



## INTISARI

Komite Nasional Kebijakan Governance (KNKG) mengeluarkan Pedoman Sistem Pelaporan Pelanggaran (SPP) atau yang lebih dikenal dengan *Whistleblowing System* (WBS) tahun 2008. KNKG mengeluarkan pedoman ini guna meningkatkan kualitas penerapan *corporate governance* di Indonesia. Pada Pedoman SPP terdapat 3 aspek dan 17 indikator, yakni aspek struktural dengan 4 indikator, antara lain pernyataan komitmen, kebijakan perlindungan pelapor, struktur pengelolaan sistem pelaporan pelanggaran, dan sumber daya. Aspek kedua adalah aspek operasional dengan 8 indikator yakni kewajiban hukum untuk melakukan pelaporan pelanggaran, peranan manajer dalam penerapan WBS, pelaporan anonym, mekanisme penyampaian laporan pelanggaran, investigasi, pelaporan, efektivitas WBS dan proses peluncuran SPP/WBS. Aspek terakhir adalah aspek perawatan dengan 5 indikator, yakni pelatihan dan Pendidikan berkelanjutan, komunikasi berkala, insentif bagi pelapor, pemantauan efektivitas dan perbaikan program dan *benchmarking*. Penerapan WBS semakin menjadi perhatian bagi perusahaan karena adanya survei yang dilakukan oleh Association of Certified Fraud Examiners (ACFE) pada tahun 2019. Survei ini dilakukan di Indonesia dengan nama Survei Fraud Indonesia (SFI). Survei ini menunjukkan bahwa BUMN menempati posisi kedua pada organisasi/lembaga yang dirugikan atas kasus *fraud*. Pengungkapan tertinggi berasal dari karyawan suatu perusahaan, yakni diangka 50,2%. Hal ini menunjukkan bahwa karyawan merupakan bagian internal perusahaan yang diharapkan menjadi “peniup peluit” bila terdeteksi adanya kasus *fraud*. Oleh karena itu penerapan WBS dianggap perlu disediakan guna menjadi media pelaporan yang menjamin kerahasiaan pelapornya (*whistleblower*).

PT Telkom Indonesia merupakan salah satu BUMN yang berhasil menunjukkan komitmen dengan konsisten selama 25 tahun *dual listing* di Bursa Efek Indonesia (BEI) dan New York Stock Exchange (NYSE). Penelitian ini bertujuan untuk menganalisis penerapan WBS pada Telkom dengan berpedoman pada Pedoman Pelaporan Pelanggaran yang dikeluarkan oleh KNKG 2008. Selain analisis kesesuaian penerapan, penelitian ini juga bertujuan untuk memastikan apakah kebijakan mengenai *whistleblower* telah diterapkan guna menjamin keamanan pelapor dan pendapat karyawan mengenai penerapan WBS selama 10 tahun kebelakang (2011-2020). Metode pengumpulan data dilakukan dengan dokumentasi dan wawancara. Hasil penelitian menunjukkan bahwa Telkom telah menerapkan 15 indikator dari 17 indikator yang ada pada Pedoman SPP yang dikeluarkan oleh KNKG 2008. Terdapat 2 indikator yang tidak diterapkan yakni indikator pada aspek operasional yang menyatakan bahwa adanya kewajiban hukum untuk melakukan pelaporan pelanggaran, dalam hal ini laporan Telkom dan narasumber menyatakan bahwa melakukan pelaporan atau tidak merupakan hak individu dan tergantung dari keberanian individu dalam melakukan pelaporan. Indikator yang tidak diterapkan oleh Telkom terdapat pada aspek perawatan yakni insentif bagi pelapor, KNKG menyatakan bahwa perusahaan perlu mempertimbangkan adanya insentif bagi pelapor. Namun narasumber menyatakan insentif tidak perlu diberikan, menekan adanya benturan kepentingan pribadi.

Kata Kunci: *whistleblowing system*, *whistleblower*, Pedoman Sistem Pelaporan Pelanggaran.

## ABSTRACT

Komite Nasional Kebijakan (KNKG) issued the Guidelines for the Reporting System of Violations (SPP) or better known as the Whistleblowing System (WBS) in 2008. KNKG issued these guidelines to improve the quality of corporate governance implementation in Indonesia. In the SPP Guidelines, there are 3 aspects and 17 indicators, namely structural aspects with 4 indicators, including commitment statements, whistleblower protection policies, violation reporting system management structures, and resources. The second aspect is the operational aspect with 8 indicators, namely the legal obligation to report violations, the role of managers in implementing the WBS, anonymous reporting, the mechanism for submitting reports of violations, investigations, reporting, WBS effectiveness and the process of launching SPP/WBS. The last aspect is the maintenance aspect with 5 indicators, namely training and continuing education, regular communication, incentives for whistleblowers, monitoring of program effectiveness and improvement and benchmarking. The application of WBS is increasingly becoming a concern for companies because of a survey conducted by the Association of Certified Fraud Examiners (ACFE) in 2019. This survey was conducted in Indonesia under the name Indonesian Fraud Survey (SFI). This survey shows that BUMN occupies the second position in organizations/institutions that are disadvantaged in cases of fraud. The highest disclosure came from employees of a company, which was 50.2%. This shows that employees are an internal part of the company who are expected to be "whistleblowers" if a fraud case is detected.

PT Telkom Indonesia is one of the BUMN that has successfully demonstrated commitment consistently for 25 years of dual listing on the Indonesia Stock Exchange (IDX) and the New York Stock Exchange (NYSE). This study aims to analyze the implementation of WBS at Telkom by referring the Guidelines for the Reporting System of Violations issued by the 2008 KNKG. In addition to the analysis of the suitability of the application, this study also aims to ascertain whether the policy regarding whistleblowers has been implemented to ensure the safety of the whistleblower and employee opinions regarding the implementation of WBS for 10 years. years ago (2011-2020). Methods of data collection by documentation and interviews. The results show that Telkom has implemented 15 of the 17 indicators in the SPP Guidelines issued by the 2008 KNKG. There are 2 indicators that are not applied, namely the indicator on the operational aspect which states that there is a legal obligation to report violations, in this case Telkom's report and the informant stated that reporting or not is an individual right and depends on the courage of the individual in reporting. Indicators that are not implemented by Telkom are in the maintenance aspect, namely incentives for whistleblowers. KNKG stated that companies need to consider incentives for whistleblowers. However, the sources stated that incentives do not need to be given, suppressing the formation of personal interests. In this case, Telkom's report and the informants stated that reporting or not is an individual right and depends on the individual's courage in reporting. Indicators that are not implemented by Telkom are in the maintenance aspect, namely incentives for whistleblowers. KNKG stated that companies need to consider incentives for whistleblowers. However, the sources stated that incentives do not need to be given, suppressing the formation of personal interests. In this case, the report from Telkom and the informants stated that reporting or not is an individual right and depends on the courage of the individual in reporting. Indicators that are not implemented by Telkom are in the maintenance aspect, namely incentives for whistleblowers. KNKG



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**Keywords:** whistleblowing system, whistleblower, the Guidelines for the Reporting System of Violations (Pedoman Sistem Pelaporan Pelanggaran).