ABSTRAK

Whistleblowing System (WBS) merupakan instrumen tata kelola organisasi yang berperan dalam pencegahan pelanggaran, penguatan integritas, dan peningkatan akuntabilitas sektor publik. Direktorat Jenderal Bea dan Cukai telah menerapkan WBS melalui Sistem Pengaduan Masyarakat (SIPUMA) dan WISE, namun implementasinya masih menghadapi berbagai tantangan. Penelitian ini bertujuan menganalisis implementasi WBS di Kantor Pengawasan dan Pelayanan Bea dan Cukai (KPPBC) Tipe Madya Pabean Ngurah Rai, mengidentifikasi hambatan implementasi, serta merumuskan strategi penguatannya. Penelitian menggunakan pendekatan kualitatif dengan metode studi kasus. Data dikumpulkan melalui wawancara mendalam, observasi, dan dokumentasi, kemudian dianalisis menggunakan model Miles & Huberman.

Hasil penelitian menunjukkan bahwa implementasi WBS telah didukung oleh regulasi, mekanisme pelaporan, dan sistem pengendalian internal. Namun, pemanfaatannya masih dipengaruhi oleh berbagai faktor serta budaya organisasi. Penelitian ini menemukan bahwa implementasi WBS masih ditentukan oleh budaya keterbukaan hierarkis. Selain itu, WBS berfungsi sebagai mekanisme eskalasi yang mengaktifkan berbagai instrumen pengendalian internal organisasi. Strategi penguatan implementasi WBS diarahkan pada peningkatan sosialisasi, penguatan budaya *speak-up* dan keterbukaan, serta penguatan sinergi WBS dengan sistem pengendalian internal.

Kata Kunci: *Whistleblowing System*, sektor publik, budaya keterbukaan, sistem pengendalian internal.

ABSTRACT

The Whistleblowing System (WBS) is an organizational governance instrument that plays an important role in preventing misconduct, strengthening integrity, and enhancing accountability in the public sector. The Directorate General of Customs and Excise has implemented the WBS through the Public Complaint System (SIPUMA) *and the WISE. However, its implementation continues to face various challenges. This study aims to analyze the implementation of the Whistleblowing System at the Ngurah Rai Medium Customs and Excise Office* (KPPBC Type Madya Pabean Ngurah Rai)*, identify the implementation barriers, and formulate strategies to strengthen its implementation. This study employed a qualitative approach using a case study method. Data were collected through in-depth interviews, observations, and documentation, and were analyzed using the Miles and Huberman model.*

The findings indicate that the implementation of the WBS has been supported by regulations, reporting mechanisms, and an internal control system. However, its utilization is still influenced by various organizational and cultural factors. The study found that the effectiveness of WBS implementation is largely determined by the organization's culture of openness within a hierarchical structure. In addition, the WBS functions as an escalation mechanism that activates various internal control instruments within the organization. Strategies to strengthen WBS implementation include enhancing socialization programs, fostering a speak-up culture and a culture of openness, and strengthening the synergy between the WBS and the internal control system.

Keywords*: Whistleblowing System, public sector, culture of openness, internal control system.*