Factors Supporting the Success of the Whistleblowing System in Public Sector: Case Study of the Institution XYZ

Basrifan Arief Bakti[1], Dwi Hartanti[2]
[1,2]Department of Accounting, Faculty of Economic and Business (FEB), Universitas Indonesia
basrifan.arief@ui.ac.id, hartanti_dwi@yahoo.com

Abstract

To achieve good and clean governance, good governance is required. One of the supporting instruments is the whistleblowing system. However, there are still many cases of fraud in the public sector. This final paper aims to analyze the whistleblowing system or the complaint handling system in the Institution XYZ, which is one of the Government Internal Supervisory Apparatuses (APIP). This final work uses qualitative and descriptive analytical methods. The instruments used are interviews and questionnaires. The results of the study indicate that although the implementation of the whistleblowing system at Institution XYZ has been adequate, there are still some weaknesses. These weaknesses include the presence of employees who do not want to take advantage of the whistleblowing system and the provision of award the whistleblower. This research also provides suggestions for improving the implementation of the whistleblowing system at Institution XYZ in the future.

I. Introduction

In the 2020-2024 National Medium-Term Development Plan (RPJMN), President Joko Widodo has set that the achievement of the 2045 vision is through economic transformation supported by industrial downstreaming by utilizing human resources, infrastructure, simplification of regulations, and bureaucratic reform. Bureaucratic reform is also one of the important pillars in realizing good governance, which of course leads to clean government. Bureaucratic reform aims to create a professional government bureaucracy with adaptive characteristics, integrity, high performance, clean and free of corruption, collusion and nepotism (KKN), capable of serving the public, neutral, prosperous, dedicated, and upholding basic values and code of ethics of the state apparatus. Regulations concerning freedom of information and openness and support for freedom of expression, protection of whistleblowers are the basis of accountability and democratic governance. (Semendawai et al., 2011).

The implementation of good governance itself is supported by three pillars, namely the government, the private sector, and the community. The three pillars are expected to work synergistically, which means that each pillar is able to play a maximum role in achieving development goals. The government as the prime mover determines the policy direction in the state administration system. The paradigm of good governance is the soul of public services aimed at improving the performance of government management, changing the mentality and behavior of state officials, and building the commitment of state civil apparatus to always provide quality services to the community.

Various fraud cases revealed in Indonesia, such as the corruption case in social assistance at the Ministry of Social Affairs and the corruption case in the export of lobster

seeds at the Ministry of Maritime Affairs and Fisheries have more or less increased the public's desire for a good internal control system. According to the ACFE survey (2014) on the Report to the Nations on Occupational Fraud and Abuse 2014, it is stated that organizations that are vulnerable to fraud are financial and banking services, government and public administration. Under these conditions, the government should pay more attention to systems that can prevent and detect fraud. In the implementation of government politics in the regions, it is not possible to only prioritize one aspect (economics) but it is important to pay attention to other aspects, namely environmental sustainability so that the implementation of green government is very important in supporting environmental sustainability in the political process of government in the regions (Dama, 2021). The Government of the Republic of Indonesia was formed to protect the whole of the Indonesian people and all of Indonesia's blood, to promote public welfare, to educate the life of the nation and to carry out world order based on eternal peace and social justice for all Indonesian people (Angelia, 2020).

In the public sector, the threat of fraud is certainly related to corruption as a branch of the fraud tree. Corruption must be prevented by encouraging active participation from both government officials and the public. This active participation is expected to prevent corruption and abuse of authority. One form of support for fraud prevention is the realization of increasing public sector accountability, namely by realizing clean government.

The Institution XYZ as one of the Government Internal Supervisory Apparatuses (APIP) in Government Regulation Number 60 of 2008 concerning the Government Internal Control System certainly plays an important role in realizing the clean government. One of the tools to detect fraud as a supporter of the realization of a clean government is the provision of a complaint facility or a whistleblowing system (WBS) for unlawful, unethical or other actions that can harm the organization and its stakeholders.

Since its launch in 2016, along with the issuance of the said Chairman Regulations, WBS has begun to be used by all Institution XYZ employees. The WBS can be accessed through the page prepared, namely http://wbs.lembagaxyz.go.id. On this page, complaints can be made anonymously and immediately received by the Inspectorate as the WBS management unit. However, the WBS does not seem to have been fully utilized optimally as can be seen from the small number of complaints as shown in graph 1.
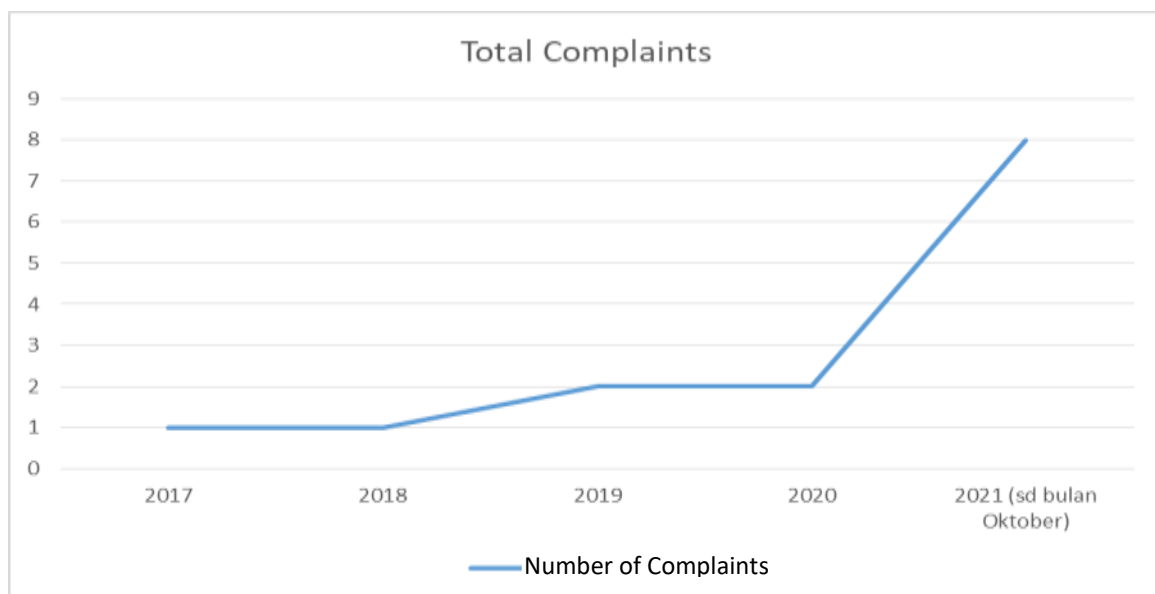

Figure 1. *Recapitulation of Fluctuation of Complaints Received*

From the graph above, it can be seen that from 2017 to 2021, the number of complaints received is still very small in numbers although there has been a significant increase in 2021. Due to this condition, the Institution XYZ and the Institution XYZ Inspectorate as WBS management have made efforts to efforts to improve the whistleblowing culture to realize bureaucratic reform. However, it appears that these efforts still need to be improved, given the number of work units at Institution XYZ of 46 echelon 2 work units.

The research question to be answered is how the whistleblowing system is applied to the Institution XYZ. This study aims to identify, formulate obstacles in implementation, analyze and provide suggestions for improvement for the implementation of the whistleblowing system carried out by the Institution XYZ.

The results of the research are expected to contribute to improvements in the implementation of WBS at APIP and the Institution XYZ in particular. The results of the research are also expected to provide input for the government as a regulator in developing regulations related to WBS, especially in the public sector. For the academic world, the results are expected to provide additional insights and references regarding effective WBS practices as an effort to realize good and clean governance.

This article was prepared by taking into account the rules of writing concise manuscripts published by the Universitas Indonesia. The structure of this article consists of abstract, literature study, research methods, results and discussion, conclusion, acknowledgment, disclosures and a list of references used in the research.

II. Review of Literature

The National Committee on Governance Policy issues guidelines that contain the elements and aspects needed to build, implement, and manage a whistleblowing system (WBS) in an organization. These aspects consist of structural aspects, operational aspects, and maintenance aspects. Structural aspects are aspects that contain supporting elements of the infrastructure of the whistleblowing system. Operational aspects are aspects related to the mechanism and work procedures of the whistleblowing system. The maintenance aspects are an aspects that ensure that this whistleblowing system can be sustainable and increase its effectiveness.

1. Structural Aspects

The structural aspects include:

1) Statement of Commitment

A statement of commitment is required from all elements of the organization. This statement contains a willingness to carry out WBS and actively contribute to reporting if any violations are found. This statement can be contained in an Integrity Pact or can also be included in the organization's Code of Ethics and Code of Conduct.

2) Whistleblower Protection Policy

The policy to provide protection to whistleblowers must state clearly and unequivocally that the organization is committed to protecting whistleblowers. This policy is also intended to encourage the whistleblowing and ensure the safety of whistleblowers and their families.

3) Management structure of whistleblowing system

In organizational structure, the WBS management unit must be an independent unit and has direct access to the leadership of the organization.

4) Resources

Resources to implement the WBS should be adequately available. The resources needed are:

  a. Adequacy of the quality and number of personnel;

  b. Communication media and complaint channels;

c. Adequate training for implementing officers;
d. Support and commitment in terms of budgeting;
e. Mechanisms for carrying out appeals against implementing actions from the reported party.

2. Operational Aspects

The operational aspects include:

1) Obligation to report violations

The obligation to file a complaint, especially for officials who have the authority and obligation to handle violations, is a procedure that must be adhered to. The officials must act immediately after the fraud is received or discovered. On the other hand, a need for awareness to convey violations for the common interest and benefit to prevent adverse impacts on the organization is required.

2) Roles of management in the WBS implementation

Management or structural officials have a supervisory function of the employees under them. Along with this function, of course, there is an obligation to enforce compliance, ethics, and rules of behavior to employees under it. One of the supporters of this activity is to encourage every employee to consult with their superiors if they encounter fraud. This mechanism is one way to create a climate of compliance with regulations and ethical guidelines, and encourage transparency.

3) Anonymous reporting

Anonymous or confidential complaints are still the main choice. This anonymity mechanism poses the risk of difficulties in communication, confirmation, or clarification in following up on complaints. Therefore, the organization must ensure that the whistleblower protection policy, the confidentiality of the whistleblower's identity, and security guarantees for retaliation are strictly adhered to.

4) Mechanism in filing complaints

a. Infrastructure and mechanism of complaints

Infrastructure in the form of complaint channels must be prepared by the organization. Information related to these channels and how to use them must also be shared with all employees.

b. Confidentiality and protection

Whistleblowers who want their identity to be kept confidential must be given a security guarantee for the confidentiality of identity. One of the protections provided is in the form of providing information without meeting face to face in the complaint follow-up procedures.

c. Administrative immunity

Organization must develop a culture, so employees have the courage to report violations they encounter. This culture is driven by organizational policy by providing immunity from administrative sanctions to whistleblowers. However, it must be understood that the immunity in question is internal to the organization and does not constitute immunity from the law.

d. Communication with the whistleblower

If the whistleblower is an employee of the organization, the organization will provide a report on the progress of handling the complaints. The provision of this information is carried out by taking into account the anonymity principle of the whistleblower. On the other hand, if the whistleblower comes from an external organization, the communication is based on a written agreement regarding the anonymity and confidentiality of information.

5) Investigation

Incoming reports will be followed up with an investigation process. This process is intended to collect all the evidences needed to be able to draw a conclusion whether or not the complaint is true and then can be followed up with the imposition of sanctions.

The investigation will be carried out by the internal control unit. This unit is expected to be independent, objective, fair and in justice in carrying out its investigations. The investigative process must also be free from bias. The reported party must also be given the opportunity to provide an explanation and defense.

For cases that are sensitive and serious violation, organizations need to consider using expert opinions or external auditors/investigators in conducting investigations on reports of violations.

3. Maintenance Aspects

The maintenance aspects include:

1) Continuing Training and Education

Continuing training and education includes the following:

a. Training on ethics and rules of conduct within the organization. This training is attended by all elements of the organization and is supported by a statement which is updated regularly (once a year). This statement contains a statement to always be submissive and obedient, and behave according to ethics as stipulated in the regulations or the code of ethics and rules of organizational behavior.

b. Massive training which includes:
(1) How to make a complaint report;
(2) Choice of complaints either anonymously or with an identity, but still with a guarantee of confidentiality;
(3) Protection policy for whistleblowers;
(4) Disciplinary action given if the complaint is false or slanderous;
(5) Incentives or awards to whistleblowers;
(6) WBS benefits for organizations.

c. Training for employees in the WBS management unit:
(1) Investigative techniques;
(2) Communication and counseling techniques;
(3) Whistleblowing evaluation techniques;
(4) Handling sensitive issues;
(5) The role of structural or management officials in the WBS.

2) Periodic communication

Organizational commitment in creating a culture of honesty and openness can be seen from the regular communication carried out. Periodic communication that is not successful will again strengthen the "culture of silence", even stronger because of the loss of trust in the leadership of the organization. Such periodic communication can be performed by:
(1) Periodic publication in the organization's media;
(2) Placing Frequently Asked Questions (FAQ) on the organization's website;
(3) Publishing the WBS handbook.

Previous research was conducted by Sinurat (2011) which aims to identify and analyze the important principles of WBS based on the applicable regulations in Indonesia and find out the application of WBS in Ministry A. The results of this research state that the important principles of WBS have been fulfilled by Ministry A, however there are still some weaknesses in its implementation. This research takes a different approach from previous research, namely from the object side where the object of research is the government internal auditor supervisory agency and refers to the Whistleblowing Guidelines issued by the National Committee on Governance Policy (KNKG).

III. Research Methods

The research was conducted by collecting and analyzing data, both primary and secondary data. Primary data were obtained from interviews and questionnaires, while secondary data were obtained from literature studies sourced from books, journals, regulations and theories related to internal control and the implementation of whistleblowing.

The questionnaires were distributed to two echelon II work units at the Institution XYZ. The first is the Institution XYZ Inspectorate. The Institution XYZ Inspectorate was chosen because it is a work unit that manages the complaint handling system or whistleblowing system at Institution XYZ. The second is Representative Office A. Representative Office A was chosen because it is one of the representations of the work unit currently undergoing an investigation by the Institution XYZ Inspectorate.

Questionnaires were used to obtain information on WBS practices at Institution XYZ. The questionnaires were adapted from Kusuma's research (2016), where the questionnaires were compiled based on aspects of the Whistleblowing System guidelines published by the National Committee on Governance Policy consisting of structural, operational, and maintenance aspects.

IV. Discussion

Demographic data from respondents can be presented as follows:

Table 1. Characteristics of Respondent

No.	Category	Description	Number of Employees	Percentage
1	Age	a. Under 30 years	17	34,7
		b. 30 – 40 years	29	59,2
		c. Above 40 years	3	6,1
		Total	**49**	**100**
2	Years of service	a. Less than 5 years	13	26,6
		b. 5 – 10 years	17	34,7
		c. 10 – 15 years	16	32,6
		d. More than 15 years	3	6,1
		Total	**49**	**100**
3	Education	a. Three Year Associates Degree	12	24,5
		b. Bachelor's Degree (S1)	31	63,3
		c. Master's Degree (S2)	6	12,2
		d. Doctorate Degree (S3)	0	0,0
		Total	**49**	**100**
4	Position	a. Echelon 2 Officials	2	4,1
		b. Echelon 3 Officials	1	2,0
		c. Echelon 4 Officials	2	4,1
		d. Functional Auditor	42	85,6
		e. Functional General	2	4,1
		Total	**49**	**100**

The recapitulation of respondents' responses to the questions given can be presented as follows:

Table 2. Recapitulation of Respondents' Response

No	Question Items	Respondents' Response										N	Average	Score	Category
		1		2		3		4		5					
		f	%	f	%	f	%	f	%	f	%				
Structural Aspects															
I	Question 1	0	0.00%	0	0.00%	1	2.04%	35	71.43%	13	26.53%	49	4.24	208	S
	Question 2	0	0.00%	21	42.86%	15	30.61%	12	24.49%	1	2.04%	49	2.86	140	TS
II	Question 3	0	0.00%	4	8.16%	2	4.08%	29	59.18%	14	28.57%	49	4.08	200	S
	Question 4	0	0.00%	1	2.04%	4	8.16%	30	61.22%	14	28.57%	49	4.16	204	S
	Question 5	1	2.04%	2	4.08%	3	6.12%	31	63.27%	12	24.49%	49	4.04	198	S
	Question 6	3	6.12%	18	36.73%	16	32.65%	11	22.45%	1	2.04%	49	2.78	136	TS
III	Question 7	1	2.04%	1	2.04%	2	4.08%	38	77.55%	7	14.29%	49	4.00	196	S
	Question 8	1	2.04%	2	4.08%	4	8.16%	28	57.14%	14	28.57%	49	4.06	199	S
Operational Aspects															
IV	Question 9	1	2.04%	2	4.08%	3	6.12%	26	53.06%	17	34.69%	49	4.14	203	S
V	Question 10	0	0.00%	3	6.12%	15	30.61%	20	40.82%	11	22.45%	49	3.80	186	S
	Question 11	0	0.00%	3	6.12%	9	18.37%	29	59.18%	8	16.33%	49	3.86	189	S
VI	Question 12	0	0.00%	3	6.12%	6	12.24%	24	48.98%	16	32.65%	49	4.08	200	S
VII	Question 13	1	2.04%	2	4.08%	3	6.12%	27	55.10%	16	32.65%	49	4.12	202	S
	Question 14	1	2.04%	5	10.20%	2	4.08%	16	32.65%	25	51.02%	49	4.20	206	S
	Question 15	1	2.04%	4	8.16%	7	14.29%	19	38.78%	18	36.73%	49	4.00	196	S
VIII	Question 16	2	4.08%	1	2.04%	7	14.29%	26	53.06%	13	26.53%	49	3.96	194	S
Maintenance Aspects															
IX	Question 17	1	2.04%	18	36.73%	14	28.57%	15	30.61%	1	2.04%	49	2.94	144	TS
	Question 18	0	0.00%	8	16.33%	5	10.20%	23	46.94%	13	26.53%	49	3.84	188	S
X	Question 19	1	2.04%	3	6.12%	14	28.57%	11	22.45%	20	40.82%	49	3.94	193	S
Score of Variable Value														3582	
Average Variable														188.53	S

Source: Processed by the authors

Information on table:
1. STS : Strongly Disagree
2. TS : Disagree
3. N : Neutral
4. S : Agree
5. SS : Strongly Agree
6. f : Frequency of the respondents' response to each question
7. N : Total respondents

Based on the table, it can be described the respondents' responses to the variable items in the whistleblowing system, namely:
1) Structural aspects, which consist of:
   1. Commitment
      Analysis of the questions related to commitment is analyzed as follows:
      a. "Is there a statement of commitment to the establishment of a culture of compliance and ethical behavior at Institution XYZ?"
         The average respondents' responses show a score of 4.24, which means Agree.
      b. "Have all employees been actively involved in whistleblowing?"
         The average respondents' responses show a score of 2.86, which means Disagree.

From the results of the analysis, it is shown that the commitment of employees to actively participate in whistleblowing has been strengthened by a statement of commitment by each employee. According to the Coordinator for Supervision of Integrity Enforcement and Complaint Handling (Koorwas PPIP), this commitment has been stated in an Integrity Pact which is signed by each employee once a year. However, this commitment has not been implemented by all employees. This can be seen from the number of employees who have not reported violations even though they are aware of the violations.

2. Policies for the whistleblowers

   Analysis of policy-related questions for whistleblowers is analyzed as follows:

   a. "Has the organization protected the identity of the whistleblower?"

      The average respondents' responses show a score of 4.08, which means Agree.

   b. Is the organization committed to protecting whistleblowers and their families?

      The average respondents' responses show a score of 4.16, which means Agree.

   c. Are there sanctions for whistleblowing that are not in line with the aims and objectives of the WBS?

      The average respondents' responses show a score of 4.04, which means Agree.

   d. Is there an award for the whistleblower who successfully proves a violation?

      The average respondents' responses show a score of 2.78, which means Disagree.

   From the results of the analysis, it is shown that the Institution XYZ has set an adequate WBS mechanism that has been able to protect and help ensure the safety of the whistleblower. Korwas PIPP as the technical field that manages complaints stated that the Inspectorate had provided SOPs that ensured the security and anonymity of the whistleblower. Regarding sanctions for inappropriate whistleblowing, the PPIP Korwas stated that so far there have been no complaints that were inappropriate or indicated slander. As for the award for whistleblowers, Korwas PIPP acknowledged that the existing SOPs had not accommodated this. Korwas PIPP is also grateful for this input, and will try to incorporate this aspect into the following SOPs.

3. Resources

   Analysis of resource-related questions is analyzed as follows:

   a. "Does submitting complaints through WBS get a fast response?"

      The average respondents' responses show a score of 4.00, which means Agree.

   b. "Has the WBS channel accommodated whistleblowers from internal and external parties?"

      The average respondents' responses show a score of 4.06, which means Agree.

   From the results of the analysis, it is shown that the WBS has been able to accommodate the complainants quickly, both from internal and external parties. This conclusion is also supported by the results of an interview with the Korwas PPIP which stated that complaints are always followed up quickly, and can also accommodate internal and external parties. Complaints are also received from all walks of life, even complaints from honorary staff or non-civil servant government employees (PPNPN). Complaints are accepted and can be followed up as long as they meet the 5W + 1H rules, namely what (the fraud was committed), who (who committed the fraud), where (where the fraud was committed), when (when the fraud was committed), why (the cause or motive for the fraud was committed), how (how fraud was committed), and how much (how much was the value of the fraud or loss incurred). However, if the 5W+1H aspects are not met, the complaints can be followed up if meeting the 3W aspects (what, who, and where).

2) Operational aspects, which consist of :
1. Culture of whistleblowing
   The question is "Is there any socialization that encourages a culture of whistleblowing?". The average respondents' responses show a score of 4.14, which means Agree.
   From the results of the analysis, it is shown that the socialization of WBS at the Institution XYZ is considered by the employees to be sufficient. This is also reinforced by the results of an interview with the Korwas PIPP which stated that the socialization has been very intensively carried out, even the Inspector in every official visit always reminds and urges employees not to hesitate in making complaints if they encounter violations, both integrity and ethics.
2. The roles of structural management/officials in the implementation of WBS
   Analysis of questions related to the role of management/structural officials in WBS implementation is analyzed as follows:
   a. "Has management been actively involved in the implementation of WBS, in the form of coaching and sharing places that encourage each employee to consult with their superiors if they see or suspect a violation before the information is released into the public domain?"
      The average respondents' responses show a score of 3.80, which means Agree.
   b. "Has management played an active role in creating a compliance climate?"
      The average respondents' responses show a score of 3.86, which means Agree.
   From the results of the analysis, according to employee assessments, management/structural officials have supported the creation of a compliance climate at Institution XYZ. From the results of the interview, it was also obtained a statement that the Chairman of the Institution XYZ, in every meeting with the management, has encouraged a culture of integrity and honesty for every employee.
3. Anonymous reporting
   The question for this section is "Is the anonymous reporting still processed?". The average respondents' responses showa score of 4.08, which means Agree.
   From the results of the analysis, according to the employee's assessment, anonymous complaints are still processed and received the same treatment as complaints that include the identity of the whistleblower. This is in line with the results of an interview with the Koorwas PIPP which stated that anonymous whistleblowers will still be processed as long as they meet the 5W + 1H rules or at least 3W only. Anonymous complaints will also not be made to find out who the whistleblower's identity is.
4. Mechanism for the submission of complaint reports
   Analysis of questions related to the mechanism for submitting complaint reports is analyzed as follows:
   a. "Are the WBS channels easily accessible?"
      The average respondents' responses show a score of 4.12, which means Agree.
   b. "Are the WBS channels secure and not easily penetrated by unauthorized parties?"
      The average respondents' responses show a score of 4.20, which means Agree.
   c. "Has the types of behavior that could be reported as a violation into the WBS been made clear?"
      The average respondents' responses show a score of 4.00, which means Agree.
   From the results of the analysis, according to the assessment of WBS employees, it is easy to access and safe, that is, it is not easy to be penetrated by other parties other than the manager and confidentiality is also guaranteed. Employees also understand

what kind of violation or fraud should be reported through WBS. From the results of an interview with the Koorwas PIPP, it is known that the WBS at the Institution XYZ has guaranteed its security and the confidentiality of the whistleblower's identity by the Inspectorate. In addition, for the sake of easy access to complaints, the Institution XYZ Inspectorate also opens other complaint channels, such as whatsapp, sms, telephone, and electronic mail. However, it is advised that employees who intend to become whistleblowers to use the WBS application that has been provided by the Institution XYZ Inspectorate.

5. Investigation

The question for this section is "If there is a complaint that is quite serious and/or sensitive, the organization will use an external auditor or other independent external party to investigate the complaint?". The average respondents' responses show a score of 3.96, which means Agree.

From the results of the analysis, it is shown that if there are serious and sensitive complaints, Institution XYZ employees assess that the Institution XYZ Inspectorate will use external auditors or other independent external parties to assist in follow-up on the complaints. However, from the interview results, the Coordinator PIPP stated that so far the Inspectorate has not needed the assistance of external auditors or other external parties to assist in following up on a complaint. This is because the SOPs do not support this practice, and so far the Inspectorate is of the view that all complaints can still be followed up by the Inspectorate itself without having to use assistance from external auditors, investigators, or other external parties.

3) Maintenance Aspects

1. Continuing Training and Education

Analysis of questions related to continuing training and education is analyzed as follows:

a. "Is there ongoing training, for example in the form of socialization or other forms, to ensure that every employee is aware of the WBS implementation and its progress?"

The average respondents' responses show a score of 2.94, which means Disagree

b. "Has WBS fostered a culture of honesty and openness?"

The average respondents' responses show a score of 3.84, which means Agree.

From the results of the analysis, it is shown that according to the employee's assessment, the Institution XYZ has not made a continuing education and training scheme to encourage employees to know the development of WBS practices. Employees also consider that WBS has become one of the instruments that can encourage a culture of honesty and openness. From the interview results, it is known that special training related to whistleblowing has never been carried out, so far the education and training provided are more of a general auditor competency development. The Institution XYZ Inspectorate does not yet have such a continuing education and training scheme. In its relation, WBS as an instrument to encourage a culture of honesty and openness, the Korwas PIPP is of the view that WBS can indeed be seen as one of the supporters of a culture of honesty and openness. However, of course, ongoing socialization is needed not only to internal parties, but also to external parties or stakeholders of the Institution XYZ.

2. Periodic communication

The question for this section is "Are there any periodical publications on the website or other internal media related to WBS?". The average respondents' responses show a score of 3.94, which means Agree.

From the results of the analysis, it is shown that according to the employee's assessment, periodic publications related to WBS have been carried out. In addition, in making the letter pf assignment, the Head of the Work Unit has also encouraged external parties to report if there are auditors who in carrying out their duties request or receive gratuities. From the results of the interview, the Korwas PIPP also stated that publications related to WBS have been carried out on an ongoing basis. The Chairman of the Institution XYZ also never stops giving messages to use the WBS as a means to maintain the integrity of the auditors while at the same time protecting the good name of the Institution XYZ.

1) The first question is "Are you aware of the existence of a whistleblowing system (WBS) in your office?". This question is given with the aim of knowing the extent to which WBS is known by Institution XYZ employees.

Table 2. Recapitulation of Additional Question 1

No	Description of Answers	Number of Employees	Percentage
1	"Yes"	44	89,80%
2	"No"	5	10,20%
	Total	49	100%

Source: Processed by the researchers

From the results of the analysis of the first question above, there were 44 respondents who answered "Yes" or reached 89.80%, while the answer "No" was only given by five people or by 10.20%. This indicates that the WBS in the Institution XYZ has been well known by the employees within the Institution XYZ.

2) The second question is "Have you ever known about a violation or fraud, but did not report it through WBS?". This question is given with the aim of knowing the extent of the whistleblowing culture in Institution XYZ.

Table 3. Recapitulation of Additional Question 2

No	Description of Answers	Number of Employees	Percentage
1	"Yes"	29	59,18%
2	"No"	20	40,82%
	Total	49	100%

Source: Processed by the researcher

From the results of the analysis of the second additional question above, there were 29 respondents who answered "Yes" or 59.18%, while the answer "No" was given by 20 respondents or 40.82%. From the results of the recapitulation, it can be concluded that there are still quite a number of employees who know of fraud, but do not report it, so it can be said that the whistleblowing culture at Institution XYZ still needs to be improved on its utilization.

3) The third question is "If you have ever been aware of a violation or fraud and chose not to report it through WBS, what was the reason?". This question is given with the aim of finding out what the underlying reasons are for employees who know about fraud, but choose not to make a complaint.

Table 4. Recapitulation of Additional Question 3

Table 4. Recapitulation of Additional Question 3

No	Descpription of Answers	Number of Employees	Percentage
1	Do not believe the reliability of the system	10	20,41%
2	Unconcerned	14	28,57%
3	Other reasons : a. Never acknowledged any violations b. Bothering c. Hard to follow up d. Reporting to immediate superiors first e. Afraid of conflict f. Do not trust the decision makers who should've taken benefits from the results of WBS g. Follow-up from the complaints is frequently unknown	25	51,02%
	Total	49	100%

Source: Processed by the researchers

From the recapitulation, it can be seen that there are 10 respondents or 20.41% who do not believe in the reliability of the WBS at Institution XYZ, then there are also 14 respondents or 28.57% who say not concerned about the violations committed, and there are 25 respondents who give varied answers on the reasons why employees do not want to file complaints for violations they were aware of.

V. Conclusion

Based on the results of the analysis of the questionnaires which were then deepened with the results of interviews, it can be concluded that the WBS at the Institution XYZ has been trusted to be a complaint channel as a mechanism for monitoring and upholding integrity within the Institution XYZ. This can be seen from the average questionnaire results which show the results of "Agree" for the three aspects, namely structural aspects, operational aspects, and maintenance aspects.

However, there are still some weaknesses in its implementation, namely:
1. There are still unconcerned employees.
2. Concerns that the complaints will cause conflict.
3. Concerns that the bureaucratic process is long and cumbersome.
4. Concerns from the whistleblowers that there will be retaliation.

Institution XYZ needs to overcome the weaknesses described above, thereby, there are steps that Institution XYZ can take to overcome these weaknesses, namely:
1. Avoid any statement of commitment from employees to implement or support WBS and participate in creating a whistleblowing culture. Therefore, it is suggested to the Institution XYZ to prepare a more explicit statement of commitment, which requires all employees to actively participate in whistleblowing.
2. There is no incentive policy or other awards for whistleblowers. For this reason, it is recommended for the Institution XYZ to formulate an incentive scheme and grants of awards in the form of materials or other incentives to create a whistleblowing culture at the Institution XYZ.

3. There is no ongoing education and training scheme to provide employees with an understanding of the development of WBS practices. For this reason, it is recommended for the Institution XYZ to intensify socialization and training to all employees in order to increase understanding of WBS.

This research has limitations, namely it only includes extracting information from the WBS management unit, namely the Institution XYZ Inspectorate and one Representative Office. The authors expect that future research may take a wider sample, so it can better reflect WBS implementation more precisely.

References

Angelia, N. (2020). Analysis of Community Institution Empowerment as a Village Government Partner in the Participative Development Process. Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Vol 3 (2): 1352-1359.

Association of Certified Fraud Examiner. (2014). Report to The Nation on Occupational Fraud and Abuse. Austin: Author.

Dama, M., et.al. (2021). Implementation of Green Government by the Regional Government of East Kalimantan Province as a Form of Ecological Principles (Case Study of the Impact of the Implementation of Coal Mining Policy in Samarinda City). Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Vol 4 (3): 4445-4457.

Badan Pengawasan Keuangan dan Pembangunan. (2013). Peraturan Kepala Badan Pengawasan Keuangan dan Pembangunan Nomor 32 Tahun 2013 tentang Sistem Pengelolaan Pengaduan di Lingkungan Badan Pengawasan Keuangan dan Pembangunan. Jakarta: Author.

Badan Pengawasan Keuangan dan Pembangunan. (2016). Peraturan Kepala Badan Pengawasan Keuangan dan Pembangunan Nomor 2 Tahun 2016 tentang Mekanisme Penanganan Pengaduan. Jakarta: Author.

Komite Nasional Kebijakan Governance. (2008). Pedoman Sistem Pelaporan Pelanggaran – SPP (Whistleblowing System – WBS). Jakarta: Author.

Kusuma, A.A.. (2016). Analisis Whistleblowing System pada Bank XYZ. Tesis, Fakultas Ekonomi dan Bisnis Universitas Indonesia, Jakarta.

Pemerintah Republik Indonesia. (2008). Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah (SPIP). Jakarta: Author

Presiden Republik Indonesia. (2020). Peraturan Presiden Nomor 18 Tahun 2020 tentang Rencana Pembangunan Jangka Menengah Nasional Tahun 2020 – 2024. Jakarta: Pemerintah Republik Indonesia.

Semendawai, Abdul Haris, et. al.. (2011). Memahami Whistleblower. Jakarta: Lembaga Perlindungan Saksi dan Korban (LPSK).

Sinurat, Dumaris. (2017). Reviu Penerapan Whistleblowing System pada Kementerian Pekerjaan Umum dan Perumahan Rakyat. Tesis, Fakultas Ekonomi dan Bisnis Universitas Indonesia, Jakarta.