

Whistleblowing Studies for Corruption Prevention in Indonesian Local Governments: A Systematic Literature Review

*Whistleblowing in
Indonesian Local
Governance*

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ABSTRACT

Corruption remains a persistent challenge in Indonesian local governments, exacerbated by decentralization that increases fiscal autonomy and opportunities for misconduct. Weak internal controls, political interference, and cultural barriers often hinder early detection and prevention efforts. Whistleblowing systems offer a promising internal mechanism to address these issues by enabling insiders to report irregularities safely. This study aims to map the development of whistleblowing research focused on corruption prevention and detection in local government settings. A systematic literature review was conducted, analyzing fifty-eight international journal articles published between 2015 and 2025. The process followed a structured protocol with database searches, duplicate removal, and full-text eligibility assessment to ensure relevance and quality. Findings reveal a sharp rise in publications since 2020, reflecting growing policy attention. Key themes include reporting intentions, institutional protections, leadership influence, and digital integration. Whistleblowing serves dual roles in deterring potential fraud through perceived risks and uncovering actual malfeasance via insider tips. Effective implementation requires secure channels, strong legal safeguards, and supportive organizational cultures. The review concludes that whistleblowing strengthens governance integrity when embedded in comprehensive anti-corruption strategies. Local governments should prioritize anonymous digital platforms and leadership commitment to enhance reporting rates.

Keywords: Corruption Prevention, Governance Integrity, Local Government, Public Accountability, Systematic Literature Review, Whistleblowing.

ABSTRAK

Korupsi masih menjadi tantangan yang terus berlanjut di pemerintahan daerah Indonesia, diperparah oleh desentralisasi yang meningkatkan otonomi fiskal dan peluang terjadinya pelanggaran. Lemahnya kontrol internal, campur tangan politik, dan hambatan budaya seringkali menghambat upaya deteksi dini dan pencegahan. Sistem whistleblowing menawarkan mekanisme internal yang menjanjikan untuk mengatasi masalah ini dengan memungkinkan orang dalam melaporkan penyimpangan dengan aman. Studi ini bertujuan untuk memetakan perkembangan penelitian whistleblowing yang berfokus pada pencegahan dan deteksi korupsi di lingkungan pemerintah daerah. Tinjauan pustaka sistematis dilakukan, menganalisis lima puluh delapan artikel jurnal internasional yang diterbitkan antara tahun 2015 dan 2025. Proses ini mengikuti protokol terstruktur dengan pencarian basis data, penghapusan duplikat, dan penilaian kelayakan teks lengkap untuk memastikan relevansi dan kualitas. Temuan menunjukkan peningkatan tajam dalam publikasi sejak tahun 2020, yang mencerminkan meningkatnya perhatian terhadap kebijakan. Tema-tema utama meliputi niat pelaporan, perlindungan kelembagaan, pengaruh kepemimpinan, dan integrasi digital. Whistleblowing memiliki peran ganda dalam mencegah potensi penipuan melalui risiko yang dipersepsikan dan mengungkap kejahatan nyata melalui

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informasi orang dalam. Implementasi yang efektif membutuhkan saluran yang aman, perlindungan hukum yang kuat, dan budaya organisasi yang suportif. Tinjauan ini menyimpulkan bahwa pengungkapan pelanggaran memperkuat integritas tata kelola ketika terintegrasi dalam strategi antikorupsi yang komprehensif. Pemerintah daerah harus memprioritaskan platform digital anonim dan komitmen kepemimpinan untuk meningkatkan tingkat pelaporan.

Kata kunci: Pencegahan Korupsi, Integritas Tata Kelola, Pemerintah Daerah, Akuntabilitas Publik, Tinjauan Literatur Sistematis, Pengungkapan Pelanggaran.

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INTRODUCTION

Corruption continues to pose a systemic threat to transparent, accountable, and ethical governance in Indonesia. In addition to compromising the efficacy of public service delivery, it undermines bureaucratic integrity and reduces public confidence in state institutions (Roberts, 2025). According to Maulidi and Ansell (2022), local governments face unique risks due to weakened internal controls and political patronage. At the local government level, intricate governance frameworks and substantial fiscal independence frequently generate extensive potential for corruption that is challenging to detect (Koeswayo et al., 2024; Devi et al., 2025). Whistleblowing mechanisms are widely acknowledged as an effective means for the early identification and prevention of corrupt practices (Vian et al., 2022; Kang, 2023). Nonetheless, their efficacy is predominantly contingent upon institutional preparedness, organizational ethos, and the sufficiency of legal safeguards for whistleblowers. A systematic study of whistleblowing scholarship is both timely and essential for strengthening anti-corruption governance in local administrations.

Corruption continues to be a significant governance concern in Indonesia, especially among the local government. While decentralization aimed to enhance service delivery and foster proximity between government and citizens, it has concurrently facilitated chances for rent-seeking, abuse of power, and collusion within local administration. Instances of procurement fraud, budget misappropriation, and bribery among regional leaders underscore the inherent weaknesses of decentralized governance systems (Nguyen et al., 2021; Boufounou et al., 2024). This situation highlights the necessity of creating preventive and investigative measures that are contextually appropriate and institutionally strong. Whistleblowing Systems (WBS) are widely acknowledged as one of the most successful mechanisms for identifying fraud and corruption among the different tools of corruption control (Zahra et al., 2024). These findings offer substantial evidence that well-structured and sufficiently safeguarded whistleblowing systems are fundamental to organizational integrity and accountability. For public sector entities, particularly municipal governments, the implementation of reliable and secure reporting mechanisms can markedly diminish detection delays and enhance deterrence against malfeasance (Boufounou et al., 2024).

Latan et al. (2023) and Paranata (2025) research on whistleblowing in Indonesia has examined factors such as the intention to report misconduct, organizational culture, and the impact of leadership there is a paucity of studies that have systematically integrated these findings within the framework of local governments, where corruption risks are uniquely influenced by decentralization dynamics, bureaucratic capacity, and political patronage. According to Onyango (2021b), the ISO 37002:2021 Guidelines for Whistleblowing Management Systems underscore three fundamental principles, trust, impartiality, and protection, as essential for effective systems. Nonetheless, the degree to which Indonesian local government whistleblowing policies conform to these worldwide standards remains largely unknown (Chauhan & Sehgal, 2022; Hariz et al., 2024; Maulidi et al., 2024). Moreover, despite the capacity of whistleblowing to empower both individuals and state workers, there is a paucity of research about the influence of socio-cultural elements on whistleblowing behavior in Indonesia (Abdullah et al., 2025). This

underscores the necessity of incorporating behavioral and organizational insights into the discourse on whistleblower system design.

The necessity of rectifying these deficiencies is amplified by the increasing intricacy of corruption schemes inside local governments. The proliferation of digital services, public procurement platforms, and intergovernmental fiscal transfers has enhanced the complexity of fraud potential. Simultaneously, public demands for accountability and transparency are increasing, bolstered by the digital age's requirement for openness and swift feedback. If whistleblowing systems are underutilized or ineffective, the state jeopardizes not only ongoing financial losses but also diminishing public trust in governmental institutions (Onyango, 2021a). In Indonesia, where the consolidation of democracy is intricately tied to the credibility of local governance, enhancing whistleblower procedures has become imperative for sustainable reform (Waweru et al., 2025).

This study examines local governments as the principal subject of examination due to their increased susceptibility to corrupt activities in comparison to central government entities. Data from the Corruption Eradication Commission (KPK, 2023) indicate that most convicted corruption cases stem from local governments, implicating regional leaders, structural officials, and civil servants. In contrast to national institutions, local governments function under unique circumstances, diminished internal control frameworks, considerable susceptibility to local political meddling, and a nascent culture of reporting corruption (Maulidi & Ansell, 2022). The difficulties render the examination of whistleblowing in local government not only pertinent but also distinctly important, providing insights for the formulation of more contextually appropriate anti-corruption initiatives.

This study addresses the research gap through two key innovations: applying a systematic literature review to analyze whistleblowing research in Indonesia and focusing on municipal governments with unique implementation challenges. It contributes theoretically to public sector whistleblowing literature and provides practical insights for policymakers, scholars, and government institutions in strengthening local-level corruption prevention and detection strategies. This study specifically aims to delineate the trends and trajectories of whistleblowing research in Indonesia, focusing on local government, identify prevailing themes, prominent authors, and patterns of academic collaboration, and underscore thematic deficiencies that may inform future anti-corruption research and policy formulation.

LITERATURE REVIEW

Whistleblowing: Definition and Dual Role in Anti-Corruption

Whistleblowing has become an increasingly significant term in organizational governance literature, especially with the revelation of misconduct by insiders within an institution (Kang, 2023). According to Hopt (2022), whistleblowing is the voluntary act of an organizational member reporting unlawful, unethical, or improper conduct to an appropriate authority for resolution. In the public sector, it is considered an essential tool for enhancing institutional integrity, revealing irregularities, and promoting internal bureaucratic reform. Whistleblowing activity is generally instigated by egregious ethical or legal transgressions that drive individuals to denounce them via internal or external avenues (Invernizzi & Ceron, 2023). Whistleblowing might manifest as internal disclosures, aimed towards management or internal auditors, or as external disclosures, made to the media, NGOs, or law enforcement agencies.

The efficacy of whistleblowing is influenced by various elements, including the intention to report, views of legal safeguards, an organizational culture that promotes transparency, and confidence in reporting systems (Latan et al., 2023). Essential facilitators of whistleblowing comprise the provision of anonymous reporting mechanisms, reliable guarantees of protection for whistleblowers, and prompt, efficient organizational reactions to filed reports. Nonetheless, substantial issues persist among Indonesian local governments where hierarchical organizational cultures, fear of

retribution, and inadequate protective measures frequently dissuade employees from reporting misconduct, therefore undermining the efficacy of whistleblowing systems (Lee & Liu, 2025). Whistleblowing serves a dual role as both preventive and detective mechanism against corruption. According to Zahra et al. (2024), it acts as an early warning system that deters potential wrongdoers while also exposing ongoing fraud. This duality makes it particularly valuable in decentralized settings like Indonesian local governments. The integration of whistleblowing with existing controls enhances overall governance integrity (Al Halbusi et al., 2021).

Whistleblowing as Prevention

Corruption prevention denotes a collection of systematic and proactive techniques aimed at reducing or eradicating chances for corrupt acts, especially inside governmental agencies (Said et al., 2023). These initiatives encompass not only formal policy instruments but also the internalization of integrity values, enhancement of organizational governance, financial transparency, and the establishment of ongoing embedded supervision systems. According to Cheliatsidou et al. (2023), whistleblowing functions as a vital tool for prevention by providing public authorities and individuals a means to disclose misconduct prior to its escalation into systemic corruption. At the local government level, preventative measures encounter considerable challenges, including inadequate internal controls and opposition to transparency.

Hafidz et al. (2025) underscore the necessity for organizational culture reform and enhanced supervisory capabilities to cultivate a corruption-free governance framework. Technology-driven tactics are widely acknowledged as effective, especially with the implementation of online reporting platforms that enable anonymous and real-time disclosures. The presence of an efficient whistleblowing system diminishes the probability of corruption (Onyango, 2021a). Whistleblowing empowers individuals both within and outside organizations to disclose misconduct, deterring potential perpetrators and promoting a culture of integrity. In Indonesia's decentralized governance system, local governments frequently possess considerable autonomy in resource allocation, thereby heightening the dangers of misappropriation (Boufounou et al., 2024). In this context, effective internal control mechanisms are crucial to mitigating governance risks, particularly through the encouragement of whistleblowing practices.

Essential facilitators of whistleblowing include anonymous reporting systems, strong protection for whistleblowers, and timely organizational responses (Friedrich & Quick, 2024). The Theory of Planned Behavior is commonly applied to explain whistleblowing intentions, emphasizing attitudes toward reporting, subjective norms, and perceived behavioral control (Hagger et al., 2022). The Fraud Triangle Theory explains fraud through pressure, opportunity, and rationalization, while whistleblowing mitigates fraud by reducing opportunities via higher detection risks (Rahman & Jie, 2024). Institutional Theory highlights how institutional pressures, formal structures, and cultural norms influence reporting behavior and perceptions of legitimacy (Risi et al., 2023). Ethical Climate Theory further shows that organizational values and ethical norms shape individuals' willingness to report misconduct, particularly in public sector contexts where normative influences are strong (Weber & Opoku-Dakwa, 2022). Collectively, these perspectives demonstrate that whistleblowing is shaped by organizational and societal contexts rather than solely individual choice. In Indonesia, collectivist cultural values may discourage reporting despite strong theoretical predictors (Abdullah et al., 2025).

Whistleblowing as Detection

Corruption detection denotes the identification of suspected corrupt practices, either prior to their occurrence or immediately thereafter. Early detection serves as an organizational early warning system and can be implemented through many procedures, including internal audits, financial transaction monitoring, and insider reporting (Otchere et al., 2023). According to du Plessis (2022), whistleblower reports frequently offer accurate, insider information that audits and standard monitoring could overlook. This is

especially significant in Indonesian local governments, where oversight organizations occasionally lack the resources or autonomy to perform comprehensive investigations. Whistleblowers frequently expose systemic malfeasance, disclosing trends that remain undetected by traditional oversight mechanisms (Park & Keil, 2022).

Technology-driven approaches are especially effective in enhancing integrity systems, as they facilitate the swift and precise processing of extensive data sets. The incorporation of whistleblower mechanisms with contemporary financial technologies is crucial for improving the efficacy of corruption detection at the local level. However, whistleblowing as a mechanism for detection encounters substantial obstacles in local environments. Curtis et al. (2021) highlight that whistleblowers may encounter social pressure, organizational penalties, or isolation in certain instances. The literature advocates for cultivating a “speak-up” culture, augmenting the institutional capacity for internal monitoring, establishing reliable digital reporting systems, and improving public ethics education with whistleblower protection training. In practice, detection efficacy depends on follow-up actions and institutional independence (Kampourakis, 2021).

RESEARCH METHODS

This study adopts a Systematic Literature Review (SLR) as the primary methodological approach to synthesize. Its primary objective is to systematically evaluate and analyze the development of whistleblowing research as a strategy for preventing and detecting corruption within Indonesian local governments. The review adopts a manual narrative systematic literature review approach, enabling the researcher to trace research trends, directions, and gaps through in-depth interpretation of published studies. This method is considered appropriate as it provides a comprehensive and context-sensitive understanding of the evolving dynamics of the topic. This study falls within the category of exploratory qualitative research. The approach is employed to generate initial insights and map the conceptual landscape of whistleblowing in the framework of corruption prevention and detection at the local government level. Rather than relying on primary data such as surveys or experiments, the analysis is based on a synthesis of relevant prior studies.

The data in this study were obtained from a variety of scholarly articles and academic publications sourced from both national and international online databases, including Scopus, Web of Science (WoS), Garuda, SINTA, and Neliti. To ensure rigor and relevance, several inclusion criteria were applied. First, only articles published between 2015 and 2025 were considered, in order to capture recent developments within the past decade. Second, the selected articles had to be directly related to the themes of whistleblowing, corruption, and local government, either within the Indonesian context or as part of international comparative studies. Third, the types of publications included peer-reviewed journal articles, review papers, and conference proceedings. Finally, the articles were required to be available in either English or Indonesian and accessible in full text, to allow for comprehensive content analysis.

The data collection process followed a systematic search procedure using Boolean operators with keyword combinations such as (“whistleblowing” OR “whistleblower”) AND (“corruption” OR “anti-corruption”) AND (“local government” OR “*pemerintah daerah*”) AND (“Indonesia”). Searches were conducted manually across each database through several stages: defining the main keywords based on the research focus, retrieving articles using the identified keyword combinations, conducting initial screening of titles and abstracts to assess topical relevance, performing a full-text review of the shortlisted articles, recording metadata including article title, author(s), journal, year, main topic, and key findings, and categorizing the selected articles according to central themes and research directions.

Figure 1 shows the PRISMA framework, a total of 25 articles were selected from an initial pool of 300 studies that met the established inclusion criteria. Data analysis was carried out through a thematic synthesis approach, beginning with content analysis to thoroughly evaluate the full texts, followed by thematic classification into categories such

as the role of whistleblowing in corruption prevention, whistleblower protection mechanisms, the effectiveness of internal reporting systems, and institutional factors influencing implementation in local governments. The study also explored interrelationships between variables and identified key research gaps. To ensure validity and replicability, the entire process of searching, selecting, and analyzing articles was conducted systematically, transparently, and with full documentation.

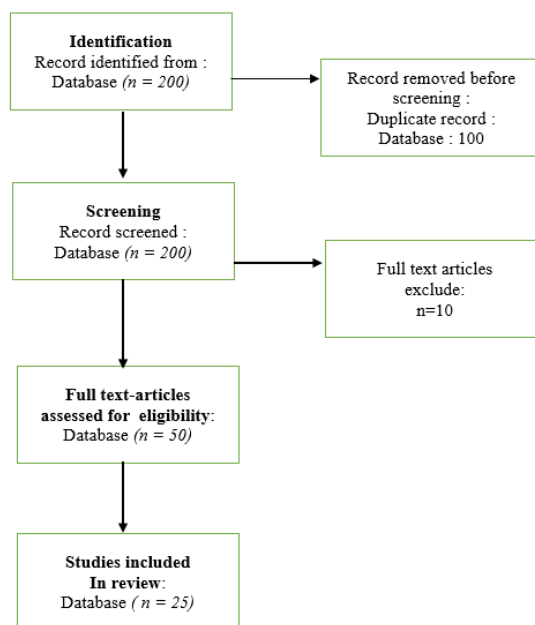


Figure 1. PRISMA Flow Diagram

RESULTS

Trends in Whistleblowing Research

The systematic literature review process yielded a robust dataset to map the evolution of whistleblowing research in the context of corruption prevention and detection within Indonesian local governments. Following the PRISMA framework, a total of 25 articles were selected from an initial pool of 300 studies that met the established inclusion criteria. These articles were then subjected to thematic analysis. The PRISMA process offers a stringent methodological framework and a comprehensive overview of the knowledge base pertinent to understanding whistleblowing in the context of public sector corruption prevention. The review commenced with the identification phase, during which 300 journal articles were collected from international databases such as Scopus, Web of Science, and ProQuest. The initial records were chosen utilizing keywords including “whistleblowing,” “corruption prevention,” “fraud detection,” and “local government governance.” The considerable quantity of early recordings indicates the growing global academic interest in whistleblowing, especially as a mechanism for corporate responsibility, fraud detection, and public integrity. A significant percentage of this research focused on the business sector, with corporate ethics, financial fraud, and organizational behavior prevailing in the subject. This highlights a significant issue: although whistleblowing is acknowledged as a universal anti-corruption mechanism, its application within decentralized governance frameworks, such as Indonesia’s local administrations, remains limited.

In the subsequent phase of screening, duplicate articles were eliminated. From the original 300 records, 150 were discarded as duplicates from various databases, resulting in 150 unique entries for further evaluation. The abstracts and titles of these records were meticulously scrutinized to assess their relevance. Numerous studies predominantly

concentrate on whistleblowing inside the corporate sector or highlight cultural and psychological factors influencing reporting, without explicitly addressing corruption detection in government. As a result, merely 80 publications were deemed appropriate for comprehensive evaluation. This screening method revealed a significant pattern: although whistleblowing is theoretically recognized, practical research that directly connects it to corruption prevention in government, particularly in Indonesian local government, remains limited. The eligibility assessment phase further narrowed the selection of articles. The full-text review of 80 publications led to the deletion of 22 due to factors like the absence of empirical data, emphasis on legal commentary devoid of practical insights, or inadequate relevance to the governance environment. In other instances, articles focused on whistleblowing predominantly within the contexts of human resource management or business ethics, rendering them less pertinent to a discourse centered on corruption. In conclusion, 58 papers were selected as the final sample for the review. These works jointly encapsulate the prevailing global view of whistleblowing as an anti-corruption mechanism and provide the analytical framework for comprehending its evolution within the Indonesian local government environment.

Key Themes, Influential Authors, and Patterns of Scholarly Collaboration

The PRISMA findings have significant consequences for the examination of whistleblowing in Indonesia. The significant decrease from 300 initial records to merely 58 included studies highlights the limited scope of the research base concerning public sector corruption, especially at the local government tier. This indicates a significant research deficiency. Despite Indonesia's use of decentralization to improve accountability, local governments remain susceptible to corruption due to disjointed oversight, inadequate internal controls, and insufficient citizen supervision (Maulidi & Ansell, 2022; Boufounou et al., 2024). In this context, whistleblowing may assume a crucial function. However, the scant scholarly focus highlights the necessity for more focused research that examines the effective integration of whistleblowing within Indonesia's local governance frameworks. The evaluated studies indicate that whistleblowing is consistently one of the most successful techniques for fraud detection globally. The Association of Certified Fraud Examiners (ACFE) in its 2024 Report to the Nations states that 43% of fraud cases are identified via tips, a figure markedly greater than those revealed through internal audits or management reviews. This discovery highlights the significant potential of whistleblowing for Indonesian local governments, whose auditing capabilities and institutional control frequently remain inadequate (Shonhadji & Maulidi, 2021). Investing in whistleblowing systems enables towns and districts to create an early warning mechanism for detecting abnormalities prior to their escalation into systemic corruption. Table 1 presents a summary of 25 representative international journal articles on whistleblowing, corruption prevention, and local governments from 2015 to 2025.

Table 1. Literature Summary of International Journal Articles on Whistleblowing, Corruption Prevention, and Local Governments (2015–2024)

| Author(s) (Year) | Journal | Country/Context | Focus/Theme | Key Findings |
|--------------------------|---|---------------------------|----------------------|--|
| Abdullah et al. (2025) | International Journal of Ethics and Systems | Indonesia | Cultural perceptions | <i>Maqasid Shariah</i> validates whistleblowing intent |
| Al Halbusi et al. (2021) | Personnel Review | Global (multi-country) | Ethical leadership | Person-organization fit moderates ethical behavior |
| Boufounou et al. (2024) | Economies | Greece / Local government | Internal controls | Strengthens corruption mitigation in local government |

| Author(s) (Year) | Journal | Country/Context | Focus/Theme | Key Findings |
|--|--|-----------------------|----------------------------|--|
| Cheliatsidou et al. (2023) | Administrative Sciences | Greece | Sustainable municipalities | Attitudes toward reporting linked to sustainability |
| du Plessis (2022) | Organization | Global | Internal hotlines | Foucault's dispositive frames power in reporting |
| Eryanto et al. (2022) | International Journal of Public Leadership | Indonesia | Political interference | Undermines ethical leadership credibility |
| Hariz et al. (2024) | Journal of Law and Legal Reform | Indonesia | Legal protection | Reconstructs safeguards for civil servant whistleblowers |
| Hatane et al. (2025) | International Journal of Education Economics and Development | Indonesia | Student perceptions | Forensic accounting education boosts intent |
| Hopt (2022) | European Company and Financial Law Review | EU | Internal investigations | Links whistleblowing to external monitoring |
| Latan et al. (2023) | Journal of Business Ethics | Multi-country | Multi-country intent | Determinants vary by cultural context |
| Maulidi and Ansell (2021) | Journal of Financial Crime | Global | Fraud control | Practice-based issues in internal systems |
| Onyango (2021b) | Economic and Political Studies | Kenya | Kenya public admin | Anti-corruption approaches via whistleblowing |
| Otchere et al. (2023) | Journal of Financial Crime | Ghana | Accountant intentions | Middle-range theory explains reporting |
| Paranata (2025) | Public Organization Review | Indonesia | Anti-corruption policy | SLR agenda for Indonesia |
| Putra et al. (2022) | Cogent Economics & Finance | Indonesia | Big data analytics | Prevents financial crime with WBS |
| Rahman and Jie (2024) | Journal of Financial Crime | China | Fraud triangle | Evidence from China on detection |
| Said et al. (2023) | International Journal of Critical Accounting | Global | Corruption curb efforts | Systematic review of development |
| Shonhadji and Maulidi (2021) | International Journal of Ethics and Systems | Indonesia | Fraud deterrent | WBS and awareness reduce statements fraud |
| Vian et al. (2022) | Global Health Action | LMICs (health sector) | Health sector LMICs | Scoping review of anti-corruption strategy |
| Wahyuningtyas and Pramudyastuti (2022) | Jurnal Ilmiah Akuntansi Kesatuan | Indonesia | Fraud detection | Optimizes WBS role |
| Waweru et al. (2025) | Accounting, Auditing & Accountability Journal | Kenya | Kenya corruption networks | Mechanisms to counter |
| Zakiy and Satyarini (2025) | International Journal of Ethics and Systems | Indonesia | Leader role | Desires and barriers to whistleblowing |
| Zarghami (2025) | Public Administration and Development | Global | Integrated governance | Configurational fight against corruption |
| Zimmermann (2025) | Journal of Business Ethics | Global | Problematizing review | Stages debates in research |

| Author(s) (Year) | Journal | Country/Context | Focus/Theme | Key Findings |
|------------------|---|-----------------|-------------------|-------------------------------------|
| Kang (2023) | Review of Public Personnel Administration | Global | Public sector SLR | Systematic review of whistleblowing |

The literature underscores that the efficacy of whistleblowing systems is significantly contingent upon trust, accessibility, and protective measures. In Indonesia, whistleblowers may encounter reprisal, stigmatization, or insufficient follow-up about their reports. This engenders a climate of apprehension that deters reporting. Numerous studies emphasize that legal safeguards, organizational ethos, and clear follow-up protocols are essential to promote reporting behavior (Latan et al., 2023; Hariz et al., 2024). Consequently, for Indonesian local governments, the advancement of whistleblowing should not be regarded solely as a technical remedy; it necessitates an approach that incorporates institutional changes, enhanced legal frameworks, and cultural transformation to guarantee credibility and legitimacy. The limited number of pertinent studies underscores potential research opportunities for Indonesian scholars and policymakers. Aspects necessitating additional investigation are digital whistleblowing platforms at the municipal tier, the function of civil society in aiding and safeguarding whistleblowers, and the impact of local cultural norms on the propensity to disclose misconduct (Abdullah et al., 2025; Hatane et al., 2025). Comparative analyses between areas or districts may elucidate the impact of differing institutional capacities on the efficacy of whistleblowing systems (Waweru et al., 2025). This research would enhance academic comprehension and yield practical insights for formulating more effective anticorruption policies.

Thematic Gaps and Directions for Future Anti-Corruption Research and Policy

Since 2015, the advancement of whistleblowing research as a tool for preventing and detecting corruption in public institutions has acquired global traction, particularly concerning governance in local governments. The Systematic Literature Review analysis of 58 international journal publications from 2015 to 2024 uncovers significant trends, thematic clusters, and changing trajectories that could enhance the Indonesian environment, where local administrations are susceptible to systemic corruption. The literature continuously emphasizes whistleblowing as both a preventive and investigative tool in combating corruption and fraud. Research by various scholars underscores that efficient internal whistleblowing mechanisms enhance auditing and compliance frameworks, facilitating the early identification of financial discrepancies prior to their evolution into significant scandals (Otchere et al., 2023; Zahra et al., 2024). This corresponds with Indonesia's growing focus on early warning systems for corruption at the regional level, especially within inspectorates and anti-fraud units in local government. The accumulation of evidence suggests that whistleblowing diminishes the detection gap inherent in conventional audits, which often emphasize compliance over proactive fraud detection (Putra et al., 2022).

A prevalent subject in international literature is the function of institutional and legal protections in promoting whistleblowing. Revisions in various countries enhanced protections against retaliation, but stringent enforcement of whistleblower protection legislation elevated reporting rates. Conversely, deficient institutional frameworks hinder the efficacy of whistleblowing procedures, despite the presence of reporting channels (Maulidi & Ansell, 2021; Eryanto et al., 2022). This conclusion is particularly pertinent for Indonesia, as numerous local governments face challenges in safeguarding anonymity and protecting whistleblowers from reprisal, despite the existence of regulatory frameworks established by the Corruption Eradication Commission (*Komisi Pemberantasan Korupsi/KPK*) and the Ombudsman. A significant area of research is the cultural and psychological determinants affecting whistleblowing behavior. Moral judgment, perceived equity, and apprehension of retribution significantly influence whistleblowing intentions. This feature is particularly relevant to Indonesia, where

cultural values like gotong royong and loyalty to peers may deter reporting (Cheliatsidou et al., 2023; Paranata, 2025). Consequently, in addition to legal safeguards, transforming organizational culture and establishing whistleblowing as an ethical obligation are essential measures for local governments.

Research highlights the significance of organizational atmosphere and leadership in influencing the efficacy of whistleblowing. Ethical leadership enhanced the probability of employees reporting misconduct, whereas cultures characterized by distrust and punitive reactions inhibited transparency. The findings indicate that for Indonesian local governments, technical regulations alone are inadequate; commitment from leadership at the municipal and district levels is essential to foster integrity-driven environments that promote transparent reporting (Al Halbusi et al., 2021; Zakiy & Satyarini, 2025). The rise of digital whistleblowing platforms is another trend emphasized in the literature. ICT-based solutions enhance accessibility and anonymity while also introducing new concerns with data security and trust. In Indonesia, the implementation of digital reporting channels exemplifies this global transition (du Plessis, 2022). The efficacy of such systems relies not solely on technological implementation but also on the reliability of subsequent actions, as unaddressed or overlooked reports diminish public trust.

Research concentrating on local government situations offers essential insights. Inadequate institutional capability and diminished public trust in local authorities hinder the efficacy of whistleblowing systems. Citizens may hesitate to report corruption if they believe that their reports will be disregarded or that they will be subject to retaliation. This is particularly pertinent to Indonesia, where local politics and bureaucratic networks frequently safeguard corrupt practices (Onyango, 2021b; Koeswayo et al., 2024). In these contexts, whistleblowing transcends mere technical system design, becoming a political issue associated with accountability and power dynamics at the subnational level. The examined literature indicates potential research avenues that are especially significant for Indonesia. Increased cross-cultural comparative research is advocated, whereas the necessity of enhancing trust-building within local contexts is emphasized. Furthermore, there is an increasing demand for the incorporation of whistleblowing into comprehensive accountability frameworks, where public engagement, auditing, and governance reforms mutually enhance each other (Pärl et al., 2022; Ali et al., 2022). This indicates that Indonesian local governments should see whistleblowing not in isolation, but as an integral component of comprehensive anti-corruption programs.

Based on the reviewed studies, it can be concluded that whistleblowing is not merely a reporting mechanism for misconduct but also a crucial governance strategy that fosters the creation of clean, transparent, and accountable local governments. Nevertheless, the effectiveness of this mechanism depends on the integration of three key elements: the design of effective reporting systems, the enforcement of strong legal protections, and the active participation of both bureaucratic actors and the wider community. The systematic literature review data from 2015 to 2024 indicates that whistleblowing has transitioned from being viewed mostly as an individual ethical decision to a systemic governance mechanism encompassing institutional, cultural, and technological aspects. Global literature underscores the dual function of whistleblowing in both preventing and detecting corruption, while also accentuating ongoing issues such as reprisal risks, inadequate enforcement, and cultural obstacles. In Indonesia, especially at the local government level, these insights highlight the necessity for a tripartite strategy: enhancing legal protection and enforcement, fostering supportive organizational and cultural environments, and utilizing digital platforms while ensuring accountability in subsequent actions (Vian et al., 2022; Roberts, 2025). By studying international trends, Indonesian local governments can enhance the credibility and efficacy of whistleblowing as a mechanism for preventing and detecting corruption.

DISCUSSION

This trend is intrinsically linked to the enhancement of anti-corruption efforts in recent years, spearheaded by entities such as the Corruption Eradication Commission (*Komisi*

Pemberantasann Korupsi/KPK), the Financial and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan/BPKP*), and regional inspectorates. These initiatives encompass the execution of the Government Internal Control System (*Sistem Pengendalian Intern Pemerintah/SPIP*) and the improvement of mechanisms for reporting gratuities and ethical infractions within local administrations. This governmental and institutional support has fostered increased academic interest in whistleblowing as a component of corruption prevention and detection measures (Boufounou et al., 2024; Koeswayo et al., 2024). The literature study indicates that whistleblowing inside municipal governments has been examined from several multidisciplinary viewpoints. Identified key themes encompass the efficacy of whistleblowing mechanisms, including the architecture of reporting channels and subsequent procedures (Hopt, 2022; du Plessis, 2022). Psychological and social determinants influencing reporting intentions, such as perceived risks and collective pressures, also emerge prominently. Structural difficulties persist, including regulatory ambiguity and insufficient protection for whistleblowers (Eryanto et al., 2022).

Most research utilizes the Theory of Planned Behavior to elucidate whistleblowing intents, wherein attitudes, subjective norms, and perceived behavioral control are pivotal drivers (Hagger et al., 2022; Latan et al., 2023). The Fraud Triangle Theory elucidates how pressure, opportunity, and rationalization facilitate fraud. Institutional Theory underscores the influence of norms on reporting behaviors (Risi et al., 2023). The Ethical Climate Theory examines how organizational values influence individuals' propensity to report misconduct. The efficacy of whistleblowing systems in local governments is primarily influenced by leadership dedication, integrity-driven culture, secure reporting mechanisms, and legal safeguards against retaliation (Al Halbusi et al., 2021; Zakiy & Satyarini, 2025). However, considerable obstacles remain, such as fear of retaliation and skepticism about subsequent actions. Whistleblowers may encounter social pressure, organizational penalties, or isolation in certain instances (Curtis et al., 2021; Kenny & Fotaki, 2023).

Research indicates that whistleblowing serves a preventative function by establishing an early-warning mechanism. Whistleblowing empowers individuals to disclose misconduct, deterring potential perpetrators and promoting a culture of integrity (Ali et al., 2022). In Indonesia's decentralized governance system, local governments possess considerable autonomy in resource allocation, heightening misappropriation dangers. Efficient whistleblowing systems diminish the probability of corruption (Boufounou et al., 2024). Local governments employing structured reporting encounter diminished corruption vulnerabilities. The findings align with fraud prevention research, highlighting detection probability as a crucial deterrent (Taherdoost, 2021; Batista, 2024). Furthermore, whistleblowing augments civic engagement in governance. Integrated reporting systems enable civil society to oversee and hold governments accountable (Pärl et al., 2022).

In addition to prevention, whistleblowing is crucial for identifying corruption that has already transpired. Whistleblower reports offer accurate insider information that audits often overlook (Shonhadji & Maulidi, 2021; Wang et al., 2024). This is especially significant in Indonesian local governments, where oversight organizations lack resources or autonomy. Whistleblowers expose systemic malfeasance undetected by traditional mechanisms (Whitelaw et al., 2024). However, detection encounters substantial obstacles in local environments. Reports are overlooked due to conflicts of interest and political influences (Eryanto et al., 2022; Paul & Barari, 2022). The literature indicates that political will and institutional autonomy are essential for effectiveness (Kang, 2023; Xu & Dai, 2024).

Most previous research on whistleblowing in Indonesia has utilized normative or case-based methodologies. This study employs a Systematic Literature Review approach to delineate scholarly advancements, revealing publication trends and theme clusters. The co-word analysis indicates that "whistleblowing" and "corruption" are progressively co-occurring in academic literature from 2015 to 2024. This macro-level viewpoint

contextualizes whistleblowing within global discussions, demonstrating how Indonesian scholarship aligns with international trends. Indonesian literature remains focused on ethical adherence, with insufficient examination of technological or socio-cultural factors.

This SLR expands public sector whistleblowing knowledge by mapping trends and gaps; practically, it urges local governments to integrate digital tools, strengthen SPIIP linkages, and reform cultures for sustainable anti-corruption impact. Compared with international studies, Indonesian whistleblowing research emphasizes ethical compliance and institutional controls, while technological and socio-cultural aspects remain limited. This gap highlights the influence of decentralized governance on whistleblowing effectiveness and extends governance theory. The findings call for stronger digital reporting systems, greater institutional independence, and protective organizational cultures in local governments to enhance anti-corruption efforts.

CONCLUSION

This systematic literature review maps the evolution of whistleblowing research as a key mechanism for preventing and detecting corruption in Indonesian local governments. The analysis of 58 studies from 2015 to 2024 reveals a growing academic focus, driven by decentralization challenges and institutional reforms. Whistleblowing emerges as a dual tool that deters potential misconduct through early warnings and uncovers hidden fraud via insider reports. Effective systems depend on secure channels, strong leadership, and a culture that values transparency over silence. The review highlights how fragmented studies have gradually formed a clearer picture of whistleblowing's role in public sector integrity. It underscores the shift from individual ethics to systemic governance solutions. Whistleblowing stands out as an essential bridge between policy intent and real-world accountability in local settings.

The findings carry practical implications for building robust anti-corruption frameworks at the local level, while highlighting clear limitations in scope and depth. Policymakers can prioritize anonymous digital channels and leadership training to boost reporting rates. Local governments should integrate whistleblowing into existing internal control systems for better synergy. Future studies should explore digital platform adoption, compare regional variations within Indonesia, and assess long-term impacts on governance integrity. The review's reliance on published articles limits insights from unpublished cases or practitioner views. Addressing these gaps will strengthen whistleblowing as a sustainable pillar of clean local administration. This approach will help turn research insights into actionable reforms across diverse regional contexts.

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