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Implementation of the Integrity Zone Program to Improve Indonesian Customs' Anti-Corruption Culture: A Case Study of Denpasar Customs

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This paper explores Indonesia's Integrity Zone program's effectiveness, identifies issues related to corruption and provides recommendations for enhancing the program's impact. By the end of 2023, all Indonesian Customs offices had received a 'corruption-free region' predicate (certificate). This program is ubiquitous, with banners stating the slogan 'Welcome, You Enter a Region Free From Corruption' at almost every government agency entrance. The government, however, must be cautious in declaring the achievements of the Integrity Zone program to avoid potential issues related to intellectual corruption. This paper found that the issue of sustainability is also very important in this program, and can only be maintained if there is a change in the organisation's basic underlying assumptions. Using Schein's three levels of organisational culture theory, this research provides new knowledge about the effectiveness of the Indonesian government's reformation program.

1. Introduction

Indonesia is entering the final stage of its bureaucratic reformation, which was determined through Presidential Regulation No. 81 of 2010. It has an ambitious goal with the main indicator being the provision of good quality governance with no more corruption (Presiden Republik Indonesia, 2010). However, the reality is that corruption remains the main problem of the Indonesian government.

Based on data from Indonesia Corruption Watch (ICW, n.d.), the financial losses due to corruption cases from 2013 to 2022 reached IDR238.14 trillion (Pusat Edukasi Antikorupsi, 2024). Over this period, the value of state losses due to corruption increased, with the highest value, about IDR62.93 trillion, occurring in 2021 (Pratiwi, 2023).

Professional- and accountability-based quality improvement of public services based on integrity and anti-corruption culture have been especially relevant issues in improving government performance. To improve economic growth with a healthy investment climate and sustainable development, as planned, it is essential to create transparent and corruption-free business practices (Anggraini, 2022; Fakhriy, 2021).

Cultures of integrity and anti-corruption are inseparable because the expression of integrity is the direct opposite of corruption. Integrity is not simply defined as being honest or being a good person, '[integrity is] a state or

condition of being whole, complete, unbroken, unimpaired, sound, in perfect condition' (Jensen, 2014, p. 17). Corrupt behaviour can be defined as an abuse of public office power for personal gain and the destruction of integrity in performing public duties (Asian Development Bank, 2010; Endro, 2017; Santoso, 2007). This is often forgotten nowadays, where the definition of corruption is merely reduced to actions that are detrimental to state finances.

One of the main strategies implemented by the Indonesian government to overcome the corruption problem was the launch of the Integrity Zone program in 2014. This is a pilot project addressing government bureaucratic reformation. The project aims to become a role model for government agencies at the central and regional levels to increase organisational capacity and accountability, improve public service and provide a government that is clean and free from corruption, collusion and nepotism (Menteri Pendayagunaan Aparatur Negara Dan Reformasi Birokrasi, 2014). This program is led and assessed by the Minister of State Apparatus Empowerment and Bureaucratic Reformation, who also awarded it the *Wilayah Bersih dari Korupsi* (WBK, Corruption-Free Region) and *Wilayah Birokrasi Bersih Melayani* (WBBM, Clean Serving Bureaucracy Region) predicates. It is the Indonesian government's main strategy to fight corruption, collusion and nepotism. In 2009, at the beginning of Indonesia's reformation era, Indonesia was classified by Transparency International's Corruption Perceptions Index (CPI) as highly corrupt (Presiden Republik Indonesia, 2010; Transparency International, 2009).

The Integrity Zone program is an implementation of the concept of 'Island of Integrity' or 'Pocket of Effectiveness', which refers to certain entities or regions within an organisation or government with a high culture of integrity. This region is an example or role model in carrying out its duties with transparency, honesty, and without corruption, even though it is in an environment where corrupt behaviour remains endemic (Zúñiga, 2018). The concept of excellent administrative discipline, zero tolerance for corruption, respect for whistle-blowers and integrity is advocated through leadership by example and practised at the top of the organisation (McDonnell & Vilaça, 2021; Roll, 2011).

The implementation of the Integrity Zone program in Indonesia is currently one of the parameters related to changes in the culture of integrity and anti-corruption in government agencies. The increase in the number of agencies that have launched the Integrity Zone program and received WBK and WBBM predicates is an indication of their increasing integrity and anti-corruption cultures (Suwardi, 2018).

Indonesia, as a country with great economic potential, has been committed to overcoming this corruption problem for a long time. The 1998 reformation is an important reminder of how dissatisfaction with the government's corrupt practices can result in extensive changes (Suparno, 2012). At the beginning of the Indonesian reformation era, the word

corruption was always associated with the words collusion and nepotism (Biro Organisasi dan Ketatalaksanaan Sekretariat Jenderal Kementerian Keuangan, 2022b; Indonesia Memanggil 57+ Institute, 2022).

As a government entity, the Directorate General of Customs and Excise of the Republic of Indonesia (Indonesian Customs) has taken concrete steps to create a culture of integrity and anti-corruption. These steps were in place long before the 1998 reformation era. In 1985, the Government of Indonesia issued Presidential Instruction No. 4, concerning the Policy for Smooth Flow of Goods to Support Economic Activities (Presiden Republik Indonesia, 1985). At that time the public considered Indonesian Customs to be dishonest and bureaucratic, with officers acting like kings and asking for money before granting authorisation (Tempo, 1985). This long history ultimately shaped the organisational culture that exists today.

However, challenges will always exist, especially in Indonesian Customs, which plays an important role in international trade and significantly influences public perceptions of the quality of government public services. Corrupt behaviour that may occur in the customs sector can damage Indonesia's image in the trade and finance sector, which significantly influences public perception of the government (Sitompul & Nawawi, 2022).

Nowadays, Indonesian Customs still has a negative stigma in society. This stigma is evident in the significant number of negative comments from the public, directed towards Indonesian Customs as a government agency and to its members personally, when cases involving Indonesian customs officers went viral on social media in 2023 and 2024. This invited attention from the Indonesian President himself, who held a special meeting to discuss the problems faced by Indonesian Customs (Evandio, 2024).

The extensive Integrity Zone program in the government, especially in Indonesian Customs where all offices received 'corruption-free region' predicates, must be carefully evaluated. Such achievements come with a responsibility to sustain the innovations created. These innovations were not simply created temporarily as assessment goals to obtain such predicates; realisation of the Islands of Integrity concept must also be achieved. The program must be properly handled so it does not simply become a unilateral claim based on slogans printed on banners, which can lead to intellectual corruption. In a culture of intellectual corruption, behaviour consists of a widespread and extended cover-up characterised by misdirection, secrecy, fantasy, irrelevance, rationalisation, misattribution, misrepresentation, fabrication and forgery (Welles, 2023).

The most challenging aspect in making a change or introducing an innovative program is how to make it sustainable. Furthermore, sustainability will only be realised by changes in the organisation's culture. Changes built through various improvements in structures and systems during bureaucratic reform will be optimal if there is a cultural change in the human resources

that run it. Only with changes in the organisation's culture can the organisation's power structure be changed and transformed (Vodonick, 2018).

Most major change initiatives in organisations fail miserably because many managers do not realise that transformation is a process, not an event. Change requires stages that build on each other, and it takes years. The biggest mistakes made are speeding up the process and omitting the stages in which they should be done. It must be understood that accelerating the process by using such shortcuts will never work well (Kotter, 1995). This is a big dilemma in any organisation, especially in today's fast-paced, post-Facebook era (TED, 2019). This era makes people less patient, with everyone wanting everything to be done right now, with instant gratification and instant change. If there is no immediate change, people will say it is simply a waste of time. Cultural change is not an event but a long journey (TED, 2019).

After a long process of bureaucratic reformation, the public perception of Indonesian Customs often remains poor. How effective is the program implemented by Indonesian Customs, especially in building integrity and an anti-corruption culture? Is the program able to contribute optimally to the sustainability of the reformation program in Indonesia, especially in this age of fraud, where most organisational culture has become toxic (Mueller, 2020)? The study described in this paper aimed to explore the effectiveness of the implementation of the Integrity Zone program and to investigate to what extent these efforts are affecting the integrity and anti-corruption culture of Indonesian Customs.

Previous research on this topic has primarily measured the success of these initiatives in terms of community satisfaction, service quality improvements and enhancements to organisational systems and procedures. The research described in this paper aims to fill the gaps left by previous studies, such as those by Azzunaika et al. (2023), Gani (2019), Hanafi (2020) and Kinasih and Sujianto (2022), which did not specifically address the impact of the programs involved in fostering a culture of integrity and anti-corruption in organisations based on their underlying values and beliefs. By examining this aspect, we aim to understand, despite the long journey of bureaucratic reformation in Indonesia, why corruption remains a significant problem in the government sector.

2. Method

This study uses a qualitative research design with a qualitative case study approach to describe and discover the extent of changes in organisational culture resulting from the Integrity Zone concept, especially the culture of integrity and anti-corruption in the current customs environment. The research subject was Denpasar Customs on the island of Bali. Denpasar Customs is the main supervisor of customs and excise activities on the island,

which is the biggest tourism centre in Indonesia. Events here always draw a lot of attention and greatly influence the public perception of Indonesian Customs.

A 'qualitative case study approach' is a research method used to gain a thorough understanding of a specific issue or phenomenon within its real-life context. Unlike quantitative research, which focuses on numerical data and statistical analysis, qualitative case studies explore complex issues through detailed and extensive descriptions. This approach is particularly useful for investigating processes, behaviours and relationships within organisations or communities (Hadi et al., 2021). For this study, three main methods were used for data collection — observations, document analysis and semi-structured interviews.

Artefacts resulting from the program, such as visual aids, banners and other tangible materials, were observed at the research location for about six months from January to June 2024, to assess their role in shaping the organisation's culture. Implementation of the Integrity Zone program was examined, as well as its influence on daily activities related to integrity and anti-corruption culture at the Denpasar Customs Office.

The document analysis involved reviewing documents, especially the Evaluation Worksheets at Denpasar Customs, from the beginning of the declaration of the Integrity Zone program in 2019 until the monitoring and evaluation period in 2024. These documents outlined the Integrity Zone program's execution at Denpasar Customs. Through this analysis, along with a review of other reports related to program implementation, we explored whether the core values were embedded in the organisational culture.

Semi-structured interviews were conducted to explore employees' perceptions of this program. The interviews also aimed to examine whether the program's implementation led to deeper cultural change, including attitudinal changes. The interviews were divided into three sections, each designed to explore Schein's three levels of organisational culture theory (Schein, 2017). This theory provides a framework for examining the levels of organisational culture, Artefacts, Espoused Beliefs and Values, and Basic Underlying Assumptions. This framework serves as the basis for observations, document analysis and the preparation of interview questions, facilitating a thorough exploration of the Integrity Zone program. It allows the analysis of not only observable changes in systems and structures but also in the underlying layers, which are invisible but play a significant role in the organisational culture.

This approach provided the authors with insights into whether the program has effectively facilitated cultural transformation across all levels, including the underlying assumptions held by employees.

A total of 16 customs officers were purposively selected for interviews from the 131 staff at Denpasar Customs. These 16 officers were specifically chosen due to their direct involvement in the Integrity Zone programs. They were identified as key informants and other primary informants with active

Table 1. Development of Integrity Zones in Indonesian government agencies between 2014 and 2023.

| Year | Number of agencies with predicate | |
|--------------|-----------------------------------|------------|
| | WBK | WBBM |
| 2014 | 12 | 9 |
| 2015 | 12 | 1 |
| 2016 | 17 | 2 |
| 2017 | 76 | 6 |
| 2018 | 200 | 5 |
| 2019 | 470 | 34 |
| 2020 | 681 | 82 |
| 2021 | 486 | 72 |
| 2022 | 102 | 17 |
| 2023 | 85 | 24 |
| Total | 2,141 | 252 |

Source: Sekretariat Deputi Bidang Reformasi Birokrasi (2023).

roles in the program, which positioned them to provide detailed, first-hand insights into how the Integrity Zone initiative has influenced changes in organisational culture, particularly in fostering integrity and anti-corruption practices.

3. Results

3.1. Establishment of Integrity Islands

According to the 2014–2023 Integrity Zone development data, 2,141 and 252 government agencies obtained the WBK and the WBBM predicate, respectively (Sekertariat Deputi Bidang Reformasi Birokrasi, 2023 and [Table 1](#)).

More specifically, by the end of 2023, 100 per cent of the work areas in Indonesian Customs, as part of the Ministry of Finance of the Republic of Indonesia, had obtained the WBK predicate and 26.35 per cent had obtained the WBBM predicate (39 out of 148 work areas)(Direktorat Kepatuhan Internal, 2024).

Based on the achievements above, the Integrity Zone program has reached 38 Indonesian provinces. Unfortunately, this program does not impose specific consequences, with the only consequence mentioned being the revocation of the predicate if field evaluations reveal maladministration or if the agency no longer meets the established criteria (Menteri Pendayagunaan Aparatur Negara Dan Reformasi Birokrasi, 2021).

3.2. Parameters of integrity and anti-corruption culture in Indonesia

Implementation of the Integrity Zone program has not been able to significantly increase the international community's perception, as evidenced by Indonesia's CPI (Presiden Republik Indonesia, 2010 and [Table 2](#)).

Table 2. Indonesian CPI scores and ranks 2014–2023

| Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-----------------------------------|------|------|------|------|------|------|------|------|------|------|
| Indonesian CPI score ^a | 32 | 36 | 37 | 37 | 38 | 40 | 37 | 38 | 34 | 34 |
| Indonesian CPI rank ^b | 107 | 88 | 90 | 96 | 89 | 85 | 102 | 96 | 110 | 115 |

Notes: a, a score of 100 is very clean and a score of 0 is very corrupt; b, 180 countries were ranked, with 1 being the least corrupt and 180 being the most. Source: Transparency International (2024).

[Table 2](#) shows that in 2023, Indonesia fell back to rank 115 out of 180 countries surveyed, with a score of 34 (highly corrupt). In other words, Indonesia is considered to have failed in its attempt to overcome corruption. This rank is rather low compared to others in the Association of Southeast Asian Nations (ASEAN) countries, with Indonesia in the same position as the Philippines (score 34) and ahead of only Laos (score 28), Cambodia (score 22) and Myanmar (score 20) (Transparency International, 2024).

In line with the results of the CPI, which puts Indonesia into a group of countries that have failed to overcome corruption, the Indonesian Corruption Eradication Commission (*Komisi Pemberantasan Korupsi, KPK*) also re-released the results of the Integrity Assessment Survey in 2023. This national survey is a measurement that combines experiences and perceptions from the perspective of employees, service users and the condition of integrity experts of the ministry/institution/regional apparatus (Dewantara Susilo et al., 2019). There are three categories, namely *rentan* or vulnerable (score <73), *waspada* or alert (score 73–77) and *terjaga* or secured (score 78–100). The average score for Indonesia is 70.97 (in category *rentan*) (Komisi Pemberantasan Korupsi, 2023). However, the Ministry of Finance, to which Indonesian Customs belongs, received a score of 84.18 (*terjaga*), which is the highest of the three categories.

To determine the level of public satisfaction with the services provided by Indonesian Customs, this agency also independently carried out an annual Service User Satisfaction Survey (Direktorat Kepatuhan Internal, 2023). In 2023, this survey was conducted by taking a sample of 3,815 respondents from each of the agencies that provide public services throughout Indonesia. Based on the survey, Indonesian Customs received a satisfaction index of 4.66 (*Very Satisfied*). In addition, the survey results show that no work units throughout Indonesia received an index below 4.0. All agencies from Indonesian Customs received an index above 4.0 (scale 5), which is included in the *Satisfied* and *Very Satisfied* categories. Denpasar Customs received an index of 4.88 (scale 5), which means that the community is very satisfied with the performance and public services provided (Direktorat Kepatuhan Internal, 2023).

3.3. Construction of an Integrity Zone in Denpasar Customs

Denpasar Customs received its Declaration of an Integrity Zone on 16 January 2019, obtaining the WBK predicate in 2020 and the WBBM predicate (the highest level in the Integrity Zone program) in 2021 (Direktorat Jenderal Bea dan Cukai, 2021). As Denpasar Customs is part of Indonesian Customs, which received the WBK predicate for the entire organisation, it was assumed that corruption is no longer a major issue (Biro Organisasi dan Ketatalaksanaan Sekretariat Jenderal Kementerian Keuangan, 2022a).

Various processes and stages must be passed in the implementation of the Integrity Zone program. The first stage, which both central and regional agencies must pass, is to declare a commitment to develop the Integrity Zone, which is realised by a declaration or statement from the highest leadership in the government institution (Biro Organisasi dan Ketatalaksanaan Sekretariat Jenderal Kementerian Keuangan, 2022a). This declaration is essential because only with the determination of these leaders will the plans to combat corruption be optimised. As articulated in Fariz (2019), leadership is the key to controlling corruption.

Essentially, the organisation's declaration states that the agency is ready to establish an Integrity Zone. This is followed by all employees in their agencies signing the 'Integrity Pact Document,' which contains a statement of willingness or commitment to carry out the principles of government with integrity and to eliminate corruption. This document outlines the proactive role of employees in efforts to prevent and eradicate corruption, collusion and nepotism, as well as directing them to not accept gifts in any form, avoid conflicts of interest, and convey or report any integrity violations that occur in the work environment (Astuti et al., 2024).

The declaration is then published so the public can actively supervise the reformation program, especially in improving public services and preventing corruption. The declaration of the Integrity Zone Development, with all its ceremonial forms, is a symbol that illustrates the government's commitment to realising a clean bureaucracy free from corruption, collusion and nepotism. Denpasar Customs entered the first phase of the Integrity Zone development program on 16 January 2019. The first step was to form a working group, consisting of the person in charge and members of the task forces (Biro Organisasi dan Ketatalaksanaan Sekretariat Jenderal Kementerian Keuangan, 2022a).

The priority areas for change from this program were Change Management (transforming the mindset and culture), Governance Structuring (improving the efficiency and effectiveness of work systems, processes and procedures), Structuring the Human Resource Management System (enhancing the professionalism of government employees), Strengthening Performance Accountability (increasing the capacity and accountability of government agency performance), Strengthening Supervision (improving clean and corruption-free governance, collusion and

nepotism) and Improving the Quality of Public Services (improving the quality and innovation of public services) (Menteri Pendayagunaan Aparatur Negara Dan Reformasi Birokrasi, 2021).

After the establishment of working groups, various work programs were planned and implemented as part of building the Integrity Zone. In less than a year, Denpasar Customs succeeded in obtaining the WBK predicate and on 20 December 2021, succeeded in obtaining the WBBM predicate. The achievement of the WBK predicate in less than a year means that the organisation had already succeeded in implementing most of the designated change areas, including the change in mindset to become more professional with higher integrity (Menteri Pendayagunaan Aparatur Negara Dan Reformasi Birokrasi, 2021).

Obtaining the WBBM predicate did not mean Denpasar Customs had finished implementing bureaucratic reformation programs. Rather, these activities must be monitored and evaluated periodically. The Islands of Integrity programs delivered by Denpasar Customs must be sustainable. Even though there has been a change in leadership, which often happens in government institutions, the new leader has a significant role in determining whether the previous leader's program will be continued in full or abandoned (Hardianto et al., 2023).

The process, from the initial declaration of Integrity Zone development to obtaining the WBBM title on 20 December 2021, took approximately three years. Denpasar Customs has implemented several innovative programs related to services, and specific ones related to its culture of integrity. Various programs and innovations are also implemented continuously to build employee integrity sustainably (Jensen, 2014).

Of all the priority areas in the Integrity Zone program, Change Management was the main area, with the major objectives of transforming work systems and mechanisms, and mindsets and culture, to become more civil, innovative, responsive, professional, and, most importantly, to have more integrity. This area is very abstract and difficult to measure. A culture audit can be conducted as a first step before building the desired organisational culture (Mayasari, 2007; Rojuaniah, 2012). Integrity is the most important value for organisations – without it, nothing will work well (Jensen, 2014).

3.4. Three levels of organisational culture

As previously mentioned, according to Schein's three levels of organisational culture theory, there are Artefacts, Espoused Beliefs and Values, and Basic Underlying Assumptions (Schein, 2017). This framework allowed us to assess the current situation at Denpasar Customs effectively. Schein's model begins by analysing Artefacts, the observable elements within the organisation. The second level, Espoused Beliefs and Values, is examined by exploring the organisation's declared principles. Finally, the third level, Basic Underlying Assumptions, delves into the subconscious, taken-for-granted beliefs that drive organisational behaviour. When we discuss

changing mindsets, we must enter this third level, to define what we need to focus on, how to react emotionally to what is happening, and what actions to take in different types of situations (Schein, 2017).

3.4.1. Level 1: Artefacts - visible and emotional phenomena

Artefacts are the visible products of the organisation, such as its physical architecture, embodied in clothing, manners and emotional displays. These are probably the easiest tasks to achieve; the implementation of which is also the easiest to observe (Schein, 2017).

Artefacts have become prevalent in government agencies that run the Integrity Zone program, including Denpasar Customs. The most prevalent artefacts of this program are the banners installed in almost every government office stating, 'Welcome, You Enter the Integrity Zone Area', at almost every entrance. The banner is installed on the main door at the Denpasar Customs Office. In addition to these banners, another artefact at Denpasar Customs is office architecture modernisation, with the concept of increasing transparency and comfort for the public.

Many artefacts were found during the program's implementation. For example, a ceremonial declaration event was held with the signing of the Integrity Pact Document witnessed by invited stakeholders and the public. After the ceremony, this process continues with the organisation obliged to issue a decision from the head of its work unit to form an integrity zone development team. All documentation and other associated items must be reported in the program's working papers, which will be used as the basis for assessing the achievement of the predicate during program implementation.

3.4.2. Level 2: Espoused Beliefs and Values

Towards the level of Espoused Beliefs and Values, Customs already has the values of the Ministry of Finance (Integrity, Professionalism, Synergy, Services and Perfection) and Basic Attitudes of Employees of the Indonesian Customs (Honesty, Esprit De Corps, Loyal, Initiative and Corrective) (Direktur Jenderal Bea dan Cukai, 2017). All 16 employees who were interviewed said that integrity and anti-corruption values had been adopted as core values of the organisation. This suggests that the organisation has genuinely succeeded in embedding integrity as an espoused belief and value within its culture.

When asked what they would do if their manager or supervisor ordered them to do something at work that was essentially contrary to the values of integrity and anti-corruption, all 16 employees interviewed firmly answered that they would refuse the order even though it might be considered disobedience. However, none of the interviewees said they would report incidents like this through the whistleblowing system. Comments from interviewees included:

‘I will refuse the orders if the order is contrary to my integrity values.’

‘I will outright reject it, even if he is my supervisor, it doesn’t matter. If it goes against my conscience and the existing rules, I will refuse it.’

Of Schein’s three levels, the first and the second are easy to achieve, and measure. However, the third is more difficult. An organisational culture will be formed if artefacts have been created. Espoused Beliefs and Values must be internalised and maintained continuously as an essential part of implementing this Integrity Zone program to allow them to become a basic philosophy of the organisation’s members (Schein, 2017).

3.4.3. Level 3: Basic Underlying Assumptions

The basic assumptions of organisational culture are its deepest layer and tend to be less visible (Schein, 2017). This makes this level less attractive, especially in the today’s digital era where everything must happen quickly, and recognition (via a predicate) of achievements is required.

A culture of integrity, which is the basis of anti-corruption behaviour in a government, is closely related to zero tolerance towards integrity violations. In the context of culture, as stated by Schein (2017), it is a non-negotiable behavioural assumption. If there is an attitude that even the slightest integrity violation is negotiable, this can be an indication of the weakness of the culture of the organisation.

While understanding the basic assumptions, it is important to know how to react when something happens, and what action should be taken in particular situations (Schein, 2017). This level is the most challenging to change and takes time, so setting performance targets in the predicates is also difficult to achieve. This level, which involves changing the basic underlying assumptions of the organisation, will guide the organisation’s members’ behaviour and allow them to reframe their daily behaviour (Alvesson & Sveningsson, 2008).

To explore the basic assumptions regarding the culture of integrity that exists because of the implementation of the Integrity Zone program, interviews were conducted with the 16 employees from Denpasar Customs, as stated in the methods section. Interviews were conducted to assess the extent to which a culture of integrity underpinned the actions and activities of its employees.

Several questions were asked during the interview to determine the assumptions that were the basis for the actions of customs officers who discovered incidents of disciplinary violations or fraud in their workplace environment. Fifteen interviewees said that if there was a violation of integrity, either in the form of disciplinary violations or fraud, they preferred to simply offer advice to the staff member or remind them not to commit violations. Only one interviewee said (but not convincingly) that they would report incidents like this through the existing whistleblowing system as a top priority. This finding reflects several potential barriers to effective

implementation of the Integrity Zone program, such as low trust in the whistleblowing system, fear of repercussions, or an organisational culture prioritising informal resolution.

Another question asked interviewees their opinion of the existing whistleblowing system in the organisation and whether there remained some doubt regarding its security. Four of the 16 interviewees indicated that they have some fear and hesitation in using this platform noting that 'there is still a feeling of fear and hesitation to report' breaches of integrity and they 'have to think carefully about it if I have to use it' because they are afraid they 'will be the one who gets into trouble and even transferred to another office.' This kind of fear, doubt and even hesitation makes this system inadequate as an early warning system in the organisation.

As promoted by Indonesian Customs, including Denpasar Customs, every employee is constantly reminded to convey or report all forms of alleged violations that occur through the complaint channel provided, the Whistleblowing System (WISE) or Public Complaint Application System (*Sistem Aplikasi Pengaduan Masyarakat, SIPUMA*). Whistleblowing, however, does not appear to be one of the basic underlying assumptions regarding the culture of integrity in Denpasar Customs.

The whistleblowing system should be a top priority in bureaucratic reformation as the voice of a well-managed whistleblower provides awareness of concerning situations that may arise. The voice of the internal whistleblower is the most likely to drive significant change. If this is not seen to be a priority, it will not be easy to effectively obtain information about what is happening in an organisation (Mueller, 2020).

Whistleblowing should not only be interpreted as a channel for complaints from outside parties against violations committed by government officials. It should also be seen as a way of building a culture of integrity and anti-corruption that genuinely has zero tolerance for acts of integrity violation, which certainly lead to corrupt acts themselves. Corruption is still a major problem for Indonesia, and the whistleblowing system, as one of the ways that detects and prevents it, still encounters obstacles. In addition to simplifying the procedure for submitting information, other actions like incentives are also needed to convince related parties to use the existing whistleblowing system (Mustafida & Mursita, 2022; Pramudyastuti et al., 2021; Saptono & Purwanto, 2022; Wahyuningtiyas & Pramudyastuti, 2022).

The interviews also demonstrated that assumptions remain, which provide tolerance for minor violations, and that minor offences tend to be ignored. One of the informants said:

'If it is a small mistake, that is fine, just forgive it, but if it is a big mistake, it is best to coordinate with a trusted friend.'

Another statement related to the question about disciplinary violations or fraud in the workplace that is interesting because it is consistent with the results of the observations made: 'As long as it has nothing to do with me, I will just leave it alone'.

This could indicate that zero tolerance has not yet been realised regarding integrity violation practices within the organisation. Any issue, big or small, involving integrity violations should receive attention in the organisation. These findings align with a previous study by Fleming and colleagues, in which most research informants choose to tolerate misconduct or corruption, and choose to remain silent because they are not the perpetrators (Fleming et al., 2022). Normalisation and rationalisation of minor violations must be carefully guarded against because these small violations will slowly accumulate and lead to major violations. It is important to guard against the assumption that everyone acts the same way, that no-one is harmed or that the end justifies the means.

Simple actions are generally able to provide real change because they are close to the needs and daily lives of state civil servants who work in the field. Organisations are often focused on a big plan to make changes in their culture, with the demands of achieving existing performance targets requiring the organisation to immediately make major changes that can be reported to leaders in the current year.

3.5. Denpasar Customs integrity and anti-corruption culture

The observations at Denpasar Customs showed that the Integrity Zone program has made the service, systems and procedures more transparent and accountable. The public services provided by Denpasar Customs have also experienced many improvements and innovations during implementation of the programs, resulting in Denpasar Customs achieving the highest predicate in the Integrity Zone programs (WBBM Predicate) in 2021. In this context, Denpasar Customs appears to have already reached the first and second levels of Schein's three levels of organisational culture theory.

Based on the analysis of the Evaluation Worksheet Document from the Integrity Zone program, used by offices assessed during implementation, all aspects under evaluation have been successfully achieved (KPPBC TMP A Denpasar, 2024). Unfortunately, the worksheet document only provides an evaluation of the Artefacts and Espoused Beliefs and Values levels. It was not able to reach the deepest layers (Basic Underlying Assumptions) of integrity and anti-corruption culture. Organisations cannot simply be judged by their artefacts, as they may hold espoused beliefs and values that may or may not align with such artefacts. The suitability of these three levels determines how others perceive organisational integrity (Schein, 2017).

However, the process of embedding integrity and anti-corruption values in the organisational culture takes time. This process should start with small and simple actions that are inherent in every employee's daily life. A step-by-

step approach to implementing change, along with a clear understanding of dissatisfaction throughout the organisation, ensures that everyone is aware of what needs to be changed for the common good (Carter et al., 2005).

3.6. Limitations of the study and areas for further research

This study was conducted specifically at the Denpasar Customs Office. It is thus limited and the results cannot be generalised to the wider Integrity Zone program across Indonesia. Consequently, the results may not fully represent Indonesia's entire Integrity Zone program. The small sample size may also affect the external validity of the findings. Additionally, data collected through observation and in-depth interviews could be influenced by researcher and respondent biases, as well as the researcher's subjective interpretation of the data. The focus on Schein's three levels of organisational culture theory provides deep insights but limits the perspective to this theoretical framework and may ignore other relevant factors. Furthermore, the study was conducted at a specific point in time, which may not capture long-term changes. Thus, the results reflect the conditions at the time of research. Future research should include multiple customs offices across Indonesia, employ larger sample sizes and incorporate various theoretical frameworks to provide a more comprehensive understanding of the topic.

4. Conclusions

This research attempted to analyse the effectiveness of the Integrity Zone program in building integrity and an anti-corruption culture in Indonesian Customs offices that have 100 per cent of the WBK predicates. The research conducted at Denpasar Customs, which received the WBBM predicate in 2021, found that limitations in cultural change in the Integrity Zone program remained. Change was only achieved at the Artefacts and the Espoused Beliefs and Values level. Effectively improving the culture of integrity and anti-corruption will only be achieved when such values become embedded at the deepest layer of the organisational culture (Schein, 2017).

The observations and interviews with Denpasar Customs employees showed that assumptions that provide normalisation or tolerance for minor violations remained, which is contrary to the principle of zero tolerance for possible corrupt behaviour. This is even though every employee is asked to convey or report all forms of alleged violations that occur through the complaint channel that has been provided, the whistleblowing system.

Some employees do not have confidence in the whistleblowing systems that already exist. Optimisation of the use of whistleblowing systems is a must, by making them easier to use, without fear of retribution. When this is achieved, a whistleblowing system will become a useful early warning system that signals an organisational culture of zero tolerance for corruption.

Cultural transformation is a long and continuous process because it is complex, and change is challenging – but not impossible. The fast pace of the current era may also present a significant temptation for the government to

take shortcuts and by-pass proper procedures to achieve targets. Omitting the step-by-step approach to improve the integrity and anti-corruption culture program will only yield temporary change in the organisation.

The leadership must always provide support, commitment and oversight to enable government employees to change their mindset. This change can be achieved by paying attention to each stage, with small steps that are carried out consistently. Attention, especially by the leadership, must be given to the details of daily behaviour, such as minor violations in the workplace.

Underlying organisational principles and values ultimately reshape daily behaviour, and this behaviour becomes the true image of Indonesian customs officers – the image that is seen and felt by the public, and not just a predicate declared by the government. Such change does not just happen in a formal room with various boundaries and barriers or even some slogan that is written on a banner.

Integrity is the foundation of the core values that already exist in an organisation and must be carefully maintained to ensure its sustainability. Structural and system changes must have a solid foundation. Without this foundation, all the improvements and innovations in the Integrity Zone program will not be properly sustained. Lack of integrity tends to lead to corruption in an organisation. Without integrity, performance cannot be optimally achieved. Integrity ensures it remains sustained and uncorrupted.

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