

Determinants of Whistleblowing Within Local Government's Internal Auditors

Ujang Hamdani*

Badan Pengawasan Keuangan dan Pembangunan

*corresponding author e-mail: hamdaniujang9@gmail.com

Article Info

Keywords:

Whistleblowing Intention;
Theory of Planned Behavior;
Independence Commitment;
Public Service Motivation;
Internal Auditor

DOI:

10.33830/jfba.v2i2.3926.2022

Abstract

The effectiveness of whistleblowing as a part of organization's internal control depends on the employee's willingness to become whistleblowers. This research was conducted to examine the effect of several individual and contextual factors of local government's internal auditors on the whistleblowing intention. Using the theory of planned behavior (TPB), the individual factors in this research were attitudes towards whistleblowing, subjective norms, and perceived whistleblowing control. The prosocial behavior theory was used to explain contextual factors such as independence commitment and public service motivation. Using stratified random sampling, we obtained 201 questionnaires from the population of the local government's internal auditors in West Kalimantan Province. We used PLS-SEM with higher-order constructs to explain the relationship between components in the model. The research found that only three factors affected whistleblowing intentions: attitudes towards whistleblowing, subjective norms, and perceived whistleblowing control. The conclusion of this research indicates the importance of building an organizational ethical culture, designing definite reporting mechanisms, ensuring the trust of report follow-ups, and guaranteeing protection for whistleblowers.

1. Introduction

The Corruption Perception Index (CPI) shows that Indonesia is still fighting to realize good governance. This 2021 CPI score was still low, with the 96th cleanest country ranking out of 179 countries (Transparency International, 2022). The report from the Corruption Eradication Commission (KPK) also stated that from 2016-2021, the agency handled 677 corruption cases, with 58.19% occurring within the local government (Kartika, 2021).

To overcome these problems, the government issued the Regulation concerning the Road Map of Bureaucratic Reform 2020-2024. One aspect that is regulated is the whistleblowing mechanism. Data from the Association of Certified Fraud Examiners (ACFE) reported that 43% of 338 fraud cases in 125 countries were revealed through whistleblowing (ACFE, 2020).

Whistleblowing system requires the organization's members' courage to act as whistleblowers. The Theory of Planned Behavior can be used to predict individual intentions. Intention is the central and essential factor in an action (Ajzen, 1991). Intention shows readiness to take any action, motivates, and indicates a person's effort to take action.

Internal auditors can become whistleblowers because they have access to fraudulent data and information (Robinson et al., 2012). Within local government organizations, local government's

internal auditors have the authority to access data and information through regular audit. Thus, they have an essential role in preventing and uncovering fraud through the implementation of whistleblowing (Lumban Gaol, 2022).

In predicting the whistleblowing intention, the Theory of Planned Behavior (TPB) mentions three individual factors that affect the intentions, namely subjective norms, perceived whistleblowing control, and attitudes towards whistleblowing (Ajzen, 1991). In addition to these individual factors, contextual aspects are essential in predicting whistleblowing intentions (Kaptein, 2011; Chiu, 2002; Dozier & Miceli, 1985). Independence commitment and public service motivation are two contextual variables surrounding local government internal auditors (Alleyne et al., 2018; Cho & Song, 2015; Muslim, et al., 2021).

Several previous studies has been conducted to examine aspects that affect whistleblowing intentions. Owusu et al. (2020) in Ghana showed that external whistleblowing intentions were influenced by subjective norms and perceived whistleblowing control. Alleyne et al. (2018) also conducted empirical testing of the TPB aspects by adding the independence commitment to external auditors in Barbados. The results showed that the external whistleblowing intention was only influenced by the attitude towards whistleblowing and the perceived control of whistleblowing. In Indonesia, Natawibawa et al. (2018) conducted research at educational institutions in Malang City. The research results indicated that self-efficacy and controllability positively affected whistleblowing intentions.

This research referred to Alleyne et al. (2018), Cho & Song (2015), and Park & Blenkinsopp (2009). This research had a novelty in using public service motivation variables that had never been tested in whistleblowing research in Indonesia. In addition, the analysis of the TPB variable in this research used a higher-order construct, in contrast to previous research, which considered the construct a single-order construct. We used higher-order constructs because our model framework consists of several dimensions, variables, and indicators (Sarstedt et al., 2019).

Previous studies regarding internal auditors were conducted using subjects from North Sumatra by Lumban Gaol (2022). The results of the study indicated that the independence, competence, and motivation of internal auditors simultaneously affect the effectiveness of the internal control system. Furthermore, Simamora (2021) concluded that higher competence in an organisation can improve fraud detection quality. Individual performance, for example, can be concluded to increase the value of an organization (Pohan and Iswadi, 2021). For the development of future research, we used the local government's internal auditors in West Kalimantan Province as the research subject with consideration that all local governments had regulations regarding the whistleblowing mechanism. Effective whistleblowing could be an appropriate part of preventing and uncovering corruption and improving the governance of bureaucratic reform in local governments.

2. Research Method

This research was a quantitative research which emphasized testing variables analyzed statistically to explain an event and test a theory (Neuman, 2014). Population's research involved 439 internal auditor of the local government in the West Kalimantan Province. With a stratified random sampling, the sample size was determined using the G*Power application (Faul et al., 2007) to produce a minimum sample consisting of 172 respondents.

This research data was primary data using the survey method through the distribution of questionnaires. The instrument was based on previous research that had been tested empirically and had good validity and reliability in measuring research variables. The research variable was measured using a 7-point Likert scale according to the opinion of Preston & Colman (2000), which stated that the best scale for viewing a person's response was a Likert scale using a scale of 7-10. Variable attitude toward whistleblowing, subjective norms, and perceived whistleblowing control are formative constructs based on the Theory of Planned Behaviour (Ajzen, 1991). Each variable consists of 2 dimensions that form a construct. Other variables, namely independence

commitment, public service motivation, and whistleblowing intention, have a reflective type consisting of several indicators that explain the construct.

The questionnaire consists of two parts. The first part contains general information on respondents such as gender, education level, age, years of service, and respondent's position. The second part contains questions about endogenous variables and exogenous variables. Research data analysis using Structural Equation Model (SEM) with statistical tools Partial Least Squares Path Modeling (PLS-PM) with SmartPLS software. According to Hair et al. (2019), PLS-SEM can be used in analysis to predict and test a particular theoretical framework.

Figure 1 shows the framework of the research model.

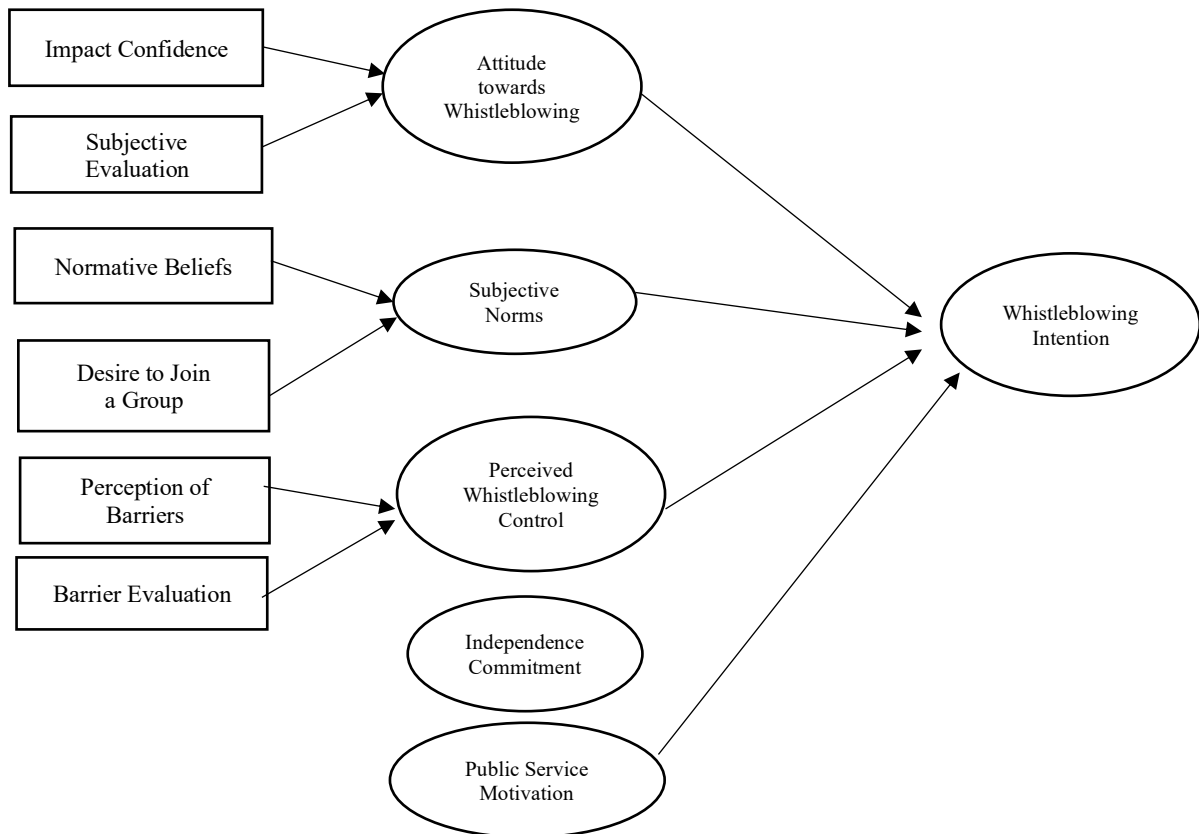


Figure 1. Research Model

The Effect of Attitude Towards Whistleblowing on Whistleblowing Intentions

Attitudes towards whistleblowing are beliefs about the positive impact of whistleblowing on individuals and organizations (Park & Blenkinsopp, 2009). This variable has two dimensions: the internal auditor's belief about the positive impact of whistleblowing and his subjective evaluation of the impact on individuals and organizations. Each of these dimensions is measured by an indicator of five question items, a modification of the research by Park & Blenkinsopp (2009).

Several empirical research showed the effect of attitudes toward whistleblowing. Research by Latan et al. (2020) showed that ethical pressure positively encouraged individuals to report misconduct externally. In another research, Latan et al. (2018) also stated that attitudes toward whistleblowing had a positive effect on whistleblowing intentions on public accountants in Indonesia. Diani & Narsa (2017) also mention that internal government auditors with a high level of moral reasoning have higher whistleblowing behavior than internal auditors with a low level of moral reasoning.

Belief in the positive values of whistleblowing will affect the internal auditor's attitude towards whistleblowing. The greater the positive attitude of local government internal auditors

towards whistleblowing, the greater the possibility of their intention to whistle the fraud. Therefore, the researcher predicted and formulated the following hypothesis:

H1: Attitudes towards whistleblowing had a positive effect on whistleblowing intentions.

The Effect of Subjective Norms on Whistleblowing Intentions

Subjective norm is the individual's beliefs that whistleblowing is acceptable or unacceptable to the social groups around him (Park & Blenkinsopp, 2009). These social groups are family members, neighbours, co-workers, and supervisors. This variable has two dimensions: the normative beliefs of a particular group and the motivation to follow the beliefs of that group. Each of these dimensions is measured by an indicator of five modified question items from the research of Park & Blenkinsopp (2009).

The research from Tudu (2020) showed that subjective norms played a vital role in affecting the intention to perform whistleblowing. Research conducted by Mesmer-Magnus & Viswesvaran (2005) stated that the perception of supervisors or superiors determined the reporting channels used in conducting whistleblowing. Furthermore, Suryono & Chariri's (2016) research showed that subjective norms significantly affected whistleblowing intentions.

The effect of several parties will increase the intention of local government internal auditors to become whistleblowers. The greater the perception of social group approval of whistleblowing decisions, the greater the intention of local government internal auditors to dare to reveal fraud. Researchers predicted and formulated hypotheses as follows:

H2: Subjective norms had a positive effect on whistleblowing intentions.

The Effect of the Perceived Whistleblowing Control on Whistleblowing Intentions

Perceived whistleblowing control is the personal's perception of how difficult or easy it is to carry out a whistleblowing act (Park & Blenkinsopp, 2009). This variable has two dimensions: the perception of obstacles (factor controls) and the evaluation of overcoming these obstacles (perceived powers). Each of these dimensions is measured by an indicator of five question items, a modification of the research by Park & Blenkinsopp (2009).

According to Brown et al. (2016), a person will not intend to perform the behavior if he does not have a perception regarding the opportunity to control the situation and the results to be achieved. Owusu et al. (2020) stated that the perceived whistleblowing control positively affected external whistleblowing intentions. Internal auditors who have a perception of the resources at their disposal are more likely to report fraud. The perception of resources consists of the availability of fraudulent information, reporting policies and procedures, and protection from retaliation (Anggraini & Putra, 2018). The better the perception of whistleblowing control, the greater the intention for whistleblowing to occur. Thus, the researcher predicted the following hypotheses:

H3: Perceived whistleblowing control had a positive effect on whistleblowing intentions.

The Effect of Independence Commitment on Whistleblowing Intentions

Independence commitment is the auditor's belief that independence is a significant aspect of the profession, and independence standards must be applied strictly in auditing (Gendron et al., 2006). This variable is measured by the internal auditor's approval of four statement items which are modifications of the research of Alleyne et al. (2018).

Indonesian government has mandated that its internal auditors maintain their commitment to independence. According to Hall et al. (2005), accountants with a high commitment to professional, ethical values and independence have strong reasoning to behave according to the mandates of professional organizations'. This commitment will encourage reporting unethical behavior in the organization's and society's interests. Alleyne et al. (2018) showed that the independence commitment positively affected the whistleblowing intention. The higher the commitment to the independence of the local government's internal auditor, the stronger the intention in deciding to report a violation to the organization's internal parties. Therefore, the researcher predicted and formulated the hypothesis that:

H4: Independence commitment had a positive effect on whistleblowing intentions.

The Effect of Public Service Motivation on Whistleblowing Intentions

Public service motivation is defined by the tendency of individuals to respond and encourage action to serve the public interest in institutions and organizations in the public sector (Perry & Wise, 1990). This variable is measured by the internal auditor's approval of the five statement items modified by Cho & Song's research instrument (2015).

Potipiroon & Wongpreedee (2021) state that public service motivation is the basis for government employees to show loyalty to the public. Brewer & Seiden (1998) also mention that public service motivation determines commitment, job satisfaction, and ethical actions, such as whistleblowing. In addition, the motivation for public service shows a civil servant's sacrifice for the public interest. Lavena (2016) conveys how public service motivation can increase employee responsibility and ethical behavior.

Local government internal auditors are expected to have the courage to state the truth according to the actual situation based on valid, complete, and accurate evidence. The motivation to serve the public interest becomes the impetus for the behavior of the local government's internal auditors to behave and act ethically with the status of a civil servant. The effect of public service motivation will be positively related to efforts to resolve fraud in government agencies. The researcher formulated the hypothesis as follows:

H5: Public service motivation had a positive effect on whistleblowing intentions.

3. Results and Discussions

After distributing questionnaires from December 13th, 2021 to January 14th, 2022, we obtained and processed 201 questionnaires. The number of respondents who are male auditors predominates compared to female auditors. The majority of respondents are older than 40 years old. This age showed a mature group of people. Respondent education is also dominated by bachelor's degrees (S1), followed by respondents with master's degrees, diploma 3, and doctoral degree. Respondents of this research are predominately people who have served as civil servants for more than 12 years.

Descriptive statistics showed the tendency of respondents to answer questions in the research instrument. Each respondent's answer is seen as a minimum value, maximum value, the average value (mean), and standard deviation to determine the range of respondents' answer sizes. The results of the descriptive statistics are presented in Table 1.

Table 1. Descriptive Statistics of Research Variables

Variables/Dimension	Value			
	Minimum	Maximum	Mean	Standard Deviation
Attitude towards Whistleblowing				
- Impact Confidence	3	7	5,99	0,96
- Subjective Evaluation	3	7	6,02	0,98
Subjective Norms				
- Normative Beliefs	1	7	5,25	1,48
- Desire to Join a Group	1	7	5,13	1,46
Perceived Whistleblowing Control				
- Perception of Barriers	1	7	4,42	1,75
- Barrier Evaluation	1	7	4,52	1,52
Independence Commitment	1	7	6,53	0,78
Public Service Motivation	1	7	5,89	1,12
Whistleblowing Intention	1	7	3,58	2,06

Source: Author's data processing and analysis, 2022

Based on the table above, it can be seen that the dimensions of impact beliefs and subjective evaluation on the attitude towards whistleblowing variable have a minimum value is 3.00 and a maximum value is 7.00. For other variables and dimensions, the minimum value is 1.00 and a maximum value is 7.00. All variables and dimensions have a standard deviation which is in the range between the minimum value and the maximum value. In addition, the standard deviation value does not exceed the average value (mean), indicating that the data have a good distribution.

Before testing the hypothesis, the researcher assessed the measurement model (outer model) to determine the validity and reliability of the variables and indicators. Convergent validity was observed with the average variance extracted (AVE) value with a value obtained from 0.697 to 0.816. We used Fornell-Larcker criterion to test discriminant validity. The result indicated that the correlation value of the dimension did not exceed the correlation with other dimensions. The indicator's reliability could be seen from the factor loading value with the value obtained from 0.798 to 0.944. To determine the reliability of the variables, the Cronbach alpha value for six variables showed a value from 0.789 to 0.922. The validity and reliability testing results for the higher-order construct (HOC) showed that the dimensions and constructs met the recommended values, namely the t-statistic value > 1.96 and the p-value < 0.05 . Furthermore, the value of outer loadings > 0.50 revealed the significance of the indicator on the dimensions. The measurement model has met the criteria suggested in Hair et al. (2019).

After assessing the measurement model, the researcher evaluated the structural model (inner model) to evaluate the predictive quality of the research model. The assessment was based on four aspects: coefficient of determination (R^2), predictive relevance (Q^2), model fit, and variable multicollinearity. The R^2 value showed a coefficient of determination of 0.242, illustrating that the model could explain the whistleblowing intention of 24.2%. Meanwhile, 75.8% was explained by other exogenous variables outside the research model. The Q^2 value showed several 0.163, indicating that the exogenous variable had predictive relevance to endogenous variables (Hair et al., 2017). The SRMR value of the research model of 0.064 (Garson, 2016) indicated that the research model belonged to the excellent fit category. Meanwhile, the VIF value of the variable < 5.00 indicated no multicollinearity problem between variables. The results of the structural model assessment are presented in Table 2.

Table 2. Structural Model Assessment Results

Construct	R^2	Q^2	SRMR
Whistleblowing intention (WI)	0.242	0.163	0.064
	VIF		
Attitude toward whistleblowing (ATW)	1.576		
Subjective norms (SN)	1.373		
Perceived whistleblowing control (PWC)	1.096		
Independence commitment (IC)	1.164		
Public service motivation (PSM)	1.501		

Source: Author's data processing and analysis, 2021

Finally, the researchers bootstrapped SmartPLS with a one-tailed testing and 5% significance to test the research hypothesis. The results of hypothesis testing are presented in Table 3.

Table 3. Hypothesis Testing Results

Hypothesis	Construct	B	P-value	Sig.	Hypothesis Provisions
H1	ATW \rightarrow WI	0.198	0.005	Significant	Supported
H2	SN \rightarrow WI	0.180	0.013	Significant	Supported
H3	PWC \rightarrow WI	0.315	0.000	Significant	Supported
H4	IC \rightarrow WI	-0.186	0.071	Insignificant	Not Supported
H5	PSM \rightarrow WI	-0.009	0.456	Insignificant	Not Supported

Source: Author's data processing and analysis, 2021

The results of bootstrapping illustrate the final model of our study which confirms several variables, attitude towards whistleblowing, subjective norm, and perceived whistleblowing control on whistleblowing intention. Independence commitment and public service motivation do not affect the whistleblowing intention of local government internal auditors to whistleblowing. Our final model can be described as follows:

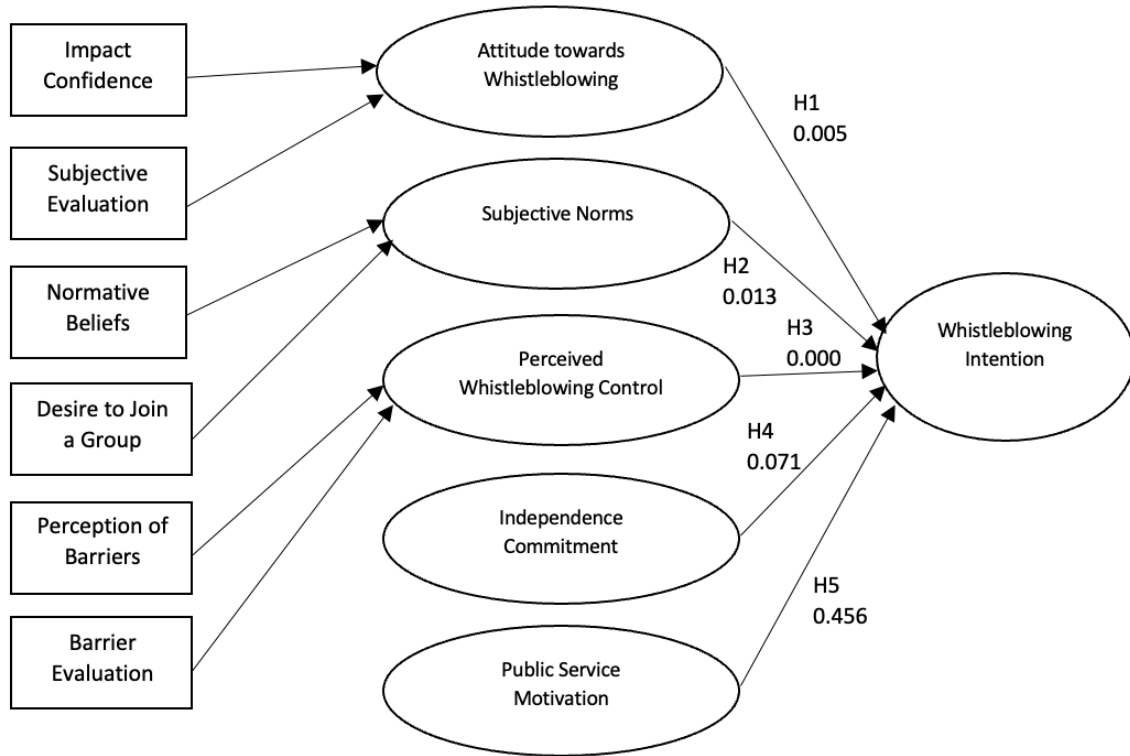


Figure 2. Final Model

Table 3 shows that the beta value (β) for the ATW \rightarrow WI relationship was positive 0.198 with a p-value of 0.005. Therefore, the H1 hypothesis was supported, and it could be concluded that attitudes towards whistleblowing positively affected whistleblowing intentions. The greater the positive attitude of the local government internal auditors in West Kalimantan Province towards whistleblowing, the greater the tendency to become a whistleblower. Some positive attitudes toward whistleblowing included the belief that whistleblowing could prevent fraud, increase public trust, and fulfill moral responsibilities. Responsibilities are important and should be improved in the context of organizations (Arinta and Iskandar, 2022).

This result was consistent with previous research, including Tudu (2020), Latan et al. (2018), and Park & Blenkinsopp (2009) research. Zhang et al.(2009) stated that perceptions about right, fair, and ethical act were more likely to have the intention of performing whistleblowing. This positive attitude was a strong impetus to dare to reveal fraud in the local government.

The positive values of whistleblowing are contained in some local government regulations, including West Kalimantan Governor Regulation Number 3 of 2016 concerning Guidelines for Handling Complaints in the West Kalimantan Provincial Government. The regulation states that complaints handled properly and correctly can prevent irregularities in the administration of government in the regions to create a clean and free government from corruption, collusion, and nepotism. Heads of government agencies need to foster a positive attitude of internal auditors towards whistleblowing in encouraging ethical behavior. Managers are essential part to influence the behavior of employee (Sasqia, 2022). They need to build a culture of openness (speak up/listen up culture) within the government environment so that all parties feel safe and pay attention to fraud (International Organization for Standardization, 2021).

Within the Theory of Planned Behavior (TPB) framework, the research results confirmed that attitudes toward behavior affected a person's intention to take specific actions. Attitudes towards behavior showed the results of an evaluation of a behavior, positive or negative benefits, likes, or dislikes (Fishbein & Ajzen, 2010). A person who believes in the positive impact of whistleblowing will conduct a subjective evaluation of the importance of this impact for himself and his environment to affect the whistleblowing intention positively.

Table 3 also shows that the beta value (β) for the SN \rightarrow WI relationship was positive 0.180 with a p-value of 0.013. Therefore, hypothesis H2 was supported. Subjective norms had a positive effect on whistleblowing intentions. The greater the perception of the local government internal auditors in West Kalimantan Province on the acceptance of social groups, the greater the tendency to report fraud. Social groups that were influential in affecting these intentions included family members, co-workers, supervisors, and friends outside the work environment.

In previous research, Trongmateerut & Sweeney (2013) and Park & Blenkinsopp (2009) also proved effect of subjective norms. According to Trongmateerut & Sweeney (2013), when someone experiences a dilemma in reporting fraud, they will be influenced by opinions from parties considered necessary in their lives. The perception of whistleblowing approval from other parties will determine the reporting mechanism used by the local government internal auditors in West Kalimantan Province. According to Owusu et al. (2020), individuals will seek opinions from influential people in their lives when reporting fraudulent acts. Gundlach et al. (2003) also emphasize that individuals will not perform whistleblowing before consulting and seeking opinions from other parties regarding the approval or disapproval of the action.

The local government's internal auditor in West Kalimantan Province will consider the opinions of parties deemed essential to becoming a whistleblower. After confirming the perceptions of family members, co-workers, supervisors, and other social groups, the local government's internal auditors will try to adjust their actions according to the expectations of these social groups. This finding is also consistent with the Theory of Planned Behavior (TPB) framework, which shows that subjective norms are social pressures a person accepts to do or not to take a particular action. A particular behavior will be based on the opinions and desires of those considered vital in one's life (Fishbein & Ajzen, 2010). After the local government internal auditors in West Kalimantan Province have confidence about the acceptance or rejection of social groups against whistleblowing, the internal auditors will attempt to adjust their actions according to their perceptions of beliefs regarding the opinions of these social groups.

Hypothesis H3 stated that the perceived whistleblowing control positively affected the whistleblowing intention. Table 3 shows that the beta value (β) for the PWC \rightarrow WI relationship was positive 0.315 with a p-value of 0.000. Hence, the H3 hypothesis was supported, and it could be concluded that the perceived whistleblowing control positively affected whistleblowing intentions. Empirical evidence of this research showed that the greater the perception of the local government internal auditors in West Kalimantan Province on resources in overcoming whistleblowing barriers, the greater the tendency to report fraud. Perceptions of these resources and barriers consisted of perceptions related to the ease or difficulty of reporting fraud, perceptions of follow-up reporting, perceptions of reporting effectiveness, and perceptions of the possibility of organization's retaliation.

The research results were in line with the research of Mansor et al. (2021), Tudu (2020), Mechtenberg et al. (2020), Alleyne et al. (2018), Latan et al. (2018), and Park & Blenkinsopp (2009). According to Mechtenberg et al. (2020), the perception of legal protection for whistleblowers could increase whistleblowing behavior. Gorta & Forell (1995) also stated that someone would consider the mechanism of protection from retaliation by members of the organization before whistleblowing. Curtis & Taylor (2009) explained that unclear internal reporting procedures and mechanisms made individuals choose not to report the fraud.

Therefore, resources within the organization such as reporting procedures, clarity of follow-up reports, and legal protection for whistleblowers are essential things that internal auditors will

consider before deciding to become a whistleblower. Whistleblowing policies and procedures must be clear, straightforward, and substantive. In addition, the policy must also ensure the whistleblower's security and legally protect and ensure the follow-up of whistleblowing reporting. If local government internal auditors feel that policies and procedures are vulnerable to retaliation against whistleblowers, the intention to do whistleblowing will decrease.

Several provisions regarding the whistleblowing procedure have been explained in the regulations issued within the local government of West Kalimantan Province. The regulation has provisions regarding reporting criteria and data, a mechanism for submitting complaints reports, handling reports, and protection and appreciation of whistleblowers. The regulation is a resource that the local government internal auditor will consider in West Kalimantan Province to become a whistleblower. Several government agencies such as the Corruption Eradication Commission (KPK), Police, Ministry of State Apparatus Utilization, and Bureaucratic Reform have also provided complaint channels that could increase the perception of external whistleblowing resources for local government's internal auditors in West Kalimantan Province.

The findings in hypothesis H3 were consistent with the Theory of Planned Behavior (TPB) about the role of perceived behavioral control. Before taking a particular action, an individual will consider how difficult or easy the action will be. These perceptions arise from the resources owned by individuals and their perceptions of overcoming obstacles (Ajzen, 1991). The perception of the availability of these resources consists of the adequacy of information, abilities, opportunities, and other resources needed to act (Fishbein & Ajzen, 2010).

Hypothesis H4 states that commitment to independence positively affected whistleblowing intentions. Table 3 shows that the beta value (β) for the IC \rightarrow WI relationship was negative -0.186 with a p-value of 0.071. Thus hypothesis H4 was not supported. These results illustrated the perception level of local government internal auditors in West Kalimantan Province regarding the independence of local government internal auditors and inspectorate organizations. This finding showed that the local government internal auditors in West Kalimantan Province were not fully independent in uncovering fraud through the whistleblowing mechanism.

The independence of internal auditors can be achieved effectively if the internal auditor organization is placed appropriately in the organizational structure. Under Indonesian Regulation, the Regional Inspectorate is part of the regional apparatus that assists regional heads in fostering and supervising the implementation of regional government affairs. The regulation places the echelon inspector position one level below the Regional Secretary. This condition is not following good corporate governance regarding the effectiveness of internal auditors in the organization (Vadasi et al., 2020). To achieve adequate independence, the position of inspector must reports directly to regional leaders. According to Thomas (2020), lower organizational members tend to find it difficult to report a higher offender violation. King (1999) also mentions that the organizational structure greatly affects the choice of reporting channels in whistleblowing.

Hypothesis H5 stated that public service motivation positively affected the intention to do whistleblowing. Based on Table 2 above, it can be seen that the beta value (β) for the PSM \rightarrow WI relationship was negative -0.009 with a p-value of 0.456. Hence, hypothesis H5 was not supported. Public service motivation did not affect whistleblowing intentions. Local government internal auditors in West Kalimantan Province tended to resolve fraud internally and did not publish it outside the organization. The belief that internal auditors were part of local government management and their commitment to sustainability were the main aspects that explained the effect of public service motivation on whistleblowing intentions.

Individuals motivated to serve the public are more committed to their organization to protect its reputation from damage from whistleblowing (Potipiroon & Wongpreedee, 2021). When looking at fraud in the local government environment, the internal auditors of the local government in West Kalimantan Province were more concerned with sustainability commitments influenced by pressure from local government institutions than the interests of the community in general.

4. Conclusions

This research investigated several individual and contextual factors in predicting whistleblowing intentions in internal auditors in West Kalimantan Province. The results of the structural model test showed that subjective norms, perceived whistleblowing control, and attitudes towards whistleblowing positively affected whistleblowing intentions. The local government internal auditor's belief that whistleblowing was a positive act and the perception of social group approval affected the internal auditor's intention to become a whistleblower. In addition, local government internal auditors' perception of controlling their resources also affected the intention to report fraud.

This research also proved that contextual factors in the form of commitment to independence and motivation for public services did not affect whistleblowing intentions. The position of individuals and organizations of local government internal auditors in local government management affected the perception of these two variables on the intention to become a whistleblower. Although internal auditors in West Kalimantan Province believed that whistleblowing could stop fraud, they preferred not to disclose it through whistleblowing. The reduced independence of local government internal auditors was influenced by administrative regulations that placed the echelon inspector position one level below the Regional Secretary. Thus, the Inspector was responsible to the regional head through the Regional Secretary. This condition was not under good governance regarding the effectiveness of internal auditors in the organization. The position of the inspector must be able to submit internal audit reports directly to regional leaders to achieve adequate independence.

The variable of public service motivation was also not significant in exposing fraud externally. The main aspects of public service motivation that explained the effect of public service motivation on whistleblowing intentions were the belief that internal auditors were part of local government management, pressure from the organization, and commitment to sustainability. These results also showed that the internal auditors of the local government in West Kalimantan Province, in the context of their intention to become a whistleblower, were more concerned with the interests of individuals and institutions than the community interests in general.

The application of the Theory of Planned Behavior (TPB) could be proven empirically in this research. Meanwhile, the variables of independence commitment and public service motivation must be re-examined in further research. The next researcher can reuse the two variables in the same research object to see how big the application of the theory is in the context of whistleblowing. Several vital aspects also required to be investigated further in improving the ability to predict the intention of internal auditors to carry out whistleblowing, such as the effect of the organizational structure of local government internal auditors, organizational culture, awards for whistleblowers, and legal protection for whistleblowers.

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