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The Effectiveness of the Whistleblowing System and Internal Control in Preventing Fraud in Government Agencies in Indonesia

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Abstract : *Fraud in government agencies results in state financial losses, a decline in the quality of public services, and a weakening of public trust in the government. This study aims to analyze the effectiveness of the whistleblowing system and internal control in preventing fraud in government agencies in Indonesia. The method used is a Systematic Literature Review (SLR) of relevant literature and previous research on whistleblowing systems, internal control, and fraud prevention. The results of the study indicate that the whistleblowing system acts as an early detection mechanism through reporting channels for suspected corruption, abuse of authority, misappropriation of funds, and ethical violations, while internal control plays a role in preventing fraud structurally through the control environment, risk assessment, control activities, information and communication, and monitoring. Both mechanisms are complementary: internal control limits the opportunity for fraud to occur, while the whistleblowing system allows deviations that might otherwise escape routine oversight to be reported and followed up. The effectiveness of both is influenced by the protection and confidentiality of the whistleblower, leadership commitment, a culture of integrity, and transparent and objective follow-up of reports. This study recommends strengthening whistleblower protection, socializing reporting procedures, implementing a digital-based reporting system, and strengthening a culture of ethics and bureaucratic integrity to realize clean, transparent, and accountable governance.*

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Introduction

Fraud is a serious problem in public sector management in Indonesia. Fraud can occur in various forms, such as corruption, collusion, nepotism, abuse of authority, misappropriation of funds, embezzlement of assets, and manipulation of financial reports. In the context of government agencies, fraud not only causes financial losses to the state but also reduces the quality of public services, hampers development, and undermines public trust in the government. Therefore, fraud prevention is a crucial part of realizing clean, transparent, accountable, and integrity-based governance.

The phenomenon of fraud in the government sector remains a major concern. Indonesia Corruption Watch (ICW) recorded 364 corruption cases handled by law enforcement officers throughout 2024, with 888 suspects and estimated potential state losses reaching Rp279.9 trillion. Of these, approximately 90 percent, or 328 cases, were related to state financial losses. This data indicates that fraud in the management of public finances and resources remains a significant problem and requires systematic handling. By sector, corruption cases in 2024 mostly occurred in villages, state-owned enterprises (BUMN/BUMD), local governments, and procurement of goods and services. The village sector recorded 77 cases with 108 suspects, making it the sector with the most cases, according to ICW monitoring. This situation indicates that the management of public funds at the local government and public service unit levels carries a high risk of fraud, especially if oversight, control, and transparency are not optimal.

The Supreme Audit Agency's findings also reinforce indications that state financial governance still faces various issues. In the first semester of 2024, the Supreme Audit Agency (BPK) issued 738 Audit Reports, with 9,910 findings and 16,158 issues. The BPK also successfully saved Rp13.66 trillion in state funds by uncovering losses, potential losses, and revenue shortfalls. Furthermore, investigative audits and state loss calculations revealed indications and amounts of Rp644 billion in state losses. Historically, estimated state and regional losses from 2005 to the first semester of 2024 reached Rp5.34 trillion. Of this amount, losses to regional governments and regionally-owned enterprises (BUMD) reached Rp4.01 trillion, or approximately 75.07 percent. This data confirms the importance of strengthening oversight, internal control, and violation reporting mechanisms within regional governments to prevent widespread fraud. Indonesia's Corruption Perception Index also remains at a level that requires improvement. In 2024, Indonesia's Corruption Perception Index score reached 37 on a scale of 100, ranking it 99th out of 180 countries. However, in 2025, this score dropped to 34, ranking it 109th out of 180 countries. This decline indicates that perceptions of corruption in Indonesia remain high, and therefore, fraud prevention efforts cannot rely solely on enforcement after violations occur, but also require early prevention through strengthening oversight systems and organizational integrity.

One mechanism that can be used to prevent fraud is a whistleblowing system or violation reporting system. According to(Fathoni et al., 2024)A whistleblowing system is a means for whistleblowers to report fraud or violations committed by internal parties in an organization. A whistleblowing system provides an official channel for employees, partners, or other internal parties to report suspected corruption, abuse of authority, misappropriation of funds, ethical violations, or procedural irregularities. This system serves as an early detection tool because it allows organizations to identify indications of fraud before losses become greater. The effectiveness of a whistleblowing system is not only determined by the availability of reporting channels. The system must also be supported by guarantees of confidentiality of the reporter's identity, legal protection for the whistleblower, clear reporting procedures, speedy follow-up, and leadership commitment to addressing violations. If the reporter feels unsafe, their identity is exposed, or their report is not followed up on, the whistleblowing system has the potential to become merely an administrative formality and unable to suppress fraudulent practices.

In addition to the whistleblowing system, internal control is also an important instrument in preventing fraud. According to(Fathoni et al., 2024)An internal control system can be defined as a set of processes and procedures designed and implemented to minimize the risk of fraud within an organization. Internal control encompasses the control environment, risk assessment, control activities,

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information and communication, and periodic monitoring. Through effective internal control, government agencies can limit the opportunity for fraud through segregation of duties, authorization, documentation, budget oversight, and periodic performance evaluations. Strong internal control ensures that all activities in the management of public finances, assets, and resources are carried out in accordance with applicable procedures and regulations. Conversely, weak internal control can open the door to abuse of authority, misappropriation of funds, and manipulation of reports. Therefore, strengthening internal control is a strategic step in creating accountable governance.

*Whistleblowing system*Internal controls and internal controls have a complementary relationship in fraud prevention. Internal controls prevent fraud through procedures, oversight, and limiting the opportunity for irregularities to occur. Meanwhile, a whistleblowing system detects violations through reports from employees or internal parties who become aware of irregularities. The combination of the two can strengthen control mechanisms while increasing the likelihood of violations being detected and acted upon.

Based on the above description, this study aims to analyze the effectiveness of whistleblowing systems and internal controls in preventing fraud in government agencies in Indonesia. The results are expected to provide theoretical contributions to the development of public sector governance studies and practical contributions to the government in strengthening the whistleblowing system, internal controls, accountability, and bureaucratic integrity.

Theoretical Study

Agency Theory

Agency theory explains the relationship between agents and principals, where the principal (shareholder) gives authority and responsibility to the agent (company management) to manage the company so that it can achieve the goals set out in the agreed contract.(Jensen & Meckling, 1976)describes the agency relationship as a contract between the principal who gives the agent authority to make decisions representing the principal's interests.

Employees (agents) who directly manage the company will have more information and be aware of the company's future opportunities, while managers (principals) only receive information through financial reports or the company's annual report. Information asymmetry is a condition where employees (agents) have more information than management (principals). In the context of government agencies, the public acts as the principal, while the government and its apparatus act as agents responsible for managing state finances and providing public services.

Agency relationships have the potential to create information asymmetry because agents have greater access to internal information than principals. This condition can encourage moral hazard, namely agent behavior that is not in line with the principal's interests, such as corruption, abuse of authority, and misappropriation of funds. Whistleblowing systems and internal controls are mechanisms to reduce information asymmetry and control agent behavior. Whistleblowing systems allow internal parties to report suspected violations, while internal controls limit the opportunity for deviations through procedures, supervision, and evaluation. Therefore, both are thought to influence fraud prevention in government agencies.

Whistleblowing system

Whistleblowing system(WBS)is an official mechanism for employees, partners, or the public to report suspected violations, fraud, corruption, or irregularities safely and confidentially. In the context of Indonesian government agencies, the WBS serves as an instrument of internal oversight and fraud prevention, but its effectiveness depends heavily on whistleblower protection, anonymity, easy reporting channels, and decisive follow-up. According to(Marican et al., 2025)A whistleblowing system is a crucial mechanism for preventing fraud in various organizations. In government agencies, the whistleblowing system serves as an internal oversight instrument aimed at gathering early information regarding indications of irregularities in financial management, procurement of goods and services, and the implementation of government programs. Meanwhile, according to(Riane & Mutmainah, 2025) *Whistleblowing*is the act of reporting suspected legal violations or ethical lapses committed by individuals within or outside an organization. In the public sector context, whistleblowing is a strategic mechanism for promoting transparency and accountability.

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*Whistleblowing system*Whistleblowing systems not only serve as reporting channels but also as a means to promote organizational transparency and accountability. Through this system, employees and external parties can submit information about suspected violations without having to go through formal hierarchical channels that could potentially hinder the delivery of information. This allows organizational leaders and internal oversight bodies to gain faster access to information about fraud risks that might otherwise go undetected through routine audits. The effectiveness of a whistleblowing system is greatly influenced by the protection guaranteed to whistleblowers. Whistleblowers need to be protected from threats, intimidation, discrimination, organizational sanctions, and retaliation from the reported party. Furthermore, the system must guarantee the confidentiality of whistleblowers' identities, provide easily accessible reporting channels, establish clear procedures for handling reports, and ensure firm follow-up on each report. If whistleblowers feel unsafe or their reports are not followed up on, the whistleblowing system has the potential to lose trust and not function optimally.

Theoretically, a whistleblowing system can prevent fraud by providing an opportunity for those who know of irregularities to report information to the authorities. This information can serve as a basis for internal audits, inspectorates, or law enforcement officials to conduct further investigations. Thus, a whistleblowing system serves as an early detection mechanism that complements internal control functions.

Internal Control

An internal control system can be defined as a set of processes and procedures designed and implemented to minimize the risk of fraud within an organization. The stronger the internal control system, the lower the chance of fraud occurring. The internal control system is defined as a process that cannot be separated from the actions and activities carried out continuously by management and all employees.(President, 2008)This process aims to provide adequate assurance regarding the achievement of organizational goals through effective and efficient implementation of activities, reliability in financial reporting, protection of state assets, and compliance with laws and regulations.(Megawati & Reskino, 2023)Internal control is defined as a set of policies and procedures designed to protect company assets from misuse, ensure the accuracy and adequacy of accounting information, and maintain compliance with applicable laws and regulations, and management policies.

Internal control consists of five main components: the control environment, risk assessment, control activities, information and communication, and monitoring. The control environment emphasizes leadership commitment and employee integrity, risk assessment identifies potential fraud, control activities regulate work procedures, information and communication ensures accurate data flow, and monitoring periodically assesses the effectiveness of controls. Internal control indicators include a clear organizational structure and division of duties, implementation of a code of ethics, identification of fraud risks, separation of authorities, transaction documentation, financial reconciliation, budget oversight, implementation of internal audits, and follow-up on audit findings. These indicators indicate the extent to which government agencies are able to control fraud risks in their operational activities.

In general, effective internal controls can reduce the potential for fraud because each activity has clear procedures, oversight, and accountability. Therefore, strengthening internal controls requires support from management commitment, employee discipline, reliable information systems, and consistent internal audit implementation.

Fraud Prevention

Fraud is understood differently by each individual, but essentially refers to an action aimed at gaining more profit through illegal means. Furthermore, fraud is also an unlawful act with malicious intent, carried out intentionally to gain profit. According to(Azizah et al., 2023)Fraud or cheating is a theory that discusses the types of fraud that may occur in an organization and the factors that influence it. Meanwhile, according to(Febriana et al., 2024)Fraud is an activity that is contrary to regulations and laws (unlawful acts) and is a violation with a specific purpose, such as deceiving or tricking certain

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parties.One of the most effective ways to prevent fraud is through strengthening internal control systems.These actions can include various types of crimes or white collar crimes such as stealing, embezzling assets, embezzling information, embezzling obligations, hiding or manipulating facts, and also fall into the category of corruption.

Challenges and Strategies for Fraud Prevention in the Public Sector

Fraud prevention efforts in the public sector will continue to face challenges. As time goes by, fraud within organizations continues to evolve and its targets change.(Nadirsyah et al., 2024)Various limitations can reduce the effectiveness of fraud prevention efforts in the public sector, one of which is a weakness in the internal control system. Weaknesses in internal control can be a major factor contributing to fraud because poor oversight and improper documentation processes create opportunities for asset misuse. A weak internal control system will increase the likelihood of fraud.(Handayani & Kawedar, 2021).

Weak management commitment, reflected in policies that are not fully anti-fraud, is also an obstacle that must be overcome. Policies can prevent fraud, therefore, non-compliance with them can increase the chances of fraud occurring.(Handayani & Kawedar, 2021)Understanding the barriers to fraud prevention is not sufficient to address fraud in the public sector. To effectively implement anti-fraud strategies, it is crucial to understand that fraud is a problem intertwined with ethical, legal, economic, and social aspects. With this in mind, fraud prevention effectiveness can be optimized through various efforts. The first step is to strengthen fraud prevention determinants such as internal controls, internal audits, forensic accounting, technology, increased transparency, and improvements in organizational culture and management commitment.

Internal control can be strengthened by implementing more optimal control mechanisms, including increasing human resources and employing accounting experts. This aims to more clearly separate the functions of recording, receiving, disbursing, and storing finances.(Nadirsyah et al., 2024)This step helps the organization in achieving its goals and objectives in preventing fraud and corruption.(Mashaba & Saurombe, 2023). Information disclosure as a form of transparency, including the use of a whistleblowing system, must be maintained and optimized to strengthen preventative measures, so that every action, especially those related to fraud, can be carried out more carefully. Furthermore, management needs to continuously evaluate and monitor relevant standard operating procedures to ensure that state officials remain clean and accountable. These efforts also aim to foster anti-fraud behavior at all levels of the organization.

The second strategy that can be used to prevent fraud is to use the DETERE method. This method was developed by(Koerniawan et al., 2024)This method introduces 6 elements to prevent fraud, which consist of:

1. *Due diligence*, implementing risk fraud assessment and placing internal accountants who have adequate expertise;
2. Enhancement, implementing continuous improvement activities to SOPs and internal control systems;
3. *Truthfulness and respect*, building a governance system that encourages honesty and mutual respect within the organization;
4. *Efficacy of mind*, fostering a positive mindset and belief in success through the creation of a healthy organizational environment and role models;
5. *Reinforcement and communication*, carrying out positive activities that are carried out continuously to appreciate good behavior and create effective communication within the organization;
6. *Enforcement action*, enforce laws and regulations fairly and proportionally against any form of violation that occurs by anyone in the organizational environment.

Methodology

The purpose of this study is to conduct a Systematic Literature Review (SLR) of the available literature on the role of whistleblowing systems and internal control in fraud prevention. A structured approach is used to review the literature in a particular field, able to explain how it works, and covers all literature related to the topic of Whistleblowing Systems and Control. In this regard, the "Systematic

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Literature Review" methodology is applied in this study. SLR is the most appropriate approach to use in reviewing relevant literature in a particular field.

Results & Discussion

Based on theoretical studies and relevant previous research, the discussion of this literature review article is:

The Influence of the Whistleblowing System on Fraud Prevention

*Whistleblowing system*A system that is effectively managed can have a positive impact on fraud prevention. This system provides an official channel for employees, partners, and the public to report suspected corruption, abuse of authority, misappropriation of funds, or ethical violations. Through these reports, management and internal oversight bodies can obtain early information on indications of irregularities before losses escalate.(Fathoni et al., 2024)

*Whistleblowing System*has a significant influence on fraud prevention. Previous research on the influence of the Whistleblowing System on fraud prevention was conducted by(Kurniawan, 2025)found that the whistleblowing system had a positive and significant effect on fraud prevention, even becoming the variable with the most dominant influence. Similar findings were also found by(Manurung & Astuti, 2025)which proves that the whistleblowing system has a positive and significant impact on fraud prevention in banks listed on the Indonesia Stock Exchange.

The whistleblowing system's positive impact on fraud prevention is that it allows employees or internal parties to report suspected violations early. When reports are received, verified, and acted upon, organizations can stop irregularities before they cause greater harm. Thus, a whistleblowing system serves as an early detection mechanism that complements internal audit and internal control functions.

The Influence of Internal Control on Fraud Prevention

Internal control is strongly linked to fraud prevention. Internal control is a series of processes and procedures designed to minimize the risk of fraud within an organization. The stronger the internal controls, the lower the chance of fraud occurring because each activity has clear procedures, oversight, and accountability.(Megawati & Reskino, 2023)These findings indicate that effective internal control is capable of suppressing the element of opportunity in the occurrence of fraud.

Internal control operates through five main components: the control environment, risk assessment, control activities, information and communication, and monitoring. In government agencies, these components are realized through a clear organizational structure, segregation of duties, authority arrangements, transaction documentation, budget oversight, financial reconciliation, internal audits, and follow-up on audit findings.(Marican et al., 2025).

InfluenceInternal control with fraud prevention is positive because it limits the opportunity for fraud to occur. Through segregation of duties, authority arrangements, transaction documentation, budget oversight, and internal audits, employees cannot easily commit or conceal fraud.

The Influence of the Whistleblowing System and Internal Control

*Whistleblowing system*Internal controls and internal controls have a complementary effect on fraud prevention. Internal controls prevent fraud through procedures, oversight, and limiting the opportunity for irregularities to occur. Meanwhile, the whistleblowing system detects violations through reports from parties who are aware of irregularities.(Marican et al., 2025)&(Fathoni et al., 2024).

(Samudra & Astuti, 2025)found that the whistleblowing system, internal control system, and organizational culture influence fraud prevention in village fund management. This finding strengthens the results of(Marican et al., 2025)Whistleblowing and internal control complement each other in preventing fraud. Internal control plays a structural role in preventing fraud, while whistleblowing detects fraud through reports from employees or internal parties.

The two are complementary because internal controls prevent fraud structurally, while whistleblowing detects fraud through reporting. Internal controls close the opportunity for fraud, while

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whistleblowing provides a channel for employees to report irregularities that might otherwise escape routine oversight. Thus, the two create a more comprehensive oversight system.

Discussion

Based on the results of a literature study, the effectiveness of the whistleblowing system and internal controls in preventing fraud in Indonesian government agencies demonstrates a complementary relationship. Internal controls act as a preventative mechanism that limits the opportunity for fraud to occur, while the whistleblowing system serves as an early detection mechanism through the reporting of suspected violations by employees and internal parties.(Fathoni et al., 2024)&(Marican et al., 2025)

The results of the literature review show that most recent studies found that whistleblowing systems and internal controls have a positive and significant effect on fraud prevention.

Conclusion

This study concludes that the whistleblowing system and internal control play complementary roles in preventing fraud in government agencies in Indonesia. Internal control functions as a preventive mechanism by reducing opportunities for fraud through clear procedures, segregation of duties, authorization, financial supervision, documentation, and regular monitoring. Meanwhile, the whistleblowing system serves as an early detection mechanism by providing secure channels for employees and other parties to identify and report suspected corruption, abuse of authority, misappropriation of funds, and other irregularities. The combination of these mechanisms strengthens organizational oversight because internal control minimizes opportunities for fraud, while the whistleblowing system helps identify violations that may not be detected through routine control procedures. Their effectiveness depends on adequate whistleblower protection, confidentiality, accessible digital reporting channels, leadership commitment, consistent follow-up, and the development of organizational ethics and integrity. Therefore, government agencies need to strengthen legal protection for whistleblowers, improve the socialization of reporting procedures, optimize digital-based reporting systems, and ensure that every report is handled professionally, transparently, and objectively to support accountable governance.

This study has limitations because it relies on secondary literature and a desk study approach without collecting primary data or directly examining the implementation of whistleblowing systems and internal control in government agencies. Consequently, the findings describe the roles and potential effectiveness of these mechanisms based on existing literature and cannot fully represent their actual implementation and effectiveness across government institutions in Indonesia. Future research is therefore recommended to employ empirical approaches, such as surveys, interviews, or case studies involving central and regional government institutions, to evaluate how whistleblowing systems and internal control are implemented in practice. Further studies may also examine the effectiveness of whistleblower protection, digital reporting channels, leadership commitment, and organizational culture in supporting fraud prevention. Such research is expected to provide more comprehensive evidence and practical recommendations for strengthening transparency, accountability, and integrity in the public sector.

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