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Implementation of the Whistleblowing System Policy as an Internal Oversight Mechanism at the Sekretariat Jenderal DPR RI

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Abstract

This study examines the implementation of the Whistleblowing System (WBS) policy as an internal oversight mechanism at the Secretariat General of the Indonesian House of Representatives. It identifies supporting factors, implementation barriers, and priorities for strengthening the system. A qualitative case study was conducted through semi-structured interviews with seven purposively selected informants, observation, and documentary review. Data were analyzed thematically using Edwards' policy implementation model and interpreted through the COSO internal control framework. Administrative records show that 1,084 submissions were recorded between 2016 and the first half of 2026, of which four were accepted and 1,080 were rejected. Of the 876 submissions in the first half of 2026, 860 were administratively classified as "spam"; the source report does not define this category or specify its classification criteria. The findings indicate that regulations, standard operating procedures, designated personnel, and an online application support implementation. However, uneven understanding of reporting procedures, fear of retaliation, capacity constraints, application disruptions, and incomplete feedback on corrective actions limit its contribution to internal oversight. Strengthening should prioritize practical reporting guidance and explicit protection against retaliation, followed by clearer procedures for clarifying incomplete reports and communicating progress. Reliable technology and documented monitoring of corrective actions through completion should support these improvements. The study highlights the importance of connecting formal reporting arrangements with employee trust and verifiable corrective action.

Keywords:
Policy implementation; Whistleblowing System; Internal oversight; Whistleblower protection.

1. INTRODUCTION

Whistleblowing systems provide organizations with information about suspected misconduct that routine oversight may fail to detect. Whistleblowing concerns the disclosure of illegal, immoral, or illegitimate practices by organizational members to parties capable of taking corrective action (Near & Miceli, 1985). More recent empirical research examines how these systems are used and how organizations respond to reports. Stubben and Welch (2020) document an association between higher internal reporting volumes and fewer and lower amounts of government fines and material lawsuits among publicly traded US firms. In the Indonesian public sector, Muhyidin et al. (2025) identify technological support for anonymity, personnel competence, and compliance with reporting procedures as important elements of WBS implementation. Together, these studies support examining reporting channels alongside report handling, protection, and organizational follow-up, while recognizing differences between corporate and government settings. The ACFE (2024) report identifies tips as an important source of fraud detection. For public organizations, this reinforces the need to connect

reporting mechanisms with accountable management of integrity risks (Graycar, 2020; OECD, 2020; Rose-Ackerman & Palifka, 2016).

The Indonesian institutional context makes this connection particularly relevant. Corruption perception data indicate continuing integrity challenges (Transparency International Indonesia, 2025). Government digital transformation is also expected to improve transparency, service responsiveness, and public trust (KemenpanRB, 2026). Nevertheless, a digital channel cannot independently ensure that employees understand reporting requirements, trust confidentiality arrangements, or receive meaningful information about outcomes.

The Secretariat General of the House of Representatives supports parliamentary administrative and professional functions. Its WBS was established through Persekjen No. 9 of 2015 and updated through Persekjen No. 9 of 2019. The latter addresses suspected corruption, collusion, and nepotism within the Secretariat General and the Expertise Agency. The framework is supported by the national integrity and government internal control provisions, including UU No. 28 of 1999 and PP No. 60 of 2008. Public participation provisions in PP No. 71 of 2000 and No. 43 of 2018 form part of the broader reporting context. National oversight policy and integrity-zone regulations further reinforce the institutional rationale (Kementerian Pendayagunaan Aparatur Negara, 2006; KemenpanRB, 2021, 2024).

Previous Indonesian studies identify recurring gaps between formal policy and effective use. Pramono and Aruzzi (2023) emphasize weaknesses in protection and investigation arrangements, while Nurhidayat and Kusumasari (2018) and Antari (2020) underline ethical culture, organizational procedures, and confidence in follow-up. Previous studies describe difficulties involving awareness, resources, confidentiality, and participation (Amalia et al., 2025; Gozali et al., 2024; Kristiawan et al., 2024; Mahardikasari, 2023; Natisah, 2024; Zahrah & Budiarti, 2024). Andriansyah et al. (2024) show the importance of institutional structures and procedures. More recently, Muhyidin et al. (2025), in a qualitative study of the Garut Regency Inspectorate, identify limited outreach, weak coordination, regulatory ambiguity, and constrained human resources as implementation challenges. Their findings reinforce the need to examine how formal arrangements translate into everyday reporting and handling practices.

Digital implementation introduces additional organizational requirements. Hakiem et al. (2022) discuss reliability and service integration, Septaningsih and Mustofa (2025) identify accessibility and security challenges, and Perdana et al. (2025) connect system design with government auditors' needs. Affandi and Kurniawan (2024) emphasize leadership, personnel, infrastructure, monitoring, and evaluation. Evidence on internal reporting systems also supports examining actual use and organizational response (Stubben & Welch, 2020). However, the interaction between implementation conditions and the full internal control cycle requires closer examination in the parliamentary secretariat setting.

This study addresses three questions: how WBS policy is implemented as internal oversight, which factors support or hinder implementation, and how the system can be strengthened. Edwards III's (1980) model organizes implementation into communication, resources, disposition, and bureaucratic structure. COSO (2013) complements it through the control environment, risk assessment, control activities, information and communication, and monitoring. Internal control is an organizational responsibility, whereas internal audit provides independent assurance on governance, risk management, and controls (Arens et al., 2022; Romney et al., 2021; The Institute of Internal Auditors, 2020, 2024). Combining these frameworks enables the study to examine both policy delivery and the conversion of reports into documented corrective action.

2. RESEARCH METHOD

The research used a qualitative case study with a constructivist orientation at the Secretariat General, particularly its Main Inspectorate, during January–August 2026. The approach examines implementation through the experiences and interpretations of the actors involved (Creswell & Poth, 2018; Moleong, 2018). Informants were selected purposively for their roles and knowledge of WBS (Sugiyono, 2018). Seven informants comprised the Inspector I, the head of the follow-up and reporting subdivision, an administrative staff member, two auditors, and two Secretariat General employees. Selection focused on direct involvement in WBS management or report review, while the two employees provided perspectives on potential users' understanding and perceptions of the system. The number of informants was determined by coverage of the principal roles relevant to the research questions, encompassing leadership, administration, audit, and potential users. This selection supported comparison across organizational perspectives rather than statistical representation of the employee population.

Data collection combined semi-structured interviews, observation, and documentary review. Documents included the 2015 and 2019 WBS regulations, the 2017 and 2025 operating procedures, the 2025 oversight policy and WBS team decision, and application records for 2016–Semester I 2026. Organizational context was drawn from Secretary General Regulations No. 6 of 2021 and No. 6 of 2024. Informants are reported using codes I–VII, and case descriptions exclude identifying details.

Before the interviews, the researcher explained the study's purpose, the voluntary nature of participation, and the intended use of interview material in the research. Informants were informed that they could decline to answer questions or discontinue the interview. They agreed to the recording of interviews and the use of their

statements as quotations in the research. Informants are reported using codes I–VII, and case descriptions exclude identifying details. Job titles were retained with informants' agreement; however, the small sample and specificity of some roles mean that complete anonymity cannot be guaranteed. Interview recordings and transcripts were stored in Google Drive, with access restricted to the researcher. Individual responses were not shared with other personnel in the institution.

The researcher was employed at the institution under study and had hierarchical working relationships with informants. This insider position may have affected informants' willingness to participate or discuss sensitive issues, despite the explanation of voluntary participation and the restriction of access to individual responses. No formal institutional permission or ethics committee approval was obtained. Informants' agreement to participate should therefore be distinguished from institutional authorization and formal ethical review.

Thematic analysis combined deductive coding based on Edwards III's four dimensions with inductive coding for emerging issues such as trust, retaliation, organizational culture, and protection (Braun & Clarke, 2021). Interview transcripts were condensed into 119 meaning units and assigned 38 codes. Coding matrices connected statements, categories, themes, and research questions. Analysis also followed the iterative processes of condensation, display, and conclusion verification described by Miles et al. (2018). COSO's components were used to interpret the relationship between implementation and internal control.

Triangulation was conducted across sources and data collection techniques (Creswell & Poth, 2024). Source triangulation compared interview accounts from managers, administrators, auditors, and employees to examine similarities and differences in their descriptions of WBS implementation. Technique triangulation compared interview statements with standard operating procedures, relevant regulations, administrative complaint records, and observations. These comparisons examined the consistency of accounts across sources and the relationship between formal requirements and reported or observed practices. Documentary and administrative evidence provided context for interpreting interview accounts, rather than being treated as interchangeable with informants' experiences and perceptions. Transcripts, coding records, thematic matrices, and supporting documents provided an analytical trail (Nowell et al., 2017). Theme frequencies describe coverage within the interview material; they do not measure prevalence or importance in the employee population. Some employees had not submitted reports and could therefore discuss perceptions rather than direct follow-up experiences. Administrative complaint totals were analyzed descriptively and were not treated as causal measures of system effectiveness.

3. RESULTS AND DISCUSSION

3.1. Institutional Arrangements and Complaint Profile

The Main Inspectorate manages WBS as part of internal government oversight. Formal implementation is supported by regulations, a designated handling team, standard operating procedures, and an online application. The 2025 oversight policy prioritizes effective WBS management, while the team decision and updated operating procedure organize the handling process (Sekretariat Jenderal DPR RI, 2025). Integrity outreach also included WBS socialization (DPR RI, 2025). The process moves from receipt and administrative screening to verification, review, quality control, recommendations, and referral to the Secretary General.

Table 1 summarizes application records. Between 2016 and Semester I 2026, 1,084 submissions were recorded, of which four were accepted and 1,080 rejected. The accepted reports comprised one in 2018, one in 2020, and two in 2025. The first two were completed, while the two reports accepted in 2025 were still being processed at the time of data collection. In 2025, 36 rejected reports failed to meet criteria and 66 were spam. All 876 submissions in Semester I 2026 were rejected, comprising 16 that failed to meet criteria and 860 spam submissions.

Table 1. WBS submissions and screening outcomes

Period	Jumlah Pengaduan	Accepted	Rejected		
			Not meeting criteria (%)**	*SPAM* (%)**	Total
2016	1	0			1
2017	0	0			0
2018	2	1			1
2019	1	0			1
2020	8	1			7
2021	17	0			17
2022	24	0			24
2023	28	0			28
2024	23	0			23
2025	104	2	36 (35,30%)	66 (64,70%)	102
2026*	876	0	16 (1,83%)	860 (98,17%)	876
Total	1.084	4			1.080

Source: Sekretariat Jenderal DPR RI (2026), aggregated by the authors. Rejection reasons are unavailable for 2016–2024; accepted reports do not necessarily represent substantiated violations.

The exceptionally high spam volume means that submission counts and rejection rates cannot be interpreted as direct measures of employee participation or organizational integrity. Reports failing to meet criteria require a separate analysis of scope, completeness, and potential for further verification. The interviews identify uneven understanding of these requirements, but the administrative records do not establish that every incomplete or misdirected submission originated from an employee.

The implementation theme appeared in 95 meaning units, barriers and support in 63, and strengthening efforts in 29. These counts overlap because a meaning unit may contain more than one theme. They describe the coverage of the seven interviews and cannot be summed as independent observations or generalized to all employees.

3.2. Communication and Operational Understanding

WBS communication used meetings, online events, the employee portal, the inspectorate website, social media, banners, and integrity activities. Managers regarded these channels as evidence of policy dissemination. The two employee informants nevertheless reported limited knowledge of reporting steps, evidence requirements, and subsequent handling. Awareness of the application therefore differed from practical ability to submit an actionable report.

One employee explained that they knew WBS was available on the portal but did not understand the detailed submission process (Informant IV). An auditor similarly observed that employees might know the application existed without understanding what could be reported or which supporting documents were needed (Informant V). These accounts link communication gaps with report quality, while retaining the distinction between user perceptions and administrative screening outcomes.

Clear and consistent communication is essential for policy implementation (Edwards III, 1980). Comparable communication constraints have been identified in previous studies of WBS implementation (Amalia et al., 2025; Kristiawan et al., 2024; Natisah, 2024). Practical guidance should distinguish WBS from general complaints and explain reportable conduct, the who, what, when, where, why, and how elements, initial evidence, protection, and status tracking. Short videos, infographics, anonymous case examples, and reusable reporting instructions would make existing outreach more operational.

3.3. Resources and Bureaucratic Structure

Administrators and auditors support verification and review, but informants differed in assessing resource sufficiency. Several considered existing competence and inspectorate funding adequate for routine handling. Informant VI highlighted routine workloads, uneven specialist training, and the absence of a dedicated budget. These views concern different needs: current operations may be manageable while capacity development remains constrained. The findings do not establish a uniform shortage across the team.

Application reliability presented another constraint. Informant III described disruptions and spam affecting access, while Informant VII found the form detailed and difficult to use. Existing anonymity and tracking features thus coexist with usability and operational problems. This is consistent with the organizational capacity concerns identified by Affandi and Kurniawan (2024) and the reliability and accessibility issues discussed by Hakiem et al. (2022) and Septaningsih and Mustofa (2025). Training, workload allocation, identifiable development funding, and application maintenance should be planned together.

Role separation among administrators, verifiers, reviewers, the team leader, and the Secretary General provides checks and balances. However, the decision chain can lengthen handling and create gaps in feedback after recommendations leave the inspectorate. This reflects the coordination issues described by Edwards III (1980) and Van Meter and Van Horn (1975). Andriansyah et al. (2024) likewise underscore the importance of structure and procedure. Improvements should clarify stage deadlines, conflicts of interest, arrangements involving non-civil-service parties, and the obligation to return final decisions to the inspectorate while preserving existing decision authority.

3.4. Disposition and The Control Environment

Managers and auditors described a commitment to assess conduct and evidence irrespective of the reported person’s position. Team formation, review discussions, and quality control support this commitment. Informant V recalled a report concerning a senior official that was reviewed objectively and was followed, to the informant’s knowledge, by a transfer and disciplinary action. This is an interview account rather than independent verification of the final administrative decision.

Employees expressed concern about identity disclosure, retaliation, workplace relationships, and career consequences. Hierarchy, seniority, and reluctance to challenge colleagues, described as ewuh pakewuh, can discourage reporting despite formal protection. Informants therefore identified a gap between management commitment and users’ confidence. Previous studies highlight the importance of whistleblower protection and trust (Antari, 2020; Kenny, 2019; Nwakeze et al., 2023), while similar cultural barriers have also been identified (Mahardikasari, 2023).

COSO's control environment directs attention to ethical expectations, leadership, and accountability. Grindle (2017) also emphasizes the institutional context and actors' interests. Formal integrity messages should be reinforced by explicit prohibition of retaliation, controlled access to sensitive information, impartial handling, and anonymized communication of completed cases. An informant proposed incorporating anti-corruption and WBS training into employee development; this proposal had not yet been implemented.

3.5. Risk Assessment and Control Activities

Initial screening examines whether a report falls within the organization's jurisdiction and contains identifiable conduct, parties, time, place, and supporting information. Screening helps protect against spam, false allegations, and personal disputes. Nevertheless, a potential whistleblower may know specific indications without possessing complete documentary evidence. Informant II proposed that such reports should be eligible for clarification or evidence development rather than immediate rejection solely because supporting material was incomplete.

This tension concerns both policy design and controlled discretion. Recent evidence from an Indonesian regional inspectorate identifies regulatory ambiguity, weak coordination, and limited human resources as challenges to WBS implementation (Muhyidin et al., 2025). These findings provide a relevant implementation context for examining report-screening procedures. Lipsky (2010) highlights implementers' discretion when procedures do not cover every circumstance. Matland's (1995) attention to ambiguity and conflict is also relevant to uncertainty over report eligibility and sensitive allegations. Clarification procedures should retain evidential safeguards while allowing specific, potentially relevant information to be developed. They should not replace verification with automatic acceptance.

Control activities include administrative checks, verification, review, quality control, role separation, and exclusion of members with conflicts of interest. Informants described reports informing disciplinary review, recruitment-related oversight, and procedural improvement. These accounts show that WBS can supply risk information beyond individual sanctions. Control quality depends on the connection between report intake, investigation, and corrective action (COSO, 2013; Nurhidayat & Kusumasari, 2018; Pramono & Aruzzi, 2023). Records should therefore document screening reasons, clarification requests, review decisions, and subsequent action.

3.6. Information Flow and Monitoring

The application offers anonymous submission, tracking codes, and restricted access. Managers viewed these features as supporting confidentiality. Employees sought clearer information on verification, evidence requests, rejection reasons, and outcomes. The findings establish a difference between protection described by implementers and safety perceived by users; they do not constitute a technical security audit. Digital improvements should make confidentiality arrangements understandable, simplify forms, strengthen reliability, and display stage-specific updates within the limits of investigative confidentiality (Hakiem et al., 2022; Perdana et al., 2025).

A key monitoring gap concerns the formal communication of decisions and implementation evidence after recommendations are forwarded to the Secretary General. Reviewers did not consistently receive formal decisions or implementation evidence, even when they became aware of transfers or disciplinary action. Informant V reported learning of action informally without an official reply. Informant VI emphasized the need for final decisions to return to the inspectorate so that records and user-facing status could be updated. Missing feedback therefore limits proof of completion, but does not establish that all recommendations were ignored.

COSO (2013) and the Global Internal Audit Standards (The Institute of Internal Auditors, 2024) connect monitoring with evidence that corrective measure's function. A complete reporting cycle should record the decision, responsible unit, deadline, implementation evidence, final status, and escalation of delays. This connects WBS to the respective management and assurance responsibilities in the Three Lines Model (The Institute of Internal Auditors, 2020). Internal oversight cannot fully demonstrate results if review ends with a recommendation and the action record remains outside its monitoring process.

3.7. Integrated Interpretation and Strengthening Priorities

Taken together, the nine dimensions reveal a gap between formal availability and effective operation. Communication shapes report quality; resources and role allocation affect processing; protection and organizational culture shape willingness to report; and information flows determine whether corrective action can be traced. The presence of regulations, an application, and a handling team is necessary, but does not by itself establish a trusted and accountable oversight mechanism. This interpretation links the implementation process with internal control outcomes rather than assessing the application in isolation (Hill et al., 2026; Edwards, 1980; COSO, 2013).

Existing strengths should be retained while their operational consequences are addressed. Layered review, evidence requirements, and anonymous reporting support objective handling and confidentiality. Their effectiveness nevertheless depends on clear deadlines, opportunities to clarify incomplete reports, and credible protection against retaliation. Current staffing may support routine work but needs resilience against workload

increases. These relationships explain why supporting arrangements can also create barriers when coordination, communication, or capacity is insufficient.

Strengthening should prioritize practical reporting guidance and clear protection against retaliation, followed by procedures that define clarification, stage deadlines, and feedback responsibilities. Application development should address stability, spam management, proportionate forms, secure communication, and stage tracking. Training should cover initial evidence assessment, digital evidence, confidentiality, conflicts of interest, and communication with reporters. Finally, recommendation monitoring should extend to documented completion. Evaluation should distinguish spam volume from relevant reports and track processing time, completion of clarification, and implementation of corrective actions. These are proposed improvements derived from the findings, rather than outcomes already demonstrated by the study.

4. CONCLUSION

WBS at the Secretariat General has been implemented formally and operationally through regulations, procedures, designated personnel, and a digital channel. It provides information for review and organizational correction, but its effectiveness remains constrained by uneven practical understanding, fear of retaliation, workload and training issues, application disruptions, and incomplete formal feedback on recommendations. The complaint profile is dominated by rejected submissions, especially spam, and should not be used alone to judge employee participation or the prevalence of misconduct.

The study's contribution is to connect policy implementation conditions with the full internal control cycle. Effective oversight requires reports that can be understood and developed, users who trust protection, competent and impartial handling, and evidence that recommendations reach completion. For future policy revisions, WBS regulations and operating procedures should specify protection against retaliation, opportunities to clarify potentially relevant but incomplete reports, handling deadlines, and responsibilities for communicating final decisions to the Main Inspectorate. These provisions would address the gaps identified between report submission, review, and documented follow-up.

The findings are bounded by a single organization, seven purposively selected informants, and administrative records with incomplete historical rejection categories. Some users lacked direct reporting experience, and implementation of final decisions was not independently verified for every case. The analysis therefore supports contextual understanding rather than statistical generalization or causal claims about corruption reduction. Future studies could include actual reporters, examine case-level processing and action records, and evaluate whether the proposed changes improve trust, report quality, and completion.

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