive behavioral change.

Research shows that the real impact of corruption's prevalence leads to **the hindrance of the human development** due to income, education, and health discrepancies (Ortega et. al., 2014: 974-975). The interesting question is whether the low quality of the Human Resource or **corruption that makes** Human Resource development hampered.

Corruption prevention effort shall be done continuously and evaluated periodically using the metrics of economic, efficiency, and **effectiveness**. **By** this, to measure the **effectiveness** of the corruption prevention program execution, Badan Pengawasan Keuangan dan Pembangunan (abbreviate as BPKP) initiates to develop a measuring instrument in the form of Corruption Preventive **Effectiveness** Index (Indeks Efektivitas Pencegahan Korupsi, abbreviated as EPK). The referred measurement model is developed from evaluation result as an effort from BPKP in taking part to eradicate corruption according to Presidential Regulation Number 192 Year 2014 on **Financial and Development Supervisory Agency** (BPKP).

The EPK Index Development is motivated by t**he awareness** that in the effort to reach the strategic goals and to manage corruption eradication effort, progress measurement and **assesment** framework is needed. This framework will be **used as** the foundation in composing the road map of how to increase the corruption eradication **effectiveness**. This index can be used to measure **effectiveness** in corruption preventive programs in all fields or sectors, whether it is public sector or corporation that involves in all economic, social, environmental, and public development.

To answer the aforementioned question, this research evaluated three aspects which are 1) mining actors (human capital) aspect, 2) mining business process, and 3) cultural values in t**he mining** industry. The research assumes that the level of success in managing these aspects is the key success factor in shifting changes into an anti-corruption behavior and minimizing corruption practices in **the mining** business which can lead **to the mining** sector's purpose attainment in producing welfare to all public layers.

Researchers argue that the problem of anti-corruption management in **the mining** sector shall be resolved soon through **agenda-setting** and the using of t**he adequate** instrument of corruption prevention in **an effective** manner. **Corruption** prevention will be implemented through a series of policies in Human Resources Management via competency and professionalism improvement for mining actors, increasing transparency of the mining business process, and strengthening **of** anti-corruption value and culture in the sector .

By strengthening the above-mentioned three aspects, it is expected that a competitive, transparent, and accountable mining sector will be promoted which in turn will affect reducing corruption practices and create changes **in** mining actors **behavior** toward anti-corruption value. Fail to do so, it is assumed that it will bring collateral impact one of which is the increase of corruption practices in the mining sector.

Although policies and strategies for eradicating corruption The long-existing problem that the Indonesians have been facing is **elitist corruption** (undertaken by parties who have **the opportunity** to dominate the economic sources), systemic (involving a lot of interests and people), and political (still presented as political rhetoric), which to some extent reflected in the Anti-Corruption Perception Index that is still low compared to other countries, in **ASEAN** level or Asia. This state is caused by the proliferation of corruption practices conducted in various forms within various development sectors, the lack of visibility of deterrent effect from the effort to sanction corruption practices, and the sub-optimum performance of corruption prevention efforts. Therefore, if the ongoing corruption cases in public and the government are not being handled seriously, it will lead to social problems that **are** destructive to social order and value system within our society and government (John Clamer, 2012: 113-132). To overcome the problem, there has to be a shift in a paradigm of corruption handling through an **anti-corruption** behavioral change.

Changing the public behavior towards anti-corruption is still a great problem and challenge that people in our time still have to work on. Our shared-responsibility is to push behavioral change that is mentioned. Corruption as **a social** problem is a serious issue that needs to be handled collectively and collaboratively in an integrated approach by the parties involved in it. The first step to identify and analyze corruption problem is to map the "nature" or the

anatomy of corruption itself. Hence, the activities in mapping and comprehensive analysis on corruption must produce the classification of corruptions that concurrently taking place and predict the future potential of it; the root cause and the impact that it brings about; increasing public awareness through developing Human Resource soft and hard competence, and the grand design strategy to implement corruptive behavioral change.

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To answer the aforementioned question, this research will evaluate three aspects which are 1) mining actors (human capital) aspect, 2) mining business process, and 3) Cultural values in **the mining** industry or mining culture aspects. The research assumes that the level of success in managing these aspects is the key success factor in shifting changes into an anti-corruption behavior and minimizing corruption practices in the mining business which can lead **to** the mining sector's purpose attainment in producing welfare to all public layers.

Researchers argue that the problem of anti-corruption management in the mining sector shall be resolved soon through agenda-setting and the using of an adequate instrument of corruption prevention in **an effective** manner. **Corruption** prevention will be implemented through a series of policies in Human Resources Management via competency and professionalism improvement for mining actors, increasing transparency of the mining business process, and strengthening of anti-corruption value and culture in the sector (The Mining Culture).

By strengthening the above-mentioned three aspects, it is expected that a competitive, transparent, and accountable mining sector will be promoted which in turn will affect reducing corruption practices and create changes **in** mining actors behavior toward anti-corruption value. Fail to do so, it is assumed that it will bring collateral impact one of which is the increase of corruption practices in the mining sector.

Although the eradicating corruption policies and strategies **are** set out to carry out **preventive** and **represive measures** in parallel and simultaneously, in their current implementation, law enforcement officials still focus on the **repressive approach**. Therefore, it is **important** to also promote the preventive aspect by creating an anti-corruption behavior, improving the system, and building an anti-corruption culture as the essence of its strategy.set out to carry out prevention and prosecution of corruption in parallel and simultaneously, in their current implementation, law enforcement officials still focus on the approach to prosecuting corruption. Therefore, it is an urge to also promote the preventive aspect by creating an **anti-corruption** behavior, improving the system, and building an **anti-corruption** culture as the essence of **its** strategy.

1. Theoretical Study

This study refers to several theoretical studies carried out by experts, namely Nkwake (2015) for evaluation, Weiss (2016) for program evaluation, Royse et. al. (2010) for motivation, Revolida (2010) and Novianti (2013) describe the characteristics of the mining sector, Dietric (2013) for coordination, Saltiel (2016) for supervision, Hussein Alatas (1982) for corruption, Stephenson (1992) for capability, Van Brabant (2015) for authority, Flamholz (1985) for management control, David (2014) and Wibowo (2007) for competence, Kim and Davis (2018) for questionnaires, Zainal Arifin (2010) for questionnaires. **Besides**, several expert opinions have strengthened this

research, **including** Shipman (1989), Singleton (2006), Schuck (2014), Hamzah (2005), Cambridge (2017), Wang and Zeng (2017), Nely et. al. (2000), Lizzio and Wilson (2004), Propescu and Omran (2011), Hampton (2009), Albrecht et. al. (2011).

2. Korsupgah KPK-BPKP Program Concept in the Mining Sector

To enter the mining business, a mining permit from the Government is required both from the National and Regional level in the form of **a** Mining Business License (IUP). There are 4 (four) categories of permits issued related to mining businesses, namely Exploration IUP, Production Operation IUP, People's Mining Permit (IPR), and Special Mining Business Permit (IUPK).

Experts opinion regarding the characteristics of the mining sector is provided by Novianti (2013) where she states that the mining sector has several characteristics, namely 1) non-renewable natural resources; 2) Has high business risks in the form of geological risk, cost uncertainty risk, market risk, namely the fluctuation of mining prices and the risk of changes in government policies; and 3) there is a negative impact on the quality of the environment and the development of the community around the mine. Another expert, Revolida (2010), describes several characteristics of the mining sector, namely 1) non-renewable natural resources, 2) in general, location of activities in remote areas, and 3) high risk where the level of exploration success is still **low** and requires high costs. and the latest technology to mine it.

On the other side, Indonesian Financial Accounting Standard, PSAK No. 33 –Accountancy for General Mining explains the traits and characteristics of **the general** mining industry, namely 1) exploration of general mining materials is an activity that has high uncertainty, 2) minerals are depletion and non-renewable, 3) are located in remote areas and their activities cause environmental damage and/or pollution, and 4) the Indonesian government does not provide mining concessions.

Macro-level studies in the mining sector will become the basis for guidelines and implementation references at the mining company level (**micro-level**) such as strengthening professional and competent mining human resources, revitalizing governance in mining companies **reliably and credibly**, and creating a climate or culture of mining companies that are not corrupt and sustainable.

3. Conception of Corruption Prevention

Juridically, the meaning of corruption, both definition and type, is regulated in Article 30 of Law Number 31 Year 1999 jo. Law Number 20 Year 2001 on Eradication of Corruption Crime (Anti-Corruption Law). In a juridical sense, the definition of corruption is not only limited to actions that comply **with the** formulation of **offences that can** harm the state finances or the state economy but also includes actions that fulfil the formulation of offenses, which harm the public or individuals. Therefore, based on the type of criminal acts, corruption can be grouped into 1) offenses that **result in the** loss to the state finances or the country's economy; 2) **bribery** (active or passive), 3) **embezzlement**; 4) **extortion** as abuse of power; 5) falsification; and 6) offenses related to contracting, suppliers and **contractors**.

Corruption has been plaguing Indonesia for a long time and has almost touched all aspects of people's lives. It seems that corruption has reached what Robert Klitgaard (2005) calls a "culture of corruption" because it is considered normal, such as in everyday life, where to speed things up, someone usually gives "facilitation payments" or the habit of giving cigarette money, and provide facilities and prizes. Furthermore, based on the factors of corruption, Syed Hussein Alatas (1982) said that the factor of corruption is the absence or weakness of leadership in key positions that can influence behavior that tames corruption, lack of religious and ethical education, low levels of public education, poverty, and the condition of society that is conducive to growing corruption".

Furthermore, theoretically, corruption is related to fraud. Conceptually, we recognize the concept of the fraud triangle. The **first factor** is pressure in the form of motivation to commit fraudulent actions. Generally, pressure arises out of need or financial problems, but many are driven only by greed. Then, the **second factor** is the chance or opportunity to commit fraud or corruption due to the **inadequacy** of **the internal** control system. And lastly, the **third factor**, namely rationalization where a person looks for justification for his fraudulent activities. The perpetrators of fraud believe or feel that their actions are not cheating (Singleton, 2006; 8-9).

Apart from the various perceptions above, based on the results of BPKP's research, various aspects of the causes of corrupt acts were identified, namely 1) individual aspects of the perpetrators of corruption; 2) organizational aspects in a broad sense, 3) aspects of society where individuals and organizations are located; 4) aspects of laws and regulations that cause corruption to easily occur.
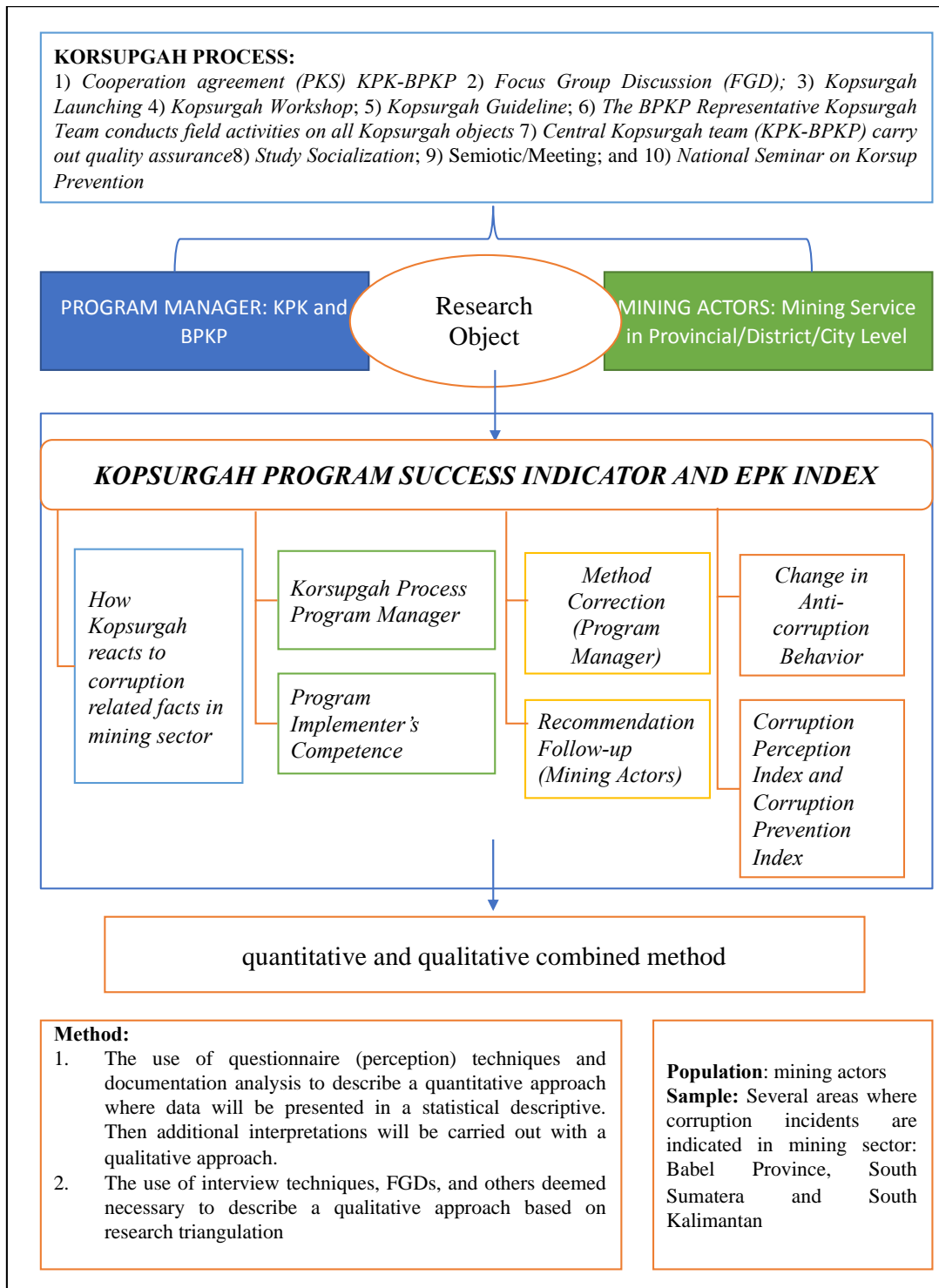
Looking at the definitions, causal factors, types of corruption and fraud, as well as the results of the BPKP research above, it turns out that the causes of corruption are very multidimensional and in other words, corruption is closely related to the various factors that stimulate it or various factors behind it. Because it takes extra effort from all parties to prevent it.

4. Corruption Prevention Effectiveness Index (EPK)

The criteria for the **effectiveness** of corruption prevention programs in both the bureaucratic and corporate environments are framed in the EPK Index measurement. The use of the EPK Index in evaluating the program is not as shown in **the table** below.

Variable	Dimension	Indicator
Corruption Risk Management Capability	Capacity	1. Corruption risk management policy
		2. The organizational structure of corruption risk
		3. Anti-corruption behavior standards
	Authority	4. Decision making in managing corruption risk (power to)
		5. Awareness to manage risk (power within);
		6. Partnerships and collaboration to prevent corruption (power with)
	Competence	7. Employee anti-corruption competence
		8. Competence of anti-corruption second line of defense officers
		9. Anti-corruption competence of service users, customers, providers of goods / services and the public
	Ability	10. Human Resources
		11. Finance
		12. Facilities and infrastructure
Implementation of the Prevention Strategy for Corruption	Integrity	13. Individual Integrity
		14. Organizational Integrity
		15. Institutional Integrity
	Anti-Corruption Education	16. Understanding and concern for employees
		17. Understanding and Concern of the second line of defense officers
		18. Understanding and Concern of Service Users, Customers, Goods / Service Providers and the Community
	Anti-Corruption Organizational Culture	19. Formal and Informal Culture
		20. Ethical Climate
		21. Ethical Leadership
	Corruption Prevention System	22. Corruption Risk Assessment
		23. Corruption Control Policies and Measures
		24. Whistleblowing System
Handling of Corruption Incidents Corruption Incidents	Corruption Incidents	25. Corruption level
		26. Investigation and Recovery
	Corrective action	27. Strengthening corruption control
		28. Benefits and Impacts

5.   Research Design

KORSUPGAH PROCESS:
1) *Cooperation agreement (PKS) KPK-BPKP* 2) *Focus Group Discussion (FGD);* 3) *Kopsurgah Launching* 4) *Kopsurgah Workshop*; 5) *Kopsurgah Guideline*; 6) *The BPKP Representative Kopsurgah Team conducts field activities on all Kopsurgah objects* 7) *Central Kopsurgah team (KPK-BPKP) carry out quality assurance*8) *Study Socialization*; 9) Semiotic/Meeting; and 10) *National Seminar on Korsup Prevention*

PROGRAM MANAGER: KPK and BPKP

Research Object

MINING ACTORS: Mining Service in Provincial/District/City Level

KOPSURGAH PROGRAM SUCCESS INDICATOR AND EPK INDEX

How Kopsurgah reacts to corruption related facts in mining sector

Korsupgah Process Program Manager

Program Implementer's Competence

Method Correction (Program Manager)

Recommendation Follow-up (Mining Actors)

Change in Anti-corruption Behavior

Corruption Perception Index and Corruption Prevention Index

quantitative and qualitative combined method

Method:
1.   The use of questionnaire (perception) techniques and documentation analysis to describe a quantitative approach where data will be presented in a statistical descriptive. Then additional interpretations will be carried out with a qualitative approach.
2.   The use of interview techniques, FGDs, and others deemed necessary to describe a qualitative approach based on research triangulation

Population: mining actors
Sample: Several areas where corruption incidents are indicated in mining sector: Babel Province, South Sumatera and South Kalimantan

6.   Research Results and Discussion

Research Instrument

Aspects that will be evaluated are 4 (four) components of Kirkpatrick's Model, namely reaction, learning, behavior, and result. Some of the information that mining actors and program implementers would like to obtain related to the level of **the reaction** include:

1) whether the objective of the korsupgah has been clearly stated?; 2) whether the activities carried out can define the goals to be achieved?; 3) are the facilities and infrastructure adequate to support the activities to be carried out?; 4) can all facilities and infrastructure be used easily and useful in carrying out activities ?; 5) Is there any prior dissemination or outreach by experts related to Korsupgah activities so that mining actors and program implementers understand the program substance?; 6) whether the program/activity implementation schedule that has been set has met the achievement of the objectives?;7) whether the Korsuppah program is related to the responsibilities of the main tasks and functions (tupoksi)?; and 8) Is there a desire to share information on the Korsupgah program with other colleagues?

Then, some information that would be obtained from mining actors and program implementers related to the level of learning includes: 1) What knowledge has been learned from the Korsupgah program ?; 2) what skills have been developed and updated ?; 3) Has the attitude of mining actors and program implementers changed?

Furthermore, some **information** to be obtained from mining actors and program implementers related to the level of behavior includes 1) Are there any changes in the behavior of mining actors and implementers of the Korsupgah program so that they have a high awareness of corruption prevention ?; 2) Is there any supervisory monitoring of changes in the behavior of mining actors and program implementers of Korsupgah?

Finally, some **information** to be obtained from mining actors and program implementers related to the level of results, among others, are 1) do the knowledge, skills, and attitude obtained from the Korsupgah program have an effect on work ?; 2) is there a change in anti-corruption behavior in the mining sector ?; 3) can corruption in the mining sector be prevented and reduced ?; and 4) how is the policy taken regarding the sustainability of the program, is it feasible to be maintained or continued, renewed or stopped?

Data Collection Techniques and Procedures

Data collection techniques and procedures in this study were carried out systematically by using observation, interviews, questionnaires, and documentation. Quantitative data collection used a questionnaire instrument **for** several program and mining managers in several sample locations. Meanwhile, qualitative data uses several methods such as interviews, FGDs and documentation, as well as other methods deemed necessary.

Data Collection Method

a. Interviews: non-test data collection method

   The method combines the standardized open-ended interviews and the interview guide approach. The interview steps consist of 1) Planning for an Evaluation Interview; 2) Designing an Effective Interview: Writing Questions; 3) Designing an Effective Interview: Sequencing Questions; 4) Designing an Effective Interview: Piloting; and 5) Conducting an Effective Interview.(Jorge Mendez Seijas et al., 2018).

b. Questionnaire: Data collection technique using a set of questionnaires that have been compiled and then distributed to respondents to obtain the required data.
c. Focus Group: a certain type of group discussion (selected individuals or groups) that is expected to produce several informational perspectives on the issue or issue being discussed.
d. Documentation: official documents from institutions/organizations that have implemented Korsupgah. These documents include letters, data/information, notes, photographs of activities, files of reports that have been prepared by various parties regarding the object under study, and other relevant documents.

Data Analysis Technique

a. Data collection: The data collection stage was carried out through interviews, field observations and literature reviews.
b. Data transcription: At this stage, the results obtained from the collection of raw data are converted into written form as they are typed exactly as they are (verbatim).
c. Coding making: At this stage, certain parts of the transcript that have been made previously, which are important things and can become keywords, are coded.
d. Data categorization: Data categorization is that the researcher starts to simplify the data by binding key concepts (words) in a single quantity called a category.
e. Provisional concluding: Until this stage, researchers have been allowed to conclude, although they are still tentative, where these conclusions must be based entirely on data.

f.   Final concluding: To arrive at this stage, the researcher may repeat step one through step six many times before the researcher draws a conclusion and ends the research. The conclusion is drawn when the researcher feels that the data is saturated and each addition of new data only means redundancy.

Research result

The research was conducted in 3 (three) provinces, namely Bangka Belitung, South Sumatra, and South Kalimantan.

No	Province/Satker	Population Target	Respondent Sample	% Sampling
1	Bangka Belitung			
	Environmental Services	55	20	36,36%
	ESDM Agency	117	41	35,04%
	Inspectorate	40	13	32,50%
	PTSP	25	6	24,00%
	BPKP (Korsupgah Team)	15	7	46,66%
	Bangka Belitung Total	252	87	34,52%
2	South Kalimantan			
	Environmental Services	51	10	19,61%
	ESDM Agency	125	49	39,20%
	Inspectorate	34	15	44,12%
	PTSP	27	17	62,96%
	South Kalimantan Total	237	91	38,40%
3	South Sumatera			
	Environmental Services	70	22	31,43%
	ESDM Agency	115	30	26,09%
	Inspectorate	45	12	26,66%
	PTSP	36	6	16,66%
	BPKP (Korsupgah Team)	20	3	15,00%
	South Sumatera Total	286	73	25,52%
4	Total 1+2+3	775	251	32,39%

Validity and Reliability Assesment

EPK as a corruption prevention criterion (28 indicators) is sufficient or not to measure the **effectiveness** of corruption eradication. Based on regression using SEM AMOS, the reliability and validity scores were obtained as shown in the Table.

Data Table of Reliability and Validity Score

VARIABLE	DIMENSION	INDICATOR	REABILITY SCORE	VALIDITY SCORE
	Capacity	1. Corruption risk management policy	0,834	0,525

VARIABLE	DIMENSION	INDICATOR		REABILITY SCORE	VALIDITY SCORE
Corruption Management Capability		2.	Corruption risk management organizational structure	0,832	0,546
		3.	Anti corruption standards of behavior	0,840	0,639
	Authority	4.	Decision making in managing the risk of corruption (power to)	0,869	0,548
		5.	Awareness to manage risk (power within);	0,866	0,647
		6.	Partnership and collaboration to prevent corruption (power with)	0,827	0,531
	Competence	7.	Employee anti-corruption competence	0,860	0,598
		8.	Second line of defense officer anti-corruption competence	0,872	0,768
		9.	Service users, customers. Provider of goods/services and Public anti-corruption competence	0,842	0,768
	Ability	10.	Human Resources	0,745	0,844
		11.	Finance	0,770	0,736
		12.	Infrastructure	0,712	0,507
Implementation of Corruption Prevention Strategy	Integrity	13.	Individual Integrity	0,878	0,537
		14.	Organizational Integrity	0,843	0,597
		15.	Institutional Integrity	0,814	0,720
	Anti Corruption Education	16.	Employee's Understanding and Concern	0,861	0,502
		17.	Second line of defense officer's Understanding and Concern	0,790	0,553
		18.	Service users, Customers, Goods/Service Providers' Understanding and Concern	0,725	0,574
	Anti Corruption Culture Organization	19.	Formal and Informal Culture	0,792	0,589
		20.	Ethics Climate	0,741	0,608
		21.	Ethical Leadership	0,654	0,690
	Corruption Prevention System	22.	Corruption Risk Assessment	0,712	0,679
		23.	Corruption Control Policy and Action	0,829	0,560

VARIABLE	DIMENSION	INDICATOR		REABILITY SCORE	VALIDITY SCORE
		24.	Whistleblowing System	0,847	0,518
Corruption Incident Handling	Corruption Incident	25.	Corruption Level	0,788	0,503
		26.	Investigation and Loss Recovery	0,642	0,533
	Corrective Action	27.	Corruption Control Strengthening	0,724	0,695
		28.	Benefit and Impact	0,688	0,602

The table above (validity score) shows the results of the Standardized Loading Estimate output in general is statistically significant because the loading value is above 0.5. Therefore, the indicators used are valid for use in further research processes.

The table above (reliability score) shows that all dimensions have a reliability value> 0.70 indicating good reliability, except for indicators of ethical leadership, investigation and loss recovery, and also benefit and impact, each with 0,654 reliability, 0,642 and 0,688 is still acceptable (reliability 0,600-0,700) provided that the validity of the indicator is good (Ghozali, 2017; 144), so that it can be concluded that all indicators are reliable.

Hypothesis Testing

Hypothesis testing is conducted to test the effect of the capability variable on Handling, Application of Handling and Application of Capability. This test is carried out based on the Critical Ratio (CR) of the regression weight results of SEM AMOS processing, with the results shows that CR calculation for each variable with a value between 3.155 and 4.703. Testing is done by comparing CR with the Hypothesis limit, namely 1.96 with alpha = 0.05, those are:

a. The estimate used to test the Capability to Handling is a CR value of 3.155 with a probability of 0.002, so when compared with H0, namely CR> 1.96 and probability <0.05, then the CR value is greater than 1.96 and alpha is less than 0.05, so that it can be said to meet the requirements to accept the hypothesis that Capability has a significant positive effect on Handling.
b. The estimate used to test the Application to Handling is a CR value of 4.058 with probability ***, so that when compared with H0, namely CR> 1.96 and probability <0.05, then the CR value is greater than 1.96 and alpha is smaller than 0.05. So that it can be said to meet the requirements to accept the hypothesis that Application has a significant positive effect on Handling.
c. The estimate used to test the Application to Capability is a CR value of 4.703 with probability ***, so that when compared to H0, namely CR> 1.96 and a probability of 0.05, then the CR value is greater than 1.96 and alpha is less than 0.05, so it can be said to be eligible to accept the hypothesis that Application has a significant positive effect on Capability.

Korsupgah ATT Results Kirkpatrik Model Evaluation (Descriptive Statistic)

The average statistic shows that the respondent's reaction to the Korsupgah program is positive (agree or value <2.0 on the Likert scale) where the respondent understands the importance of the Korsupgah program. In addition, the Korsupgah Program is needed to improve mining governance and reduce the level of corruption and provide added value to the governance (business process) of the mining sector through increased competence (knowledge and skills) and synergies in preventing corruption.

For questions which the average is > than 2.35 (which indicates respondent's disagreement) what needs to be concerned is:

a. There is political support (political will) from the regional head to follow up on the findings of the Korsupgah ATT

   This shows that there is still no strong will from the leadership of the regional head to follow up on the results of the Korsupgah ATT. This reluctance was caused by the ignorance of regional heads regarding the Korsupgah ATT issue or their reluctance because it would create instability in their regions.

b. We have followed up all the findings of the Korsupgah ATT Program

This shows that there are still auditors who have not followed up on the recommendations of all the Korsupgah ATT results. They only followed up on some of the recommendations on the ATT results. The main cause of the findings that were not followed up completely was the involvement of a third party as the person in charge of following up the ATT results.

c. In general satisfied with ATT Kosuprgah Implementation

This shows that there are still auditors who are not satisfied with the results of the Korsupgah ATT, both the process and the results. This dissatisfaction was caused by their dissatisfaction with the implementation of the Korsupgah program which had not provided strategic recommendations.

d. Mining players have adequately understood the ATT results

This shows that there are still auditors who do not understand the results of the Korsupgah ATT both on their findings and recommendations. This lack of understanding was caused by their ignorance of the methodology used by the auditors so that the auditors gave conclusions and recommendations that they felt were not relevant.

e. Mining players agree with the results of the ATT

This shows that there is still something that has not been agreed upon both the findings and recommendations of the Korsupgah ATT. This is a common concern of both auditors and auditors to be professional in carrying out their respective roles.

f.   The Audit Team understands adequate governance in the Mining Sector.

This shows that there is still a Korsupgah ATT Audit Team that does not yet understand governance in the Mining Sector. This is the concern of auditors to improve understanding and competence as well as to be professional in carrying out their roles and main tasks.

g. My boss doesn't support / encourage us to make changes

For questions that are negative in nature, this shows that there are still superiors who are resistant to change. This is an anomaly of change management that encourages every member of the organization to make changes.

Conclusion and Suggestions

Conclusion

The research and the analysis results that have been carried out using the respondent data of civil servants in the work units of the Environmental Service, ESDM Service, Inspectorate, and PTSP in Bangka Belitung Province, South Kalimantan and South Sumatra Provinces and the BPKP Kosupgah Team, **totalling** 251 people, using 4 steps Kirkpatrick model can be concluded as follows:

1. Reaction shows that the reaction of mining actors to ATT is adequate (Prevention).
2. Learning shows that the learning process of the Korsupgah (Prevention) program is already running.
3. Behavior shows changes in behavior to follow up on the findings of the Korsupgah ATT results.
4. The results show that the Corruption Perception Index is still low, Public Complaints still exist and cases of mining corruption still exist.

Taking into account the results of the research and discussion that has been carried out, it shows that the instruments and methodologies of Korsupah need to be improved and not as we expected, This can be seen from the fact that there are still complaints from the public regarding corruption cases, Therefore we need **other criteria** for **preventing** corruption. There are 28 (twenty eight) criteria for corruption prevention, namely: 1) corruption risk management policy, 2) corruption risk management structure, 3) anti-corruption behavior standards, 4) decision making in corruption risk management, 5) awareness to manage risks, 6) Partnership and collaboration to prevent corruption, 7) Anti-corruption competence of employees, 8) Anti-corruption competence of second line of defense officers, 9) Anti-corruption competence of Customer Service Users, Goods / Service Providers and the Community, 10) Human Resources, 11) Finance, 12) Infrastructure, 13) Individual integrity, 14) Organizational integrity, 15) Institutional integrity, 16) Understanding & **concern** of employees, 17) Understanding and **concern** of second line of defense officers, 18) Understanding and **concern** for service users, customers, providers of goods / services and society, 19) Formal and informal culture, 20) Ethical climate, 21) Ethical leadership, 22) Assessment of risk of corruption, 23) Policies and measures to control corruption, 24)

Whistleblowing system, 25) Level of corruption, 26) Investigation and recovery of losses, 27) Strengthening corruption control, and 28) Benefits and impacts.

Suggestions

From the conclusions obtained, to improve the **effectiveness** of corruption prevention as follows:

1. Comprehensive and systematic evaluation, using at least 28 (twenty-eight indicators).
2. Identify each indicator, so it is clear what needs to be improved if Kirkpatrick's Reaction, Learning and Behavior are not in line with the results.
3. The evaluation of the **effectiveness** of corruption prevention is carried out systematically and continuously.

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