

An Effective Whistleblowing System Model for Regional Inspectorates: A Qualitative Study in Fraud Prevention

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Abstract: *This study examines the effectiveness of the Whistleblowing System (WBS) in fraud prevention at the Government Inspectorate of Garut Regency, Indonesia. Using a qualitative approach and thematic analysis with NVivo, the research identifies key factors influencing WBS success, including structural, operational, and human resource aspects. Findings indicate that WBS significantly enhances transparency and accountability through accessible reporting mechanisms, whistleblower protection, and investigative follow-up. Critical determinants of effectiveness include: (1) technological support for whistleblower anonymity, (2) personnel competence in handling reports, and (3) compliance with Regulation of the Garut Regent No. 50 of 2020 on WBS implementation guidelines. Thematic nodes reveal dominant challenges: lack of socialization (35%), weak coordination (25%), ambiguous regulations (20%), and limited human resources (20%). The proposed WBS implementation model emphasizes systematic stages from reporting to sanctions, while strengthening early detection and accountability. The study underscores the necessity of integrating policy, technology, and organizational culture to optimize WBS. Practical contributions include actionable insights for local governments to improve violation reporting systems and advance academic discourse on public-sector fraud prevention.*

Keywords: *whistleblowing system, fraud prevention, public sector, transparency, accountability*

Introduction

The public sector is established by the government to provide essential social services. However, this objective can only be achieved when public sector activities are conducted in compliance with established regulations. Unfortunately, illegal practices such as fraud and corruption remain significant challenges (Sarah & Kehinde, 2018). Public sector fraud particularly corruption, asset misappropriation, and financial reporting manipulation continues to pose serious problems in Indonesia. Data from Indonesian Corruption Watch (ICW, 2023) reveals a substantial increase in corruption cases in 2023 (791 cases; state losses reaching IDR 28.4 trillion), with the government sector ranking as the second most affected (108 cases; IDR 630 billion). These findings highlight the failure of conventional

oversight mechanisms and underscore the urgent need for more effective solutions, such as Whistleblowing Systems (Jonathan et al., 2023).

The attainment of good and clean governance requires robust institutional mechanisms, including effective whistleblowing systems. Despite this need, fraudulent practices persist, as evidenced by recent corruption cases involving social aid funds at the Ministry of Social Affairs and lobster fry export permits at the Ministry of Marine Affairs and Fisheries. These incidents underscore the critical importance of strengthening reporting mechanisms to detect and prevent fraud (Bakti & Hartanti, 2022). Whistleblowing mechanisms serve as vital tools for early fraud detection and prevention, particularly when explicitly integrated into an organization's internal control framework

(Sarah & Kehinde, 2018). However, the implementation of Whistleblowing Systems (WBS) in local governments, including Garut Regency, continues to face significant challenges low follow-up rates on submitted reports, inadequate whistleblower protections, resource constraints in investigation and enforcement (Zahrah & Budiarti, 2024).

The implementation of a Whistleblowing System (WBS) plays a crucial role in detecting and preventing fraudulent activities within organizations. This mechanism serves as an effective control tool, particularly when explicitly integrated into an organization's internal control structure (Sarah & Kehinde, 2018). Through internal reporting of violations, WBS can uncover fraudulent activities that might otherwise go undetected by conventional monitoring systems, making it a vital preventive strategy for maintaining organizational integrity (Bonang et al., 2024). Furthermore, whistleblowing systems significantly enhance accountability and transparency while minimizing potential abuses of power by officials or individuals in positions of authority, as well as reducing retaliation against whistleblowers (Pramono & Aruzzi, 2023). Globally, 61% of employees experience retaliation after reporting violations in their organizations, a trend observed across government, private, and nonprofit sectors (Baljija & Min, 2023). Highlighting the critical need for robust whistleblower protection measures in organizational governance frameworks.

This study aims to design an effective Whistleblowing System model for Regional Inspectorates to support fraud prevention efforts (Bonang et al., 2024). The model comprehensively considers structural aspects such as institutional commitment and whistleblower protection, operational components including reporting mechanisms, and maintenance elements through ongoing training programs (Bakti & Hartanti, 2022). Furthermore, the research emphasizes the critical importance of identity protection measures, incentive structures, and continuous socialization initiatives to enhance system credibility and user trust (Baljija & Min, 2023). By integrating these multidimensional factors, the proposed model seeks to establish a robust framework that addresses both technical and behavioral challenges in whistleblowing system implementation, while aligning with

contemporary governance requirements in public sector institutions.

Literature Review

Theory of Planned Behavior in the Context of Whistleblowing

The Theory of Planned Behavior (Ajzen, 1991) explains individuals' intentions to use the Whistleblowing System (WBS) through three factors: attitudes toward reporting fraud, subjective norms such as social support within the work environment, and perceived behavioral control, including the ease of access to the WBS and assurance of whistleblower protection (Hamilah et al., 2022). Empirical evidence supports the relevance of TPB in the context of WBS in the public sector. Mangopa et al. (2024) found that the interaction of these three factors significantly influences the effectiveness of the WBS, particularly when implemented in organizational settings that emphasize transparency. These findings align with prior studies that highlight the importance of fostering a supportive organizational culture as a prerequisite for the successful implementation of whistleblowing mechanisms.

Types of Fraud in Government

The Association of Certified Fraud Examiners (ACFE), as cited in the study by Antoni et al. (2022), categorizes types of fraud in the public sector into three main forms. Financial Statement Fraud in the government sector involves the manipulation of financial or non-financial data by authorized officials, leading to materially misleading reports that harm the public and undermine transparency and accountability in state financial management. Asset Misappropriation encompasses various fraudulent activities such as cash embezzlement, inventory manipulation, misuse of other assets, and fraudulent disbursements. Corruption, as defined by the ACFE, which differs from Indonesia's legal definition under the Anti-Corruption Law, includes four primary forms: conflicts of interest, bribery, illegal gratuities, and economic extortion.

Fraud Prevention

To effectively address fraud issues within the public sector, the Directorate General of State Assets Management has implemented a comprehensive set of measures designed to enhance transparency, accountability, and integrity. A cornerstone of these efforts is the Whistleblowing System (WBS), established by the Ministry of Finance, which provides a secure and confidential platform for both employees and the public to report suspected misconduct. This system not only facilitates the identification of fraudulent activities but also promotes active public participation in monitoring the performance of public officials, thereby reinforcing government integrity through diligent and professional handling of reports. Each submission through the WBS undergoes thorough follow-up, including investigations and corrective actions, serving as a deterrent to potential fraudsters. Complementing these mechanisms is a robust internal audit function that strengthens fraud detection and prevention capabilities by enhancing auditor competencies and employing risk-based audit methodologies. Additionally, an overarching anti-fraud strategy, encompassing clear policies, procedures, and comprehensive ethics and compliance training, aims to cultivate a culture of integrity across all levels of the public sector.

Elements of Whistleblowing

According to Australian Standards 8000 (2003), as cited in Rief Dela et al. (2023), an effective whistleblowing system is founded on three critical elements: structural, operational, and maintenance components. Structurally, it necessitates robust support from management to uphold its independence and shield it from undue influence, achieved by establishing an autonomous implementation team furnished with competent and sufficient resources. Operationally, the system must feature a prompt, secure, and easily accessible reporting mechanism that ensures the confidentiality of the whistleblower's identity, complemented by transparent procedures for investigating and managing reports. Finally, the maintenance element underscores the importance of continuous education and training programs tailored for investigators, aimed at enhancing their proficiency and effectiveness in handling

whistleblowing cases, thereby ensuring the sustainability and reliability of the system over time.

Whistleblowing Reporting Mechanism

The reporting process through the Whistleblowing System (WBS) begins with the completion of an online form, which includes the whistleblower's identity, report details, and supporting evidence, as stipulated in Ministry of Defense Regulation No. 2 of 2021. The report is then verified by a designated team to determine its eligibility for follow-up before escalation to the relevant authorities. The system provides multiple reporting channels digital, written correspondence, or counseling with a standardized process that includes initial screening, investigation, and enforcement actions for substantiated violations (Vebrianti et al., 2024). The implementation of WBS in government institutions, such as the Ministry of Defense, reflects a strong commitment to upholding integrity through a structured reporting mechanism.

Key Components of Whistleblowing System Effectiveness

The effectiveness of a Whistleblowing System (WBS) fundamentally depends on three interrelated components, as highlighted by KPMG. First, appropriate technology plays a pivotal role, encompassing a secure, confidential, and anonymous reporting platform, which not only protects whistleblowers but also ensures a transparent and traceable audit trail, thereby fostering trust in the system's integrity. Second, independence and proportional response mechanisms are essential, necessitating a structured triage process to objectively evaluate the urgency and seriousness of reports. This guarantees that allegations are addressed impartially and with commensurate resources, reinforcing confidence in organizational accountability. Finally, regular monitoring is critical for continuous system enhancement; this entails systematically evaluating reporting patterns and integrating lessons from prior cases to refine protocols, enhance investigative capacity, and ensure sustained effectiveness of the whistleblowing framework.

Legal Protection for Whistleblowers

Law Number 31 of 2014 explicitly provides essential legal safeguards for whistleblowers, protecting them against criminal or civil liabilities, contingent upon the condition that their disclosures are made in good faith. This legislative measure is further supported by the Supreme Court Circular No. 4/2011, which mandates the suspension of any legal proceedings directed against whistleblowers until the primary investigation reaches a conclusive outcome. Such legal provisions play a pivotal role in incentivizing whistleblowers to expose fraudulent activities without fear of unjust repercussions (Vebrianti et al., 2024). Comprehensive whistleblower protection must extend beyond mere legal immunity to encompass additional critical dimensions, including security of employment positions, preservation of confidentiality, and proactive measures against retaliation, thus ensuring a holistic and secure environment for whistleblowing practices (Baljija & Min, 2023).

Research Methods

This study adopted a descriptive qualitative methodology utilizing a case study design to rigorously examine the effectiveness of the Whistleblowing System (WBS) in mitigating fraudulent activities at the Regional Inspectorate of Garut Regency, guided by the methodological framework proposed by Sugiyono (2024). The qualitative descriptive approach was selected primarily because it enables a deep exploration of the intricacies involved in the implementation and operational dynamics of the WBS, particularly those aspects that defy quantification. According to Anggara and Ariani (2024), this method is particularly suited to capturing detailed, subjective participant insights and contextual complexities inherent in organizational fraud prevention mechanisms. To gather a comprehensive dataset capable of illustrating causal linkages between WBS implementation and subsequent fraud reduction, data collection techniques encompassed in-depth interviews with pertinent informants, direct observational activities, and rigorous document analysis, facilitating nuanced interpretation of both explicit and implicit dynamics.

Qualitative data analysis in this research involved a structured and methodical four-stage approach. Initially, data acquisition entailed systematically importing and organizing raw qualitative data drawn from diverse sources, including official documents, verbatim transcripts of interviews, and observational field notes. Subsequently, the collected data underwent a meticulous coding process, enabling the classification and thematic grouping of information based on recurring patterns, themes, or emergent categories. This step was crucial in distilling complex qualitative content into manageable segments. Following coding, the categorized data were articulated and displayed through tables, diagrams, or structured narrative descriptions, thereby achieving clarity, coherence, and enhanced communicability of findings. Lastly, to further facilitate comprehensive interpretation and dissemination, the findings were visualized through charts and infographics, providing clear graphical representation that enhanced stakeholders' understanding and practical applicability of the research outcomes.

To systematically analyze qualitative data, the present study employed NVivo 15, a specialized qualitative research software known for its capability in facilitating rigorous data management and in-depth analytical procedures. Data collection was conducted through diverse methods—including interviews, field observations, and document retrieval—and subsequently underwent cross-examination processes. This verification strategy involved comparing findings across multiple interviews and aligning these results with observational insights and documentary evidence. Such methodological triangulation allowed researchers to discern significant patterns, consistencies, and discrepancies among various data sources, thus reinforcing interpretive validity and deepening analytical insights. NVivo was instrumental in streamlining data coding, thematic analysis, and visualization, resulting in robust, empirically valid conclusions.

The initial phase of primary data collection entailed conducting detailed, semi-structured interviews with selected informants categorized as either key or supporting based on their direct involvement and substantial knowledge regarding the WBS. Specifically, four key informants and five supporting

informants participated, providing invaluable insights on their personal experiences, perceptions, and knowledge surrounding the system's implementation. Subsequently, structured field observations were executed by systematically examining the physical presence and accessibility of WBS-related awareness media within organizational premises. The researcher verified the existence and strategic placement of promotional materials, including

printed media (posters and advertisements), prominently displayed banners or standing banners within each office room, and conspicuously positioned hotline stickers designed to attract attention from both staff and external visitors. Furthermore, the researcher documented additional media or channels employed by the organization to foster deeper comprehension and encourage proactive participation in whistleblowing activities



Figure 1. Discussion with Key Informants

In the final phase, qualitative document collection complemented the primary data, encompassing an extensive array of official letters, formal regulations, and procedural guidelines directly pertinent to the WBS. Subsequently, to ensure the robustness and reliability of findings, the researcher meticulously cross-checked interview data with observational results and documentary sources using NVivo, thus employing triangulation as a validation strategy. This methodological rigor significantly reduced potential biases, inaccuracies, and misinterpretations inherent in qualitative analyses. By synthesizing these varied datasets into a coherent narrative and verifying consistency across multiple data points, the research achieved greater analytic depth, precision, and accuracy, thereby

reinforcing the validity and credibility of its conclusions regarding the effectiveness of the WBS implementation within the Regional Inspectorate of Garut Regency.

Research Informants

This study involved several selected purposively based on their roles and relevance to the implementation of the Whistleblowing System (WBS) within the Garut Regency Government informants (Table 1). The informants consisted of internal parties from the Inspectorate, government employees, and other supporting individuals who possessed direct or indirect understanding and involvement in the process of reporting suspected fraud.

Table 1. Research Informants

No	Name	Gender	Age	Role
1.	Agus Subhan, SH., M.Si., QRMP., C.L.A. (AS)	Male	44 years old	Government Affairs Supervisor
2.	Indra Wijaya	Male	38 years old	Information Technology Administrator
3.	Deden Ferry	Male	45 years old	Computer Functional Officer
4.	Farhan Nur Abdulaziz., SH.	Male	29 years old	Disciplinary Violation Analyst

No	Name	Gender	Age	Role
5.	Libia	Female	22 years old	University student from Garut
6.	Suci Siti Nurapivah	Female	22 years old	University student from Garut
7.	Ripa Melati	Female	20 years old	University student from Garut
8.	Aulia Khusnul Khotimah	Female	21 years old	University student from Garut
9.	Ade Asyiah	Female	21 years old	University student from Garut

Result

Research Subject Profile

The Regional Inspectorate of Garut Regency, located at Jl. Patriot No. 3, Sukagalih, Tarogong Kidul, Garut Regency, West Java, serves as the supervisory body for the implementation of local governance. It is led by an Inspector who reports directly to the Regent through the Regional Secretary. Within the organizational structure of the Inspectorate, there are several Assistant Inspectors, each led by an Assistant Inspector who operates under and is accountable to the main Inspector. The Assistant Inspectors are divided into five units: Assistant Inspector I, Assistant Inspector II, Assistant Inspector III, Assistant Inspector IV, and the Assistant Inspector for Investigation and Complaints.

NVivo Analysis and Testing

Data triangulation was first conducted using technique triangulation, by collecting data from various methods, including interviews,

observations, and documents, which were then input into NVivo 15 software. This software greatly assisted the researcher in analyzing the data gathered from those sources. The use of NVivo facilitated the research process by supporting the organization, processing, and analysis of qualitative data, as well as the preparation of research reports.

After the data were successfully collected, the subsequent step involved importing them into the NVivo software, a process crucial for efficient data management and analysis. The data, comprising various types such as documentation, observations, and interviews, were meticulously organized to ensure clarity and ease of access. Each data type was carefully categorized and assigned to specific folders within the software, enabling systematic arrangement and facilitating streamlined retrieval during the analysis phase. This structured approach not only enhanced data handling efficiency but also supported comprehensive qualitative analysis by maintaining the integrity and contextual relevance of each data set.

Name	Codes	References
PERBUP 235 STRUKTUR	0	0
PERBUP NO 245 TH 2021 TTG TUSI INSPEKTORAT DAERAH-1_250217_100	0	0
PERBUP NO 50 TH 2020 TTG WHISTLE BLOWING SYSTEM (1)_241016_103	1	1
Permenpan RB Nomor 46 Tahun 2020	0	0
Perpres 76 2013	0	0
PRBUP NO 145 TH 2023 TTG NILAI DASAR, KODE ETIK DA_250218_113122	0	0
REKAP SP4N LAPOR KABUPATEN GARUT TAHUN 2024	0	0
RENJA	0	0
RENSTRA PERBUP-NO-147-2021	0	0
SURVEI EVALUASI ROADSHOW	0	0
TINDAK LANJUT RENCANA AKSI PEMENUHAN MCP TAHUN 2024 Q1	0	0

Figure 2. Data Presentation in NVivo

The analysis employed a thematic coding approach, a qualitative method designed to identify, analyse, and report patterns within data. This process resulted in the development of a comprehensive set of codes, representing key themes and supported by references or quotations that highlight both the frequency and the depth of discussions among informants. The thematic coding process was meticulously guided by two principal foundations: firstly, a pre-developed interview guide that encompassed core questions and conceptual categories closely aligned with the research objectives, ensuring systematic exploration of relevant topics; and secondly, the incorporation of inductively emerging findings, which surfaced through an in-depth examination of transcript data, allowing for the discovery of new insights beyond the initial framework. This combination of deductive and inductive

strategies enhanced the richness and reliability of the thematic analysis.

Data visualization serves as a powerful tool in the analysis of coded data, enabling researchers to delve deeply into the information to uncover patterns, trends, and the frequency of specific themes. By employing various visual techniques such as charts, graphs, and heatmaps, the visualization process facilitates a more intuitive understanding of how often and intensely each theme appears across diverse data sources. This method not only highlights significant trends but also aids in identifying relationships and discrepancies within the data, thereby providing a comprehensive overview that enhances decision-making and insights. Ultimately, data visualization bridges the gap between raw data and valuable, actionable knowledge.

Name	Files	Reference	Created on	Created by	Modified on	Modified by
Manfaat WBS	2	4	25/03/2025 14:22	A	29/04/2025 23:17	AM
Memantau jenis-jenis pelanggaran	1	1	07/04/2025 17:46	AM	07/04/2025 17:46	AM
Mencerminkan Kepercayaan kepada A	1	1	07/04/2025 17:47	AM	07/04/2025 17:47	AM
Menjadi sarana pelaporan pelanggaran	4	5	07/04/2025 17:50	AM	07/04/2025 17:52	AM
Memperkuat sistem pencegahan pelan	1	1	07/04/2025 17:53	AM	07/04/2025 17:53	AM
Keterarikan Penggunaan WBS	5	5	02/04/2025 00:10	A	06/04/2025 00:52	AM
Sistem Efektif	2	2	07/04/2025 17:23	AM	07/04/2025 17:24	AM
Mendapati Pelanggaran	3	3	07/04/2025 17:23	AM	07/04/2025 17:24	AM
Definisi Whistleblowing System	3	4	23/03/2025 20:40	A	05/04/2025 00:28	A
Mekanisme Pelaporan	2	2	06/04/2025 23:11	AM	06/04/2025 23:14	AM
Sistem Pelaporan Pelanggaran	2	2	06/04/2025 23:13	AM	06/04/2025 23:14	AM
Sistem Pengendalian Internal	1	1	06/04/2025 23:14	AM	06/04/2025 23:14	AM
Tujuan Whistleblowing System	8	8	24/03/2025 07:40	A	06/04/2025 00:59	A
Untuk Alat Pelaporan Pelanggaran	6	6	07/04/2025 17:09	AM	07/04/2025 17:15	AM
Untuk Memantau jenis-jenis Pelanggar	2	2	07/04/2025 17:12	AM	07/04/2025 17:15	AM
Untuk Pengaduan Internal	1	1	07/04/2025 17:13	AM	07/04/2025 17:13	AM
Tahun di Implementasikan WBS	1	1	24/03/2025 14:01	A	05/04/2025 00:28	A
Tahun 2020	1	1	07/04/2025 14:25	AM	07/04/2025 14:25	AM

Figure 3. Parents Nodes and Child Nodes

In the data presentation phase, the processed and visualized data were meticulously incorporated into the research report to provide a comprehensive overview of the findings. After the data visualization stage, considerable attention was given to systematically organising the data to enhance clarity, coherence, and accessibility for the reader. This involved structuring the findings in a logical sequence, using well-designed tables, charts, and graphs to highlight key insights, and ensuring that the visual elements

complemented the narrative effectively. The goal was to create a cohesive presentation that not only conveyed the results accurately but also facilitated a deeper understanding of the research outcomes.

Analysis of the Effectiveness of Whistleblowing System Implementation at the Garut Inspectorate

The analysis conducted using NVivo revealed four major themes related to the effectiveness

of the Whistleblowing System (WBS): (1) basic WBS information, (2) WBS implementation at the Department of Communication and Informatics (Diskominfo), (3) WBS implementation at the Inspectorate, and (4) WBS implementation at the Regional Civil Service Agency (BKD). The findings indicate that stakeholders' understanding of the WBS concept (basic information) serves as a crucial

foundation for the system's implementation. Diskominfo plays a vital role in managing the digital infrastructure of the WBS, while the Inspectorate is responsible for operational aspects such as case detection and investigation. Meanwhile, BKD serves as the secretariat for the review team handling incoming reports.



Figure 4. Mind Map of Research Findings

Basic Information

The theme of basic WBS information reveals stakeholders' understanding of the concept, objectives, operational mechanisms, and regulatory foundations of the reporting system within the Garut Regency Government. Qualitative data show that the Inspectorate contributed the largest share of information (30%), followed by the Regional Civil Service Agency (BKD) (22%) and STAI Al Musaddadiyah (11.9%). Key aspects that emerged include conceptual understanding of the WBS, institutional structure and role distribution among agencies (Inspectorate, BKD, and Diskominfo), reporting mechanisms, and the legal basis for implementation. The findings also identify several challenges, including suboptimal understanding and implementation of the WBS among employees, as well as the need for improvement in standard

operating procedures (SOPs) and intensified dissemination efforts to enhance the system's effectiveness.

Whistleblowing System at Inspectorate

The implementation of the Whistleblowing System (WBS) at the Inspectorate is a comprehensive process that covers a range of critical aspects to ensure its effectiveness and integrity. It involves well-defined reporting procedures and mechanisms that facilitate the secure and efficient submission of reports. Additionally, meticulous documentation of all reports is maintained to ensure traceability and accountability. The system clearly outlines roles and responsibilities, supported by adequate resources to manage whistleblowing cases effectively.

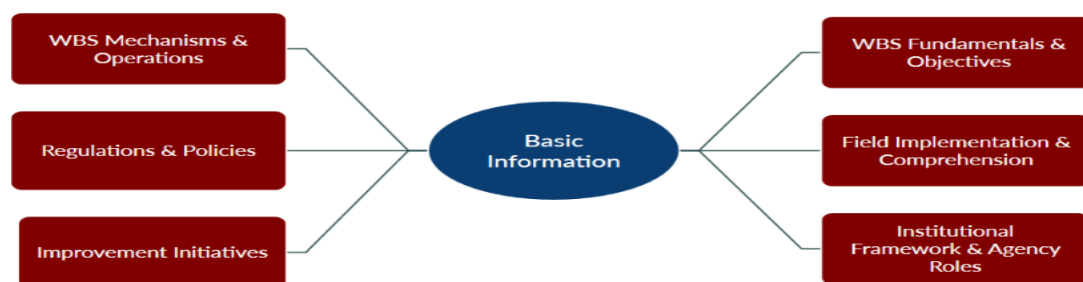


Figure 5. Mind Map of Basic Information

Regular periodic reviews are conducted to assess the effectiveness of the WBS, allowing for continuous improvements. Upon receiving reports, prompt and appropriate follow-up actions are taken to address the issues raised. A key component of the system is the strict maintenance of whistleblower confidentiality

to protect their identity and encourage the reporting of unethical practices. Furthermore, robust policies are in place to provide comprehensive protection to whistleblowers against any form of retaliation, fostering a culture of transparency and accountability within the organisation.

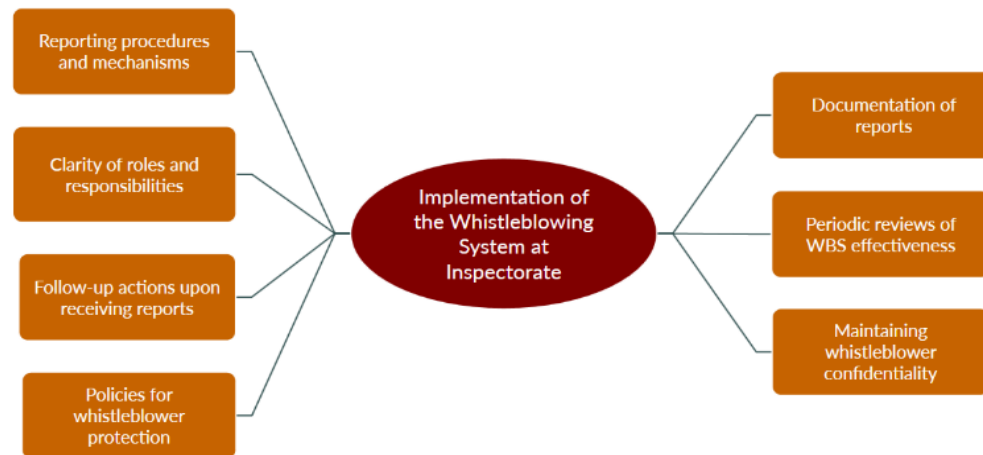


Figure 6. Mind Map of the Implementation at the Inspectorate

Whistleblowing systems at Department of Communication and Informatics (Diskominfo)

The implementation of the Whistleblowing System (WBS) under the management of the Department of Communication and Informatics (Diskominfo) encompasses a comprehensive range of crucial components aimed at ensuring its effectiveness and reliability. This includes detailed server management procedures and mechanisms designed to guarantee system stability and integrity, robust data

documentation practices to maintain accurate records and facilitate traceability, and stringent data security measures to protect sensitive information against unauthorized access and breaches. Additionally, the system emphasizes strong coordination among relevant stakeholders to ensure seamless operations and continuous improvement, alongside regular evaluations to assess performance, identify areas for enhancement, and uphold transparency and accountability within the organisation.

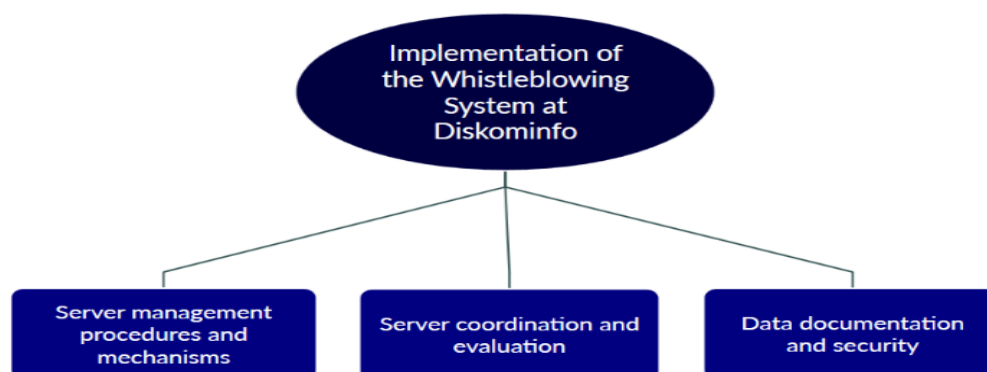


Figure 7. Mind Map of the Implementation at Diskominfo

Whistleblowing System (WBS) at the Personnel and Training Agency (BKD)

The implementation of the Whistleblowing System (WBS) at the Personnel and Training Agency (BKD) is a comprehensive process that covers various critical components designed to ensure its effectiveness and integrity. It begins with well-defined procedures and mechanisms that facilitate the systematic review of reports, ensuring that each case is thoroughly examined. This process includes meticulous documentation of review outcomes, which aids in maintaining transparency and accountability. Additionally, there is a strong emphasis on the

coordination and clear assignment of responsibilities to relevant personnel, which helps streamline the process and prevent lapses. The system also incorporates regular evaluations to assess the effectiveness of the review mechanisms, enabling continuous improvement. Follow-up actions are carefully planned and executed to address the issues identified, while stringent measures are in place to safeguard the confidentiality and protection of whistleblowers, thereby fostering a secure environment for reporting misconduct without fear of retaliation.

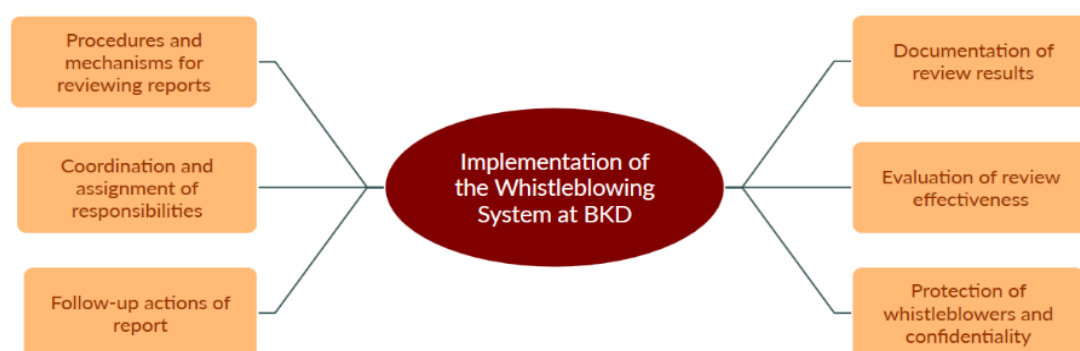


Figure 8. Mind Map of the Implementation at the Personnel and Training Agency (BKD)

Discussion

The research findings indicate that the understanding of the Whistleblowing System (WBS) among employees of the Inspectorate of Garut Regency remains general and lacks depth, particularly in relation to operational mechanisms, as well as the rights and responsibilities of whistleblowers. This finding is consistent with the Theory of Planned Behavior (Ajzen, 1991), which posits that a positive attitude toward a system must be supported by adequate technical knowledge to foster behavioral intention. However, field conditions suggest that the socialization efforts conducted thus far have not sufficiently addressed the need for technical understanding, as also found by Hamilah et al. (2022) and Zahrah & Budiarti, (2024). This reveals a gap between basic awareness of the WBS and the operational capacity of employees to effectively implement it.

In terms of benefits, the Whistleblowing System (WBS) has proven to enhance transparency, accountability, and early fraud detection at the Inspectorate of Garut Regency. This finding aligns with the Fraud Hexagon theory (Vousinas, 2019), which emphasizes the role of WBS in reducing opportunities for fraud. However, the effectiveness of the system remains hindered by the predominance of conventional reporting methods and the limited adoption of technology contrary to the findings of Vebrianti et al., (2024) which demonstrate that digital-based systems can significantly increase reporting participation. The implication is that digital transformation has become an urgent necessity to maximize the benefits of the WBS.

The implementation mechanism of the Whistleblowing System (WBS) in Garut Regency involves two reporting channels face-to-face and digital portal. However, it remains predominantly reliant on conventional methods. This finding is inconsistent with the

operational standards outlined in Australian Standards 8000, which emphasize system accessibility and responsiveness. Furthermore, the absence of a dedicated team and a comprehensive whistleblower protection protocol as highlighted by Hamilah et al., (2022), may undermine whistleblower trust and weaken the overall effectiveness of the system.

The main challenges in managing the Whistleblowing System (WBS) include the lack of outreach efforts, limited human resources, and weak inter-agency coordination. These findings are consistent with the study by Puspitanisa & Purnamasari, (2021) which highlights the importance of adequate human resource capacity and infrastructure. However, this contrasts with the successful implementation of WBS at BPKP, as reported by Zarefar & Arfan, (2019), which was supported by expert teams and advanced technology. The practical implication is the need for a holistic approach that encompasses enhanced dissemination, strengthened human resource capacity, and technological integration in order to establish an effective and sustainable WBS.

Overall, the findings of this study reinforce the importance of synergy among technical, institutional, and organizational

cultural aspects in the implementation of the Whistleblowing System (WBS), as emphasized by Riyanto & Arifin, (2022). Without a comprehensive approach, the WBS risks becoming merely symbolic, with little to no significant impact on fraud prevention.

An Effective Model for Implementing the Whistleblowing System at the Inspectorate of Garut Regency Government

Based on the analysis of research findings and theoretical frameworks, an integrated complaint handling process and an effective model for the implementation of the Whistleblowing System (WBS) at the Inspectorate of Garut Regency Government have been formulated. This model is aligned with the guidelines set forth in Regent Regulation No. 50 concerning the Implementation Guidelines of the Complaint Handling System through the Whistleblowing System (BPK, 2021). The proposed workflow and model are developed by considering key factors that influence the success of WBS implementation, including structural, operational, and human resource aspects, and by integrating empirical findings with relevant theoretical frameworks.

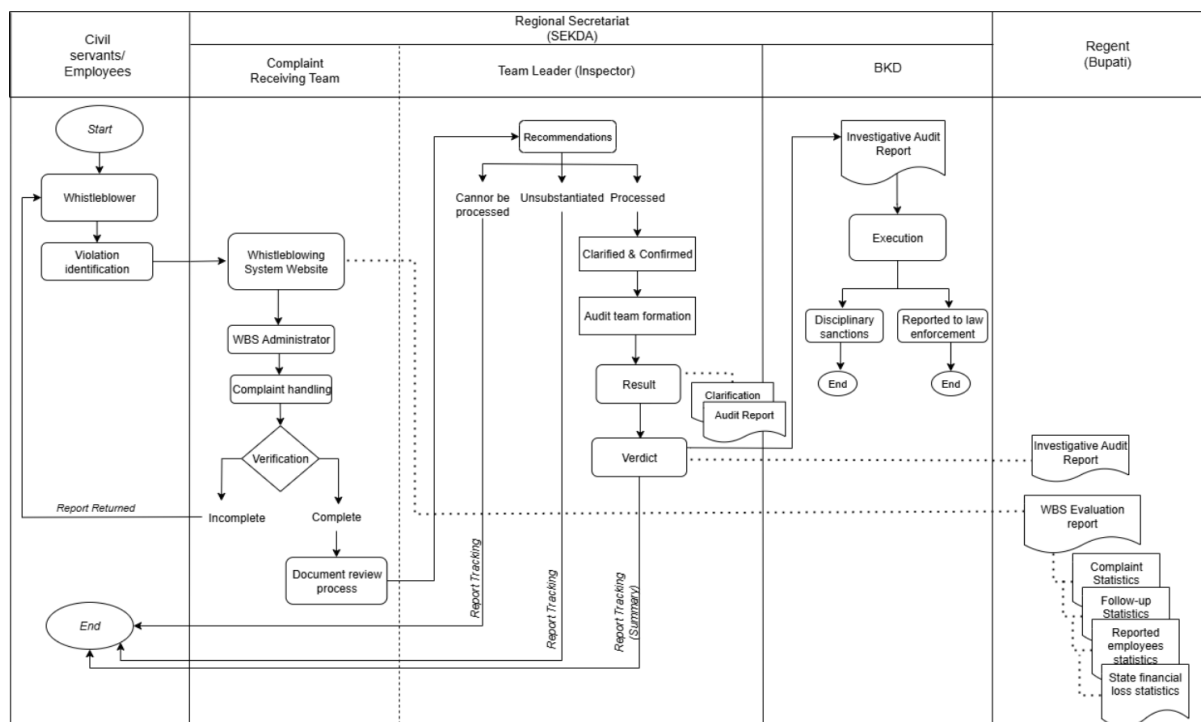


Figure 9. Flowchart of the Complaint Handling Process through the Whistleblowing System at the Inspectorate

Based on Figure 8, the implementation of the whistleblowing system (WBS) complaint handling process at the Inspectorate of Garut Regency Government demonstrates an integrated workflow. It begins with the "Start" stage, which serves as the initiation point for reporting and addressing alleged violations. This stage aims to ensure that the WBS is accessible and understandable to all employees and members of the public, in accordance with Garut Regent Regulation No. 50 of 2020 on Whistleblower Protection, which mandates the provision of clear reporting channels. NVivo analysis in this study reveals that the dissemination of WBS procedures is a key factor in increasing whistleblower participation.

The process then proceeds to the "Whistleblower" stage, where employees or members of the public who are aware of a violation may submit a report. This stage functions as a catalyst for active participation in upholding institutional integrity. Garut Regent Regulation No. 50 of 2020 guarantees legal protection for whistleblowers, while NVivo analysis indicates that a sense of security and confidentiality are key factors in encouraging individuals whether employees or citizens to come forward. Whistleblowers can access the WBS through various channels, such as complaint boxes, websites, or applications, all of which are designed to facilitate anonymous, fast, and secure reporting. However, in the case of the Garut Regional Inspectorate, reporting is still primarily focused on the website channel. The literature review refers to Australian Standards 8000, which emphasizes the importance of technology in enhancing accessibility. Whistleblowers are required to provide their identity and that of the reported party, describe the violation in detail using the 6W + 2H method (What, Who, When, Where, Why, Which, How, How much), and attach supporting evidence.

Once a complaint is submitted, the WBS administrator verifies the completeness of the documentation. If the report is incomplete, the whistleblower is given up to 30 days to provide the missing information. However, if the documentation is complete, the report proceeds to the document review stage conducted by a designated team. The verified report is then reviewed to assess its eligibility and preliminary evidence. The primary function of this stage is to prevent unfounded reporting

(false reports), ensuring that investigative resources are allocated efficiently. Verification plays a crucial role in minimizing workload, while findings from NVivo analysis indicate that this process effectively reduces the number of irrelevant reports (Rief Dela et al., 2023).

During the review stage, the team analyzes the validity of the whistleblower's identity, the substance of the report, and its compliance with relevant laws and regulations. The analysis results in a recommendation, either not to proceed (if the report does not meet the criteria) or to proceed (if there are indications of a violation). This recommendation is then submitted to the Inspector (team leader) for a final decision. If the report is rejected or unsubstantiated, the whistleblower will receive a notification through the report tracking system. However, if the report is accepted, the team will conduct clarification, classify the type of violation, and form an investigative audit team for further examination. The mechanism for forming the audit team is regulated by Garut Regent Regulation No. 50 of 2020, while NVivo analysis reveals that transparency in the recommendation process can enhance whistleblowers' trust in the system.

The audit findings serve as the basis for a final decision, which may result in disciplinary sanctions in accordance with prevailing regulations or be forwarded to law enforcement authorities if the violation constitutes a criminal offense. The decision is submitted to the Regional Civil Service Agency (BKD) for the execution of sanctions and to the Regent as part of accountability reporting. The whistleblower will also receive a summary of the decision within a maximum of 14 days after it is issued. The Follow-up Stage includes a thorough investigation and the imposition of sanctions if the violation is substantiated. This stage aims to create a deterrent effect and recover any resulting losses. The legal basis for the imposition of sanctions refers to Law No. 31 of 2014 concerning the Protection of Witnesses and Victims.

To guarantee the effective operation of the system, the WBS complaint-handling team is required to produce quarterly (triennial) and annual evaluation reports. These reports must include a recapitulation of received complaints, follow up actions taken, the number of reported employees, and the total estimated state financial losses. Crucially, the evaluation

reports should specify the quantified state losses from each resolved case as a key informational component. This practice serves two critical purposes providing tangible evidence of the WBS system's economic impact and establishing measurable indicators for fraud prevention and handling effectiveness within local government operations

The disclosure of identified state financial losses not only strengthens the transparency and accountability of reporting, but also encourages more informed decision-making by regional leaders to enhance the internal control system. Moreover, such data can serve as a foundation for developing more targeted and measurable prevention strategies. Based on the analysis and interviews conducted with the Inspectorate, one of the current weaknesses in the implementation of the Whistleblowing System (WBS) is the absence of systematic documentation or compilation of incoming complaints. This shortcoming limits the ability to comprehensively monitor the progress of complaint handling and assess the potential state financial losses incurred.

The purpose of this stage is to ensure public accountability and evaluate the Whistleblowing System (WBS). Literature review references from the National Governance Policy Committee emphasize the critical role of monitoring, while NVivo-based analysis reveals that audit documentation helps identify patterns of violations for future prevention.

The effective implementation of a whistleblowing system in the Inspectorate of Garut Regency requires a structured approach encompassing technological infrastructure, whistleblower protection, and organizational culture. An optimal model can be established by integrating user-friendly digital platforms such as web-based portals or mobile applications equipped with data encryption to ensure the confidentiality of whistleblowers' identities. Furthermore, clear legal safeguards, such as Regent Regulations or Circular Letters, must be enacted to protect whistleblowers from retaliation. Intensive outreach campaigns targeting civil servants and the public are essential to foster awareness of the importance of reporting misconduct. Collaboration with anti-corruption institutions (e.g., the Corruption Eradication Commission [KPK] or the Ombudsman) can enhance the accountability of investigations. By combining technology,

regulatory frameworks, and institutional commitment, the Garut Inspectorate can develop a transparent, secure reporting system that effectively combats maladministration and local governance irregularities. Below is a proposed model for implementing an effective whistleblowing system in the Regional Inspectorate of Garut Regency.

The WBS (Whistleblower System) model adopts a comprehensive, multi-layered protection mechanism designed to safeguard individuals through the integration of Human Rights Law, Data Protection Legislation, and active collaboration with law enforcement agencies. This holistic approach is consistent with the findings of Riyanto & Arifin (2022), who highlight the critical need for comprehensive legal protections to ensure the safety and security of whistleblowers. Complementing this perspective, research conducted by Ode Irja Gozali & Pakasi (2023) underscores the significance of robust protective measures, illustrating that such frameworks not only enhance the security of potential whistleblowers but also cultivate an environment conducive to transparent reporting. By embedding these legal and protective structures, the WBS model not only mitigates potential risks faced by whistleblowers but also promotes a culture of accountability and openness within organisations.

The availability of multiple reporting channels including a dedicated website, mobile application, and complaint drop boxes demonstrates effective implementation of the WBS operational component, as mandated by *Regent Regulation No. 50 of 2020 on Whistleblowing Systems*. Research by Puspitanisa & Purnamasari (2021) affirms that diversified reporting channels significantly enhance reporting participation rates. Furthermore, findings from Zarefar & Arfan (2019) corroborate that a multi-channel system accelerates initial response times to submitted reports.

The follow-up and investigation process comprising report verification, document review, and the formation of a specialized audit team demonstrates a systematic and comprehensive approach. This mechanism aligns with best practices identified in the study by Vebrianti et al. (2024). The procedural stages, which include investigative auditing, disciplinary actions, and post-

investigation monitoring, reflect the implementation of the *maintenance* element as outlined in the *Australian Standard AS 8000*. Research by Mangopa *et al.* (Mangopa *et al.*, 2024) further supports that a well-structured follow-up system enhances accountability and transparency in whistleblowing processes.

The five key aspects of the whistleblowing system (WBS) at the Garut Inspectorate complement one another in establishing an effective framework. A clearly defined reporting scope (e.g., corruption, abuse of authority) serves as the foundation, enabling whistleblowers to identify reportable violations. Anonymity, confidentiality, and protection against retaliation foster a secure

environment, encouraging individuals to come forward without fear. Diverse reporting channels (website, mobile application, complaint box) ensure accessibility for all stakeholders. A structured follow-up and investigation process (verification, audit, sanctions) guarantees that each report is addressed with seriousness and transparency. Evaluation metrics, such as response time and systemic impact (violation prevention, increased public trust), demonstrate how these five components function synergistically from facilitating reports and safeguarding whistleblowers to ensuring accountable resolution.

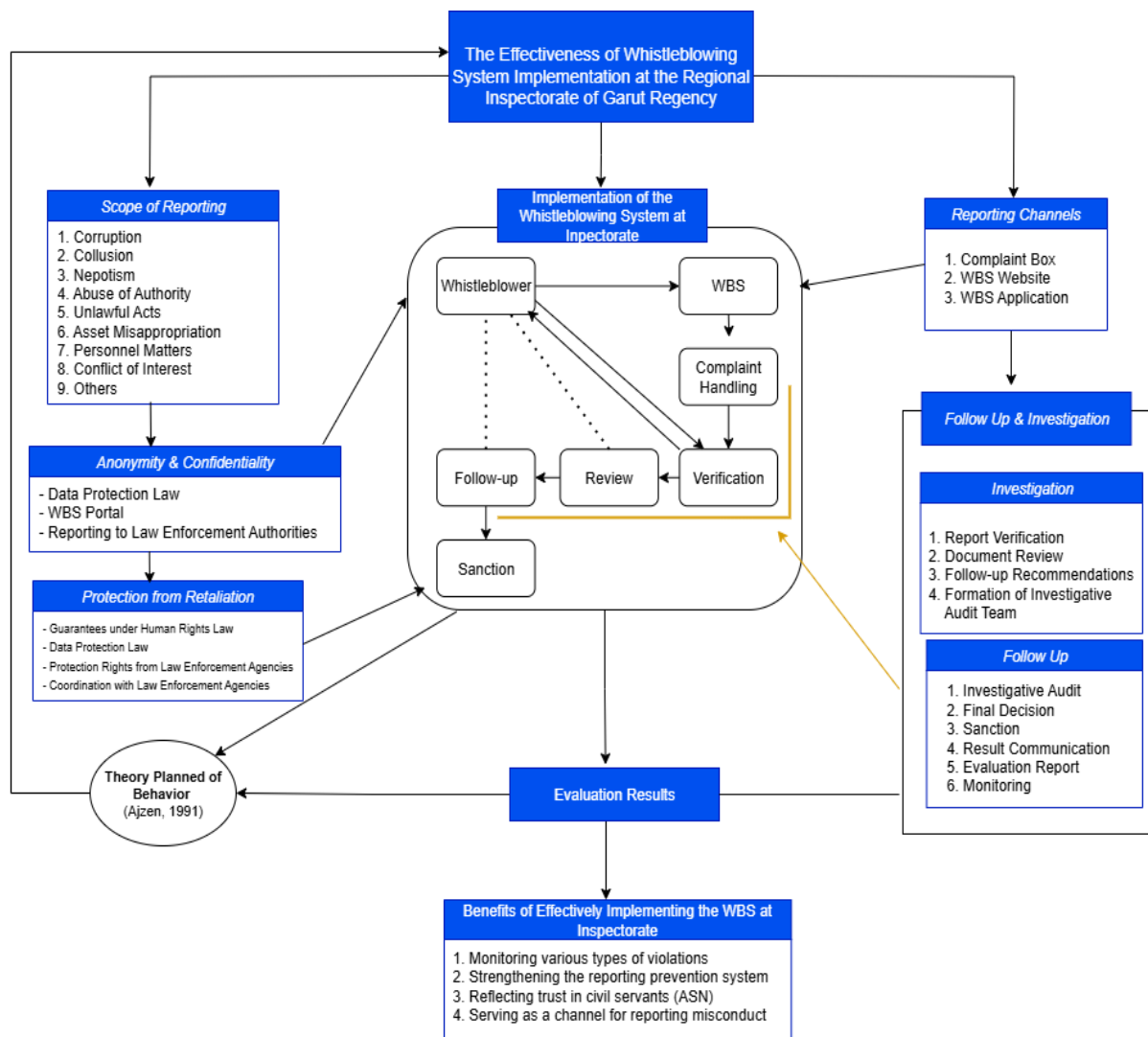


Figure 10. Model for Implementing the Whistleblowing System at the Inspectorate of Garut Regency Government

The implementation of the WBS at the Garut Inspectorate offers significant benefits for oversight and violation prevention. The speed of report resolution serves as a primary performance indicator, reflecting the efficiency of the process from submission to closure. Holistically, the system is expected to: 1) Monitor violations comprehensively, spanning corruption to misuse of authority; 2) Strengthen preventive measures through early detection and prompt corrective action; 3) Build trust among civil servants (ASN) by ensuring professional and impartial handling of reports; and 4) Provide an effective reporting mechanism for all stakeholders. Beyond its supervisory role, the WBS contributes to fostering a more transparent and accountable governance framework.

Conclusion

This study reveals that while the Whistleblowing System in Garut Regency's Inspectorate holds potential as a fraud prevention tool, its effectiveness is hindered by structural and operational gaps. Key findings demonstrate that low technical understanding among employees and inadequate socialization limit participation, despite existing regulatory frameworks. The study identifies weak institutional coordination and lack of digital integration as critical factors for fraud persistence. The proposed three-tier model addressing protection, transparency, and education offers a holistic approach to enhance accountability, aligning with international standards while addressing local implementation challenges.

Limitations

The study's methodological choice of utilizing qualitative data from a single institution inherently restricts the generalizability of the findings, as the institutional-specific context may differ significantly from other organizational environments. Although qualitative analysis enriches the study by offering depth and detailed understanding of internal dynamics and stakeholder experiences, this approach may inadvertently neglect critical quantitative dimensions, such as patterns in participation rates, frequency of reporting, or measurable outcomes related to the effectiveness of the whistleblowing

mechanisms. Furthermore, the exclusive focus on internal stakeholders, such as employees and management, introduces another layer of limitation, as it disregards external stakeholders' perceptions and experiences, including community members and external oversight bodies. These external perspectives could potentially reveal additional barriers, societal expectations, or broader systemic issues impacting external reporting practices, thus enhancing the comprehensiveness and applicability of the research findings.

Suggestions for Future Research

Future research should consider expanding the methodological framework by integrating qualitative interviews with comprehensive quantitative surveys to measure specific metrics such as participation rates, user satisfaction, and correlations with actual fraud reduction outcomes, thereby providing a more robust understanding of whistleblowing system effectiveness. Additionally, comparative studies that investigate the implementation of whistleblowing models across diverse regional settings, with varying levels of success could identify context-specific best practices and critical success factors, offering valuable guidance for policymakers and institutional leaders. Further exploration of technological integration, particularly the application of artificial intelligence (AI)-driven platforms, could substantially enhance the capability to detect and analyze fraud patterns, improve reporting responsiveness, and reduce biases inherent in human-led investigations. Lastly, conducting longitudinal assessments to evaluate the impact of sustained whistleblowing system institutionalization on regional integrity indices over extended periods would yield deeper insights into the durability, long-term benefits, and potential evolution of these systems, thus informing strategies aimed at fostering ongoing integrity and transparency in public governance.

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