AN INTERNAL WHISTLE-BLOWING POLICY FOR A MALAYSIAN CITY COUNCIL – A QUALITATIVE APPROACH

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ABSTRACT

Increasing population and socio-economic inequality have led to rampant bribery and corruption in urban areas. City councils around the globe were accused for poor governance, inefficient and lack of transparency and hence are demanded to initiate policies in making urbans harmonious and peaceful areas to reside. Many believe that whistleblowing is one of the effective ways to ensure these expectations are realised. Yet, many have lack of courage to perform this noble deed for feared of mistreatments, punishments, termination or even life threatening. Malaysia is not spared either. To inculcate this noble deed, an effective policy of whistleblowing is essential, which has yet to be established in any of Malaysian City Councils. Triggered with the issue, the objective of this study is to explore and develop a model of whistleblowing policy. Data were collected through personal interviews and focus group discussions with a city council's officials by applying hermeneutic phenomenology approaches. From the analysis using Nvivo 14 and triangulating with other reliable documents, the results indicated six themes. The emerging themes were internal policies, protection and security, financial incentives, recognition and reward, e-reporting as well as ethical organizational culture. The discoveries provide beneficial insights to the government, policy and law makers, city councils, academicians of a model of internal whistleblowing policy. This model can be applied not only by a Malaysian City Council but also to councils in other countries. Hence, the whistleblowing policy is aligned to the United Nation's sustainable development goals: that is making urbans inclusive, safe, resilient and sustainable places for settlements.

INTRODUCTION

Almost half of the world's population reside in cities and thus make the urban densely populated areas. To maintain the sustainability and viability of social and economic development, the city councils have bigger role to play and therefore have initiated multitude of policies. Unfortunately, poor governance, increasing inequality in socio-economic between residences, rampant corruptions, undermine such efforts. Hence, the public are cynical of the councils' ability in ensuring that the urbans are save, harmonious and peaceful places to reside.

Evidences have shown that corruption and bribery incidences commonly stricken in all part of the worlds, specifically in developing and third world countries. These devastating situations are against the agenda of the United Nation Sustainable Development Goal 11 to make cities inclusive, safe, resilient and sustainable places. More efforts should be put by the city councils are urged to put extensive efforts to align to the SDG agenda. According to Haltzheusen (2016), officials in a City Council are prone to develop intimacy and close relationship with residences. The nature of duties lead them to frequently meet and are more likely to occur informally. There are tendencies that various kind of unethical incidences might ensue such as bribery, cheating, favouritism, graft and corruptions. Evidences have indicated that councils throughout the world have been intertwined with similar predicaments. Improving the transparency by implementing policies and internal systems is a possible means to eradicate urban corruptions.

In South Africa, the public trust towards South African City Council was diminished due to financial issues that led to massive losses to the nation (Municipal Financial Sustainability Index for 2018). Meanwhile, councillors in Somalia could not elevate the residents' prosperity, which had hindered their social and economic development (Ahmed & Koech, 2019). Malaysia is also facing similar issues, not excluded, since it was discovered that numerous exchanges were passed by the councilors without the data or assent from those of more significant position officer. Aside from that, there were occurrences that the councilors granted agreements either to themselves or people who offer them with enormous bribe (Star on the web, 17 June 2015).

According to Chamunorva (2015), a public office, explicitly a City Council, is at high risk of misbehaviors and regularly, its authorities are the principal who witness the occurrences. To be sure, it is an obligation of open authorities to uncover and report the rates so as to shield organization from potential mischief and demolition. The divulgence of unlawful, corrupt or illegitimate practices by the authorities who are heavily influenced by their managers, to people or organizations with the ability to act is known as whistle-blowing (Near and Miceli, 1995). Assessing the spread of luxury urban enclaves in Mumbai, Wissink (2013) argues corruption is part of a range of urban characteristics shaping local enclaves in the city. Although he warns against oversimplified narratives, Wissink's detailed account shows how the existing urban landscape and its objects, the structure of the Indian state, land regulations and the presence of the mafia interact with corruption to produce highly unequal urban housing. Malaysia is not spared either. Public trust has eroded towards the City councils due to lack of accountability of among its officials.

Whistle-blowing is a powerful method for revealing acts of neglect, including those which are not really distinguished during routine audit (PwC, 2014). For instance, on account of Worldcom, Tyco and Enron, a whistleblower was the person who featured the acts of neglect. Moreover, the Malaysian financial outrage of 1Malaysian Development Berhad (1MDB) that costs the legislature to endure USD10 billion of losses (Star Online, 18 December 2018) was likewise featured by a whistleblower. Improving the transparency of municipal public service provision is a possible means to circumvent forms of corruption linked to city services. The city council of Petaling Jaya (Malaysia)

has, for example, attempted to improve the efficiency of municipal services by sharing work schedules and reports via WhatsApp with citizens, local officials and contractors (Uraia 2017). The service has however encountered challenges, including ethical and compliance issues. It is also fairly basic, and is limited to information communication. More generally, there is evidence to suggest that the effectiveness of e-tools in reducing corruption in public service delivery is dependent on the oversight and accountability regimes within which they operate (Baniamin, 2015). Still, they can potentially help reduce the vulnerability of public services to corrupt 'gatekeepers' by removing them from frontline roles.

To whistle blow is not a simple assignment as it needs fearlessness, respectability and good assessment in which one must put the enthusiasm of people in general ahead than of its own. In spite of that, many respect a whistleblower as a rescuer or saint however numerous additionally denounce him as malcontent, swindler, troublemaker and oddball for uncovering misbehavior of his bosses or partners. The individuals who restrict accept that a worker ought to have by all appearances obligation of unwaveringness to his organization and ought not to whistle blow as it will discolor the organizational image and reputation. Surely, Malaysian Officer Secrecy Act (1972) additionally restricts public authorities from revealing interior data to outsiders.

Despite the fact that Whistle-blowing Security Act 2010 (Act 711) was set up to offer security, it just limits to the individuals who whistle hit to seven external audiences in particular Royal Malaysian Police, Royal Malaysian Custom Department, Immigration Department, Malaysian Anti-Corruption Commission, Road Transport Department, Companies Commission of Malaysia and Securities Commission. No security is offered to interior whistleblowers up to this point. Without security, many are hesitant to whistle blow because of a paranoid fear of backlashes, losing employment and social life, separation and even life threatening.

Notwithstanding many opine that a whistle-blowing framework will impel employees to whistle-blow, very few organizations have whistle-blowing framework set up (PwC Global Economic Crime Survey 2014). Far more atrocious, rare or no whistle-blowing framework has been actualized in open foundations, explicitly in Malaysia City Council of trustees. Without the whistle-blowing framework, authorities may see that management is not solemn in battling misbehavior and in this manner evade from whistle-blowing. Until now, whistle-blowing has started the interests of numerous investigations, most are with regards to workers (Alleyne et al., 2015; Bjorkelo et al., 2010; Leong, 2017; Magnus-Mesher and Viswesvaran, 2005; Zakaria et al., 2017), accountants (Seifert et al., 2010) and auditors (Syed Mohd, 2014) in the private organizations. Furthermore, the vast majority of the earlier investigations were directed in a quantitative methodology. Undoubtedly, deficiency of study has been led to look at whistle-blowing with regards to City Council of trustees. To fill this hole, the objective of this examination is to complete an investigation in a Malaysia City Council of trustees by investigating a model of the whistle-blowing framework in a qualitative methodology.

The examination begins with the presentation and followed by exploring writing of earlier investigations. Next, it depicts on system embraced for this investigation. At that point, it is followed with the discussion by offering suggestion to the management and scholastics. At long last, it winds up with a conclusion session.

LITERATURE REVIEW
Malaysian city council

The Malaysian municipal or local government is classified into three categories namely city, municipal and district councils. A city council is the highest level of local government followed by municipal and district councils. The objectives of the city

council are to develop and maintain the social, economy and infrastructure of urbans, while municipal and districts are focused on sub-urbans and districts. Any local government will be elevated to a city council if the number of population under its jurisdiction is not less than 500,000 residences with an annual income of above RM 100 million.

Misbehavior in City Council are showed in numerous structures, among others are bribery, nepotism, exchanges executed without oversight endorsement from top management of government, offering tenders to cronies and disciplinary issues among authorities (Ahmed and Kenyatta, 2019). The misbehavior are settled in side effects of poor management that antagonistically influences incomes, service conveyance, public confidence and trust. Thus, it is significant for the City Council to build up a culture which will make ready for the rise of not exclusively being committed, productive and ethical public service assistance yet in addition stress on the obligation of public authorities to report or whistle blow, on the off chance that they unearth any misbehavior when playing out their obligations.

Interior and exterior whistle-blowing

Interior whistle-blowing alludes to revealing of misbehavior to the individuals who are in the higher progression inside the organizations (Near & Micelli, 2013). Exterior whistle-blowing, then again, alludes to revealing of misbehavior to the individuals who are outside the organizations. Employees favor to whistle blow inside rather than remotely as the previous is less hazardous (Richardson et al, 2012) and is likewise hindering to them and organizations (Miller, 2015). In any case, interior whistle-blowing is not a widely accepted behavior (Fulcrum, 2012) in light of the fact that the management dislike workers to reveal the implicated data.

Exterior whistle-blowing may prompt to public embarrassment, government investigation, strong fines and litigation (Holtzhausen, 2016) as it does not just uncover the interior misbehavior yet additionally an organization that neglects to stop and correct misbehavior. According to Zakaria et al. (2017), the vast majority of the workers will in general blow the whistle interiorly, however, if they find that interior audiences are of complicit with the misbehavior, they search for exterior audiences who can intervene. Amusingly, a potential whistleblower would assess the challenges and opportunities before whistle-blowing either to interior or exterior audiences.

Having a whistle-blowing framework set up, it will impulse workers to whistle blow inside an organization. This can keep away from exterior whistle-blowing which is amazingly exorbitant and belittling (Pitroff, 2013). Subsequently, interior whistle-blowing would spare an organization from the mortification of being put in the media spotlight and consequently dissolving the organizational reputation.

Whistle-blowing framework

A compelling whistle-blowing framework would give management to have a sense of security enough to educate about misbehavior (Fulcrum, 2012; Holtzhausen, 2016). It is an obligation of the organization to make this inclination whereby they cannot just disregard misbehavior that they have seen. Giving a platform to authorities to address the issue is by giving them an ability to speak freely, protecting their rights and at the equivalent requesting dedication from them for securing the interests of stakeholders (Martin, 2010). These can be emerged by having a powerful whistle-blowing framework (Kazan, 2009).

The whistle-blowing framework gives a platform to employees to communicate their interests comparable to misbehavior which can forestall responses on whistleblowers

(Miller, 2015). The framework should well-characterize issues of what can be accounted for and express an unmistakable condition between whistle-blowing reports and individual complaints. The whistle-blowing framework is a significant piece of the authoritative interior control since it assistances the basis of a strong ethical and compliant culture. Interior controls are actualized to retain the organization on way toward profitability, operation efficiency and lessen surprises that go along the way (COSO, 2002).

As whistle-blowing is a piece of organizational inside control to diminish risk management, it is accordingly significant for any City Council to have the framework set up. The framework would improve the probability that an officer will whistle blow inside the organization rather than to outsiders. Setting up a whistle-blowing framework in a City Council will give the officer's discernment that management underpins whistle-blowing.

METHODOLOGY
A hermeneutic phenomenology study was directed to investigate on how the public authorities see and opine a whistle-blowing framework. The study likewise investigated on what are the components that ought to be comprised in the whistle-blowing framework. The investigation is bound to seeing, reviewing, and considering the subject of interests. The hermeneutic phenomenology is a qualitative study that centers around enlightening subtleties as well as unimportant aspects inside experience that might be underestimated in lives, with a target of producing meaning and achieving a feeling of understanding (Wilson and Hutchinson, 1991).

Data collection

Data were accumulated through two techniques which were in-depth interview and focus group discussions (FGD). The in-depth interviews were led with four top management in particular director, deputy director, accountant and assistant accountant. Data assortment through interviews is a superior alternative when gathering data to dissect words as opposed to numbers (Bryman and Bell, 2011). Every interview took around 30 minutes. The respondents were chosen through purposive sampling and the number relied upon the immersion of the data.

The focus group discussions (FGD) were completed to accumulate respondents from comparative backgrounds or experiences. With the end goal of this examination, fifteen focus group discussion (FGD) sessions were performed. Every session comprised of four respondents of comparable background which took around 45 minutes. This method was done to the way that the respondents were homogeneity in nature by having comparable position, age group and level of education and year of service. The focus group discussions (FGD) is important in giving an understanding of assorted assessments among various respondents and in this way empowering the exact perception of the findings.

Both in-depth interviews and focus group discussions (FGD) were video and audio recorded with earlier consent from the respondents. All interviews were done in the Malay language. This rule does not foresee any example of reaction whereby the respondents are allowed to communicate their perspectives. They were given cautious and itemized explanations; any vagueness will be tested further and encouraged, prompting a top to bottom investigation. The respondents were ensured of privacy and obscurity.

Research design

The study investigated respondents' perspectives on the whistle-blowing framework. Unlike hypothesis driven or quantitative research, this qualitative study in nature that focuses around feelings, thinking and in-depth experience of respondents. The respondents were asked open-ended questions and advised to reply without forcing any limitation by applying the grounded theory approach. For the two methods, the first researcher began the interview by presenting herself and saying thanks to respondents for their inclination to take an interest. Afterward, the researcher quickly explained the respondents of the study objectives. This interview was supported by another fellow researcher. The interview was started with an inquiry: "What do you comprehend of a whistle-blowing framework?" The respondents were urged to voice out their understanding on whistle-blowing. Next, they were asked, "As you would see it, what components ought to be established in a whistle-blowing framework?" The respondents were mentioned to give examples if explanation was required and broadened it, on the off chance that they like to clarify their answers in detail.

Data analysis

Both in-depth interviews and focus group discussions (FGD) were deciphered in verbatim, preceding investigate the data. The respondents were urged to shout out openly and translation of reaction designs was shaped during the data analysis. The researcher lifted and deleted all personal and indistinguishable data to keep up classification and obscurity. These were performed immediately after completion of each interview, typically around the same day.

At first, the researcher submerged in the exploration setting by acclimating and including herself with the data to encounter logical assumption. The researcher would memory on how the respondents reacted to the questions. By embraced this, the researcher had the option to catch the respondents' facial and oral articulations together with their body activities. This is fundamental to achieve the pith of the interviews and discussions. Also, this improves further understanding of the actions and language that were expressed in words or construed through actions.

The audio recorded and transcriptions were further analyzed independently by the fellow researcher and deliberated until an agreement was derived. Excerpts from the interviews were transcribed and presented to two public authorities of focus group discussions (FGD) and top management for validation. They were requested to propose changes if there were differences to the interpretation of data before they were confirmed to accurately reflect the interviews and FGDs. Significant texts were underlined, coded, recorded and mapped. The researchers then identified a thematic outline.

Data were examined by content examination utilizing Nvivo 14 to create qualitative findings. Rising subjects from the interview and focus group discussions (FGD) were utilized for investigating the respondents' perspectives and considering components that comprise the model of a whistle-blowing framework. This product can be utilized to perceive examples, relations and developing subjects of the story portrayal of the member's suppositions and encounters. The codes made by the product were additionally thought with expect to search for similarities and contrasts among the gathered data. Functions, actions, descriptions and contexts were then arranged under appropriate characterizations. According to Akerland (2005), it is basic to peruse and rehash the data before coordinating among reason and judgment. The method for examination was later continued from coding to explanation before deriving for surmising.

The findings created by Nvivo were later triangulated with other principle wellsprings of proof, for example, informal discussions, documentations and direct perception preceding

report in story explanations. Different sources of proof were gotten to make the precision, authenticity and validity of data. The combination of abundant sources of proof would additionally expand the understanding of the components that comprise a model of the whistle-blowing framework.

Reliability of data

Narrative reactions furnished by a respondent were reconfirmed with reactions given by different respondents. This is to guarantee the reliability and consistency of data separated from examining further understanding and explanation.

FINDINGS
Profile of respondents

Respondents for top to bottom interviews comprised of 4 authorities in the position of top management to be specific director, secretary, finance and management managers. In the meantime, respondents for focus group discussions (FGD) were sixty authorities of similar designation. Altogether, there were sixty-four authorities who participated in this study. The findings further demonstrated that 36 or 56.25 % of respondents were females, while 28 or 43.75 % were males. As far as age, the most elevated number of respondents were inside the age of 41-55 years, trailed by 25-40 years or more 55 years spoke to by 12 (18.75%), 44 (68.75%) and 8 (12.50%) authorities individually. Moreover, 32 respondents or 50.0 % had diploma and the remaining 32 respondents or 50. 0 % had a degree. At long last, around 16 respondents or 25.00 % had served the organization of under 10 years, 32 respondents had service between 10 to 20 years, while the remaining 16 respondents had service of less than 10 years.

A model of whistle-blowing framework

The objective of this study is to investigate the respondents' reasoning and perspectives on components that establish a model of whistle-blowing framework. . Findings got from emergent subjects demonstrated that the whistle-blowing framework had four subjects, ten sub-subjects with thirty codes. The findings are portrayed in Table 4.1.

Table 4.1: Code, sub-subject and subject.

Code	Sub-subject	Subject
The staff will more probable feature any corruption if the framework guarantees obscurity.	Obscurity and secrecy	Whistleblowers security
Many will approach to whistle blow if their personal identity is kept secret.		
On the off chance that staff have a sense of security, it impels them to whistle blow.		
Hide whistleblower personal identity.		
Whistleblower ought to be shielded from backlash inside organization.	Security of the divulgence	
The security ought to likewise be reached out to people near the whistleblowers, for example, spouses and family.		

The security ought to be recorded. This is to urge staff to approach and report unafraid.	Documented policies on whistle-blowing	Interior Policies
The organization ought to have standard operating procedures on whistle-blowing.		
The policies on whistle-blowing ought to be set up, with the goal that the staff would see that the management is committed in supporting whistle-blowing.		
Whistle-blowing is an honorable deed as just the individuals who have high integrity would be bound to whistle blow.	Complaint procedures	
Provide a hot line channel so employees would effectively whistle blow.	Reporting Channels	
A gripe box can shroud the personal identity of whistleblower.		
Offering inside reporting channels would trigger workers to whistle blow.		
Many will more probable approach to report the corruptions if they are given money.	Rewards	Financial motivation
The rewards are for the gratefulness for sparing organization from possible mischief.		
Reward the employees for the respectable deeds and let them feel worth for risking themselves.		
The organization should offer solutions for whistleblowers who have been exposed to word related disservice.	Solutions	
The whistleblower ought to be permitted to make legitimate move and help them financially in the event that they unfairly dismissed for whistle-blowing.		
This to urge employees to whistle blow without the fear of reprisal.		
The organization ought to perceive the whistleblower by granting them with appreciation.	Recognition	
Treat them as a savior, not as a traitor.		

Motivating forces can be given in money related term as well as non-financial, for example, awards and recognitions.		
The management support ought to urge worker to take dynamic jobs in raising their interests against corruption activities.	Management support	Ethical culture
Any misbehavior ought not to be compromised.	Enforcement	
Any misbehavior ought to be featured and acted immediately.		
Sustain an ethical culture at working environment by supporting moral action.	Sustain ethical culture	
Arrange religious chat on the familiarity with battling untrustworthy issues.		

The following are the eminent subjects gotten from selection of interviews and focus group discussions (FGD) of City Councils' top management and authorities.

Subject 1 - Whistleblowers Security

The respondents exceptionally underscored on the whistleblower's securities. These subjects were showed by two sub-subjects that are privacy and confidentiality as well as security of the divulgence.

Sub-subject I: Privacy and confidentiality

"It is significant that an whistleblower is ensured of privacy and secrecy, with the goal that the person can have a sense of security enough to report, realizing that no one knows about their activity, and unquestionably sure that the person won't lose employment because of the report".   (City Council officer, 3)

"Each exertion ought to be taken to reward the whistleblower's character with proper respect for secrecy, the staff will have a sense of security to approach and report".
                                                                                                    (Director)

Sub-subject II: Security of the disclosure

"Exactly, numerous workers are terrified to report inside, in light of the fact that they dread of response forced by the unrivaled who was included. In any case, in the event that they feel that we demonstration genuinely when they call or report, and much offer them security, I'm of view that the quantity of reporting will raise and become norms".

                                                                                    (Management manager)

"Authorities ought to be secured in all structures: counter, response, provocation and from being defraud for announcing any misbehavior implicated by bosses".
                                                (City Council officer, 15)

Subject 2 - Transparent Interior policies

The respondents additionally worried on the straightforward of inside policies which was additionally remote into three sub-subjects to be specific documented policies, procedures on complaint and reporting channels.

Sub-subject I: Documented policies on whistle-blowing

"The whistleblower need a documented policy identifying with what sort of misbehavior that ought to be accounted for. The method can be a reference, if any issue or dispute emerges later".

(City Council officer, 45)

"There ought to be all around characterized kinds of issues that can be accounted for. They don't need to incorporate a complete rundown, yet could be a lot of rules that can be followed, an unmistakable qualification between whistle-blowing reports and individual complaints. The approach should offer guidance and data on the way toward revealing the process of reporting interiorly and externally".

(City Council officer, 33)

Sub-subject II: Procedures on complaint

"The method ought to portray the systems in detail; this will give a reasonable direction to employees, so they will have a sense of security as they do no not abuse any acts and represent the benefit of the organization.

(City Council officer, 45)

"A thorough arrangement of techniques is basic that incorporates receipt of grievances, powerful whistle-blowing procedures and explicit people to channel the complaints who are free from any progressive system of command".

(City Council officer, 30)

"Examination procedure ought to be fair, liberated from inclination and all aspects of the revelation ought to be analyzed, thoroughly investigated and resolved".

(City Council officer, 22)

Sub-subject III: Reporting channels

"The organization ought to give a platform so the complaint can be diverted without uncovering the identity of the source. The channels ought to be in numerous structures, gripe boxes, hotlines, review board that is comfy to a whistleblower".

(City Council officer, 47)

"Offering interior reporting channels would tempt workers to whistle blow inside, rather than searching for exterior informants".

(Secretary)

Subject 3 - Financial Motivation Schemes

Respondents were of view that the whistle-blowing will raise if financial motivations are given for recognizing their honorable deeds. For them, financial motivations forces ought to be given in three structures which are rewards, solutions and recognitions.

Sub-subject I: Rewards
"The management should remunerate the individuals who report misbehavior by giving some financial motivations and promotion. This is because it is amazingly hard to interest somebody to unveil, which can spare organization from possible damage".

(City Council officer, 32)

Sub-subject II: Solutions
"Whistleblower ought to be given solution should anything transpire. This ought to be reached out to people who are near to the whistleblower, for example, spouses and relatives by offering him an attorney and legal assistance".

(City Council officer, 21)

Sub-subject III: Recognition
"Apart from financial rewards, the whistleblower ought to be given recognition for their respectable deeds, for example, excellent services award or different honors, in light of the fact that relatively few are willing to risk their life. Commend them as saviors, as exemplary model, other staff will copy their deeds".

(City Council officer, 37)

Subject 4 – Ethical culture
The final subject recognized was ethical culture. This subject was additionally arranged into three sub-subjects that were management support, enforcement and sustain ethical culture.

Sub-subject I: Management support
"Top management should show its support by commending workers to blow the whistle, do not segregate them, but help them to be written and transformed into documents and actions".

(City Council officer, 21)

Sub-subject II: Enforcement

"Any bad behavior ought not be compromised, it ought to be significantly featured and made prompt action…a different unit inside the City Council ought to be set that manages misbehavior including whistle-blowing".

(City Council officer, 34)

"There is an inclination that the staff makes charges in dishonesty since he may have retaliation with the management. The individuals who make these claims should confront disciplinary actions".

(Management manager)

Sub-subject III: Sustain ethical culture

"Employees should be prepared and taught on the significant whistle-blowing enactment in Malaysia. They likewise should be prepared on the whistle-blowing processes, policies and procedures, just as the work ethical values".

(Director)

"Fostering an ethical culture at working environment by supporting moral action…any negligence is intolerable, sorting out religious talk on ethical values, assist them to remember the sins, the punishment not only in this world as well as in the hereafter".

(City Council officer, 43)

DISCUSSION
The objective of this study is to investigate a model of whistle-blowing framework for a City Council. From the interviews and focus group discussions (FGD), four subjects were recognized to be components of a model for the whistle-blowing framework. The components were whistleblower security, interior policies, financial motivations and ethical culture.

The first component is whistleblower security with two sub-components to be specific anonymity and confidentiality just as security of the disclosure. To advance whistle-blowing, one ought to be guaranteed of the anonymity and confidentiality of his/her personal identity. This is couple with International Federation of Accountant (IFAC) whistleblower policy (2019) that stresses on treating the whistleblower's identity with proper respect for confidentiality. The policy anyway demands that one should put their name to allegation for follow-up in light of the fact that an investigation may not be conceivable except if the source of data is recognized correctly.

The second sub-component weights on whistleblowers' security. The security ought to likewise be reached out to close family. With the security set up, one would feel secured and safe and in this manner facilitate him/her to trust with the individuals who are in power about misbehavior (Fulcrum, 2016). This is consistent with Bierstaker et al. (2006) and Oghu (2017) in which adequate security conceded to one would encourage him/her to come forward and whistle blow.

The second component is interior policies which is showed by three sub-components specifically documented policy on whistle-blowing, procedure on complaint and reporting channels. The policy should involve a clear statement of what, when, who and in what capacity should misbehavior be expressed. Aside from that, the policy ought to reverberate with IFAC whistle-blowing policy 2019 and Mekonnen and Sundh (2014) to involve an unmistakable distinction between whistle-blowing reports and individual complaints. The second sub-component is procedure on complaint and investigation that describes on how misbehavior can be whistle blow either to interior or exterior audiences. The procedure should ease and oblige interior whistle-blowing and in this manner deflect exterior whistle-blowing which could be humiliating to organization. Reporting channel is the third sub-component in which a fitting platform, for example, hotlines or complaint boxes are made to speed up whistle-blowing. These three sub-components are identified with interior policy of whistle-blowing that is interpreted to the standard operating procedures. The third component is financial motivations which are ordered into three sub-components in particular rewards, solutions and recognitions. These money related and non-financial financial motivations are essential to recognize the whistleblowers in risking their life for protecting the stakeholders' interests (Eaton and Akers, 2007). The financial motivations will raise the probability of interior whistle-blowing as they display the management's dedication. The findings agree with the Annual Report to Congress on the Dodd-Frank Whistleblower Program (2016) in the US that demonstrated the quantity of whistleblower tips got by the Security and Exchange Commission has developed in excess of 40 percent since 2012 after financial motivations were given to the whistleblowers.

Offering solutions or compensation to whistleblowers who have been exposed to occupational detriment for revealing misbehavior are lined up with those proposed by Clark (2013) and Mekonnen and Sundh (2014). In the event that any of the whistleblower is unjustifiably dismissed, the framework ought to permit them the chance to make legal action by prosecuting their manager. Aside from monetary financial motivations, the whistleblowers ought to likewise be perceived with non-monetary financial motivations, for example, granting them with awards and praising them as saviors' for safeguarding the organization. The fourth component recognized is ethical culture that is trailed by three sub-components to be specific support management,

enforcement and sustain ethical atmosphere. The support can be reflected through the establishing of the whistle-blowing framework (Callard and Dehn, 2014). The authorization, then again, is forced on the punishment in which culprits should confront outcomes regardless to their position status. Finally, the third sub-component is sustain ethical culture. The findings translated with Zakaria et al. (2017) which complements authorities to take dynamic jobs in raising worries against misbehaviors. This can be accomplished through nurturing an ethical culture at working environment by teaching moral activity to battle any negligence. Likewise, give a space to employees to address the issue by giving him/her an ability to speak freely to raise worry on the misbehavior (Martin, 2010). The conduct of top, middle and lower management ought to likewise be commendable with the goal that they depict great ethical conduct and set a genuine example to their employees.

Management implication

The findings give suggestions to the management of the components to be considered in a whistle-blowing framework. The management should adopt a proactive method in advancing whistle-blowing by guaranteeing authorities on the security, documented interior policies and by offering financial motivations just as sustain ethical culture. These components ought to be detailed in a whistle-blowing framework and in this way make a culture of receptiveness and s transparency that encourages authorities to whistle blow.

Scholastics implication

The findings add to the collection of data on a whistle-blowing framework model for a City Council. The findings likewise give a ramifications to scholastic fraternities on the significance of an appropriate framework to be set up so organisational misbehaviour will be disposed of.

Limitation and suggestion for future study

This study just investigates on a whistle-blowing model explicitly for a City Council in Malaysia context. The findings probably won't be appropriate to different organizations or countries as nobody size fits all solutions. Future examinations are proposed to stretch out the investigation to different organizations or countries. The similarities or dissimilarities in findings would be intriguing to investigate and consequently advance comprehension on the model of whistle-blowing framework.

CONCLUSION

More or less, the findings demonstrated that a model of the whistle-blowing framework for a City Council comprises of securities, interior policies, financial motivations and ethical culture. Having the whistle-blowing framework set up is required to raise the whistle-blowing practices and along these lines reduces misbehavior occurrences. The framework would likewise improve the probability of interior whistle-blowing and in this manner decline the exterior whistle-blowing that will expose interior affairs to the public. Uncovering the issues would prompt shame and disintegrate the authoritative notoriety. To be sure, a compelling whistle-blowing framework will prompt the change of the organizational culture towards integrity, accountability and transparency. This will diminish the risks of organizational disappointments that supplement a sound corporate governance system. Inevitably, it is normal that the whistle-blowing framework will raise the City Council's effectiveness and along these lines empower to convey benefits in a supportable way for the improvement of the community and nation.

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