

ANALYSIS OF THE IMPLEMENTATION OF THE WHISTLEBLOWING SYSTEM IN THE KENDARI CITY GOVERNMENT

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ABSTRACT. The whistleblowing system is becoming an increasingly utilized tool worldwide to prevent and detect current violations. However, its implementation is not easy, as individuals require a sense of security and safety guarantees to be willing to participate in preventing violations and corruption. Therefore, adequate structures and processes are needed for its implementation. Kendari City is the only local government in the Southeast Sulawesi Province region that has implemented a whistleblowing system in its administration. This research aims to analyze the structure, mechanisms, and procedures of the whistleblowing system that has been implemented using best practices established by the Deputy of Investigation at the Financial and Development Supervisory Agency. The research employs a qualitative approach, utilizing document studies, observations, and interviews with individuals involved or directly engaged in implementing the whistleblowing system in the Kendari City government. The results indicate that the whistleblowing system implementation's structure, mechanisms, and procedures have adhered to best practices in policy and institutional aspects as per the Technical Guidance Guidelines for the Implementation of the Thematic Fraud Control Plan System and Internal Whistleblowing Behavior.

Keywords: anti-corruption policy; corruption; corruption prevention; internal complaints; whistleblowing.

ANALISA PENERAPAN *WHISTLEBLOWING SYSTEM* DI LINGKUNGAN PEMERINTAH KOTA KENDARI

ABSTRAK. *Whistleblowing system* merupakan salah satu alat yang semakin banyak digunakan di seluruh dunia untuk mencegah dan mendeteksi pelanggaran saat ini. Namun penerapannya tidak mudah, dikarenakan individu memerlukan rasa aman dan jaminan keselamatan agar mau berpartisipasi dalam mencegah pelanggaran dan korupsi. Oleh karena itu, diperlukan struktur dan proses yang memadai dalam penerapannya. Kota Kendari merupakan satu-satunya pemerintah daerah di wilayah Provinsi Sulawesi Tenggara yang telah melakukan penerapan sistem *whistleblowing* di lingkungan pemerintahannya. Penelitian ini bertujuan untuk menganalisa struktur, mekanisme, dan prosedur sistem *whistleblowing* yang telah berjalan dengan *best practice* penerapan *whistleblowing* yang ditetapkan oleh Deputy Bidang Investigasi Badan Pengawasan Keuangan dan Pembangunan. Penelitian dilakukan dengan menggunakan pendekatan kualitatif, dengan teknik pengumpulan data studi dokumen, observasi, dan wawancara dengan informan yang terlibat atau pernah terlibat langsung dalam penerapan sistem *whistleblowing* di lingkungan pemerintah Kota Kendari. Hasil penelitian menunjukkan bahwa struktur, mekanisme dan prosedur penerapan sistem *whistleblowing* telah memenuhi *best practice* aspek kebijakan dan kelembagaan sesuai Pedoman Bimbingan Teknis Implementasi *Fraud Control Plan* Tematik Sistem dan Perilaku *Whistleblowing* Internal.

Kata kunci: kebijakan antikorupsi; korupsi; pencegahan korupsi; pengaduan internal; *whistleblowing*.

INTRODUCTION

Corruption remains a significant problem for the people of Indonesia. Various corruption cases with extraordinary financial losses to the state have occurred, such as the e-ID project with a financial loss of Rp2.3 trillion (Kompas, 2018), corruption cases related to the provision of Crude Palm Oil (CPO) export facilities with a financial loss of Rp6.47 trillion (DetikNews, 2023), and allegations of corruption in the procurement of CRJ-1000 and ATR 72-600 aircraft with a potential financial loss of Rp8.8 trillion (CNBC Indonesia, 2022). In addition, the Corruption Perceptions Index released by Transparency International also ranks Indonesia at 110 out of 180 countries with a score of 34 in 2022, a decline from the previous year's ranking of 96

with a score of 38 (Transparency International, 2023). High levels of corruption can significantly threaten Indonesia's economy, social fabric, and political development. Paolo Mauro in Montes and Paschoal (2016, p. 146) found that corruption negatively impacts the efficiency of government spending because resources intended for community's welfare are often misappropriated and plundered by public officials for personal gain.

To address this, Jeremy Pope (1999, pp. 99–103) suggests that anti-corruption strategies can be implemented through preventive, enforcement, public awareness, and organizational development approaches. The preventive approach aims to reduce corruption opportunities, such as streamlining government processes (deregulation and debureaucratization), privatization,

transparency, and public participation in decision-making. The enforcement approach aims to increase the likelihood and effectiveness of detecting corruption and the punishment imposed on corrupt individuals. The public awareness approach aims to instill values, ethics, norms, and anti-corruption attitudes in society, encouraging people not to tolerate and to resist corrupt behavior. The organizational development approach focuses on improving the quality, integrity, capacity, and effectiveness of anti-corruption institutions (Brata, 2014).

Currently, prevention efforts are the main focus in the fight against corruption, as seen in the establishment of the National Strategy for the Prevention and Eradication of Corruption (Stranas-PPK) through Presidential Regulation Number 55 of 2012 as an effort to combat and prevent corruption in Indonesia. As it has evolved, this strategy was later replaced by Presidential Regulation Number 54 of 2018 on the National Strategy for Corruption Prevention (Stranas-PK), which is entirely focused on prevention efforts.

The National Strategy for Corruption Prevention (Stranas PK) is detailed every two years in the Corruption Prevention Actions. One of the sub-actions implemented in 2019-2020 is the construction of integrity zones focusing on six areas of change: change management, restructuring procedures, human resources management restructuring, strengthening supervision, enhancing performance accountability, and concretely improving the quality of public services. This study focuses on enforcing the whistleblowing system, which is one of the fulfillments in strengthening supervision.

Table 1. Sources of Fraud Detection

Detection Tools	Year (%)		
	2018	2020	2022
Account Reconciliation	3%	5%	3%
By Accident	4%	3%	5%
Confession	1%	2%	2%
Data Monitoring	1%	2%	3%
Document Examination	3%	2%	5%
External Audit	8%	7%	2%
Internal Audit	16%	15%	11%
Management Review	10%	11%	10%
Law Enforcement	1%	1%	1%
Others	4%	7%	7%
Surveillance/Monitoring	2%	3%	1%
Tips	47%	44%	58%

Source: Report to The Nation (ACFE: 2022)

From the data above, it can be seen that tips/reporting is much more effective in disclosing

fraud compared to various internal monitoring techniques that are carried out, and from year to year, the detection of fraud through tips/reporting continues to increase. Even internal audit, an important element of monitoring government accountability, can only contribute to 16% of fraud detection in 2018 and continues to decline yearly. Apart from that, tips/reporting also has a dual role, where when fraud has occurred, reporting, which is followed up with internal/external audits, is a repressive effort. In contrast, the risk of reporting that arises will have a deterrent effect on individuals who will commit fraud. Therefore, implementing an effective complaints process and evaluating the program is an important priority to support efforts to eradicate corruption. Then, at Hakordia in 2022, the Director of Report Services and Public Complaints at the Corruption Eradication Commission, Tomi Murtomo, even stated that the majority of “operasi tangkap tangan” (OTT) originate from public complaints (KPK, 2022).

Transparency International (2009, p. 1) defines whistleblowing as the disclosure of information about the occurrence or risk of violations within an organization to individuals or entities believed to be capable of taking action. Furthermore, Jubb (1999, p. 78) defines whistleblowing as voluntary disclosure made by individuals who have access or have had access to data or information about violations, whether ongoing, anticipated, or occurred. Regardless of various definitions or understandings related to whistleblowing, the primary purpose is to protect society by increasing awareness or providing information to authorities or organizations to take necessary steps to prevent or reduce the consequences of violations (Vandekerckhove & Lewis, 2012).

Whistleblowing has become one of the most important tools in maintaining the accountability of an organization, whether in the public or private sector (Brown et al., 2014). One local government that has implemented a whistleblowing system is the Kendari City government, which is also the only local government in the Southeast Sulawesi Province region that has implemented a whistleblowing system through Mayor Regulation Number 12 of 2021 concerning the Complaint Handling System (Whistleblowing System) in the Kendari City government. From 2021 to 2023, 32 complaints were received through the whistleblowing system. Of these 32 complaints, 31 have undergone review, with 11 complaints

being followed up with investigative audits and 20 complaints deemed unsuitable for further action due to not meeting the requirements.

The involvement of whistleblowers in exposing violations within government agencies has tended to increase (Miceli & Near, 2005), but retaliatory actions against whistleblowers also follow the same trend (Near & Miceli, 2016). Retaliatory actions are not only taken by the reported parties but can also be carried out by the organization where the whistleblower works. These actions may be motivated in order to 1) silence the whistleblower completely, 2) prevent the report from being known to the public, 3) discredit the whistleblower, and 4) prevent other potential whistleblowers from taking action (Mesmer-Magnus & Viswesvaran, 2005).

Therefore, effective whistleblowing requires the right structure and processes, as individuals making disclosures need a sense of security and safety assurance to prevent fraud and corruption (KNKG, 2008). In the development of whistleblowing systems in Indonesia, the private sector has already had guidelines that serve as references in their construction, implementation, and management. In 2008, the National Governance Policy Committee (KNKG) issued the Guidelines for Reporting Violations - SPP (Whistleblowing System - WBS). However, for government institutions, until 2018, there were no specific guidelines regulating the development of whistleblowing systems.

According to the Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation number 90 of 2021 regarding the Development and Evaluation of Integrity Zones Towards Corruption-Free and Clean and Service-Oriented Bureaucracy (WBK-WBBM) in Government Institutions, there is no explanation regarding standardized whistleblowing system structures and processes. Instead, it only mentions that the implementation of whistleblowing systems should be in accordance with established guidelines and adapt to organizational conditions. This can create confusion for government organizations that are in the process of building a whistleblowing system and may lead them to emulate whistleblowing policies from other places that may not be suitable for their context.

To carry out corruption prevention tasks, the Deputy for Investigation at the Financial and Development Supervisory Agency (BPKP) issued Deputy Head of BPKP Regulation Number 2 of 2018 concerning Technical Guidance for the Implementation of the Thematic Fraud Control

Plan System and Internal Whistleblowing Behavior. This regulation serves as a guide for BPKP employees in providing technical guidance for the implementation of whistleblowing systems to government organizations. The guidelines also explain the fulfillment of ideal whistleblowing aspects.

Policy aspects include the definition of whistleblowers, reportable incidents, whistleblowing information submission processes, whistleblowing information handling processes, protection, fair treatment, and confidentiality, as well as policy socialization for internal and external parties. Institutional aspects include the legal basis for forming management units, the independence of management units, the adequacy of resources, and channels/media for whistleblowing information submission. Through an assessment of these aspects, a picture will be obtained regarding areas that need improvement in the development of whistleblowing systems.

Previous research related to whistleblowing systems has mainly been conducted to examine factors influencing individual behavior and motivation to blow the whistle (Anita et al., 2021; Latan et al., 2018, 2019, 2023; Naufal et al., 2020; Nuswantara, 2023; Solikhah et al., 2020; Triantoro et al., 2019; Zakaria et al., 2020). Meanwhile, research on the infrastructure, mechanisms, and procedures of whistleblowing systems, especially best practices in the implementation of whistleblowing systems in government institutions, is not yet widely found. Therefore, this research aims to analyze the structure, mechanisms, and procedures of the whistleblowing system in the environment of the Kendari City government using the Deputy Head of BPKP Regulation Number 2 of 2018 concerning Technical Guidance for the Implementation of the Thematic Fraud Control Plan System and Internal Whistleblowing Behavior.

METHOD

The approach used in this study is qualitative research. Data collection techniques in qualitative research are carried out using observation, structured and unstructured interviews, documentation, and visual materials (Creswell, 2014, p.253). The total number of informants is six people consisting of members of the whistleblowing task force, selected purposively (Sugiyono, 2013), with criteria for individuals directly involved in or knowledgeable about the whistleblowing system processes in the Kendari City Government.

Observations were carried out by recording the information available on the Kendari City whistleblowing website and the complaint reporting process on the website. Data validity testing is performed using triangulation techniques, and data obtained through interviews, documents, and observations are then described in a narrative report.

RESULTS AND DISCUSSION

Policy Aspects

Policy aspects relate to the whistleblowing system's scope, mechanisms, and governance. These policy aspects include:

Whistleblower Definition

Based on definitions provided by experts, a whistleblower is an employee or former employee with information related to violations (Hassink et al., 2007; Johnson, 2003; Near & Miceli, 1985). The assumption that members of the organization or "insiders" have more information or knowledge creates limitations in understanding who is referred to as a whistleblower. However, with technological advances and the current openness of information, anyone, including the general public, can have more information or knowledge related to violations than organization members, especially when violations occur in the public sector, where the general public is also directly involved and affected.

BPKP, in its guidelines, provides criteria for what should be included in the whistleblower definition:

- The regulations/policies regarding the whistleblowing system clearly state the definition and scope of the whistleblower;
- There are no specific requirements preventing someone from reporting violations, such as certain matters known only by internal organization parties; and
- There is no difference in reporting processes/methods based on the whistleblower/source of information.

Article 3 of Mayor Regulation Number 12 of 2021 states that the violator reporter (whistleblower) is any official/employee and other parties who see or know of a violation. This definition aligns with the criteria set by BPKP. In this definition, mentioning "other parties" eliminates obstacles for external parties to the Kendari City government to participate as whistleblowers.

Reportable Incidents

Since the whistleblowing system is

a specific tool for detecting or disclosing violations, limitations on what can be reported through the whistleblowing system are necessary. Various researchers state that the criteria for whistleblowing objects are not trivial incidents (Jubb, 1999) but substantive and serious incidents (Brenkert, 2010), threatening public interests (Bok, 1980), or wrongdoing (Miceli et al., 2008).

BPKP stipulates that the criteria for reportable incidents include clearly defining the types of incidents and having no restrictions/exclusions on the scope or types of corrupt behaviors that can be reported. The lack of scope limitations in this guideline, according to the author's interpretation, means there are no exceptions regarding parties or corrupt incidents that can be reported. Thus, everyone can be reported, including officials or units in the environment where whistleblowing is established.

In Article 2 paragraph (2), it is mentioned that the types of violations that can be reported are corruption, collusion, and nepotism (CCN); gratification; disciplinary violations; administrative violations; violations of applicable laws and regulations; violations of procedures in the field of duties and functions, facilities and infrastructure, finance, and personnel; misuse and/or embezzlement of regional financial assets; criminal acts; and violations of ethical codes and rules of conduct. From the types of violations that can be reported, it is evident that the types of incidents that can be reported have been clearly defined. Additionally, there are no exceptions regarding parties or units that can be reported.

Information Delivery Process

Clear regulations regarding reporting procedures and follow-up are crucial to establishing and ensuring both the whistleblowing system implementers and reporters have a reference for what to expect from the implementation of the whistleblowing system (UNODC, 2015). The implementation system depends, among other things, on conditions that motivate the witness or informant of a violation to report it. To achieve this, channels for reporting violations need to be available, aside from normal/regular management information and communication pathways, and ease in conveying such information (BPKP, 2018).

Criteria established in the information delivery process are as follows:

- Reporting is recommended (allowed, encouraged but not mandatory);
- Clear and easy-to-follow procedures or methods;
- Requirements to attach supporting data;

- d. At the initial communication stage, whistleblowers are not required to provide direct evidence (hard evidence);
- e. Arrangements for interacting with whistleblowers; and
- f. The organization's commitment statement is to follow up on whistleblowing information.

Reports through the whistleblowing system implemented in the Kendari City government can be submitted directly or indirectly. Direct reporting is done by visiting the Kendari City Inspectorate office and meeting with the whistleblowing task force team. Indirect reporting can be done through complaint media, such as:

- 1) An android application called "LAIKA" by selecting the "eproksi" sub-menu;
- 2) Personal computers through the kendarikota.go.id website and selecting the inspectorate service feature;
- 3) Telephone through the *Jari Inspektorat* contact with the number 0852-4061-5985; and
- 4) Electronic mail (email) at inspektorat@kendarikota.go.id.

Table 2. Recapitulation of Fraud Reported

Recapitulation	Year		
	2021	2022	2023
Fraud Reported	4	20	8

Sources: Kendari City Inspectorate (2023)

The importance of various reporting channels can be seen in Table 2 when there is a significant jump from 2021 to 2022 and a significant decline from 2022 to 2023. The introduction of online reporting channels like the mobile apps LAIKA and the Kendari City website caused all that. Unfortunately, in 2023, there's a problem regarding the maintenance of the online reporting channel, and as a result, the number of complaints/reports dropped by more than half.

When reporting through whistleblowing, the reporter must provide clear information and/or evidence of the occurrence or potential occurrence of a violation. This information and/or evidence may include letters, electronic documents, and/or other documents that fulfill the following elements:

- 1) Type of violation and its impact (what);
- 2) Location of the violation (where);
- 3) Time of the violation (when);
- 4) Parties involved (who);
- 5) Cause of the violation (why);
- 6) Mode of the violation (how); and
- 7) The financial impact of the violation (how much).

However, if not all elements of information or evidence are fulfilled, the report can still be followed up as long as the first three elements are met. The whistleblowing task force can also request additional information or clarification during the feasibility study of the report. The commitment of the Kendari City government regarding follow-up is explicitly stated in Article 6 of the Mayor's Regulation, which states that the Kendari City Inspectorate, as the manager of the whistleblowing system, must administer, analyze, conduct examinations and report the handling results to the mayor.

Whistleblowing Information Handling Process

The process of handling whistleblowing information from its receipt to the follow-up must be explicitly explained in the reporting mechanism in the whistleblowing system and must be designed in such a way as to ensure that all reported and verified corrupt behaviors have been properly addressed, and recurring and systemic corrupt behaviors have been reported to relevant authorities with the authority to make corrections (BPKP, 2018).

Criteria established in the whistleblowing information handling process are as follows:

- a. Arrangements for the selection and criteria of officials or employees assigned as whistleblowing information managers, including their tasks, functions, and responsibilities;
- b. Arrangements regarding the categorization of handling whistleblowing reports based on objective criteria; and
- c. Arrangements for the documentation process of whistleblowing information.

In the implementation of the whistleblowing system in the Kendari City government, there is no regulation regarding the criteria for selecting whistleblowing managers. The selection of whistleblowing managers is based on a job description approach (*pendekatan tupoksi*). The organization managing the whistleblowing system is the Kendari City Regional Inspectorate, specifically the Investigation Unit. According to Mayor Regulation Number 5 of 2022 concerning the Organization Structure and Work Procedures of the Kendari City Regional Inspectorate, the Regional Inspectorate is a supervisory element in the implementation of Regional Government, and one of its tasks is coordinating efforts to prevent corrupt practices, thus aligning the organization's job description with the whistleblowing system.

The standard operating procedure (SOP) for handling whistleblowing information in

the Kendari City government is outlined in the Mayor's Regulation Number IRVEST.SOP.01 on the SOP for the whistleblowing system. This SOP explains the procedures and time limits for each stage of its implementation. Activities included in this SOP are as follows:

- 1) Every report received in the whistleblowing system is recorded, documented, and forwarded to the Investigation Unit by the whistleblowing admin;
- 2) The investigation unit then assigns the whistleblowing task force team through official notes to review the sufficiency of the information and/or evidence submitted with the 5w+2h elements as required by the Mayor's Regulation;
- 3) After the assigned task force member reviews and the result is also reviewed by the Investigation Unit, the results are documented in a review report and submitted to the Inspector for consideration in the follow-up decision;
- 4) If the Inspector decides not to follow up on the report, the whistleblowing admin documents and archives the report. If the Inspector decides to follow up on the report, the Inspector issues a task assignment to the whistleblowing task force team. The follow-up action taken varies based on the content of the report, which may include requests for information, clarifications, or investigative audits;
- 5) All Inspector decisions, whether in the form of follow-up or not, are communicated to the reporter through the whistleblowing admin.

To test the sufficiency of information or evidence regarding the report's content, the task force team may seek and use other sources outside the information presented. These information sources include but are not limited to, publicly available data (such as company data, court decisions, regulations, etc.), social media, online databases, internet data searches, and media articles.

The criteria for the sufficiency of information or evidence in the form of 5w+2h can also be disregarded if there is enough belief, based on the professional judgment of the reviewer, that the report can be followed up with a minimum of the first three elements being met or if there is empirical data from similar cases supporting the report. The entire process of managing reports in the whistleblowing system follows a standard time frame of 8 working days from the date the whistleblowing admin receives the report.

Table 3. Recapitulation of Follow-Up Actions

Follow Up	Year		
	2021	2022	2023
Investigative Audit	1	5	5
Not continued	3	14	2
Delegation	-	1	-

Sources: Kendari City Inspectorate (2023)

From the data above, it can be seen that during 2021 and 2022, the number of complaints that could not be forwarded to an investigative audit based on the results of the review was quite large. This indicates that the quality of the information or evidence submitted in the complaint does not meet the follow-up requirements. This is different from what happened in 2023 when the majority of complaints received were followed up with investigative audits, which indicates that the quality of information and/or evidence in complaints has increased from previous years.

Protection, Fair Treatment, and Confidentiality

Whistleblowers put themselves at risk when they expose corruption or cooperate with authorities in handling violations (UNODC, 2015). Although whistleblowing is widely recognized as an effective tool against corruption and in the public interest, most individuals who decide to make disclosures bear the risk themselves (Fotaki, 2020). Retaliation risks may include intimidation, verbal harassment (Rehg et al., 2008), and defamation (Mesmer-Magnus & Viswesvaran, 2005). Even for organization members or internal employees, the risk of retaliation may come from those with higher rank than the whistleblower and may include delayed promotions, demotions, or unfair dismissals. The form of protection provided may vary in each country and may depend on the seriousness of the report or its compliance with specific requirements (UNODC, n.d.).

Criteria established for protection, fair treatment, and confidentiality are as follows:

- a. Provisions that ensure the confidentiality of the whistleblower's identity, legal protection, and organizational protection, as well as assurances that the whistleblower will not face retaliation;
- b. Implementation of the principle of presumption of innocence and the opportunity to present a defense/response; and
- c. Regulation regarding sanctions against whistleblowers who act in bad faith (slander), meaning whistleblowers who provide false information or information without truth and distribute it with the intention of defaming

individuals (such as tarnishing one's reputation or harming one's honor).

In the whistleblowing system implemented in the Kendari City government, protection provided to whistleblowers involves maintaining the confidentiality of the whistleblower's identity. To safeguard this confidentiality, the Kendari City Inspectorate has established a special task force and provided an anonymous reporting feature for whistleblowers using application/media channels or websites. The confidentiality of identity can only be revealed when needed for investigation and trial purposes. The whistleblowing system also indirectly applies the presumption of innocence principle through a review process for each received complaint. In this process, the task force evaluates the sufficiency of information and evidence provided by the whistleblower before deciding whether the complaint is worthy of further action.

Sanctions or penalties for whistleblowers engaging in unfair criticism have not yet been implemented in the whistleblowing system in place at the Kendari City government. This is due to the difficulty in determining the intentions of a whistleblower. Currently, the Kendari City Inspectorate is focusing on increasing the participation of potential whistleblowers. As a result, whistleblower motivation has not yet been used as a criterion for determining follow-up feasibility. However, it is determined based on the adequacy of information and/or evidence in the complaint material.

Socialization

The whistleblowing system policy is not just built for organizational formalities but needs to be followed by efforts to socialize it to all parties. Information about the existence of the whistleblowing system needs to be known by both internal and external parties to ensure the effective functioning of the system. Socialization needs to cover all aspects related to policy, guidelines, procedures, channels/media, complaint recipients, types of incidents that can be reported, reporting criteria, complaint handling and follow-up, confidentiality and protection of the whistleblower, the presumption of innocence, respondent's right to reply, and other provisions.

Criteria established for socialization are as follows:

- a. Planned socialization activities;
- b. Socialization material consistent with formal regulations; and
- c. Visualization in various strategically viewed locations.

Since the whistleblowing system was implemented in the Kendari City government, the Kendari City Inspectorate has conducted nine direct socialization sessions with target employees and the public from various regional offices (OPD), sub-districts, villages, and schools. The purpose of these socialization sessions is to explain the goals of whistleblowing, how each reporting channel works, and the basic principles of each reporting channel. The socialization is also accompanied by simulations of using whistleblowing through applications/websites to ensure that all parties understand the functions and workings of each reporting channel in whistleblowing. Visual socialization has been done by installing banners related to the whistleblowing system at the Kendari City Inspectorate office. However, these banners are no longer displayed since the office location has changed.

Institutional Aspects

Institutional aspects are related to the facilities and infrastructure of the whistleblowing system. These institutional aspects include:

Legal Basis

The criteria set for the legal basis of implementing the whistleblowing system is the adequacy of formal legitimacy. A regulation is considered to have sufficient legitimacy if it can bind all parties involved in the implementation of the whistleblowing system (BPKP, 2018).

For technical implementation, a task force managing whistleblowing was first formed with the Inspector of Kendari City Decree Number 18 of 2021 on the Formation of the Complaint Management Task Force (Whistleblowing System) in the Kendari City Inspectorate Environment. Then, standard guidelines were created to serve as a reference for the task force in carrying out its duties by establishing SOP Number IRVEST.SOP.01 on the Whistleblowing System and Kendari City Mayor Regulation Number 42 of 2022 on Guidelines for the Management of Investigative Activities in the Kendari City Inspectorate Environment.

Independence

Independence in the implementation of the whistleblowing system is closely related to objectivity in handling cases. There are three ways to build independence in the implementation of whistleblowing: establishing a special organizational unit whose main task is to handle the whistleblowing system, creating written policies and SOPs on independence in the

implementation of whistleblowing systems, and using consultants from outside the organization (Vandekerckhove et al., 2016).

The criteria set for independence are as follows:

- The formal statement that an independent unit organizes the whistleblowing system;
- The highest institution in the organization appoints the head of the whistleblowing management unit; and
- The head of the whistleblowing management unit is directly accountable to the highest institution in the organization.

The Kendari City Inspectorate manages the whistleblowing system. In accordance with Government Regulation Number 72 of 2019 and Circular Letter of the Minister of Home Affairs Number 800/4070/SJ, Regional Inspectorates are responsible and appointed by the Regional Head. Essentially, the Kendari City Inspectorate is part of the Internal Government Supervisory Apparatus (APIP), which, in the execution of its duties, adheres to the Standards for Internal Government Audits in Indonesia (SAIPI). In SAIPI, regulations regarding standards, including independence and objectivity in carrying out tasks, are specified.

Resources

Resources in the implementation of the whistleblowing system include financial resources as well as the quantity and quality of human resources. Criteria set for resources are sufficiency in terms of both quantity and quality and accountability in the use of resources.

Budget-wise, the Kendari City Inspectorate has sufficient financial resources. This is evident from the realization of the absorption of specific oversight budgets, which consistently remain below the budgeted amount.

Table 4. Supervision Budget

Year	Budget	Realization
2021	Rp648.725.000	Rp629.803.000
2022	Rp701.120.000	Rp673.215.000
2023	Rp593.024.000	-

Sources: Kendari City Inspectorate (2023)

In terms of the quantity and quality of human resources, the Investigation Division is supported by eight personnel, all of whom are certified auditors. These eight auditor personnel consist of four team members, two team leaders, and two technical controllers. A typical audit team usually has one technical controller, one team leader, and two team members. With the number of personnel in the Investigation Division, two audit teams

can be deployed simultaneously. In addition to receiving education and training in auditor rank classification, some of the personnel in the Investigation Division also receive technical education and training, such as investigative and financial loss audit training.

Media/Channels

The availability of communication facilities in the implementation of the whistleblowing system is an important aspect of supporting an effective whistleblowing system. In essence, reporting channels must maintain confidentiality to protect the whistleblower's identity from being leaked. Additionally, a combination of reporting channels such as telephone, email, mailbox, website, or other online-based channels can make the whistleblowing system more effective (Vandekerckhove et al., 2016).

Criteria set for media/channels are as follows:

- Diversity of channel types;
- Facilities for whistleblowers to monitor the handling of whistleblowing information;
- Facilities for interaction with whistleblowers;
- Facilities for whistleblowers to easily and securely submit data/evidence; and
- Facilities for monitoring the follow-up of whistleblowing information handling.

The reporting channels implemented in the whistleblowing system in the Kendari City government consist of direct and indirect complaints. Direct complaints are made by visiting the Kendari City Inspectorate office and meeting with the whistleblowing task force. Subsequently, monitoring of handling, interaction, and monitoring of follow-up are carried out through established contact numbers.

Indirect complaints are submitted through application and website media, telephone, and email. Monitoring of handling and follow-up, facilities for interaction between whistleblowers and the task force team, and the submission of data and evidence can be done through application and website channels. In addition, application and website channels also provide an anonymous reporting feature, where whistleblowers do not have to include their identity when making a complaint.

CONCLUSION

In general, the whistleblowing system implemented in the Kendari City government has met best practices in policy and institutional aspects as stipulated in the Deputy Head of BPKP Investigation Sector Regulation Number 2 of 2018

regarding Guidelines for Technical Guidance for the Implementation of the Thematic Fraud Control Plan System and Internal Whistleblowing Behavior. Of the ten criteria in policy and institutional aspects, Kendari City has been able to fulfill all of these criteria. However, some things still need to be improved, namely related to the damage to online complaint channels, which has resulted in a reduction in channel diversity in accordance with criterion number 2. This has directly resulted in a significant decrease in the number of complaints.

The available whistleblowing system can accommodate the needs of potential whistleblowers to report incidents of known violations securely and confidentially. The limitation of this research is that the analysis is conducted only on infrastructure, mechanisms, and procedures, without considering social and political aspects, which can undoubtedly influence the implementation of the whistleblowing system. Further research can be conducted focusing on social and political aspects to obtain a more comprehensive analysis of the implementation of the whistleblowing system.

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