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GOVERNMENT INTERNAL AUDITORS AND WHISTLE-BLOWING SYSTEM IN INDONESIA

Romanus Wilopo^{1*}, Diyah Pujiati² and Djuwito³

¹ Professor in Accounting Departement, STIE Perbanas Surabaya, Indonesia, E-mail: wilopo@perbanas.ac.id

² Research Scholar, Lecture in Accounting Departement, STIE Perbanas Surabaya, Indonesia, E-mail: dijah@perbanas.ac.id

³ Research Scholar, Lecture in Accounting Departement, STIE Perbanas Surabaya, Indonesia, E-mail: djuwito@perbanas.ac.id

* Corresponding Author

Abstract: The purpose of this research paper is to determine the factors that drive the government internal auditors in Indonesia to become whistleblowers. This research paper collected primary data based on questionnaire survey. Respondents were government internal auditors in Indonesia. The data were analyzed using descriptive statistics and regression analysis. The findings and analysis of this research indicate that whistle-blowing system in Indonesia is determined by the competence and ethical attitude of the government internal auditors. In addition, the whistle-blowing system is driven by the role of the internal auditor organization, the whistleblower protection and the existence of whistleblower legislation. In addition, this research was conducted on the government internal auditors only so that the results cannot be generalized to other different auditors in Indonesia. The findings of this research are expected to assist regulators in policy or law-making process that can encourage whistle-blowing system in Indonesia. This research is based on primary data obtained from original survey to examine the importance of whistle-blowing system for the government internal auditors in Indonesia and its relationship with the competence and the ethical attitude of the government internal auditors, the role of the internal auditor organization, the protection of whistleblower, and the presence of whistleblower legislation.

Keywords: Whistle-blowing System, Competence, Ethical Attitude, Internal Auditor Organization, Whistleblower Protection and Whistle-blowing Legislation

1. INTRODUCTION

The Association of Certified Fraud Examiners (ACFE) 2016 explained in the Report to the Nations (RTTN) that nearly 40% of fraud cases had been uncovered due to one's reports. Meanwhile, in Indonesia, approximately 37% of fraud cases were also revealed through one's reports (ACFE Indonesia Chapter, 2016). So, it can be said that the biggest fraud disclosure is through such reports, and the one who reports the occurrence of fraud is commonly referred to as a whistleblower. Near & Miceli (1996) define whistleblowing as the disclosure by the organization members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organization that may be able to affect action.

Whistle-blowing is an important way to prevent and deter fraud, waste, and abuse (Hwang, Staley, Chen, & Lan, 2008). The existence of whistleblower is very important in preventing and finding fraud, waste, and abuse, but being a whistleblower is not easy. There are a large number of risks to be faced. A whistleblower will possibly get retaliation (Elias, 2008; Near & Miceli, 1996).

Indonesia is a country with a high corruption rating. According to transparency International 2016, Indonesia ranked 90th out of 176 countries, with a score of 37 out of 100. This indicates that efforts to eradicate corruption since 2002 have not been successful (Corruption Perception Index 2016). It is evidenced that until 2014, 318 heads / deputy heads of provinces and regencies

(of over 500 provinces and regencies) in Indonesia had been involved in corruption cases (kompas.com, 2015). One of the causes is the lack of Internal Auditor's role at provincial and regency levels in Indonesia in eradicating corruption, and the lack of independence attitude (kompas.com, 2015). Therefore, it is necessary to strengthen the role of internal auditors in local government (Kompas, 2017). In addition, the bad corruption ratings experienced by Indonesia is also caused by the lack of regulations on corruption eradication, including the absence of whistleblower legislation. Therefore, the role of local government internal auditors (at provincial and regency levels) is necessary to decrease the corruption ratings in Indonesia.

To become a whistleblower, a local government internal auditor needs to be supported by a lot of factors, including competence improvement (Brandi & Iannone, 2017; Nansubuga, Munene, & Ntayi, 2015; Deist, 2009; Pickett, 2000; Dixon & Kouzmin, 1994). In addition, ethical attitude (Said, Alam, & Khalid, 2016; Siregar & Tenoyo, 2015; Chen & Lai, 2014; Arnold, et al., 2013; Webb, 2010; Preuss & Lutz, 1998; and Ziegenfuss, Singhapakdi, & Martinson, 1994) also determines a person's willingness to conduct whistle-blowing.

Apart from personal factors of an internal auditor, environmental factors such as the role of the internal auditors organization (Hellström, et al., 2015; Akoto & Stammerjohan, 2015; Jansson & Parding, 2011; Marais, et al., 2009; Arena, Arnaboldi, & Azzone, 2006; Dittenhofer, 2001; and Coupland, 1993), witness/ whistleblower protection (Marwaha, 2017; Adams, et al., 2015; Oyamada, 2015; Rahman & Anwar, 2014; Lewis & Trygstad, 2009; and Lewis & Uys, 2007), and the existence of whistleblower legislation (Schultz & Harutyunyan, 2015; Yeoh, 2014b; and Yeoh, 2014a) will also determine the courage of a government internal auditor to become a whistleblower.

2. LITERATURE REVIEW

Erkmen, Calýskan, & Esen (2014) explain that there is no universally accepted definition of whistle-blowing. Near & Miceli (1996) define whistle-blowing as the disclosure by organization members (former or current) of illegal, immoral or illegitimate practices under the

control of their employers to persons or organization that may be able to affect action. (Hwang, et al., 2008) explains that whistle-blowing is an important way to prevent and deter fraud, waste, and abuse. However, being a whistleblower or implementing a whistle-blowing system is not an easy matter. The whistleblower will possibly get retaliation (Near & Miceli, 1996). The retaliation may include the dismissal from work or office, self-exclusion, and even murder. Therefore, being a whistleblower or implementing a whistle-blowing system in Indonesia is not an easy matter. Robinson, Robertson, & Curtis (2012) prove that many factors can affect a person to become a whistleblower

Being a whistleblower or implementing a whistle-blowing system requires competence. Unfortunately, such competence has not been owned by the local government internal auditors in Indonesia, especially at regency level (kompas.com, 2015). Pickett (2000) explains that through training, an internal auditor will understand about the possibility of fraud and then reports it to superiors or outsiders who can take action on the fraud. Improving the competence of internal auditors in government and companies requires bureaucratic reform, training, and learning strategies (Brandi & Iannone, 2017; Nansubuga, et al., 2015; Deist, 2009; Ziegenfuss & Singhapakdi, 1994; Dixon & Kouzmin, 1994). Thus it can be hypothesized that:

H₁: A government internal auditor should have adequate competence to become a whistleblower,

Being a whistleblower or implementing a whistle-blowing system, an internal auditor is required to have not only competence but also ethical behaviors and attitudes. Francis & Armstrong (2011) and Preuss & Lutz (1998) explain that an auditor must have ethical behavior and attitude. These ethical behavior and attitude can be developed through the auditor's ethical code. Similarly, an internal auditor must be ethical by becoming a whistleblower to protect the interests of society (Ziegenfuss & Singhapakdi, 1994).

McBride (2014) explains that the information system must be transparent and has ethical and social effect. Whistle-blowing system is also part of transparent information system that has ethical and social effect. In addition, Chen & Lai (2014) and Arnold et al. (2013) state

that an internal auditor must be able to make an ethical decision. This decision includes being a whistleblower. Said *et al.* (2016) explains that integrity is an important feature of one's life. Integrity is part of ethics. A whistleblower, therefore, can be viewed as someone who has integrity because he dares to say things that are not true in the organization.

Siregar & Tenoyo (2015) explain that ethical values in Indonesia are scarce. Such a condition leads to the threat of fraud. That is why the number of whistleblowers in Indonesia is relatively few. Therefore, it is necessary to develop ethical management in developing countries, such as Indonesia, (Webb, 2010) to drive the emergence of whistleblower in the event of fraud.

H₂: A government internal auditor should have ethical behavior to become a whistleblower.

In addition to competence and ethical behavior, there are several factors that drive someone to dare to be a whistleblower. The first is the role of the auditor organization. The organization of auditors typically has a code of ethics which is useful in decision making (Arnold *et al.*, 2013). This code of ethics involves encouraging an internal auditor to be willing to be a whistleblower. An internal auditor organization is considered effective when its members are compliant and adhere to the code of ethics. Therefore, there should be impetus of change in the internal auditor organization so that it can work effectively and efficiently (Arena *et al.*, 2006; Dittenhofer, 2001; and Coupland, 1993). By becoming an effective and efficient internal auditor organization in the government, especially at regency level, it will increase the courage of internal auditor to become a whistleblower. Similarly, Marais *et al.* (2009) explains that an internal auditor organization is considered effective if its members have compliance with applicable standards. This means that compliance with the code of ethics, including transparency, will encourage an internal auditor to become a whistleblower.

Hellström *et al.* (2015) and Akoto & Stammerjohan (2015) state that it is necessary for professional organizations to develop innovations for their members, such as protecting the member when acting as a whistleblower. Jansson & Parding (2011) describe more specifically that professional organizations should support

their members, especially those working in the public sector, including supporting them to become a whistleblower.

H₃: A government internal auditor needs a support from the internal auditor organization to become a whistleblower

The witness/whistleblower protection is necessary for a person to dare to uncover the fraud within his organization. Lewis & Trygstad (2009) explain that, both in Norway and in the UK, a whistleblower is worth protecting. Similarly, Marwaha (2017) explains that in corporate governance, a whistleblower is still worth protecting. Adams *et al.* (2015), Oyamada (2015), and Rahman & Anwar (2014) explain that the prevention and discovery of fraud can be done, among others, by providing protection to whistleblowers. This whistleblower protection can be done at work (Lewis & Uys, 2007).

H₄: There must be protection provided to the government internal auditor who becomes a whistleblower.

The courage to reveal the existence of white-collar crime will be stronger when supported by whistleblower legislation. Schultz & Harutyunyan (2015) explain that fighting against corruption requires whistleblower legislation. Yeoh (2014b) explains that without whistleblower legislation, someone who wants to be a whistleblower will be afraid of retaliation. Therefore, whistleblower legislation will protect the public interest. In addition, Yeoh (2014a) explains that the existence of whistleblower legislation will help to detect money laundering crimes. Bayless & Kornblau (2010) state that Dodd - Frank's law in the USA provides a financial incentive of 10 - 30% for a whistleblower who provides information on the fraud. The law also provides strong protection to whistleblowers

H₅: A government internal auditor is willing to become a whistleblower if the state has whistleblower legislation.

3. RESEARCH METHOD

This study investigates the factors that determine a local government internal auditor in Indonesia, especially at regency level, acts as a whistleblower. This study aims to contribute to the eradication of corruption in Indonesia

to develop audit literature, especially in forensic audits. A total of 2,064 questionnaires were sent to respondents (4 internal auditors x 516 regencies and municipalities in Indonesia). The participants who returned the questionnaires and valid to be processed were as many as 442 respondents, or 21%. Of the 442 internal auditors participating in the study, 273 are men, 162 are women, and 7 do not mention their identity. 380 participants are aged 31-55 years, 413 have undergraduate and master degree, and 383 participants have a working period of 1-30 years. The complete demographic data of respondents is presented in Table 1.

Table 1
Demographic Characteristics of Respondents

Gender	Man	273
	Woman	162
	Unmentioned	7
Age	< 30 years	8
	30 -55 years	380
	> 55 years	40
	Unmentioned	14
Education	Undergraduate / Master	413
	Others	29
Work Period	< 1 year	16
	1 – 30 years	383
	> 30 years	15
	Unmentioned	28

Source: Data of Respondents

The result of data quality testing shows that all research variables are declared valid and reliable. Similarly, the result of classical assumption testing shows that the residual data are normally distributed, free from the assumptions of multicollinearity, autocorrelation, and heteroscedasticity.

Results of Hypothesis Testing

The results of multiple linear regression testing show that the regression model is stated fit (F value = 47.231). The ability of independent variable to explain dependent variable is 34.4%. The variables that have significant effect on whistleblower are ethical behavior (at sig. level of 10%), organization role, and legislation (at sig. level of 1%).

While the variables that have no effect on whistleblower are auditor's competence and witness protection. The complete results are presented in Table 2.

Table 2
Results of Hypothesis Testing

Variable	Beta Value	Significance
Constant	0.691	
Auditor's Competence	0.096	0.107
Ethical Behavior	0.106	0.056*
Role of Organization	0.237	0.000**
Witness Protection	0.036	0.565
Legislation	0.261	0.000**
F value: 47.231 Sig: 0.000		
Adjusted R Square: 0.344		

** : at significance level of 1%

* : at significance level of 10%

4. RESULT AND DISCUSSION

Being a whistleblower must have high competence. The competence can be obtained through various training on audit. The training will allow an internal auditor to recognize the occurrence of fraud and report to superiors or outsiders who can take action against the perpetrators of fraud (Pickett, 2000). In reality, in Indonesia, the competence of local government internal auditors, especially at regency level, is still poor (mpas.com, 2015). This is a supporting factor as to why the results of the research indicate that the competence of the local government internal auditors at regency/municipality level in Indonesia has no effect on the decision to become a whistleblower.

An auditor must have ethical attitudes and behavior (Francis & Armstrong, 2011). In addition, an internal auditor must be ethical by becoming a whistleblower to protect the interests of society (Ziegenfuss & Singha, 1994). The results show that the auditor's ethical behavior has a positive effect on the decision to become a whistleblower. The results of this study support the opinion of Chen & Lai (2014) and Arnold et al. (2013) where an internal auditor should make ethical decisions, including the decision to become a whistleblower.

In 2014, the Indonesian Government Internal Auditor Association (AAIPI) drew up a code of ethics of Indonesian government internal auditors. This code

of ethics governs the principles of ethics, the rules of conduct of government internal auditors within the organization, fellow auditors, and matters related to audits. This code of ethics involves the encouragement for an internal auditor to become a whistleblower¹⁷. The results show that the role of auditor organization has a significant effect on the auditor's decision to become a whistleblower. This study supports the opinion of Jansson & Parding (2011) where professional organizations must support their members, especially those working in the public sector, to become whistleblowers.

Witness protection is very important for a person to dare to reveal fraud within his organization. Marwaha (2017) explains that in corporate governance, a whistleblower is still worth protecting. Adams et al. (2015), Oyamada (2015), and Rahman & Anwar (2014) explain that the prevention and discovery of fraud can be done, among others, by providing protection to whistleblowers. The results of this study show that witness protection does not significantly influence the decision to become a whistleblower. The results of this study indicate that in Indonesia the auditors feel that the witness protection is still poor. There are cases where the auditor who tries to become a whistleblower sometimes has to accept the bitter truth of losing his job for being a whistleblower, especially when the case relates to top officials or those who have power.

The courage to reveal the existence of white-collar crime will be stronger if it is supported by whistleblower legislation. Schultz & Harutyunyan (2015) explains that in order to fight against corruption⁴⁴, it is necessary to develop whistleblower legislation. The results of this study show that clear whistleblower legislation can improve auditor's decision to become a whistleblower. If there is clear legislation, the auditor will never be afraid to become a whistleblower because he feels secure in his personal life and work. The results support the research conducted by Yeoh (2014b) which explains that without whistleblower legislation, a person who wants to become a whistleblower is afraid of retaliation. Therefore, whistleblower legislation will help the public interest. Another research conducted by Yeoh (2014a) also explains that the existence of whistleblower legislation will help to detect money laundering crimes.

5. CONCLUSION, LIMITATION AND SUGGESTION

This study aims to empirically test the factors that affect the decision of government internal auditor in Indonesia to become a whistleblower. The sample of the research is inspectorate auditors of regencies/municipalities in Indonesia. The results show that ethical¹⁷ behavior, role of organization, and legislation have a significant effect on the auditor's decision to become a whistleblower, while competence, expertise, and witness protection do not have effect on the auditor's decision to become a whistleblower. Of the total of 2,064 questionnaires, only 442 were returned and considered valid for processing (21%). The limitation of this research is that there is no direct interview with the respondents.

For subsequent research, in addition to filling questionnaires, the researchers are expected to conduct interviews directly to respondents in order to strengthen the research findings. The researchers can explore other factors that influence the auditor's decision to be a whistleblower, both individual factors and environmental factors. The researchers can also test the factors that may not directly affect the auditor's decision to be a whistleblower, but has indirect influence either as a moderating or intervening variable.

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