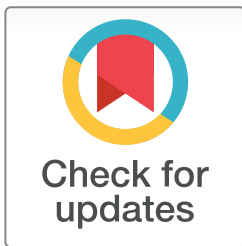


## ARTICLE

## Higher-Order Models in the Theory of Planned Behavior to Predict Whistleblowing Intention

Ujang Hamdani <sup>1</sup>✉, Roekhudin <sup>2</sup>, Bambang Hariadi <sup>3</sup><sup>1,2,3</sup>Faculty of Economics and Business, University of Brawijaya

✉ hamdaniujang9@gmail.com



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**Abstract:** The low rank of Indonesia's Corruption Perception Index (CPI) 2021 indicates that government fraud is still a significant problem. One improvement in bureaucracy reform is the whistleblowing system to report wrongdoing. Although this system is applicable, the effectiveness of whistleblowing as a mechanism to detect fraud depends on the willingness of an employee to report misconduct. As a part of government management systems in local government, the internal auditor has a unique position to detect fraud as early as possible in their organization. They conduct regular monitoring of other agencies to know the fraud before. This research investigates internal auditors' intention to report fraud in the local government. By employing the theory of planned behavior, variables in this study were attitude toward whistleblowing, subjective norms, perceived whistleblowing control, and internal whistleblowing intention. This study was mixed-method research with a sequential explanatory design approach. Data were obtained from questionnaires of 201 internal auditors in local government and in-depth interviews to produce a complete study result. The researcher adopted a higher-order model in PLS-SEM to explain the relationship between components of the theoretical construct. Higher-order models facilitate a construct on a more abstract higher-level dimension and its more concrete lower-order subdimensions. The findings of this research revealed that attitude toward whistleblowing, subjective norms, and perceived whistleblowing control positively affected the intentions of the internal auditor to report wrongdoings internally. The result of this study can be implemented by the local government to effectively improve some policies related to moral education and whistleblowing systems.

**Keywords:** whistleblowing intention; theory of planned behavior; higher-order construct; mixed-method; internal auditor

## 1. Introduction

Indonesia still faces challenges in realizing good governance and being free from corruption. This can be seen from several facts, such as the number of suspects appointed by the Corruption Eradication Commission (KPK) during 2020, which increased by 62.68% compared to the previous year (KPK, 2020, p. 100). In addition, the 2021 Indonesian Corruption Perception Index reached a score of 38, with the 96th rank out of 180 countries (Transparency International, 2022). According to Abbas (2021) and Saputra and Setiawan (2021), the problem of corruption is important and cannot be controlled with indications of the many Red-handed Catch Operation involving government officials in the local government. The high political costs of conducting local leadership elections and the impact of fiscal decentralization are considered to be one of the causes of high corruption (Delen et al., 2019; Fatoni, 2020; Kabullah et al., 2020).

On the other hand, people expect the maximum quality of public services and demand accountability in the financial management of government agencies (Erawan et al., 2021; Naibaho, 2021). The public easily assesses the quality of public services. They detect violations by government agencies to be further conveyed through the media and social networks so that it can reduce the government's authority (Wahyudianto, 2015). To prevent and detect fraud, the government seeks to improve governance by issuing regulations, including Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 25 of 2020 concerning the Road Map of Bureaucratic Reform for 2020–2024 with one aspect of improvement in the complaint management system (whistleblowing).

Whistleblowing is reporting by someone who has access to data/information about fraud to be reported to certain parties who can stop fraud or make improvements (Culiberg & Mihelič, 2017, p. 788; Jubb, 1999, p. 83). According to ACFE (2020, p. 20), Whistleblowing is a fairly effective control tool in uncovering fraud because 43% of 338 cases of government sector fraud in 125 countries were revealed through this mechanism. To be effective, the whistleblowing system is not only determined through regulatory commitments, but also the willingness of employees to report wrongdoing.

The willingness of employees to report fraud is faced with possible negative effects in the form of deteriorating social relations between members of the organization, the emergence of retaliation, and a decline in the reputation of the organization (Nayir et al., 2018). These things can reduce the willingness of employees to report fraud in the local government environment. Employees finally silenced the fraud because there was no guarantee of protection from pressure, interrogation, threats, job transfers, and dismissals (Tudu, 2021). In Indonesia, the threat of dismissal for whistleblowers has occurred in disclosing cases of illegal levies on teacher certification allowances to the Sukoharjo Regency (Latief, 2010). The case of retaliation also occurred to the reporter for corruption in the regional budget of the East Sumba Regency budget (Mansur, 2017). It should be a concern for local government leaders in building an effective whistleblowing system considering that 58.19% of corruption cases handled by the Corruption Eradication Commission occurred in local government organizations (Kartika, 2021).

Therefore, a study on whistleblowing is needed to explain aspects that can influence a person's intention to dare to report fraud in the local government environment. A person's intention is the main aspect and an important factor in whistleblowing actions (Ajzen, 1991). The intention is a motivating factor and indicates how hard a person tries to take a certain action. This follows the theory of planned behavior (TPB), which states that a person's intentions can be used to predict actions to be taken (Ajzen, 1991, p. 182).

According to TPB, the intention to take action on whistleblowing is influenced by 3 (three) factors: attitudes towards whistleblowing, subjective norms, and perceived of whistleblowing control (Ajzen, 1991). Attitude towards whistleblowing is an

evaluation/assessment of an individual's impact or benefit for other people or organizations. Subjective norms are social pressures from certain groups or people on individuals to take whistleblowing actions (Beck & Ajzen, 1991). Perceived of whistleblowing control describes a person's perception of a business or the ease with which whistleblowing is carried out.

To explain the willingness of employees to report fraud to local governments, the variable perceived of whistleblowing control is the main factor determining whistleblowing (Triastuti et al., 2019). This is because the individual does not have full control over the whistleblowing action. There is a fear of threats, dismissal, retaliation, and bullying in the work environment as in the study. Rothschild and Miethe (1999) shows that this variable is the dominant factor that most inhibits the effectiveness of whistleblowing. Other variables such as attitudes towards whistleblowing and acceptance of these actions in the social environment also need to be analyzed in predicting the intentions of local government employees to carry out whistleblowing. This research was conducted to answer these problems, whether the factors of attitude towards whistleblowing, subjective norms and perceived of whistleblowing control have a positive effect on whistleblowing intentions in local government internal auditors.

In a decentralized local government environment, local government internal auditors regularly supervise other organizational units (Sandjaja et al., 2020; Simanjuntak, 2015). With his position, internal auditors can find out early on fraud in local governments. Brennan and Kelly (2007) and Robinson et al. (2012) stated that the internal auditor is a party who can become a whistleblower because he has access to data and information about a violation. However, based on data from ACFE Indonesia Chapter (2020), the role of internal auditors has not been seen in uncovering fraud through the whistleblowing mechanism. Alleyne et al. (2018) also stated that the disclosure of fraud among the auditor profession is still not widely seen.

This study seeks to address this gap by proving several factors that can influence the intentions of local government internal auditors in uncovering fraud. Intention to report fraud using internal whistleblowing intention variable, which is defined by the tendency of internal auditors to engage in whistleblowing by using the organization's internal reporting (Chiu, 2003). This perspective is used considering the position of local government internal auditors to have direct reporting access to regional leaders. The subject of this study uses internal auditors from local governments in West Kalimantan Province, considering that local governments in West Kalimantan Province already have regulations regarding the implementation of a compliant system (whistleblowing).

This study was conducted to prove and explain the influence of attitudes towards whistleblowing, subjective norms, and perceived of whistleblowing control on whistleblowing intentions. Several previous studies have analyzed the influence of the TPB aspect on whistleblowing intentions, such as research by Tudu (2021), Brown et al. (2016), and Park and Blenkinsopp (2009), which states that all three aspects of TPB have a positive effect. In addition, some other researchers mention a partial influence on these three aspects, such as research by Tuan Mansor et al. (2021) and Suryono and Chariri (2016).

In contrast to previous research, this study has a novelty in quantitative data analysis using a higher-order model. The use of higher-order models provides a research model framework for constructs formed from several dimensions and indicators (Sarstedt et al., 2019). According to the researcher, using the higher-order model is more effective in analyzing quantitative data in TPB because the three constructs are abstract constructs consisting of several dimensions/sub-constructs and their measuring indicators. Therefore, by using a higher-order model, TPB predictions become more effective and minimize inconsistent results as in previous studies.

## 2. Methods

This research is mixed-method research with an explanatory sequential design. Data collection is carried out in stages in the form of quantitative data in the first stage and then qualitative data collection to confirm quantitative data analysis (Creswell & Plano Clark, 2018). The use of mixed methods is carried out to obtain results that are objective, structured, and measurable and obtain in-depth results regarding the research objectives. The research population is all internal auditors at 15 (fifteen) regional inspectorates in West Kalimantan Province involved in supervisory activities as many as 439 people. The sampling design uses stratified random sampling because the research population can be identified according to certain job classes (Sekaran & Bougie, 2016). The minimum sample size is 172 auditors calculated using the G\*Power 3 application by inputting several parameters, namely effect size 0.15, significance level 0.05, and statistical power 0.95 (Hair et al., 2016).

Quantitative research data was collected by the survey method through questionnaires containing questions about research variables. The measurement scale for each variable uses a 7-point Likert scale as the best scale in seeing a person's response (Preston & Colman, 2000). Previously, the researcher also conducted a pilot test to ensure that the respondents understood the question items well.

The attitude towards whistleblowing was measured by 8 (eight) questions asking how much respondents agreed to the impact of whistleblowing, namely preventing and detecting fraudulent actions, increasing public trust, being part of the duties as employees of public organizations, and fulfilling moral responsibilities to the community. Questionnaire adapted from research of Alleyne et al. (2018) with a Likert scale (1) Strongly disagree; (2) Disagree; (3) Somewhat disagree; (4) Neither agree nor disagree; (5) Somewhat agree; (6) Agree; and (7) Strongly Agree. Furthermore, respondents were asked to do a subjective evaluation by asking the question: "If you report an act of fraud/corruption in a local government, how important are the four positive impacts to you?" The Likert scale used is (1) Not at all important; (2) Low importance; (3) Slightly important; (4) Neutral; (5) Moderately important; (6) Very important and (7) Extremely important.

Eight questions measured the subjective norm variable by asking: "In your opinion, how much do social groups agree with your actions to report fraud to the local government?" There are 4 (four) social groups, namely family members, coworkers, supervisors, friends, and social neighbors. Questionnaire adapted from research of Park and Blenkinsopp (2009) with likert scale (1) Strongly disagree; (2) Disagree; (3) Somewhat disagree; (4) Neither agree nor disagree; (5) Somewhat agree; (6) Agree; and (7) Strongly Agree. Furthermore, respondents were asked to measure the dimension of the desire to meet social groups with the question, "how much will you consider the opinion of social groups in agreeing or disapproving of your action in reporting fraud in the local government?". The Likert scale used is (1) not very considerate; (2) do not consider; (3) somewhat not considerate; (4) neutral; (5) somewhat considering; (6) considering; and (7) very considerate.

The variable perceived of whistleblowing control is measured by 8 (eight) questions related to the perception of obstacles faced when conducting whistleblowing. Among others, the organization will underestimate reports, the difficulty of the reporting process, ineffective reporting, and negative retaliation from the organization. Questionnaire adapted from research of Alleyne et al. (2018) with a Likert scale (1) very unlikely; (2) impossible; (3) somewhat unlikely; (4) neutral; (5) somewhat likely; (6) possible and (7) very likely. The dimensions of the evaluation of barriers are measured related to the ability to overcome these difficulties with a Likert scale of (1) very incapable; (2) incapable; (3) somewhat incapable; (4) neutral; (5) somewhat capable; (6) capable and (7) very capable.

The variable of internal whistleblowing intention was measured by 4 (four) questions by asking how much effort the respondent would make when he saw a fraud to the internal party of the local government organization. The effort is to report to the

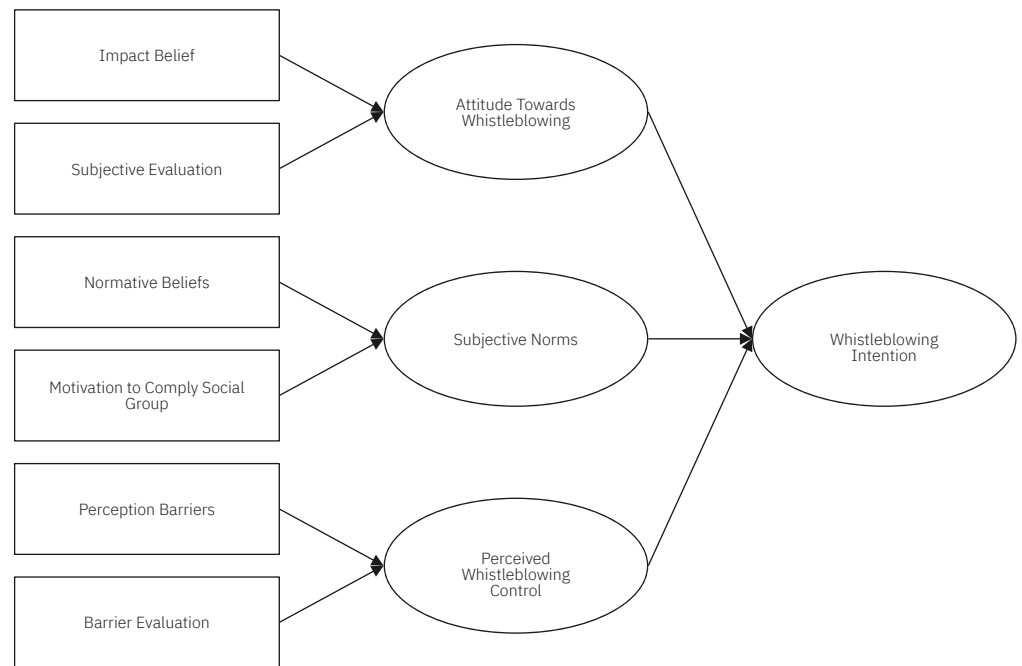


Figure 1. Research Model

appropriate official, report using the internal reporting channel, notify top management, and notify his superiors. Questionnaire adapted from research of Alleyne et al. (2018) with scale Likert (1) strongly disagree; (2) disagree; (3) somewhat disagree; (4) neutral; (5) somewhat agree; (6) agree and (7) strongly agree.

The research model is based on the planned behavior (TPB) theoretical framework. The three exogenous variables are formative type variables formed from 2 (two) dimensions with several reflective indicators. Attitudes towards whistleblowing consist of impact belief (IB) and subjective evaluation (SE) dimensions. Subjective norms consist of normative belief (NB) dimensions and motivation to comply (MC) social groups. Finally, the perceived of whistleblowing control consists of the dimensions of perceived barriers (PB) and evaluation of barriers (EB).

Path analysis model to describe the relationship between variables and the dimensions that make them up, as shown in Figure 1.

In the form of a statistical equation, the relationship between constructs can be written as follows:

$$\eta_1 = \gamma_1 \xi_1 + \gamma_2 \xi_2 + \gamma_3 \xi_3 + \zeta$$

with explanation:

$\eta_1$  = endogenous latent variable intention to whistleblowing

$\gamma_i$  = coefficient of exogenous latent variable

$\xi_1$  = latent variable exogenous attitude to whistleblowing

$\xi_2$  = subjective norm exogenous latent variable

$\xi_3$  = exogenous latent variable perceived whistleblowing control

$\zeta$  = error

After the quantitative data had been analyzed, qualitative data collection was conducted through interviews with informants who can provide valid information and understand the whistleblowing mechanism in local governments—interview questions related to the results of quantitative data analysis. The informant is a structural official and senior auditor at the Regional Inspectorate in West Kalimantan Province.

### 3. Results and Discussion

The quantitative data analysis method on 201 questionnaires received in this study uses the Structural Equation Model (SEM) with SmartPLS 3 software. The use of SEM is a statistical technique that is very popular in various disciplines and can be used in

research to confirm a theory, predict, and test a certain theoretical framework (Benitez et al., 2020; Hair et al., 2019, p. 5). The SEM analysis stage begins with preparing a research model and path diagram based on the TPB framework. After the research data was collected, data analysis was carried out by assessing the measurement model consisting of the factor loading, internal reliability, convergent validity, and discriminant validity. For higher-order constructs, data analysis is done by looking at the significance of the dimensions. The next stage is assessing the structural model by looking at the coefficient of determination ( $R^2$ ), predictive relevance ( $Q^2$ ), model fit, and variable multicollinearity. After fulfilling the model's validity, reliability, and predictiveness, the last stage in quantitative data analysis is to test the hypothesis.

### 3.1. Assessment of the Measurement Model (Outer Model)

The measurement model assessment was conducted to determine the reliability and validity of the indicators, dimensions and variables. The reliability of the indicator can be seen from the factor loading value with a value from 0.728 to 0.921 (it has met the standard value > 0.708). To see the reliability of the variables, the Cronbach alpha value shows a value from 0.837 to 0.923 so that it meets the standard value > 0.700. Convergent validity was observed with the average variance extracted (AVE) value with results from 0.698 to 0.811 (meet the standard value > 0.500). To test the validity of the discriminant, the value of the Fornell-Larcker criterion shows that the correlation value of the dimension does not exceed the correlation with the other dimensions. The overall assessment results have met the criteria for the measurement model suggested in the Hair et al. (2019).

The test results on the validity and reliability of the higher-order construct (HOC) show that the dimensions and constructs have met the recommended values; namely, the t-statistic value > 1.96 and the p-value < 0.05. If it does not meet the significance value, the indicator can still be maintained by looking at the outer loadings value > 0.50, which indicates the significance of the dimensions (Hair et al., 2016). Multicollinearity testing was also carried out and resulted in a VIF value < 5.00 which indicates there is no inter-dimensional multicollinearity.

**Table 1.** Reliability and Validity of Higher Order Construct

Higher Order Construct	Dimension	t Statistics	P Value	Outer Loadings	VIF
SW	IB	1.477	0.070	0.510	1.140
	SE	3.183	0.001	0.980	3.045
SW	NB	6.326	0.000	0.986	1.463
	MC	1.015	0.155	0.692	1.463
PKW	PB	0.836	0.202	0.510	1.140
	EB	7,861	0.000	0.984	1.140

### 3.2. Structural Model Assessment (Inner Model) and Hypothesis Testing

Structural model assessment was conducted to evaluate the quality of the predictions of the research model. The assessment is carried out on 4 (four) aspects, namely the coefficient of determination ( $R^2$ ), predictive relevance ( $Q^2$ ), model fit, and multicollinearity variables. Table 2 shows the results of testing the structural model.

The value of  $R^2$  shows a coefficient of determination of 0.336, which illustrates that the model can explain the internal whistleblowing intention of 33.6%. In comparison, 66.4% is explained by other exogenous variables outside the research model. In the table, the  $Q^2$  value of 0.217 indicates that exogenous variables have predictive relevance to endogenous variables (Hair et al., 2016). The SRMR value of the research model was 0.070, indicating that the research model belongs to the good fit category



**Table 2.** Structural Model Assessment

Construct	R <sup>2</sup>	Q <sup>2</sup>	SRMR
NWI	0.336	0.217	0.070
VIF			
SW	1.352		
NS	1.388		
PCW	1.188		

(Garson, 2016), while the VIF value of the variable < 5.00 indicates that there is no multi-collinearity problem between variables.

In order to test the research hypothesis, bootstrapping was performed on Smart PLS with a significance of 5% and a one-tailed test. The results of hypothesis testing are presented in Table 3.

**Table 3.** Hypothesis Testing Results

Hypothesis	Construct	$\beta$	Direction	P value	Sig.	Hypothesis Decision
H1	ATT → IIW	0.287	Positive	0.000	Significant	Supported
H2	SN → IIW	0.312	Positive	0.000	Significant	Supported
H3	PCW → IIW	0.129	Positive	0.040	Significant	Supported

*Description:*

ATT = Attitude towards whistleblowing

SN = subjective norm

PCW = Perceived control whistleblowing

IIW = Intention of internal whistleblowing

Based on the results of hypothesis testing, it is known that the attitude towards whistleblowing (ATT) towards internal whistleblowing intentions (IIW) has = 0.287 and p-value = 0.000. Thus hypothesis 1 (H1) is supported. Internal auditors of local governments who have a positive attitude towards whistleblowing tend to intend to do whistleblowing internally. These positive attitudes include the belief that whistleblowing can prevent and detect fraud, increase public trust, be part of the duties as employees of public organizations and fulfill moral responsibilities to the community.

Based on the results of interviews with a structural official and a senior auditor at the Regional Inspectorate, it is known that the regional government has formulated a policy on whistleblowing in the form of a regional head regulation. The informant explained: "the leaders has understood the importance of a whistleblowing mechanism for local governments." The organization has socialized to all employees about these regulations. The informant also stated that the organization had assigned several auditors to participate in the socialization related to whistleblowing held by the Ministry of PAN and Bureaucratic Reform in Jakarta. In the office building, several announcements have also been posted to encourage the implementation of whistleblowing. These things are done to convince employees that local governments need whistleblowing to prevent and stop fraud. An interview with a senior auditor said: "If all internal auditors know the whistleblowing mechanism well and clearly, then it can be a tool to prevent corruption in local governments." This result follows the TPB framework, which states that a positive attitude of action will affect the realization of the intention of certain behavior.

The results of this study were consistent with the study of Tudu (2021), Alleyne et al. (2018), Brown et al. (2016), and Park and Blenkinsopp (2009) regarding the positive effect of attitudes on whistleblowing. Zhang et al. (2009) stated that someone who considers whistleblowing as a right, fair, and ethical act is more likely to have the intention to do whistleblowing. In general, people who believe that whistleblowing is an action that is in accordance with ethical principles are more likely to have the

intention to do so (Chiu, 2003). This positive attitude is a strong impetus to dare to reveal the existence of fraud in the local government.

The next hypothesis testing looks at the relationship between subjective norms (SN) and internal whistleblowing intentions (IIW), which results in the value of  $\beta = 0,312$  and  $p\text{-value} = 0,000$ . These results indicate that hypothesis 2 (H2) is supported. Subjective norms on local government internal auditors have a significant positive effect on internal whistleblowing intentions. Subjective norms are interpretations of the opinions of influential parties and are considered importantly related to a particular action (Trongmateerut & Sweeney, 2013). Parties that influence the intention of a local government internal auditor to carry out whistleblowing include family members, coworkers, supervisors, and social friends outside of work.

The results of interviews with informants stated that internal auditors who saw fraud should discuss it with their superiors first. Structural official informants stated: "Although until now there have been no employees who have reported acts of corruption, the main essence of whistleblowing is to stop fraud. Publication externally can degrade the reputation of local government organizations. Therefore, disclosure of fraud should first be consulted with superiors or supervisors. The results of this interview are important findings because supervisors or supervisors encourage to resolve fraud problems through internal reporting channels rather than external channels.

Within the framework of the theory of planned behavior (TPB), local government internal auditors will consider the opinions of parties deemed important in their lives before conducting whistleblowing. The environment plays a big role in realizing the actions of employees doing whistleblowing. The significant influence of subjective norms on the intention to carry out internal whistleblowing is also seen from several studies conducted by previous researchers, including the study of Suryono and Chariri (2016), Trongmateerut and Sweeney (2013), and Park and Blenkinsopp (2009).

The results of hypothesis testing on the relationship between perceived whistleblowing control (PCW) and internal whistleblowing intentions (IIW) show  $\beta = 0.129$  and  $p\text{-value} = 0.040$  in a positive direction towards IIW. Thus, hypothesis 3 (H3) is supported. The perceived of whistleblowing control has a significant positive effect on internal whistleblowing intentions. This variable shows the perception of internal auditors' control regarding organizational resources in overcoming whistleblowing barriers in the form of difficulty reporting, ineffective reporting, and possible retaliation from the organization.

The results of interviews with informants regarding the perception of whistleblowing control show evidence that this variable is very important. Structural official informants explained: "Some of the existing resources within the local government are policies in the form of regional head regulations, SOPs, internal and external complaint applications." External complaints applications include the complaint management system for the national public service (SP4N) - the people online aspiration and complaint service (LAPOR). The application is an external application managed by the Ministry of PAN and RB. Internal complaints a field manages applications in the Regional Inspectorate.

The informant also said that the guarantee of protection for whistleblowers is a major aspect in increasing the willingness of employees to report fraud. "The obligation to include identity in the reporting application has not been accompanied by a guarantee of confidence that the information has not been leaked to certain parties." Therefore, the perception of fear of retaliation from the reported party can reduce the willingness of employees to report fraud. In addition, the application procedure also requires the reporter to complete the report with initial evidence in the form of documents or videos regarding fraud.

The results of this study are consistent with the TPB framework, which states that perceptions of action control influence a person's intentions. The greater the perception of control to overcome obstacles, the greater the intention to take action (Ajzen, 1991). Several studies are consistent with these results, including Tudu



(2021), Natawibawa et al. (2018), Brown et al. (2016), and Curtis and Taylor (2009). The internal auditor's belief that the organization will follow up on a whistleblowing report positively affects the intention to report violations to public accountants (Curtis & Taylor, 2009). Research from Natawibawa et al. (2018) also shows that self-efficacy positively influences intentions to whistleblowing. In addition, the organization's internal policies and procedures can increase employee confidence that internal whistleblowing will be successful (Zhang et al., 2009).

#### 4. Conclusion

An effective complaint mechanism is part of the government's efforts to implement good governance by building a culture of transparency in government agencies (Subhan, 2016). This study indicates that attitudes towards whistleblowing, subjective norms, and perceptions of control over whistleblowing have a significant positive effect on the intention to disclose fraud internally. This research can make a theoretical contribution by adding to the literature on the use of the theory of planned behavior (TPB) in the context of whistleblowing, especially in public sector organizations.

Practically, this research produces several implications and contributions for local government. By looking at the significance of the variable perceived of whistleblowing control, this variable should be prioritized in building an effective whistleblowing system. Local government leaders need to develop and clearly communicate policies and procedures that regulate how and where to report fraud, ensure that reports are taken seriously, and follow up appropriately. Leaders need to appoint certain units to receive, assess feasibility, and conduct investigations on reports. The work unit must be ensured that it has sufficient resources, is competent, and has integrity. Materials on complaint reports also need to be submitted regularly to regional leaders to ensure follow-up (ISO, 2021). The whistleblowing policy must also ensure that the whistleblower feels guaranteed protection for his or her actions. This can be done by implementing an anonymous policy in reporting. The use of technology and information in whistleblowing reporting, as part of the implementation of e-Government, must be protected from the possibility of information leaking through the internet and parties involved in reporting (Rahmadany, 2021; The Institute of Internal Auditors Australia, 2021).

Local governments also need to foster a positive attitude of internal auditors towards whistleblowing in encouraging ethical behavior. Organizational leaders 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 (ISO, 2021). Organizations need to carry out socialization and ethical training in socializing the code of ethics, anti-bribery, anti-corruption, and reporting fraud so that employees feel the ethical culture in the government environment in preventing and detecting fraud.

This study has limitations; among others, the analysis is only carried out on 3 (three) variables that affect a person's intentions according to the theory of planned behavior (TPB). According to Ajzen (1991), TPB is still open to several other variables to predict a person's intentions more precisely. Therefore, further research in the local internal auditor environment needs to be carried out by adding several main aspects of auditors, such as commitment to independence, norms, and professional auditor skills (due professional care). In addition, the use of information technology in whistleblowing as part of government innovation needs to be considered in making it easier for employees to report fraud in the regions.

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