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Improvement of Complaints Service Management in a Whistleblowing System Using House of Quality (HoQ)

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ABSTRACT

The Whistleblowing System (WBS) is considered necessary for PT PLN (Persero) to provide effective electrical services and interact with customers, employees, and stakeholders. The system identifies and manages fraudulent activities that could negatively impact companies and consumers. However, the current implementation of WBS in PT PLN (Persero) is not in line with customer expectations, as reporting is prioritized for convenience and security. This research aims to improve the quality of WBS complaint services and provide recommendations for effective WBS management proposals to maintain the independence and openness of the rapporteur. House of Quality (HoQ) is one of the methods used to establish a correlation between customer needs and service quality. After analysis and discussion, it was found that the attribute of courage to report violations is below the average value than the others attribute. Three suggestions to enhance the quality of WBS service management are standardizing WBS (based on SNI ISO 37002:2021 Whistleblowing Management System), providing a sense of security through rule-following protection, and keeping WBS applications updated with new developments.

KEYWORDS: Whistleblowing System, House of Quality, Management Complaint Services

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1. INTRODUCTION

PT PLN (Persero), as a state-owned business agency (BUMN), is required to adhere to the principles of good corporate governance (GCG) as outlined in the Regulation of the Minister of State of BUMN No. Per-01/MBU/2011 regarding the implementation of GCG in BUMNs. The organization continually enhances the soft structure and architecture of the GCG to enhance the quality of its application. In addition, the company has provided supplementary paperwork for the GCG application. The GCG is implemented with the support of several instruments, including the whistleblowing system (WBS). This system is provided by the corporation to facilitate communication between stakeholders and enable them to report instances of fraud and violations.

(Wilde, 2017) found that whistleblowing has been effective in mitigating harm and enforcing discipline within businesses. (Okafor et al., 2020) performed a survey to examine the difficulties and possibilities of utilizing whistleblowing as a means of ensuring transparency and combating corruption and fraud in an expanding democratic system. Following the implementation of PLN Directorate Regulations (Persero) No. 0010.P/DIR/2022, the responsibility for managing WBS has been transferred from the Internal Supervisory Unit (SPI) to the Compliance Division starting from March 1, 2022. The Conformity Division receives complaints, and their completion duration is determined by the Service Level Agreement (SLA) of 10 working days from the acceptance stage in the WBS application until the analysis and evaluation procedure is completed. Nevertheless, the existing implementation does not meet the customer's expectations since it fails to provide the whistleblower or potential whistleblower with the necessary ease and security to report suspicions of fraud or infringement. Hence, it is imperative to enhance the management of WBS complaint services by utilizing the Quality Function Deployment (QFD) strategy and implementing the House of Quality (HoQ) phase. This will ensure that the needs of stakeholders are met.

An effective and systematic whistleblowing system in Indonesia should include human and ethical culture, policy, legal protection, organizational structure, and procedures to ensure adequate protection for whistleblowers (Ilham Nurhidayat & Kusumasari, 2016). The study is to ascertain the requirements of stakeholders, encompassing both employees and customers, and enhance the efficacy of management pertaining to WBS at PLN. The purpose is to offer suggestions about the handling of complaint reports to protect the autonomy and transparency of the rapporteur when reporting potential instances of fraud and/or violations within the PLN setting.

2. LITERATURE REVIEW

Whistleblowing System

A whistleblower is someone who reports a violation, a worker or group that reports fraudulent practices in a company or government. Parties who are internal or external and are aware of fraudulent practices can submit these reports directly. (Georgiana Susmanschi, 2012) says that whistleblowers appear when reports from employees who

are suspected of committing an offense or fraud at work must be followed up with disclosure for the public interest. There are two criteria for whistleblowers. Internal whistleblowing system report volume is associated with fewer and lower amounts of government fines and material lawsuits (Stubben & Welch, 2020). The internal whistleblowing system has a significant effect on fraud prevention, influenced by the internal control system, internal auditors, audit committees, and independent commissioners (Hamilah et al., 2022). The first criterion is that a whistleblower submits or discloses a report to the authority or the WBS reporting media. In the hope that the alleged fraud can be revealed and uncovered. The second criterion is that a whistleblower is an insider, that is, the person who reveals alleged violations and crimes that occurred in the place where he works or is. So that the whistleblower really finds out about a suspected violation or fraud by being in the place where he works (Semendawai et al., 2014).

The WBS reporting media owned by PT PLN has several channels, namely, by letter to EVP Compliance, by telephone/sms/WhatsApp at 08119861901, by email wbpln@pln.co.id, and through the web-based application www.cos.pln.co.id The reporting media are managed by the Compliance Division, which is responsible for the management of WBS complaint reports in accordance with PLN Directorate Regulations No. 0010.P/DIR/2022. (Albrecht et al., 2019) found in their investigation that the effective implementation of the WBS depends on the fulfillment of various prerequisites, which will be explained further, such as anonymity, independence, accessibility, and follow-up.

Management Services

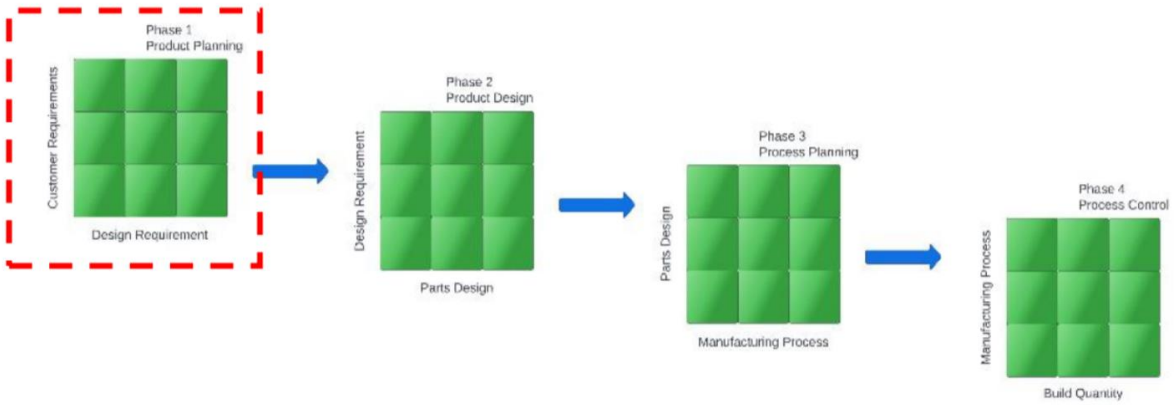
PLN, in its business process, offers a variety of services, including power plant business, power transmission, and the mainly related distribution of electricity. Business processes or services are provided to customers to meet the needs of customers and governments (home attacks, public roads, offices, and government) for the availability of reliable and sustainable electricity. A customer-perceived service is an untouchable good or outcome (intangible). (Kotler, 2003) define a service as any action that may be offered by one party to another. This service is essentially non-physical and does not result in ownership. However, a service product may be the same as a physical product.

In the administration of fraud complaint services and/or infringements, as well as BUMN, a good and effective power supplier requires an effort to always ensure that complaints are received effectively, and the rights of the rapporteur can be fulfilled. When handled properly, such WBS complaints can be both preventive and a tool for identifying fraud and/or breaches (Association of Certified Fraud Examiners Indonesia, 2019). Complaint management mechanisms should be easy to use, understandable, effective, reliable, and consistent. It must meet the needs of consumers and stakeholders. A properly handled complaint will benefit the organization that is being criticized (BPS, 2022). Therefore, there are a few things to bear in mind when managing this WBS complaint service. First, the response to the complaint must be consistent with the applicable SLA. Second, the WBS complaint manager must be able to meet stakeholder

expectations by being independent, free of conflict of interest, and transparent in terms of cost, speed, and complexity. Third, the changes made to the decision-making system include adding suggestions, input, and feedback to reduce errors in the future.

Quality Function Deployment

Quality Function Deployment (QFD) is a quality system that utilizes the delivery of products with defined quality standards. QFD is a system that transforms a cosmic demand into a quality characteristic and continues by developing the quality of the finished product design systematically related to the demand and characteristics of each functional component's quality. In general, QFD is a term for applying quality through the application of quality functions (Yoji Akao, 2004). QFD completes weighting and priority service that results in customer satisfaction ratios, goal, and improvement ratios, point sales, raw weight, normal raw weight, technical attributes, and technical evaluation. These 20 products help us to see improved quality of service (Yulian & Taufik, 2021). QFD has four phases, namely the House of Quality (HoQ) phase, the product design stage, the process planning phase, and the process control phase (Jaiswal, 2012).

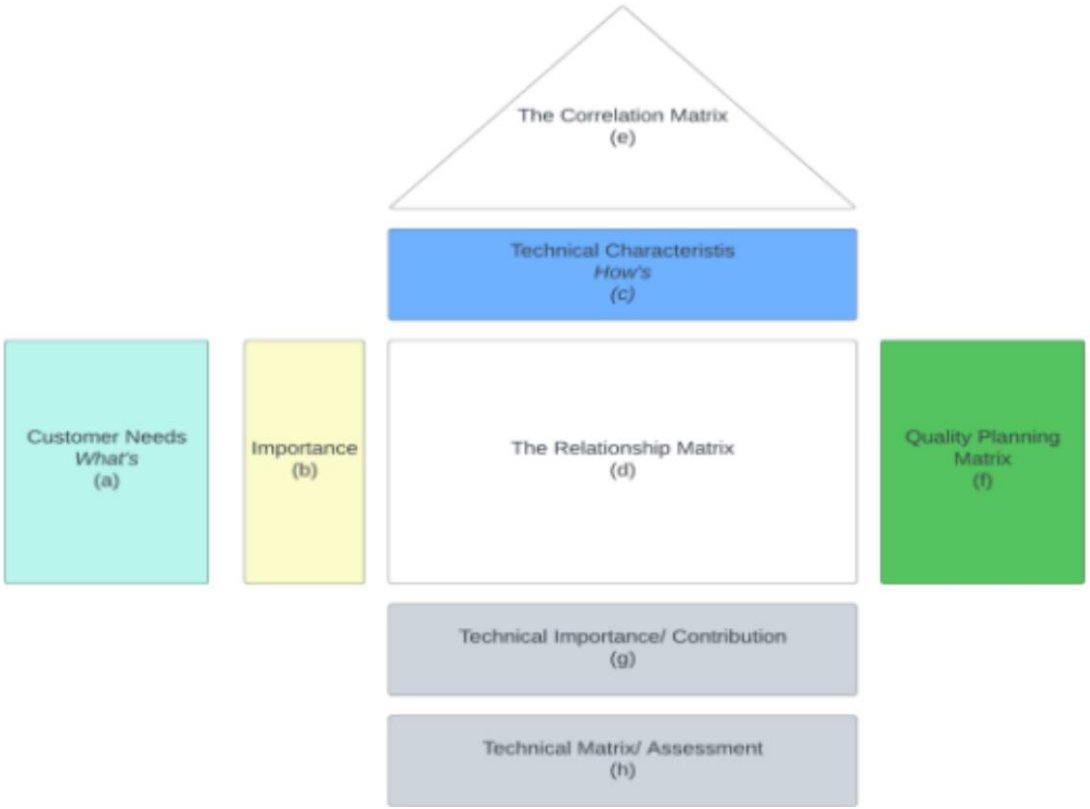


Source: (Jaiswal, 2012)

FIGURE 1. Four Phase in Quality Function Deployment (QFD)

House of Quality

The initial phase in the QFD method is called the HoQ. In its use, the planning matrix is used to link customer needs (What's) with the technical characteristics (How's) of a product. The HoQ method is a simple and effective method that is widely used in the development of new products and product improvements in many industries (Yang et al., 2015).



Source: (Yang et al., 2015)

FIGURE 2. General outline of House of Quality (HoQ)

Figure 2 shows the structure of the HoQ, which typically consists of the matrix as follows:

1. Left wall: is a What's matrix, which documents the structure list of customer needs (a) described in the customer dictionary.
2. Ceiling: technical characteristics (b) illustrate customer needs with technical parameters that have a relationship. The QFD team identifies the entire measurement characteristics of the product to meet the specifications of the customer's needs.
3. Central: a relationship matrix that represents the relationship between What's and How's (c). The calculation of the matrix required the QFD team to provide an assessment of where the technical characteristics have an influence on a portion of the customer's needs and how strong that influence is.
4. Roof: is a correlation matrix How's that shows the relationship between technical characteristics (d).
5. Right wall: quality planning matrix or customer assessment matrix (e). The matrix is used to evaluate the competitiveness of a product or process from a customer perspective. The matrix also has a weight for a specific need interest, which is often displayed as a column next to the customer's needs on the left side of the wall (f)
6. Floor: the technical assessment becomes part of the floor, where the assessment includes the importance of a specific technical characteristic (g), the target value of

the technical characteristics (h), and the technical evaluation of the product or process.

3. METHODS

In the preparation of this study, systematic steps relating to the theories discussed in the previous chapter will be explained. The research methodology steps are structured and adapted to the HoQ methodology approach. In addition, validation and processing of questionnaire data are required, as well as analysis, interpretation, and conclusion. At the data collection stage, this study uses primary and secondary data from the first source. The management and users of the WBS complaint service were interviewed, conducted focus group discussions (FGDs), and given a questionnaire about their problems. The samples in the interview and FGD are the Executive Vice President of the Compliance Division and the Vice President for Fraud Risk Management, while the staff will be given WBS-related questionnaires. In the processing and data analysis phase, there are several parts to be done, i.e.,

1. Conduct validity and reliability testing of the data.

   The validity test will use IBM SPSS Statistic software version 25. And reliability testing is done to determine whether the instrument, in this case the questionnaire, can be used more than once, at least by the same respondent, and will produce consistent data. The reliability test of this research instrument will use reliability analysis with the Croanbach Alpha technique.

2. Composition of the HoQ

   The preparation is carried out in several stages, among others, as follows:

   - What's Matrix Layout
   - How's Matrix Layout
   - Relationship Matrix
   - Planning Matrix

   Based on the results of the questionnaire, calculations can be made to fill in the sub-parts of the planning matrix, namely importance to customers and current satisfaction performance. Further, based on the level of customer interest and performance, customer satisfaction is calculated in the other sub-parts of the planning matrix: goal, improvement ratio, raw weight, and normalization raw weight. The calculation formula ranges from importance to the customer, current satisfaction performance, goal, improvement ratio, raw weight, and normalization raw weight.

   - Technical Matrix Composition

   This method of calculation will be used to determine the contribution and priority of each technical requirement to be used in service improvement planning. Priority increases with the value of the contribution. The values in the Normalized Contribution column, which displays the presentation of previously received technical response contributions, show contributions.

4. RESULTS

Based on the analysis and discussion, it was found that there are 16 attributes of questions according to what customers need (What's) and 10 technical responses (How's), which will be performed according to the customer's needs. And based on the results of data testing on the attributes of satisfaction and interest in the questionnaire questions obtained as follows: The validity test was performed using SPSS version 25 software based on the Pearson correlation table to determine the value of the r-table with a significance of 5%, and then obtained the r-table value of 0,02976102 with the n value of 4,374 respondents. The calculation of validation tests and reliability tests is assisted by using SPSS version 25 software. The result of satisfaction – interest validation test from all attributes was Valid. And the reliability test result also proven which the result more than Croanbach Alpha nominal 0,7.

TABLE 1. Attribute Customer Requirements

No	Attributes	Importance to Customer	Current Satisfaction Performance	Improvement Ratio	Raw Weight	Normalized Raw Weight
1	Management/ Unit leadership consistently provides an example of honest and clean work of fraud/violation practices	4.50	3.24	1.40	6.28	8.39%
2	The Structural Office has played an active role in creating a climate of compliance	4.48	4.11	1.09	4.89	6.95%
3	With the latest regulations, WBS management is getting better.	4.51	4.30	1.05	4.75	6.75%
4	Our colleagues have worked honestly and cleanly from Fraud/Infringement practices	4.52	4.38	1.03	4.67	6.64%
5	After submitting the complaint, receive an immediate response from the WBS Administrator	4.44	4.36	1.022	4.53	6.44%
6	The Compliance Division in receiving and examining complaints have upheld professionalism and has not violated privacy.	4.44	4.43	1.00	4.46	6.34%
7	The imposition of disciplinary punishment of the officer is in line with the acts committed by the perpetrator of the Fraud/Infringement.	4.40	4.39	1.00	4.40	6.26%
8	There were changes and/ or improvements to the system related to the matter in the complaint report	4.42	4.42	1.00	4.42	6.28%
9	Knowing the progress of the complaint handling report	4.41	4.41	1.00	4.41	6.27%

No	Attributes	Importance to Customer	Current Satisfaction Performance	Improvement Ratio	Raw Weight	Normalized Raw Weight
10	Report to the administrator via the WBS media if it finds out there is a violation in the work environment	4.51	4.53	1.00	4.50	6.40%
11	Easy access to resources WBS	4.39	4.44	0.99	4.35	6.19%
12	Feel safe in reporting fraud/ violations that occurred in the company through WBS, due to confidentiality guarantees and protection of whistleblowers and/or witnesses	4.38	4.46	0.98	4.30	6.11%
13	Socialization Effectiveness Related to WBS	4.33	4.55	0.96	4.14	5.88%
14	Effectiveness of the Company in providing guarantees of protection and confidentiality to whistleblowers/witnesses/victims of WBS	4.31	4.54	0.95	4.09	5.81%
15	Continuity of training and education in the form of socialization or other forms to ensure that every employee is aware of developments in WBS practice	4.09	4.51	0.91	3.73	5.30%
16	The courage to report violations when it comes to violations that have occurred in the workplace	3.34	4.53	0.73	2.43	3.45%

Based on the results of questionnaires, interviews, and focus group discussions (FGD), attributes are obtained that are required by the customer. And then a relationship matrix is created that will link what the customer needs (What's) to how the response is given (How's). The determination of the value between the What's and How's matrix relations is done through the results of the questionnaire and discussions with the management at the Compliance Division of PT PLN (Persero). Filling Table 2 using symbols containing values 9 (relationship strong), 3 (relationship moderate), and 1 (relationality weak). After filling in the values specified for the relationship between the What's and How's attributes, the value 9 is assigned to the attribute that has a strong relationship between the two and the interrelationships that require the two attributes.

From Table 3 below, the priority program is to standardize the WBS (based on SNI ISO 37002:2021 Whistleblowing Management System), with the highest contribution value of 3.40. The second priority is to provide a sense of security in the form of protection in accordance with the regulations in force, which have a contribution rate of 2.05. And the third priority was to renew the WBS application according to the development of the times, with a value of 2.02.

TABLE 2. HoQ Relationship Matrix

Improvement of Complaints Service Management

Functional Requirements (How's) → / **Customer Requirements (Whats's)** ↓	Making Commitment and Management Support/ Unit Leadership	Create a colleague integrity act	Updating regulations based on an evaluation of effectiveness after the regulations come into force	Implement category socialization and disciplinary sanctions on officials when found to be perpetrators of fraud.	Providing up-to date information to the complainant on complaints made	Updating the WBS application to date	Socialize proactively and passively	Conducting standardization in WBS management	Provides a sense of security in the form of protection in accordance with the regulations in force	Using third parties in receiving complaints
Management/ Unit leadership consistently provides an example of honest and clean work of fraud/violation practices	9	1	3					9		
The Structural Office has played an active role in creating a climate of compliance		3	1							
Our colleagues have worked honestly and cleanly from Fraud/Infringement practices	9	3		1						
With the latest regulations, WBS Management has become better			9	1			3		1	
The Compliance Division in receiving and examining complaints has upheld professionalism and has not violated privacy.					3	1		9		3
The imposition of disciplinary punishment of the officer is in line with the acts committed by the perpetrator of the Fraud/Infringement.				9	3				3	1
After submitting the complaint, receive					9	9	1			3

Functional Requirements (How's) → / **Customer Requirements (Whats's)** ↓	Making Commitment and Management Support/ Unit Leadership	Create a colleague integrity act	Updating regulations based on an evaluation of effectiveness after the regulations come into force	Implement category socialization and disciplinary sanctions on officials when found to be perpetrators of fraud.	Providing up-to date information to the complainant on complaints made	Updating the WBS application to date	Socialize proactively and passively	Conducting standardization in WBS management	Provides a sense of security in the form of protection in accordance with the regulations in force	Using third parties in receiving complaints
an immediate response from the WBS Administrator										
Knowing the progress of the complaint handling report					9	9		3		1
There were changes and/ or improvements to the system related to the matter in the complaint report					3	9		9	1	
Socialization Effectiveness Related to WBS							3	9	1	3
Easy access to resources WBS					3	3	9		1	3
Continuity of training and education in the form of socialization or other forms to ensure that every employee is aware of developments in WBS practice				9			9	3		
The courage to report violations when it comes to violations that have occurred in the workplace		9		3					9	9
Report to the administrator via the WBS media if it finds out there is a violation in the work environment		3			1				9	1

Functional Requirements (How's) → / Customer Requirements (Whats's) ↓	Making Commitment and Management Support/ Unit Leadership	Create a colleague integrity act	Updating regulations based on an evaluation of effectiveness after the regulations come into force	Implement category socialization and disciplinary sanctions on officials when found to be perpetrators of fraud.	Providing up-to date information to the complainant on complaints made	Updating the WBS application to date	Socialize proactively and passively	Conducting standardization in WBS management	Provides a sense of security in the form of protection in accordance with the regulations in force	Using third parties in receiving complaints
Feel safe in reporting fraud/ violations that occurred in the company through WBS, due to confidentiality guarantees and protection of whistleblowers and/or witnesses								1	9	3
Effectiveness of the Company in providing guarantees of protection and confidentiality to whistleblowers/witnesses/victims of WBS						1		9	3	3

TABLE 3. Technical Matrix

No	Technical Response (TR)	Contribution	Normalized Contribution (%)	Priorities Rank
1	Making Commitment and Management Support/ Unit Leadership	1.40	8.2%	7
2	Create a colleague integrity act	1.00	5.8%	9
3	Updating regulations based on an evaluation of effectiveness after the regulations come into force	0.95	5.5%	10
4	Implement category socialization and disciplinary sanctions on officials when found to be perpetrators of fraud.	1.28	7.5%	8
5	Providing up-to-date information to the complainant on complaints made	1.96	11.4%	4
6	Updating the WBS application to date	2.02	11.8%	3
7	Socialize proactively and passively	1.48	8.6%	6

No	Technical Response (TR)	Contribution	Normalized Contribution (%)	Priorities Rank
8	Conducting standardization in WBS (based on SNI ISO 37002:2021 Whistleblowing Management System)	3.40	19.9%	1

Based on previous research related to the implementation of the WBS, effectiveness depends on the fulfillment of various prerequisites, including anonymity, independence, accessibility, and follow-up. In this study, the results of the analysis show that there are 10 technical responses to the improvement of the quality of WBS service management expected by customers. However, due to current administrative and regulatory constraints, ratings of one (1) to five (5) technical responses are proposals that can be done ahead of some other technical replies and receive the highest contribution, among others:

1. The WBS management standardization is carried out in accordance with SNI ISO 37002:2021 on the Whistleblowing Management System to facilitate its implementation of the clauses contained in the SNI ISO, and then the PDCA (Plan, Do, Check, Action) approach is divided into several stages. SNI ISO 31000:2018 is related to SNI ISO 9001:2015, SNI ISO 45001:2018, SNI ISO 14001:2015, and SNI ISO 37000:2016, providing guidance for risk management in the public sector (Jatmiko et al., 2022).
2. Responsivity development is done by updating the WBS application that was originally based on the website, which will be upgraded into the PLN Mobile Android application for response and approach to the customer.
3. Formulate a recommendation for the reception of effective complaints by the WBS to maintain the independence and openness of the whistleblower or candidate whistler. This can be done by providing a sense of security and protection of whistles with the use of third parties in receiving the complaint.

In this analysis, managerial implications will be linked between existing policies and the findings produced in the research, where management implications make practical contributions to management. Here are the implications found in this study, among others:

1. From the findings of this study, it was found that those related to the quality of the management of complaint services WBS places a higher value on the standardization of the complaints management system and the form of a sense of safety and convenience to the rapporteur or prospective rapporteur provided by the company, as well as the use of web-based complaining services or applications that need development as industry technology is increasing from year to year. With three points that need to be improved, when the company takes the initiative or adds value, starting with the management of the WBS, it can prevent and minimize the presence of the company's money or assets lost, which can be an important strategy for the company to gain a differential advantage both tangibly and intangibly.

2. The contribution that has been made from this research is to try to improve the quality of WBS complaint management services, not only for customers and stakeholders to feel satisfied, but also to present an image of the company in the global realm of compliance and professionalism in all forms of regulation. So that partners, lenders, investors, or other stakeholders have confidence in the company because it has implemented good and clean corporate governance.

5. CONCLUSIONS

The research conducted at PT PLN (Persero) reveals that the existing management of WBS complaint services is meeting customer satisfaction rates. The HoQ method is used to develop attributions based on customer needs and technical responses. The quality development of WBS complaint management services is achieved through 10 technical responses based on customer needs and technical responses. These responses are prioritized on a technical matrix based on the highest to lowest contribution values and stakeholder needs. However, due to administrative and regulatory constraints, ratings of one to five technical responses are proposed.

Recommendations for WBS management include standardizing WBS with a maximum contribution value of 3.40 to the priority technical response. PLN will compile the standardization SNI ISO 37002:2021 on Whistleblowing Management System and become the first BUMN to implement standardization in Indonesia. This standardization can prevent and minimize the loss of company money or assets and can be a strategic strategy for gaining differential advantages. The second priority is to ensure security through regulations protecting whistleblowers and witnesses, with a 2.05. contribution value. The third priority is to update the WBS application with a 2.02 rating, enhancing customer experience with advancements in technology. Complaint media can be further developed as industry technology increases from year to year to provide a better customer experience.

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