Evaluation on Implementation of Whistleblowing System in State Development Audit Agency

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Abstract

The purpose of this study is to measure the effectiveness of institutional whistleblowing systems. The method used is quantitative descriptive. In this study, the sample used was the user of the whistleblowing system of the Financial and Development Supervisory Agency (BPKP), especially internal users. The data used in this study is the results of questionnaire data that has been distributed and filled out by BPKP employees. The questionnaire was designed based on Theory of Planned Behavior. The results of this study are in the form of a questionnaire design and the level of effectiveness of the whistleblowing system at BPKP. By using the Theory of Planned Behavior, there are three important aspects underlying the effectiveness of the whistleblowing system, namely the training and communication aspects, aspects of transformational leadership, and aspects of top management support. The level of effectiveness of the whistleblowing system at BPKP, especially internal whistleblowing, is 62.8%. The effectiveness level of 62.8% reflects that the whistleblowing system at BPKP is quite effective.

Keywords: whistleblowing system, effectiveness, quantitative descriptive, Theory of Planned Behavior

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1. Introduction

In 2016, Association of Certified Fraud Examiners (ACFE) reported 2,410 corruption cases that occurred in 114 countries around the world. The most common method used in this ACFE survey is using tips, i.e. 39.1% of the total cases. Organizations that have hotline reporting are more likely to detect fraud through tips than those with no hotline reporting (47.3% versus 28.2%, respectively). This proves that hotlines provided by organizations or agencies can improve corruption reporting, indications of corruption, or irregularities in an organization. (Association of Certified Fraud Examiners, 2017)

Anti-fraud controls, one of which is whistleblowing system, can reduce the losses caused by fraud and accelerate the detection of irregularities or fraud. In comparing organizations that have anti-fraud control with organizations that do not have anti-fraud control, it is found that the fraud losses of the organizations that have anti-fraud control are 14.3% -54% lower than those of the organizations that do not have anti-fraud control, and the fraud detected is 33.3% -50% faster (Association of Certified Fraud Examiners, 2017). Since the GCG General Guidelines were published in 1999, the spirit of applying GCG among businesses has been improving. However, the increase has not been effective considering the three pillars: the country, business, and society have not run the good governance as expected. Meanwhile, internationally, the implementation of good public governance (GPG) is one of the prerequisites to improve the competitiveness of Indonesia globally. Therefore, improving the implementation of good public governance is very important. To be able to carry out good governance as expected, it is necessary to complement the guidelines that can be used as a reference in the implementation of good governance in the public sector (Tony et al., 2009). Each state body must ensure that the principles of GPG are applied in every aspect of its functioning. The principle of GPG is a democracy, transparency, accountability, legal culture as well as fairness and equality. There are various methods or ways of implementing transparency to support the effectiveness of good governance implementation, and one of which is the whistleblowing system (WBS). WBS has been applied by many private corporations and proven effective to reduce fraud and could capture indications of fraud. Meanwhile, in public governance, it’s the new system which is required by the government and has not been proven by effectiveness.
Financial and Development Supervisory Board (BPKP) is a non-departmental government agency (LPND) under and directly responsible to the President. In order to achieve good governance and decent public service delivery in accordance with the general principles of good governance, one of which required the conditions in the implementation of BPKP basic tasks free from any violation of the applicable regulations. Whistleblowing system at BPKP is formed from the roadmap of bureaucratic reform in 2012-2014. In the program of strengthening supervision, there is one goal to be achieved: the decreasing level of abuse of authority. The objective is set forth in the work plan of preparing the whistleblower system SOP and the application of whistleblower system in order to increase the efforts of APIP (Government Internal Supervisory Apparatus) in reducing the level of abuse of authority (Badan Pengawasan Keuangan dan Pembangunan, 2017b).

Fraud within an organization may be corruption, asset use or fraud over the reporting of financial statements. (Trompeter et al., n.d.) describe a model of anti-cheating mechanism can be measured from both internal and external to detect fraud. WBS is one of mechanism that providing services for internal and external whistleblowers. In the whistleblower book published by the Witness and Victim Protection Agency (Komite Nasional Kebijakan Governance, 2017), it is mentioned that in order to create an effective whistleblowing system within an organization, there are several conditions that must be fulfilled the reporting system should be socialized to all employees, the authority receiving the report must be clear, such as the Board of Commissioners or the independent audit team established by the Board of Commissioners, employees should be assured that the report submitted is confidential and actionable, and then a worker who acts as a whistleblower should be protected so that he/she is not afraid or intimidated by threats, such as the threat of dismissal from his place of work.

In his research, (Waluyo, 2010), states that the effectiveness of the internal Whistleblowing system is influenced by training and communication variables, transformational leadership (agents of change, role models, and motivators) and top management support (resource provision, informant protection, and ethical working climate). An effective internal whistleblowing system will further strengthen hierarchical organizational control and reduce fraud within the organization.

From the above two sources, it can be concluded that the factors that influence the effectiveness of the organization's internal whistleblowing system are socialized systems such as training or communication, clear authority, transformational leadership (change agents, role models and motivators), and top management support in providing protection for whistleblowers Utilization of WBS system can be maximized on the internal side first, or better known as internal WBS. In a study conducted by (Waluyo, 2010), it is found that the effectiveness of internal whistleblowing is influenced by three aspects, namely training and communications training, transformational leadership aspects, and aspects of top management support. This study implied the three aspects for measure the effectiveness of whistleblowing system in BPKP.

2. Method

This research was conducted at the Financial and Development Supervisory Agency (BPKP) by selecting the object of research: all employees in the Riau Province Representative Office. This research was conducted by distributing questionnaires to every BPKP employee. The questioner based on Theory of Planed Behaviour (TPB). Theory of Planned Behavior (TPB). TPB is by far the most widely applied theory on the links between attitudes, intention, and behavior, which makes it all the more surprising that whistleblowing researchers have thus far largely failed to draw upon it (Park & Blenkinsopp, 2009). The result of questionnaires that have been fulfilled and collected from the respondents could be represent the effectiveness of WBS. The effectiveness level of whistleblowing can be measured by the following measurement standards:

| Effectiveness Rate (%) | Achievement Level |
|------------------------|-------------------|
| < 40                   | Very ineffective  |
| 40-59.99               | Ineffective       |
| 60-79.99               | Quite effective   |
| >80                    | Very effective    |

Source: R & D Department of Home Affairs (1991) in (Budiani, 2007)
The population of this study is all BPKP employees working at the Riau Province Representative Office. The population in this study was 127 people. All populations in this study were sampled. The type of data used in this study is primary data. Primary data used is in the form of questionnaires that have been filled by the respondents. Questionnaires were distributed to all employees working at the BPKP Representative Office of Riau Province. Data collection techniques used in this study are literature and field studies.

The variables used in this study are training and communication, transformational leadership, and top management support. Indicators of each variable can be seen in the following table:

| No | Variable | Sub Variable | Measurement Instrument | Measurement Scale | Measurement |
|----|----------|--------------|------------------------|-------------------|-------------|
| 1  | Training and Communication | - Whistleblowing training  
- Whistleblowing communication | Questionnaire | Likert | Nominal |
| 2  | Transformational Leadership | - Leaders as agents of change  
- Leaders as role models  
- Leaders as motivators | Questionnaire | Likert | Nominal |
| 3  | Top Management Support | - Resource provision  
- Informant protection  
- Ethical working climate | Questionnaire | Likert | Nominal |

Source: (Waluyo, 2010)

Each variable has several sub-variables; each sub-variable will, later on, be represented by some statements prepared in a questionnaire. The results of the questionnaires can be tested first before the analysis.

The data quality is tested in two ways: the validity test and reliability test. Validity test is the test used to measure whether the questionnaire is valid or not. Instruments are said to be valid if it is able to measure what is desired and reveals the data being studied appropriately. Validity testing can be done by using correlation person; the accepted correlation person is the one with which the significance is <0.05 (2-tailed). Thus, we can see the correlation between construct variables that show significance. If the total construct score shows the significance of <0.05 then it can be concluded that each indicator question is valid (Ghozali, 2016).

On the other hand, the reliability test is used as a tool to measure a questionnaire which is an indicator of the variable or construct (Ghozali, 2016). The method used for this test is calculating the Cronbach alpha to test the feasibility of consistency across the scale used. The instrument is said to be reliable if it has Cronbach alpha greater than 0.70 (Nunnally, 1994 in (Ghozali, 2016)).

The data analysis technique used in this research is quantitative descriptive, that is studying the problems that exist in a population and the prevailing procedure. The purpose of the quantitative descriptive is to provide an overview of the data being analyzed. The analysis shows the effectiveness of each variable/ sub-variable/ parameter.

3. Result

3.1 The Effective Whistleblowing System

There is a great deal of evidence to suggest that whistleblowing is one of the most important sources of information for detecting and reducing illegal and unethical corporate behaviors (Kohn, 2011). The neo-liberal de-regulation trend may be reversing in the direction of more regulation as a result of both the world-wide financial crisis of 2008 and the massive amount of whistle-blowing about the financial practices of both government and business that contributed to the crisis (Davis, 2009; Financial Crisis Inquiry Commission, 2011; Nielsen, 2010; Posner, 2010)
Using the Theory of Planned Behavior, we conducted the questioner which consist of three aspects to significantly affect the effectiveness of a whistleblowing system. These three aspects are very important in running an effective whistleblowing system. The first aspect is training and communication. Training and communication aspect is the most important aspect of running an effective whistleblowing system. This includes all types of training facilities provided by the management to all employees who are given facilities/authority to utilize whistleblowing systems that exist within an organization/agency. The facility consists of the availability of training materials, the guidebooks of code of ethics/code of conduct for employees, the availability of sufficient funds to do the training, the availability of scheduling to implement the training within a specific period, the availability of competent facilitators, and the refresh program or repeated trainings for employees who have participated in previous trainings. This is in line with the increasingly prevalent managerial view leads to the establishment of guidelines that present elements of effective whistleblowing procedures (BSI British Standards, 2008). The 5th Global Crime Survey was carried out by Price water house Coopers in 2009 stated that the ineffectiveness or the absence of such procedures, which could be due to lack of support within organizations, insufficient publicity, and/or leadership not been seen to take whistle blowing seriously (Tony et al., 2009).

After the training on the use of the whistleblowing system is done, an organization/agency still has a duty to communicate or socialize the existing whistleblowing system. This kind of communication can be done by holding formal training or discussing it in business meetings or other gatherings. Attempt to communicate the whistleblowing system can also be done by the management by using internal publication media such as newsletters or websites. The management also has an obligation to publish the results of investigations obtained from whistleblowing that has been run on the existing internal media. In addition to publication, the management is also expected to discuss the ethical issues that exist within the organization in each training held. One can cautiously conclude that statutory regulation such as whistleblower protection hardly leads to effective whistleblowing systems as long as organizations are not convinced of the benefits. Statutory approaches that focus on incentives for implementation therefore in principle seem to be a better solution.

The second aspect of the whistleblowing system is transformational leadership. Transformational leadership is an aspect that must be played by the leader of an organization/body that runs whistleblowing system. The leader is a reflection of an organization. The role of a leader is very strong in an organization, especially an organization that has run a whistleblowing system. The transformational leadership aspect consists of the role of a leader as an agent of change, the role of leader as role model, and the role of leader as a motivator for his employees.

As a unit leader in an organization that has been running a whistleblowing system, the unit leader is expected to be the agent of change with a vision for the future of the organization he leads. In setting the vision, the leader must have high expectations and standards in order to motivate his employees to achieve that vision. Unit leaders are expected to have the open-mindedness to new things that can advance their organizations in various fields. Leaders in the operational unit are also challenged to take risks to make their organization better than ever. With the courage of the head of the unit, he is expected to infect employees and encourage employees to be able to uphold the truth.

In the aspect of transformational leadership, leaders are also expected to be role models for their employees. For example, unit leaders should have a good understanding of a good whistleblowing system, so if employees ask about whistleblowing systems to their leaders, the leaders can explain them properly. Unit leaders are also required to behave in accordance with the code of conduct in their organization. This can be an example for other employees to behave within an organization. The unit leaders must also uphold the core values of their organization and do not commit any fraud, financial fraud or cheating in compliance. If a leader has been a good role model for his employees, he will gain trust from all his employees/subordinates. Thus, he can easily encourage the employees to run the whistleblowing system correctly. That is a culture of the organization, the culture in the organization is one that allows employees to speak up without fear. (Rachagan & Kuppusamy, 2013).

Being a motivator is also the task of a leader within an organization. A leader is expected to be a good motivator for the employees/subordinates. Among the roles of the leader as a motivator is to invite the employees to be engaged in organizational development, motivate them to always behave in accordance with the ethics of the organization, transform the employees to have the vision to achieve the best achievement, transform employees’ behaviour in harmony with organizational goals, and motivate employees to increase their sense of ownership of the organization. In addition, a leader should also have a high trust in their employees, so that there is a high synergy between leaders and subordinates in running an organization.

The last aspect of running a whistleblowing system is top management support. High-level management support
is crucial in running a whistleblowing system. Retaliation against whistle-blowers can also be much more severe than loss of money and career opportunities. It can also include retaliation in the form of jailing, torturing, and killing whistle-blowers (Nielsen, 2013). Unfortunately, a massive amount of evidence that whistle-blowers are both retaliated against and suffer very negative consequences from whistle-blowing in a wide variety of circumstances and countries (Kohn, 2011). Without top-level management support or if upper management does not pay attention to the whistleblowing system, the system will not work effectively. (Guthrie & Taylor, 2017) stating that confidence in the holder of power and protection for complainant disclosure reporters further increases the reporting intent of disclosure. (Seifert et al., 2014) describes the findings of his experiments that the disclosure of fraud is caused not only by the conditions of justice created within the organization but also of trust in the organization’s leadership. The same is stated by (Gao et al., 2011) that the belief underlies the courage of individuals taking risks revealing illegal conditions in the workplace. Employees become brave when leaders provide security guarantees for themselves as well as their families. It is this belief that causes the individual to know the existence of cheating gets protection from the potential threat of fraud perpetrator. The essence of protection in disclosure is a sense of security from the threat of fraud perpetrated in the form of physical protection or career sustainability (Utami et al., 2017).

Top-level management support consists of three elements: resources provision, informant protection, and ethical working climate. The most important management support in running the whistleblowing system is the support of resources in the form of budgeted funds. Upper-level management should be committed to allocating budgets to support all forms of activities from the start of the establishment of the system to the system evaluation process, as well as the investigation process in the event of fraud cheating reporting. Top-level management should also prepare budgets to conduct training that can support the whistleblowing system such as code of ethics/ code of conduct training, and socialize the implementation of the system.

The second top management support is in the form of protection against the informant. Informants who report fraud or indications of fraud occurring within their organizations through a whistleblowing system should be protected by top management. The form of protection afforded by top management may be the protection of the informant against any possible threats or retaliation and the protection of any sanction that may be imposed by the employer on the reports he provides.

The last management support is ethical working climate. In this aspect, top management plays a role in creating an ethical working atmosphere so that all employees can be carried away in a good ethical working climate. Good ethical working climate can be one of the triggers of employees to obey rules and uphold the truth.

Furthermore, the role of management is to follow up any reporting coming or submitted by each employee. If the management does not follow up or is indifferent to the reporting submitted by the employee through whistleblowing system, it means the whistleblowing system is not running perfectly and effectively. A whistleblowing system is created to obtain reporting of non-compliance or indication of fraud committed by employees. Therefore, if the reporting is ignored or not followed up on a regular basis, the informants will be reluctant to report back irregularities committed by their counterparts on this whistleblowing system.

Top-level management is also required to be consistent with the whistleblowing system policies that have been made. Top-level management in an organization could build the culture of organization. An ethical organizational guidance about what is culture will provide legitimate, encouraged behavior in the perceived to organization. If organizations are encourage ethical behaviors and discipline unethical behaviors, observers will have more will be considered as legitimate confidence that heir reporting management and appropriate, and accepted by management and coworker. (Zhang et al., 2009)

Every employee reported and there is a strong evidence has to be followed up or processed in accordance with established standards. All employees have the same position in this whistleblowing system. Once processed in established standards, management must also be firm in sanctioning all proven fraud after undergoing the evaluation process and found guilty.

The three aspects described earlier are 3 aspects that ideally exist in running an effective whistleblowing system. These three aspects must be considered by policy makers or those who undergo policies within an organization for the purpose of the establishment of whistleblowing system can be achieved in accordance with the expected by the management.

Whistleblowing system (WBS) at BPKP is formed from the bureaucratic reform roadmap of 2012-2014. In this program there is one goal to be achieved is the decreasing level of export authority. The objectives required in the SOP whistleblower system preparation work plan and the application of the whistleblower system in order to enhance APIP (Government Intermediate Supervisory Apparatus) in reducing the degree of authority. (Badan
In the management of WBS, BPKP has five (5) basic principles, first, confidentiality, personnel involved either directly or indirectly with the confidentiality of the reporting identity, complaint information, complaint, review report, audit investigative report, and complaint handling report. The second, protection, reporter of protection and security, personal or free from threats and retaliation with respect to reporting which he or she will be, or has provided. The third, convenience, the WBS management mechanism shall be designed to provide and serve BPKP in the context of complaints, as well as good service to the complainant. The fourth, independent, in the handling of complaints, Officials involved in the matter of complaints are active and free of any party sensations. And the last, focus and substance, handling the true substance of and not used to seek informer information.

WBS BPKP protects some rights whistleblower, that are: Reporting/filing any type of irregularities/violations committed by BPKP employees and obtaining information on follow-up complaints; Obtain guarantees of confidentiality of the reporting identity; Obtain protection as a reporting witness according to law. That should already be in the whistleblower rights. Research result (Kaplan et al., 2009) who found that identity confidentiality the reporter will reduce the threat (retaliation) to be received by the complainant.

3.2 The Effectiveness of Whistleblowing System

In this study, researchers used questionnaires as a tool to measure the effectiveness of the whistleblowing system at BPKP with Riau Province Representative Office as the sample. The number of questionnaires distributed is as many as 127 questionnaires distributed to all employees in the Riau Province Representative Office. Of the 127 questionnaires distributed, the questionnaires returned are as many as 32 questionnaires or 25.2% of the total. The respondents are scattered across various gender, age levels, job levels, and working period. The following details of the distribution of respondents:

| Description         | Percentage |
|---------------------|------------|
| gender:             |            |
| a. Male             | 58.06%     |
| b. Female           | 41.94%     |
| age levels:         |            |
| a. 20-30 Years      | 54.83%     |
| b. 31-40 Years      | 0.09%      |
| c. 41-50 Years      | 35.48%     |
| d. 51-60 Years      | 0%         |
| job levels:         |            |
| a. senior high school | -        |
| b. diploma          | 6.45%      |
| c. bachelor         | 83.87%     |
| d. master           | 9.68%      |
| e. doctor           | -          |
| working period:     |            |
| a. <5 Years         | 51.62%     |
| b. 6-10 Years       | 12.90%     |
| c. 11-15 Years      | 6.45%      |
| d. 16-20 Years      | 6.45%      |
| e. >20 Years        | 22.58%     |
In the demographics by age, it can be seen that the respondents are mostly men with a percentage of 58.06%. While in demographics by age, most respondents exist in the age range between 20-30 years. Thus the working life of most respondents also existed during the working period> 20 years. Meanwhile, if viewed demography based on education level, the majority of respondents have education level bachelor degree with percentage 83.87%.

After the data questionnaires are collected, the quality of data is tested to measure whether the data obtained from the questionnaire is valid data and is reliable as the basis of research results. The data quality test consists of 2, the validity test and the reliability test. The testing of this research validity uses correlation person. The result of the validity test with correlation person indicates that all question items are valid. This can be seen from the total correlation of the construct score with all the question items indicating the significance of 0.00 (<0.05). Below are the details of the number of valid question items:

| Question Variable          | Number of Questions | Valid | Invalid |
|---------------------------|--------------------|-------|---------|
| Training and Communication| 11                 | 11    | 0       |
| Transformational Leadership| 17                | 17    | 0       |
| Top-level Management Support| 15               | 15    | 0       |
| Total                     | 43                 | 43    | 0       |

From three variables that used and 43 questions in total, the researchers obtained the average data as follows:

| Question Variable          | Number of Questions | Mean   |
|---------------------------|--------------------|--------|
| Training and Communication| 11                 | 4.68   |
| Transformational Leadership| 17                | 14.08  |
| Top-level Management Support| 15               | 9.44   |

From data in table 5, we could see that training and communication have the lowest average when compared with two other variables, with an average of 4.68 out of the 11 questions asked. This proves that the variable training and communication is very minimal applied in BPKP. Furthermore, top management level variables can also be classified into low averages. Top-level management has an average of 9.44 out of 15 questions. Meanwhile, transformational leadership has an average of 14.08 out of a total of 17 questions. This is the highest variable compared to the other two variables.

Testing the reliability of this study uses one-shot measurement or once measurement, which is using Cronbach alpha with the estimate of a minimum limit of 0.70. Research variables will be said reliable if Cronbach Alpha has a value greater than 0.70. Conversely, if the alpha coefficient of the instrument is lower than 0.70, the instrument is not reliable for use in research. The results of the reliability test indicate that all question variables are reliable with the value of Cronbach alpha > 0.70. Here are the details of Cronbach alpha test results:

| Question Variable          | Cronbach Alpha |
|---------------------------|----------------|
| Training and Communication| 0.900          |
| Transformational Leadership| 0.971          |
| Top-level Management Support| 0.866          |

The effectiveness of the whistleblowing system was measured by using the average questionnaire value of each respondent. Before determining the level of total whistleblowing system effectiveness, we first look for the mean
of each variable. Following are the average calculation results for each variable:

Table 7. Training and Communication Variable

| Questions | Mean | Std. Deviation |
|-----------|------|----------------|
| TC1       | 0.44 | 0.507          |
| TC2       | 0.64 | 0.490          |
| TC3       | 0.28 | 0.458          |
| TC4       | 0.32 | 0.476          |
| TC5       | 0.44 | 0.507          |
| TC6       | 0.16 | 0.374          |
| TC7       | 0.32 | 0.476          |
| TC8       | 0.44 | 0.507          |
| TC9       | 0.68 | 0.476          |
| TC10      | 0.40 | 0.500          |
| TC11      | 0.56 | 0.507          |
| Total     | 0.43 | 0.479          |

Table 8. Transformational Teadership Variable

| Questions | Mean | Std. Deviation |
|-----------|------|----------------|
| TL1       | 0.84 | 0.374          |
| TL2       | 0.84 | 0.374          |
| TL3       | 0.84 | 0.374          |
| TL4       | 0.64 | 0.490          |
| TL5       | 0.80 | 0.408          |
| TL6       | 0.84 | 0.374          |
| TL7       | 0.92 | 0.277          |
| TL8       | 0.84 | 0.374          |
| TL9       | 0.88 | 0.408          |
| TL10      | 0.92 | 0.332          |
| TL11      | 0.84 | 0.374          |
| TL12      | 0.80 | 0.408          |
| TL13      | 0.88 | 0.332          |
| TL14      | 0.84 | 0.374          |
| TL15      | 0.80 | 0.408          |
| TL16      | 0.80 | 0.408          |
| TL17      | 0.76 | 0.436          |
| Total     | 0.83 | 0.376          |
Table 9. Top-level Management Support Variable

| Questions | Mean | Std. Deviation |
|-----------|------|----------------|
| TMS1      | 0.40 | 0.500          |
| TMS2      | 0.40 | 0.500          |
| TMS3      | 0.44 | 0.507          |
| TMS4      | 0.44 | 0.507          |
| TMS5      | 0.28 | 0.458          |
| TMS6      | 0.36 | 0.490          |
| TMS7      | 0.40 | 0.500          |
| TMS8      | 0.80 | 0.408          |
| TMS9      | 0.80 | 0.408          |
| TMS10     | 0.80 | 0.408          |
| TMS11     | 0.80 | 0.408          |
| TMS12     | 0.92 | 0.277          |
| TMS13     | 0.88 | 0.332          |
| TMS14     | 0.80 | 0.408          |
| TMS15     | 0.92 | 0.277          |
| Total     | 0.63 | 0.430          |

The effectiveness of whistleblowing system at BPKP, especially internal whistleblowing, shows a 62.8% effectiveness level. The 62.8% effectiveness rate reflects that the effectiveness of the whistleblowing system at BPKP is at a sufficiently effective level. With this level of effectiveness achieved during the 2 years since the whistleblowing system was built, it shows the seriousness of BPKP in running the whistleblowing system in order to achieve the initial goal of establishing the system.

The ethicality of top management an ethical model of normative behavior that determines what is sets up organization; that is, what is acceptable in the good and appropriate behaviour. If elaborated per question variable, it can be seen that the highest level of effectiveness is in transformational leadership variable with effectiveness level at 89% (> 80%). Transformational leadership is at the very effective level, while the other 2 variables, namely top management support and training and communication are at the sufficiently effective and less effective. Here's a breakdown of effectiveness levels per variable:

Table 10. Level of Effectiveness

| Question Variable          | level of effectiveness |
|---------------------------|-----------------------|
| Training and communication| 42.5%                 |
| Transformational leadership| 82.8%                |
| Top-level management Support | 63%                 |
| Average                   | 62.8%                 |

From the table above, it can be seen that the low level of effectiveness (<50%) is in training and communication. This is in line with the research conducted by (Lastika & Purwatiningsih, 2013), the research conducted at the Directorate General of Taxation (DJP), the results of the study stated that one of the obstacles faced by the DJP in the implementation of WBS system is the lack of understanding of DJP employees on WBS system. This indicates that training and socialization on whistleblowing system are still lacking and needs to be improved. It is also in line with the suggestions filled out by the respondents. The respondents expect the training and socialization of the whistleblowing system so that BPKP employees in the Riau Province representative office
can also use it effectively. Although the transformational leadership has reached a very effective level of effectiveness, we still have to improve the effectiveness to root out corruption. With the institutional transformation and government's campaign to root out corruption, we would expect more establishing an effective ethics improvement in management system. (Zhang et al., 2009).

4. Conclusion

Using the Theory of Planned Behavior, there are three important aspects that underlie the effectiveness of the whistleblowing system, namely training and communication aspects, transformational leadership aspects, and aspects of top management support. From 3 aspects, the researchers conducted a survey through the media questionnaire to the respondents who are internal whistleblowing system users in BPKP.

From the effectiveness of the whistleblowing system in the focus of internal whistleblowing research, it can be concluded that internal whistleblowing at BPKP can be categorized quite effectively. This can be seen from the calculation level of the effectiveness whistleblowing system, which is at the number 62.8%. With this level of effectiveness, it shows the seriousness of BPKP in running the whistleblowing system in order to achieve the initial goals of the whistleblowing system. On the other hand, it also shows that there is still many that can be improved and developed so that it can become a system that gives impact to Good Public Governance.

BPKP can improve the effectiveness of the whistleblowing system by paying more attention to training and sharing to its employees on the use of complaints through whistleblowing system and an explanation of guideline and protections that are given to whistleblowers. Training about the system, and sharing about the regulation and protection of whistleblowers. So that the whistleblowing system that has been run can provide the output as expected. In addition, top management should also be able to support whistleblowing systems in order to run more effectively. Support provided by top management can be a sufficient budget allocation to support the whistleblowing system as well as by providing moral support to employees. BPKP have to handle the deficiencies of the system to achieve objectives of whistleblowing system. Research of implementation of whistleblowing system in BPKP could provide valuable information about effectiveness whistleblowing system on an organization and help them to employ, predict, and manage internal whistleblowing more effectively.

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