Symbolic Systems or Real Solutions? Examining the Gap Between Digital Transparency and Corruption Prevention in Surabaya

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ABSTRACT

The tendency of irregularities in the management of local government operational expenditures is one of the nodes prone to corruption that is often undetected by conventional control systems. This study aims to evaluate the effect of implementing an online-based whistleblowing system on the effectiveness of internal control and corruption prevention efforts in Surabaya City Government during the 2023-2024 fiscal year. This research adopts a quantitative approach with a descriptive-explanatory design, using secondary data collected from SPIP reports, APIP capabilities, corruption control effectiveness index (IEPK), MCP scores, and WBS system outputs. Analysis was conducted using descriptive statistical methods through SPSS, but inferential testing could not be carried out due to the limited number of observations (N=1) and the absence of data variation. The results show that although the WBS system has been actively used with a report completion rate of 61.2% and internal control indicators at the "Defined" level, procurement findings worth IDR 25.6 billion were still found by BPK. This finding indicates a gap between administrative performance and implementation reality. The implications of this study emphasize the need to strengthen the integration of data-based monitoring systems and reformulate more adaptive operational expenditure controls.

Keywords: Corruption prevention; Internal control, MCP; Online whistleblowing; Operational expenditure, SPIP.

INTRODUCTION

Corruption in the management of local government operational expenditure is a permanent irony in Indonesia's bureaucratic landscape. This practice is not solely rooted in individual moral issues, but also in the design of an oversight system that has not been fully adaptive to the complexity of operations at the local level. Surabaya, as a metropolitan city that is the center of regional economic growth, certainly has a more complex burden of public financial governance. In this context, operational expenditure often becomes a gray area that opens up opportunities for budget manipulation and fraud practices hidden behind administrative procedures.

Operational expenditures are intended to support the delivery of essential public services, however in practice, this budget line often becomes a vulnerable area for misuse and undetected irregularities (Supriadi et al., 2025). Haryanto & Ardillah (2022) argue that the absence of robust internal controls and the presence of ineffective audit processes create an environment in which fraud can occur without detection. Similarly, (Mustanir, 2018) emphasize that low audit quality contributes to the emergence of irregularities in government financial management. These findings underscore the need for more responsive and independent oversight mechanisms capable of detecting early signs of fraud within the bureaucracy.

Digital-based whistleblowing system is present as a corrective instrument that offers a safe space for whistleblowers to reveal violations with guaranteed identity protection. In ideal practice, this system becomes a strategic channel in strengthening internal control while forming a bottom-up culture of integrity. However, implementation in the field has not fully reached the level of participation and functioning as expected. There is still a gap between the formal existence of the system and its effectiveness in encouraging changes in organizational behavior. A number of studies indicate that the

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success of WBS is not only determined by technical infrastructure, but also by trust factors, leadership commitment, and organizational culture that supports the courage to report (Nurhidayat & Kusumasari, 2018; Walle, 2020; Supriadi et al., 2025). Thus, the crucial question that arises is no longer simply whether the system exists, but to what extent it works as a substantive, rather than symbolic, control tool.

In Surabaya, the implementation of online whistleblowing has become part of the e-governance architecture built to answer the demands of public transparency. The city government has rolled out a number of digital initiatives that touch various aspects of service and supervision (Masdar et al., 2021; Soni et al., 2017). However, the effectiveness of the WBS system, especially in preventing irregularities in operational expenditures, has not been studied empirically. This is an urgent area for analysis, especially when routine expenditure management is still a vulnerable point in the evaluative reports of state audit institutions.

Badawi & Prawitno (2022) emphasizes that despite well designed e-government systems, internal control mechanisms often fail to function effectively due to entrenched bureaucratic resistance to digital transparency and electronic reporting. Therefore, studies on the effect of WBS on internal control and corruption prevention efforts in the context of local government are becoming increasingly relevant, not only to assess policy effectiveness, but also to reformulate strategic approaches to public oversight (Bochko, 2016).

This study aims to examine the effect of implementing an online-based whistleblowing system on the effectiveness of internal control and corruption prevention in the management of operational expenditures of the Surabaya City Government for the period 2023–2024. This study places whistleblowing not merely as an administrative procedure, but as a strategic variable in the anti-corruption ecosystem at the local level. The research focuses on two things: first, how the system plays a role in strengthening credible internal control and, second, to what extent it is effective in mitigating potential corruption in the operational expenditure sector. Through a quantitative approach and multiple linear regression analysis (Ahmad et al., 2019; Leavy, 2017; Treiman, 2014). This research is expected to produce empirical findings that can enrich academic discourse and become an evidence-based policy reference.

The limitations in this study are firmly established so that the focus of the analysis does not widen. The scope is limited to the whistleblowing system managed internally by the Surabaya City Government, without including external systems owned by the KPK or other vertical institutions. The unit of analysis focused on operational expenditure because this post is considered the most prone to administrative corruption due to the high frequency of routine transactions and the flexibility of its use (Rosidah et al., 2023). In addition, the research targets include apparatus directly involved in the planning, implementation and supervision of expenditure, including internal supervisors (APIP) as key actors in the internal control structure. As such, this study will present an incisive perspective on how reporting technology can or fails to function as an effective early detection and deterrent mechanism for corruption in local government (Prasad, 2016).

LITERATURE REVIEW

The Ministry of Home Affairs (n.d.) stated that the development of a whistleblowing system (WBS) plays a critical role in promoting transparent and accountable governance. This system reflects a major transition from conventional, manual complaint procedures to a more structured, technology-based early warning mechanism. Within the framework of bureaucratic reform in Indonesia, WBS has become an increasingly important tool for detecting irregularities and reinforcing internal accountability. However, the persistence of organizational cultures that are resistant to internal criticism often limits the actual functionality of WBS, especially when whistleblowers receive minimal protection and remain vulnerable to retaliation (Yanto et al., 2023). Furthermore, Zarefar & Arfan (2017) emphasize that the successful operation of WBS requires more than administrative compliance it hinges on an ecosystem

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of ethical integrity, robust institutional systems, and individual moral courage. In this sense, WBS must be viewed not merely as a technical apparatus but as a substantive manifestation of a state's anti-corruption posture. The presence of a comprehensive legal and regulatory framework is indispensable in reinforcing the willingness and safety of whistleblowers (Zhafran et al., 2025; Prakasa et al., 2022).

In parallel, the Government Internal Control System (SPIP) serves as the normative foundation for integrated public oversight, as stipulated in Government Regulation No. 60 of 2008. This framework obliges public institutions to establish preventive control mechanisms capable of identifying corruption risks at an early stage. Nevertheless, empirical studies have revealed that the maturity level of SPIP across various local governments remains inadequate, resulting in significant blind spots in detecting systemic violations (Djamil, 2023). Hilal et al. (2024) argue that the effectiveness of SPIP is highly correlated with the professionalism and independence of the Government Internal Supervisory Apparatus (APIP), which must possess not only technical competence but also high ethical sensitivity. The role of APIP becomes even more crucial in the context of the Corruption Eradication Commission's (KPK) Monitoring Center for Prevention (MCP), which relies heavily on data-driven oversight and inter-institutional coordination (Sumarauw et al., 2023). In such a scenario, WBS can complement APIP's function by providing channels for early violation reports that might otherwise evade conventional audits.

The interdependence between whistleblowing mechanisms, internal audits, and regulatory structures forms the core of an effective anti-corruption architecture. (Riyanto & Arifin (2022) demonstrate that a WBS integrated with a gratification control unit substantially decreases the incidence of fraud, especially when there is a dedicated fraud detection team operating concurrently. Solihatunnisa & Hastuti (2023) reinforce this by showing that the synergy between SPIP and WBS enhances fraud prevention outcomes, particularly in sectors with high public fund exposure, such as education. Their findings suggest that WBS is not a standalone mechanism but rather a vital component within a broader system of internal control. Setyawan et al. (2019) even propose a dual strategy combining SPIP, accountable internal auditing, and accrual-based accounting practices as a means to establish transparent public financial management. This reinforces the need for multidimensional approaches in strengthening governance integrity.

The evolution of e-governance in Indonesia has introduced a new paradigm for WBS application in public administration. Within the digital governance domain, whistleblowing becomes more accessible and participatory, albeit not without its challenges, including the risks of data misuse and whistleblower victimization (Widyadhana & Kirana DP, 2025). Prihartono (2023) points out that digitalization has not only accelerated access to public services but also opened avenues for citizen-driven oversight, particularly through online-based complaint systems. The implementation of digital WBS in cities like Surabaya represents a proactive effort toward constructing responsive and transparent bureaucracies. Nonetheless, as Nurkartika (2025) underscores, the transition to digital good governance remains superficial unless accompanied by institutional mechanisms that guarantee meaningful protection for those who report wrongdoing.

In conclusion, the whistleblowing system operates as a strategic node within the public sector's integrity infrastructure. It interconnects the internal control framework, legal protection instruments, technological interfaces, and organizational ethics. Wibisono & Khoirunurrofik (2023) highlight the significant link between the development of anti-corruption mechanisms and the improvement of local fiscal performance. Hence, an effectively implemented WBS, backed by robust legal norms and cultural commitment, will have a direct bearing on the accountability and efficiency of regional government operations. Against this backdrop, this study seeks to analyze the WBS mechanism embedded within

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the Surabaya City Government's operational expenditure management, identifying both the structural and cultural factors that determine its success in corruption prevention.

RESEARCH METHOD

This research employs a quantitative approach using a descriptive design, which is oriented toward portraying an empirical overview of the implementation of the whistleblowing system in relation to internal control and corruption prevention. Rather than seeking causal inference, the study is focused on presenting factual patterns derived from official government data. The selected design is grounded in the objective of mapping the administrative outcomes of digital reporting mechanisms without attributing them to statistical causality. In line with the positivist paradigm, data are treated as objective realities that reflect institutional performance, detached from subjective interpretations (Ali et al., 2022). This perspective views documentary data not merely as records but as valid instruments for explaining public governance phenomena in a structured manner. The choice of a descriptive framework is supported by the nature of the data, which consists of standardized reports from agencies such as the Regional Inspectorate, BPKP, BPK, and the Ministry of Home Affairs. This approach resonates with Treiman's (2014) argument that secondary quantitative data can serve as an essential analytical source when grounded in credible institutional reporting systems.

Furthermore, the descriptive method enables this study to highlight performance patterns without assuming statistical significance or population-based generalization. As Leavy (2017) notes, a descriptive design can still offer critical insights, particularly in policy-oriented research that relies on administrative documentation. The study intentionally avoids experimental or survey-based data collection to preserve the reliability of existing governmental reports. Nurhidayat & Kusumasari (2018) emphasize the importance of institutional context in interpreting governance-related indicators, particularly in anti-corruption mechanisms. Their view underlines the legitimacy of drawing conclusions from regulatory outputs and internal evaluations, especially in the absence of primary respondent data. This is also echoed by Walle (2020) who points out that digital oversight systems such as WBS must be assessed within the ecosystem of governance performance rather than through public perception metrics. Therefore, although the design is descriptive, it maintains analytical depth by embedding evaluation within the structure of institutional data systems.

The data used in this study are fully sourced from secondary data that are documentary in nature and officially published by state institutions that have authority in supervision, reporting, and fiscal control at the local government level. The documents reviewed include the Government Internal Control System (SPIP) evaluation report, the Regional Inspectorate performance audit, the KPK MCP (Monitoring Centre for Prevention) report, and documentation of the utilization of the whistleblowing system by the Surabaya City Government in the 2020–2024 timeframe. These sources are accessed through official websites of government institutions and digital databases that have been recognized for their validity, such as the BPKP, KPK, and Ministry of Home Affairs websites. This documentary approach prioritizes the administrative validity and legal validity of each data used, so that it does not depend on subjective perceptions, but on bureaucratic facts that have been verified by supervisory institutions. This technique is considered adequate because it is in accordance with the characteristics of public policy research that is oriented towards document accountability and procedural track records (Treiman, 2014; Mustanir, 2018; Nurhidayat & Kusumasari, 2018; Walle, 2020; Hanis, 2012; Leavy, 2017; Supriadi et al., 2025; Basheka et al., 2013; Bochko, 2016; Prasad, 2016; Soni et al., 2017; Masdar et al., 2021). All data was obtained through a purposive documentation review method, which refers to the criteria of substantial relevance to the variables studied. Thus, data collection in this study did not rely on surveys, interviews, or direct observation, but rather through literary exploration.

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Given the limitations of the observational dataset, this study does not perform inferential statistical tests such as regression or correlation analysis. The data consists of aggregate performance indicators from a single government unit, without sufficient variability or sample size to justify hypothesis testing. Instead, the analysis is descriptive, relying on tabulation, numerical summaries, and comparison of official performance scores. SPSS software was used to organize and visualize the data, but only for the purpose of generating structured descriptive output. Treiman (2014) notes that descriptive analysis remains essential in social research, especially when evaluating institutional data that are not suited to population-level inference. In this case, the primary objective is to interpret the implementation outcomes of the whistleblowing system and associated internal control mechanisms as reported by public oversight institutions.

Although the analytical framework does not include inferential validation, it still supports evaluation by situating the data within the broader discourse of governance effectiveness. Leavy (2017) argues that descriptive approaches, when supported by credible institutional data, can yield meaningful interpretations of administrative performance. Similarly, Supriadi et al. (2025) have used descriptive evaluations to identify gaps between formal compliance and real-world outcomes in anti-corruption systems. By comparing performance scores across key indicators such as SPIP maturity levels, MCP scores, and procurement audit findings, this study identifies inconsistencies that warrant policy-level attention. Such descriptive insight is particularly valuable in highlighting implementation gaps that may not be captured by statistical generalization. Thus, although the methodology abstains from inferential testing, it remains a rigorous and contextually grounded means of analysis.

RESULTS AND DISCUSSION

Table 1. Descriptive Statistics

Description	N	Minimum	Maximum	Mean	Std. Deviation
Total number of WBS (Whistleblowing System) reports	1	299	299	299.00	-
Number of completed WBS reports	1	183	183	183.00	-
Number of rejected WBS reports	1	23	23	23.00	-
SPIP score (Government Internal Control System)	1	3.483	3.483	3.48300	-
APIP capability score (Internal Government Auditor)	1	3.150	3.150	3.15000	-
Corruption control effectiveness index	1	3.46	3.46	3.4600	-
Number of procurement findings in BPK audit reports	1	2	2	2.00	-
Monitoring Center for Prevention (MCP) score	1	97.64	97.64	97.6400	-
Valid N (listwise)	0				

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The descriptive data extracted from the Surabaya City Government's internal control indicators reveals a nuanced but telling portrait of public sector accountability mechanisms in action. The total number of whistleblowing reports submitted through the online system stands at 299, with 183 categorized as completed and 23 explicitly rejected. These figures, while modest in isolation, suggest a functional reporting mechanism with a resolution rate exceeding 60 percent. Such a metric is indicative of procedural responsiveness, even if not necessarily indicative of substantive resolution. According to Nurhidayat & Kusumasari (2018), the effectiveness of whistleblowing systems hinges not merely on access or utilization but on their ability to catalyze corrective measures. In this case, the volume and treatment of complaints reflect both the existence of institutional infrastructure and its limitations. When over one-third of reports remain either pending or unresolved, questions inevitably arise regarding procedural bottlenecks, follow-up rigor, or whistleblower protection frameworks. These factors collectively delineate the thin line between symbolic compliance and meaningful institutional integrity.

In parallel, the Government Internal Control System (SPIP) score, recorded at 3.483, and the APIP capability level of 3.150, both position Surabaya's internal control system within the "Defined" maturity category. According to the regulatory framework stipulated by Government Regulation No. 60 of 2008, a "Defined" level denotes that formal control procedures have been codified and are being operationalized, albeit with potential deficiencies in consistency or depth. This classification, while not inherently problematic, does indicate that internal control structures remain in a developmental phase rather than having achieved optimization. The evaluative reports by Setyawan et al. (2019) corroborate the view that without reinforcement through accrual-based accounting and inter-unit synergy, SPIP mechanisms tend to operate in procedural silos. This underscores the necessity of institutional coherence, especially between audit functions and digital oversight platforms like the whistleblowing system. Hence, while SPIP and APIP benchmarks reflect commendable strides in formal control structures, their transformative effect remains constrained unless further institutional integration is pursued.

Meanwhile, the Corruption Control Effectiveness Index (IEPK) for Surabaya is numerically captured at 3.46, which falls within the "Good" qualitative bracket. Such an index, when juxtaposed against the sheer volume of whistleblowing activity and internal audit readiness, provides a composite picture of the jurisdiction's anti-corruption posture. However, a dissonant data point emerges in the form of the BPK's audit findings, which documented two procurement-related anomalies with a total estimated value of IDR 25.6 billion. These findings are not merely residual audit observations; they are structural indicators of unresolved vulnerabilities in routine financial transactions. Basheka et al. (2013) stress that procurement remains one of the most corruption-prone arenas in decentralized governance, often protected by bureaucratic opacity. The persistence of such findings, despite high scores in SPIP and MCP, suggests that digital integrity tools have not yet fully penetrated operational layers of budgeting. Therefore, while index-based metrics may project compliance, they must be interpreted with caution, particularly when substantive irregularities persist in parallel.

The MCP score, as published by the KPK, stands at an impressive 97.64%, situating Surabaya within the top ten nationally in terms of anti-corruption compliance. This achievement demonstrates the city government's technical alignment with KPK's eight priority areas of intervention, including planning, budgeting, procurement, and licensing. Nonetheless, Masdar et al. (2021) caution against equating high MCP scores with genuine institutional reform, noting that MCPs are often driven by document-based submissions rather than behavioral shifts. In the Surabaya case, the high MCP value should not obscure the presence of procurement irregularities, as flagged by the BPK. Bochko (2016) posits that institutional performance cannot be abstracted from its administrative ecosystem, where formal indicators may be decoupled from ground-level practices. Therefore, despite laudable digital governance achievements, there remains an urgent imperative to re-anchor MCP-based assessments in

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substantive monitoring practices. Only through such recalibration can the city's anti-corruption strategies evolve from structural compliance toward functional efficacy.

Analyzing the entire data corpus simultaneously offers a window into the duality of digital governance: the presence of sophisticated platforms and the persistence of endemic administrative lapses. As Walle (2020) articulates, digital whistleblowing systems thrive not merely on interface or anonymity but on embedded trust, procedural transparency, and institutional backing. Surabaya's numerical output high MCP, active WBS, and developed SPIP is promising, yet the unresolved procurement issues cast a long shadow on their ultimate credibility. The findings align with the argument by Supriadi et al. (2025) that internal audit structures, while necessary, are insufficient in the absence of political will and cultural support. Therefore, the observed gap between normative achievement and empirical practice exemplifies what Rosidah et al. (2023) describe as "compliance dissonance," a condition where documented performance fails to materialize in operational fidelity. Bridging this disjuncture requires not merely technical upgrades but a systemic shift in institutional ethics and follow-through mechanisms.

From a governance theory standpoint, the current findings echo the tension between symbolic implementation and effective institutionalization. Basu (2004) had earlier identified this phenomenon in developing countries, where e-governance systems often achieve nominal visibility but fall short of altering entrenched practices. The Surabaya case reaffirms this paradox: despite commendable documentation and technical scores, material corruption risks persist. As Soni et al. (2017) argue, the digitization of government processes must be embedded within an accountability culture to truly transform public administration. Without this cultural infrastructure, data becomes a performance artifact rather than a governance instrument. In light of this, the Surabaya municipal government must confront a difficult truth: institutional design and digitization are only precursors, not guarantees, of corruption prevention. This insight is particularly important when considering the sustainability of anti-corruption infrastructure beyond leadership cycles or political transitions.

Finally, the cumulative reflection from this dataset invites a strategic reconsideration of monitoring logic, institutional coordination, and inter-agency data utilization. The absence of variability in key indicators reveals a methodological limitation, but it also underscores a substantive governance issue: uniformity may mask stagnation. As Wibisono & Khoirunurrofik (2023) demonstrate, high institutional scores do not automatically correlate with reductions in illicit practices unless triangulated with transactional data and enforcement outcomes. The Surabaya case thus reflects a cautionary tale for other local governments pursuing digital integrity tools without reinforcing institutional ecology. In sum, the descriptive data from SPSS may appear static, but its interpretive potential remains dynamic. It challenges scholars and practitioners alike to interrogate the meaning of performance, the depth of reform, and the uncharted territories between policy and practice in Indonesia's evolving anti-corruption landscape.

CONCLUSION

This study concludes that while the institutionalization of digital governance instruments such as the whistleblowing system (WBS) in the Surabaya City Government has formally progressed, its substantive implications remain entangled in structural inertia. The quantitative indicators, ranging from 299 recorded complaints to a 61.2% completion rate offer a procedural account of compliance but stop short of signifying transformation. The SPIP and APIP scores, both positioned at the "Defined" level, denote bureaucratic readiness without evidencing behavioral reform or cultural internalization. Similarly, although the Corruption Control Effectiveness Index and MCP scores suggest national-level excellence, the concurrent emergence of procurement findings valued at IDR 25.6 billion challenges the credibility of such metrics. These conflicting signals highlight what Walle (2020) describes as the

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paradox of technical adequacy without normative convergence. The absence of variability in data does not merely indicate statistical limitation but symbolizes a stagnation in evaluative momentum. It must therefore be recognized that the true test of internal control and digital transparency lies not in the articulation of systems but in the erosion of deviant administrative practices.

The analysis of Surabaya's governance indicators paints a cautionary picture of what happens when documentation eclipses implementation. Institutional scores may indeed reflect procedural maturation, but without inter-systemic synergy and accountability loops, such metrics risk becoming performative rather than transformative. The findings echo Basheka et al. (2013) and Supriadi et al. (2025), who emphasize that effective oversight requires more than infrastructural input; it demands an environment of reciprocal scrutiny, adaptive responsiveness, and embedded ethical conduct. This study, while constrained by a singular unit of analysis, offers a mirror to the broader trajectory of digital anti-corruption reform in Indonesia. The empirical gap between intention and realization serves as both a warning and a catalyst for deeper governance introspection. Thus, the conclusion is not merely that the system functions but rather, that its functionality remains insufficiently anchored to outcomes. In short, the machinery of control is in place, but its capacity to alter institutional behavior remains questionable without stronger operational reinforcement.

Given the findings, it is imperative for the Surabaya City Government to reconceptualize the function of its whistleblowing system from a technical channel to a cultural instrument of accountability. This requires not only enhancing response rates but also institutionalizing protective frameworks for whistleblowers, ensuring their safety and credibility are upheld beyond procedural obligation (Nurhidayat & Kusumasari (2018; Yanto et al., 2023) In tandem, the APIP must be empowered not just as an auditor but as a catalytic actor for internal reform, equipped with the autonomy and discretion to act upon WBS disclosures without bureaucratic inhibition. Furthermore, there is an urgent need to synchronize data from SPIP, MCP, and procurement monitoring into a triangulated platform that fosters real-time, cross-institutional vigilance. Strengthening legal-operational feedback loops between internal control and enforcement bodies, including BPK and KPK, will create a surveillance ecosystem less prone to fragmentation. As Rosidah et al. (2023) observe, transparency without follow-through reduces governance to symbolism. Finally, future studies must adopt either a multi-case or longitudinal approach to capture both temporal shifts and systemic patterns. Only through such integrative and evidence-based reengineering can the promise of digital anti-corruption systems be fulfilled within Indonesia’s decentralized governance architecture.

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