

Forum:	United Nations Office on Drugs and Crimes (UNODC)
Issue:	Measures to enhance the protection of whistleblowers
Student Officer:	Anastasia Couri
Position:	Deputy President

PERSONAL INTRODUCTION

Dear delegates,

My name is Anastasia Couri, and I am an 8th grader at Platon School. It is my utmost honor and pleasure to be serving as a co-chair in this year’s annual PSMUN conference. From my first ever MUN conference, I admired the Student Officers for the work and effort they put into running a committee. My goal for this year’s conference is to ensure you all have a great time and even to inspire you the way my Chairs inspired me during my MUN journey.

The United Nations Office on Drugs and Crimes is committed to achieving security and justice for all by making the world safer from drugs, crime and terrorism. This Study Guide will familiarize you with one of this year’s agenda topics, namely “Measures to enhance the protection of whistleblowers,” referring to the serious matter of whistleblowers lacking protection and being in danger. While reading the study guide, you will find information regarding the topic, some important background knowledge, the acts of countries and organizations in relation to the issue, and some recommendations, or possible solutions.

You are all strongly encouraged to conduct your own extensive research regarding the topic and not to rely exclusively on this study guide. In case any delegate has any questions or needs any clarifications, concerning the subject or the procedure, you are more than welcome to contact me by email at anastasia.couri@gmail.com

Yours truly,

Anastasia Couri

INTRODUCTION

The private and public sector often experiences instances where individuals make decisions that deviate significantly from their ethical and moral obligations. Unfortunately, it is not uncommon for highly qualified individuals to engage in unethical behavior, such as corruption, fraud, environmental damage, or non-compliance with laws and regulations. These acts pose a threat to public health, trust, and safety and undermine the core values of transparency in business and government. As a result, the significance of whistleblowers in promoting accountability has become increasingly apparent.

A whistleblower is a person who exposes misconduct, illegal activities, and abuse of power within an organization or company. They are usually employees or clients who have information that can reveal serious wrongdoings and assist authorities in detecting crimes. In real-life situations, whistleblowers have reported on issues ranging from unsafe pharmaceuticals and flawed elections to banking fraud. Despite the critical role that whistleblowers play in promoting transparency and accountability, they often face pressure to remain silent and threats of retaliation, including job loss, harassment, and discrimination.

In recognition of the importance of whistleblowers, Member States have taken steps to protect them by enacting laws and regulations that provide legal protections and prohibit retaliation. These laws vary in scope and strength, with some countries offering stronger protections than others. In addition to legal protections, Intergovernmental Organizations (IGOs) and Non-Governmental Organizations (NGOs) have implemented internal policies to protect whistleblowers, including confidential reporting mechanisms, whistleblowing hotlines, and anti-retaliation training.

Despite the efforts made to encourage individuals to report wrongdoing, whistleblowers may not feel fully protected from all possible threats. It is, therefore, important for member states to adopt innovative approaches and create a safe and open environment for whistleblowers to disclose misconduct in the workplace.

DEFINITION OF KEY TERMS

Whistleblower

A whistleblower is a person, who may be an employee of a company or government agency, who discloses information about wrongdoing in the form of fraud, corruption, etc. to the public or higher authorities.¹

¹ “What Is Whistleblower? Definition of Whistleblower, Whistleblower Meaning.” *The Economic Times*, economictimes.indiatimes.com/definition/whistleblower.

Report

A report is a verbal or written communication of information about a violation or reported concern.

Reported Person

A person who is accused of having committed, or intending to commit, an infringement of Regulation by the reporting person²

Retaliation

In an employment context, retaliation is punishment of an employee by an employer for engaging in legally protected activity, such as making a complaint of harassment to a governmental body, or participating in workplace investigations. Retaliation can include any negative job action, such as demotion, discipline, firing, salary reduction, or job or shift reassignment.³

Transparency

As an ethic that encompasses science, engineering, business, and the humanities, transparency works by making it easy for others to see what actions are being taken. Transparency means openness, communication and accountability.

Transparency is practiced by companies, organizations, governments and local governments. For example, in business relationships, fees are made clear from the start by transparent intermediaries so that there are no nasty surprises later. This is in contrast to hiding this information, which is "opaque".⁴

Fraud

Fraud occurs when one person is financially deceived by another. Fraud occurs when a person tricks others into doing or not doing something that results in a financial loss. Fraud can occur online, in person, or through correspondence.⁵

Corruption

Corruption is a type of dishonest or criminal act committed by an individual or organization entrusted with a position of power to obtain an unfair advantage or to abuse power for personal gain. Corruption can include many activities such as bribery,

² "Reported Person Definition." *Law Insider*, www.lawinsider.com/dictionary/reported-person.

³ "Retaliation." *Legal Information Institute*, Legal Information Institute, www.law.cornell.edu/wex/retaliation.

⁴ "Transparency (Behavior)." *Wikipedia*, 14 Mar. 2021, [en.wikipedia.org/wiki/Transparency_\(behavior\)](https://en.wikipedia.org/wiki/Transparency_(behavior)).

⁵ "What Is Fraud?" Garda, www.garda.ie/en/crime/fraud/what-is-fraud-.html.

influence dealing, embezzlement, and can also include practices that are legal in many countries. ⁶

Misconduct

Misconduct is wrong, inappropriate, or unlawful behavior motivated by deliberate or intentional intent or stubborn indifference to the consequences of one's actions. These actions are the ones which are prohibited or neglected when it comes to do what is required. Thus, it can be harmful to the health and well-being of others. ⁷

Ethics

Ethics, or moral philosophy, is a sector of philosophy that involves "systematizing, defending, and advocating notions of right and wrong behavior." They are moral principles that govern the conduct of human behavior or activities. ⁸

Internal Whistleblowing

Internal whistleblowing refers to the act of an employee reporting misconduct or illegal activity within their organization to a person or entity that has the authority to take action such as a supervisor, manager, or internal compliance department.

External Whistleblowing

External whistleblower generally is a person who reports suspected misconduct in the workplace chain of command. This includes going to audit departments, compliance officers, supervisors, in-house counsel, and even internal "hotlines" or "whistleblowing hotlines."⁹

BACKGROUND INFORMATION

Types of whistleblowing

Whistleblowing, as described, refers to the act of reporting fraud and corruption. To better understand this crucial method of promoting accountability, it is important to recognize the different types of whistleblowing that exist. These types of whistleblowing can occur in the private and public sector alike.

Internal Whistleblowing

⁶ Wikipedia contributors. "Corruption." Wikipedia, Wikimedia Foundation, 4 May 2019, <https://en.wikipedia.org/wiki/Corruption>.

⁷ "Misconduct." *Wikipedia*, 19 Aug. 2022, <https://en.wikipedia.org/wiki/Misconduct>

⁸ "Ethics." *Wikipedia*, Wikimedia Foundation, 9 Dec. 2018, <https://en.wikipedia.org/wiki/Ethics>

⁹ "What Is the Difference Between Internal and External Whistleblowing?" *Berger Montague*, 22 Apr. 2022, <https://bergermontague.com/internal-vs-external-whistleblower/>

Internal whistleblowing is the act of reporting misconduct or illegal activities within one's own organization. This form of whistleblowing does not involve external regulators or government authorities, and it is solely the responsibility of the company to handle the matter. The whistleblower may report the issue to a supervisor, human resources, or a dedicated whistleblowing hotline established by the company.

To facilitate the reporting of illegal activities, companies often establish internal whistleblowing mechanisms, such as anonymous reporting channels or complaint systems. This allows employees and other stakeholders to bring attention to any misconduct they become aware of, potentially preventing harm to customers, employees, and the general public. However, given the challenges and dangers associated with internal whistleblowing, it is important for organizations to have clear and effective policies in place to protect whistleblowers and promptly address any reported misconduct.

One notable example of an internal whistleblower is Sherron Watkins, former Vice President of Corporate Development at Enron Corporation. She exposed the wrongful accounting of the company's financial statements by writing a letter to the chairman, Kenneth Lay, warning him of the irregularities. Her action played a crucial role in initiating a congressional inquiry and resulted in corporate law reform. However, she was criticized for not reporting the fraud to government officials and for not making her memo public until five months after it was written. This highlights the need for further regulations to ensure the success of internal whistleblowing.

External whistleblowing

External whistleblowing is a type of whistleblowing that involves reporting misconduct or illegal activities to external sources outside of an individual's organization. This can include reporting to government agencies, law enforcement, media outlets, or other public bodies. In this type of whistleblowing, the information disclosed is not limited to the internal mechanisms of the organization and may include classified or private information.

This type of whistleblowing is often utilized when the whistleblower has lost confidence in their organization's reporting processes or if internal whistleblowing efforts have been unsuccessful. In these cases, the individual may feel that the only option to bring attention to the issue is to go outside the organization.¹⁰

One highly publicized case of external whistleblowing is the case of Edward Snowden, a former computer intelligence consultant who worked for the National Security Agency (NSA) as an employee and contractor. He leaked classified information from the NSA, which revealed several unethical practices, including mass surveillance and

¹⁰ "Remote Workers Are Blowing the Whistle on the Shady Practices Their Companies Are up To." *Business Insider*, 20 Dec. 2022, www.businessinsider.com/remote-work-surge-employees-whistleblowing-complaints-companies-fraud-2022-12?international=true&r=US&IR=T.

espionage. Snowden's disclosures sparked widespread debates about the balance between national security and privacy, and the role of government secrecy.¹¹

Although some view Snowden as a hero for his bravery in speaking out against unethical practices, others view him as a traitor for compromising national security by releasing classified information. Regardless of one's perspective, Snowden's case highlights the complex and challenging nature of external whistleblowing and the importance of considering the potential consequences before making the decision to go public with allegations of misconduct or wrongdoing.

Anonymous whistleblowing

Anonymous whistleblowing is a type of reporting misconduct or illegal activities in which the individual who reports the information remains anonymous. This type of whistleblowing is often used when an employee has little confidence in the internal reporting mechanisms within their organization or when they fear retaliation. To ensure the anonymity of whistleblowers, companies must establish anonymous reporting mechanisms and employ robust encryption methods to protect the whistleblower's identity.

An example of anonymous whistleblowing is the case of the "Panama Papers." In 2015, an anonymous source under the pseudonym "John Doe" contacted *Süddeutsche Zeitung* (SZ), offering to leak encrypted confidential documents owned by the Panama-based law firm Mossack Fonseca. The leaked documents, which numbered 11.5 million, revealed a network of over 214,000 tax havens involving individuals and organizations in 200 countries.

The documents, once deciphered by SZ and the International Consortium of Investigative Journalists (ICIJ), were published in the German newspaper *Süddeutsche Zeitung* on April 3, 2016, under the title "Panama Papers". The information contained in the leaked documents exposed private financial information about numerous wealthy individuals and public officials, including 12 current and former world leaders, 128 civil servants and politicians, and hundreds of celebrities, businessmen, and others.¹²

Public interest whistleblowing

Public interest whistleblowing refers to when an employee reports misconduct or illegal activities that are deemed to be of significant concern to the general public. This

¹¹ Wikipedia contributors. "Edward Snowden." *Wikipedia*, 25 Jan. 2023, https://en.wikipedia.org/wiki/Edward_Snowden

¹² Fitzgibbon, Will. "Five Years Later, Panama Papers Still Having a Big Impact." *ICIJ*, 8 Apr. 2021, www.icij.org/investigations/panama-papers/five-years-later-panama-papers-still-having-a-big-impact.

type of whistleblowing is often motivated by a desire to protect the general public and bring to light activities that may cause harm or threaten the public's welfare.

One notable example of public interest whistleblowing is the case of David J. Graham, an American epidemiologist and deputy director of the Food and Drug Administration's Office of Drug Safety. In 2004, Dr. Graham testified before the US Senate Finance Committee regarding the safety of the anti-inflammatory drug Vioxx. In his testimony, he expressed his personal belief that the U.S. Food and Drug Administration's (FDA) guidelines were inadequate in protecting the public from potentially harmful drugs.

On November 18, 2004, Dr. Graham testified before the US Senate Finance Committee that Merck last month withdrew the popular anti-inflammatory drug Vioxx due to serious safety concerns. In his testimony, he assessed his personal belief that the U.S. Food and Drug Administration guidelines are inadequate to protect the public from drugs that pose unacceptable risks, stating, "In its current configuration, the FDA cannot protect the United States from another configuration, Vioxx. We are virtually defenseless. "

Despite criticism from the FDA, Dr. Graham sought the assistance of the non-profit Government Accountability Project, a whistleblower protection organization, in order to publish his findings and bring to light the dangers posed by Vioxx to the public. His efforts to expose the truth about the drug's safety, despite objections from superiors, helped to shed light on what was seen as a systemic failure in properly assessing the risks and benefits of drugs.¹³

Public interest whistleblowers such as Dr. Graham play an important role in society by shining a light on issues that may impact the public and bringing attention to the need for change. They help to ensure that the activities of organizations and individuals are held to a high standard and that the public's interests are protected.

Private interest whistleblowing

Private interest whistleblowing refers to the act of reporting misconduct or illegal activities that primarily affect the employee or their colleagues, such as discrimination, harassment, or unsafe working conditions. An example of private interest whistleblowing is the case of Vera English, a former General Electric (GE) employee who discovered extensive radiation exposure from GE and was fired in retaliation for reporting corruption in 1984.¹⁴

¹³ Wikipedia contributors. "David Graham (Epidemiologist)." *Wikipedia*, 16 Jan. 2022, [https://en.wikipedia.org/wiki/David_Graham_\(epidemiologist\)](https://en.wikipedia.org/wiki/David_Graham_(epidemiologist))

¹⁴ "Vera English." *National Whistleblower Center*, 21 Mar. 2022, www.whistleblowers.org/whistleblowers/vera-english.

In 1984, English contacted both her superiors and the Nuclear Regulatory Commission about other employees failing to clean up a radioactive leak. When no effort was made to rectify the situation, English deliberately contaminated a table and left it on for days. She was fired shortly thereafter and filed an administrative complaint with the Secretary of Labor, claiming that retaliation against whistleblowers is prohibited under the Energy Reorganization Act of 1974.¹⁵ However, her claim was dismissed due to missing the 30-day filing deadline. English filed a lawsuit in 1987, alleging that she was improperly dismissed, and that emotional distress was intentionally inflicted on her.¹⁶

Legal whistleblowing

Legal whistleblowing refers to the act of reporting misconduct or illegal activities that are in violation of laws or regulations, such as financial fraud, insider trading, or violation of environmental laws.¹⁷ An example of legal whistleblowing is the case of Edward Snowden, who was a computer intelligence analyst and revealed numerous global surveillance programs and the fact that the mass collection of telephone records from Americans by the National Security Agency (NSA) was unconstitutional.¹⁸

¹⁵ “The Panama Papers Scandal: Who Was Exposed and Consequences.” *Investopedia*, 13 June 2022, www.investopedia.com/terms/p/panama-papers.asp.

¹⁶The National Whistleblower Center. “English V. General Electric Company (Supreme Court).” *National Whistleblower Center*, 1 Apr. 2021, www.whistleblowers.org/amicus-curiae-briefs/english-v-general-electric-company-supreme-court-victory-for-whistleblowers.

¹⁷ Whistleblowing | Equality and Human Rights Commission. www.equalityhumanrights.com/en/whistleblowing

¹⁸ Reporter, Guardian Staff. “NSA Surveillance Exposed by Snowden Was Illegal, Court Rules Seven Years On.” *The Guardian*, 3 Sept. 2020, www.theguardian.com/us-news/2020/sep/03/edward-snowden-nsa-surveillance-guardian-court-rules

Motivation behind and Ethics of whistleblowing

Whistleblowing is a crucial mechanism that brings to light instances of misconduct, illegal activities, and power abuse within both public and private sectors. These actions, if left unchecked, can harm the general public's well-being and welfare. Through the revelation of information that would otherwise go unnoticed, whistleblowers play a critical role in preventing fraud, promoting transparency and accountability, ensuring regulatory compliance, and restoring public trust.

In particular, the healthcare industry stands to benefit greatly from whistleblowing, as it helps to address concerns about patient safety. Similarly, reporting cases of human rights violations within the workplace, such as discrimination and harassment, holds those responsible accountable for their unethical behavior. With public interest whistleblowing, illegal behavior within government bodies can be exposed, which may threaten sustainable economic development and undermine the values of democracy. An example of this could be corruption and election fraud within state-owned enterprises.

Whistleblowing provides a means for governments and private companies to be held accountable for systemic problems, such as corruption, illegal surveillance, public health, scientific censorship, and safety in various industries, including food, aviation, and nuclear. This accountability leads to a more transparent and trustworthy business environment, promoting ethical and responsible behavior among employees.

While the ethics of whistleblowing may be a sensitive issue with both positive and negative implications, it can be viewed as a moral imperative by some individuals. Whistleblowers who act with courage and stand up for principles play a crucial role in stopping and punishing unethical misconduct. Despite legal protections against retaliation, whistleblowers may still face challenges, including removal from public office, expulsion, or coercion. The media can also play a crucial role in highlighting legal cases and exposing corruption, leading to better protection for workers, the environment, and consumers.

However, not everyone views whistleblowers as "ethical employees." Some may view them as traitors for exposing classified information and breaching principles of trust. This creates a moral dilemma between the values of fairness and loyalty. Despite this, whistleblowers should prioritize fairness, equality, and transparency, as these values hold greater importance than loyalty to an organization.

Risks of whistleblowing

Whistleblowing is a challenging decision for individuals, as it entails the revelation of confidential information about a company or government. This action, although motivated by ethical considerations, can lead to significant consequences for the whistleblower, including retaliation from their employer. Whistleblowers face a multitude of risks that can have significant impacts on their personal and professional lives.

Employer retaliation

One of the primary risks associated with whistleblowing is retaliation from the employer. This retaliation can range from subtle actions such as demotion, reduced hours or salary, to more severe consequences like termination of employment or physical harm. Whistleblowers may also experience resentment or exclusion from their colleagues, as well as reduced opportunities for career advancement.

In addition to these workplace consequences, whistleblowers may also face legal retribution, such as being sued, blacklisted, or threatened. In extreme cases, they may be subjected to physical abuse or harassment, which can have a profound impact on their personal safety and well-being.

Considering these risks, it is clear that whistleblowers often face a significant challenge when making the decision to come forward. The decision to report misconduct or illegal activities is not one to be taken lightly, as it can have far-reaching consequences for the whistleblower. Nevertheless, despite these risks, many individuals choose to act as whistleblowers, motivated by a strong sense of ethics and a desire to bring attention to important issues that impact the public.

Professional risks

The act of whistleblowing can bring with it numerous professional risks that can have a lasting impact on a person's career. These risks stem from the potential retaliation that can be inflicted upon the whistleblower by their employer.

One of the most significant professional risks for whistleblowers is the damage to their reputation. An employer could engage in negative word-of-mouth about the whistleblower, indicating that they cannot be trusted, and should not be hired in the future. This could take the form of poor performance reviews, spreading false rumors or lies, or providing unfavorable references. This can significantly impact the ability of the whistleblower to find future employment, even in related fields.¹⁹

Additionally, whistleblowers may also be blacklisted, making it nearly impossible for them to secure future employment opportunities. This is particularly concerning in environments where worker protection laws are weak, as it means that whistleblowers are more vulnerable to retaliation and mistreatment.

In conclusion, it is important to note that, regardless of the strength of worker protection laws in a given environment, all forms of mistreatment against

¹⁹ "What Are the Hazards of Whistleblowing and Their Effects in the Workplace?" *Chron.com*, 2011, <https://smallbusiness.chron.com/hazards-whistleblowing-effects-workplace-15733.html>

whistleblowers are considered violations of their rights, as per various whistleblower protection acts. Whistleblowers, therefore, face numerous professional risks that they must consider before coming forward, including damage to their reputation, blacklisting, and difficulty in securing future employment.

Limited impact and questionable process

In addition to the fears of retaliation, some employees who are witnesses to illegal activities within their organization may also harbor fears of futility. This means that they may choose to remain silent witnesses to the illegal act, rather than speaking out. This decision may stem from the belief that speaking out would not only result in negative consequences for themselves, but that it would not result in significant change. Even in cases where a whistleblower's disclosure leads to change, the outcome may not be the comprehensive solution that the whistleblower had hoped for.²⁰

For intelligence community whistleblowers, there is also the issue of disclosing classified information to expose wrongdoing. While gathering evidence of illegal activities is not considered a crime, public access to classified information is restricted by law and its release is prohibited. As a result, whistleblowers who come forward with classified information risk breaking the law and facing legal repercussions. A prominent example of this situation is the case of Edward Snowden, which is discussed in the section on external whistleblowing.

Psychological effects of whistleblowing

It is well-established that whistleblowers face numerous adverse consequences as a result of their actions. Not only do they risk losing their job and facing retaliation from their employers, but they also face consequences to their overall well-being. These consequences can take a toll on the whistleblower's physical and mental health, leading to a range of negative outcomes.

The loss of employment and negative performance reviews can have significant impacts on a whistleblower's economic stability, which can further compound the emotional and psychological stress they are already experiencing. In some cases, whistleblowers may also face wage garnishment, which exacerbates their financial difficulties.

In addition to the financial consequences, whistleblowers may also suffer from psychological stress, as a result of mistreatment and harassment in the workplace. Verbal or physical abuse from coworkers or supervisors can cause significant harm to a person's mental health, leading to conditions such as depression, anxiety,

²⁰ Vaishnani, Bhavik. "The Pros and Cons of Whistleblowing." *Berger Montague*, 25 Aug. 2020, <https://bergermontague.com/whistleblower-pros-and-cons/>

agoraphobia, and interpersonal sensitivity. Furthermore, being ostracized by one's peers and having difficulty finding work in their field can further exacerbate these mental health issues.²¹

In extreme cases, whistleblowers may be threatened by their employers or other employees, which can lead to increased levels of anxiety and depression, intrusive thoughts, and even thoughts of suicide. In conclusion, it is clear that the consequences of whistleblowing can be devastating, affecting not only a person's professional life but also their physical and mental well-being.

Advocacy for the whistleblower's protection

Despite efforts to provide whistleblower protection through various international reports and recommendations in recent years, the current legislation has been criticized as insufficient in protecting whistleblowers from severe consequences of reporting misconduct. The Council of Europe report on the protection of whistleblowers in 2009 and the Report to the General Assembly of the UN Special Reporter on Source Protection and Whistleblowing in 2015 are examples of the growing international consensus regarding the importance of protecting the rights of whistleblowers. However, current legislation only protects whistleblowers from being fired, demoted, or harassed if they have a reasonable argument that their employer has broken the law.

Additionally, the provision of financial incentives by companies to employees who report misconduct is often seen as inadequate. Whistleblowers have called for an increase in these incentives as a means of reducing the fear of losing their jobs.

Furthermore, the challenges faced by whistleblowers in terms of a lack of awareness about their rights and fear of coming forward can lead to a lack of understanding about the protections afforded to them by law. In conclusion, stronger and more comprehensive rights and protections for whistleblowers should be established to provide a secure environment for individuals to report and reveal misconduct.

How the pandemic has affected whistleblowing

The COVID-19 pandemic has brought about several changes in the workforce, including an increase in the number of individuals reporting instances of fraud, waste, and abuse related to COVID-19 relief programs.²² This is likely due to the fact that the

²¹ van der Velden, Peter G., et al. "Mental Health Problems among Whistleblowers: A Comparative Study." *Psychological Reports*, vol. 122, no. 2, 16 Feb. 2018, pp. 632–644, 10.1177/003329411875768.

²² Whistlelink. "Whistleblowing and Covid-19: Impact of the Pandemic." *Whistlelink*, 20 July 2022, www.whistlelink.com/blog/whistleblowing-and-covid-19-impact-of-the-pandemic.

pandemic has given workers more time to focus on these issues and has allowed for a reconsideration of their relationship with work. The extra time and space gained from the pandemic and remote work have created a favorable environment for whistleblowers, leading to a surge in complaints.

However, the pandemic also presents difficulties in investigating these complaints. Conducting in-person interviews and collecting evidence can be challenging, slowing down the process and allowing the wrongdoing to continue. Furthermore, companies may be more likely to try to silence whistleblowers in order to protect their reputation during an already difficult time, leading to an increase in whistleblower retaliation.

The rise in digital fraud and cybercrime during the pandemic highlights the importance of whistleblowers in identifying and reporting these issues. Despite the challenges posed by the pandemic, whistleblowers play a crucial role in maintaining accountability and transparency within organizations and society. It is imperative that appropriate measures are taken to protect and support whistleblowers, ensuring that they are able to come forward without fear of retaliation or harm.²³

²³ Visslan. "How The Pandemic Has Affected Whistleblowing." *Visslan*, www.visslan.com/en-blog/how-the-pandemic-has-affected-whistleblowing.

Further case studies of whistleblowing

Frank Serpico

Frank Serpico's act of whistleblowing was a seminal event in the history of the New York Police Department (NYPD) and the fight against police corruption. He was one of the earliest officers to come forward and reveal the pervasiveness of bribery and misconduct within the department, and his testimony helped to bring the issue to the forefront of public attention. This case serves as a hallmark example of internal whistleblowing, as Serpico reported the illegal activities within the police department where he was employed.

However, Serpico's decision to speak out resulted in significant retaliation from his colleagues and the department, including threats to his personal safety. He was famously shot during a drug bust, and his fellow officers failed to summon backup, leaving him to bleed for several hours before being discovered.

Despite the retaliation and danger he faced, Serpico's whistleblowing efforts resulted in significant changes within the NYPD. The Knapp Commission was formed as a direct result of his testimony, and several high-ranking officers were either dismissed or resigned. His actions helped to shed light on the extent of police corruption in New York City and prompted the implementation of new policies and procedures to address it.

In conclusion, Frank Serpico's story serves as a powerful illustration of the impact of whistleblowing and the sacrifices that whistleblowers may have to make. His actions led to important changes in the NYPD and served as a catalyst for ongoing efforts to combat police corruption.

Watergate Scandal

The Watergate scandal is widely considered as one of the most significant events in American political history, particularly with regards to public interest whistleblowing. The scandal was initiated by several individuals who came forward with information about the illegal activities of the Nixon administration. These individuals were Alexander Butterfield, John Dean, and Mark Felt, who were all key players in the Watergate events.

Alexander Butterfield, who was an advisor to Nixon, was known for being one of the few employees who were aware of the secret wiretapping system that was being used by the White House. Unlike John Dean, Butterfield was not involved in any illegal activities and was viewed as a person of integrity. He spoke honestly and candidly about the wiretapping system when asked directly about it during the Watergate hearings.

John Dean, who was the White House Attorney, was a central figure in the Watergate scandal. He was initially a confidant of the President, but he eventually became a state witness against his superiors. He provided detailed information about the wiretapping of the Democratic National Committee headquarters, the cover-up, retaliation against

Howard Hunt, and other illegal activities. Despite his cooperation with the authorities, many Americans viewed him as a traitor.

Mark Felt, who was the FBI Deputy Director, was the individual behind the pseudonym "Deep Throat," who led Bob Woodward and Carl Bernstein to the Washington Post investigation. Felt was known for his strategic leaking of information, which he believed was necessary to bring the truth to light. He was the most famous of the three main whistleblowers in the Watergate scandal, and his actions helped to bring about significant changes in the American political landscape.

The Watergate scandal led to a profound transformation in American politics, as it caused many Americans to question their leaders and think more critically about the presidency. The scandal resulted in the resignation of President Nixon, who faced impeachment and possible conviction, and the eventual formation of new policies and procedures to prevent similar activities from happening in the future. The Watergate scandal is a powerful example of the impact of whistleblowers and the sacrifices they may have to make in order to bring the truth to light.²⁴

Wikileaks

Founded in 2006, WikiLeaks is a non-profit organization and website dedicated to the disclosure of classified information provided by anonymous sources, which are primarily focused on the activities of government agencies. It is best known for publishing documents related to US involvement in Iraq and Afghanistan, including videos showing civilian casualties during airstrikes, Afghanistan War Diaries, and Iraq War Logs.

The editor-in-chief of WikiLeaks, Julian Assange, has become a well-known public figure. He has faced multiple legal proceedings, including allegations of sexual assault, and has received numerous awards and accolades. Assange is a strong advocate for freedom and transparency of information worldwide, and the motivation behind WikiLeaks is to expose the wrongdoings of oppressive governments and promote transparency and openness in government.²⁵

WikiLeaks achieves its goals through the technical and social exploitation of state systems to access prohibited materials, which are then published on the organization's website and shared with various media partners. Despite numerous legal actions and attacks on its website, WikiLeaks has established multiple mirror websites to ensure the availability of its content. The organization is primarily funded through individual donations and solicits donations from the public on its website.

²⁴ Elliott, Carl. "What Motivates Whistle-Blowers From Watergate to Ukraine." *The Atlantic*, 3 Oct. 2019, www.theatlantic.com/ideas/archive/2019/10/why-they-blow-whistle/599230.

²⁵ Designed and Implemented by Adam Ting and Dominique Yahyavi. Content from Alan Joyce, Robert Schiemann, and Ethan Lozano. *Wikileaks and Whistleblowing*. <https://cs.stanford.edu/people/eroberts/cs201/projects/2010-11/WikiLeaks/legality.html>

The impact of WikiLeaks on whistleblowing is a matter of debate. On the one hand, the organization has served as a platform for people to share sensitive information anonymously and securely, bringing important issues to the public's attention and exposing government misconduct and abuse of power. On the other hand, some argue that the organization's practices have put national security and people's lives at risk and that the lack of verification of leaked documents has raised questions about its credibility and reliability.

Regardless, WikiLeaks has helped to raise awareness about the importance of transparency and accountability in government and has served as a catalyst for ongoing efforts to protect whistleblowers and promote government transparency.²⁶

MAJOR COUNTRIES AND ORGANISATIONS INVOLVED

United States of America

Whistleblower laws and enforcement regulations that apply specifically to employees of U.S. intelligence agencies include the Intelligence Whistleblower Protection Act of 1998 (ICWPA), Presidential Policy Directive 19, and the Information Authority Act of Fiscal Year 2014. However, the Congressional Intelligence Committee can intervene to ensure that whistleblowers are protected, and an appeal mechanism has been added in recent years.

In October 2012, Barack Obama signed the Presidential Policy Directive 19 after removing provisions protecting secret service whistleblowers from the proposed Whistleblower Protection Enhancement Act. It is designed to help employees who work in the intelligence community and want to report illegal activities while protecting sensitive information. The order prohibits retaliation against intelligence officials who make protected disclosures through appropriate internal channels and establish remedies for legitimate allegations of retaliation. The policy requires each intelligence agency to establish policies and procedures prohibiting retaliation and to establish a process by which personnel or security clearance decisions alleged to be retaliated can be reviewed by the agency's inspector general.²⁷

Additionally, each year since 2013, both the US Senate and the US House of Representatives have passed resolutions designating July 30 as Whistleblower Appreciation Day. National Whistleblower Appreciation Day annually recognizes whistleblowers whose actions have protected Americans from fraud. July 30 was

²⁶ "WikiLeaks." *Wikipedia*, 20 Jan. 2023, <https://en.wikipedia.org/wiki/WikiLeaks>

²⁷ "Whistleblower Protection in the United States." *Wikipedia*, 16 Oct. 2022, https://en.wikipedia.org/wiki/Whistleblower_protection_in_the_United_States

chosen as National Whistleblower Appreciation Day to commemorate the passage of the first-ever American Whistleblower Act, passed on July 30, 1778.

Overall, the US has contributed a lot as a member state regarding the protection of whistleblowing by having passed different kinds of laws and even celebrating an annual national whistleblower appreciation day, encouraging whistleblowers to keep blowing the whistle.

France

In France, several laws have been established to protect whistleblowers. Beginning with the Whistleblower Protection Act which was passed last February, it lists external agencies that whistleblowers can rely on to report and end any reprehensible behavior that they witness. Previously, these external agencies could only be called on the condition that the whistleblower had previously reported the issue internally. From September 1st that was no longer the case and whistleblowers could report both internally or externally, depending on the circumstances.

This is an important step forward, especially one long requested by the ‘Maison des Lanceurs d'Alerte’ (a civil society organisation set up to protect whistleblowers), but due to the limited number of designated authorities and the lack of resources associated with this mission, it is not as effective.

Further, there was a 2022 Act which amended the 2016 Sapin II Act. Within this amendment, whistleblowers are granted financial assistance when proven necessary and relevant. In fact, if it is evidenced that the organization led to the deterioration of the whistleblower’s financial situation, they would have to cover for it. Also, the new amendments make it clear that the whistleblower should not incur criminal liability when gathering proof or information, as long as that is done in a lawful manner. Lastly, sanctions were imposed against those who retaliate against whistleblowers, with a three-year imprisonment, and large fines.²⁸

On a final note, France has made an attempt to turn their country into a quite more whistleblower-friendly one, by passing multiple laws, while having more to be soon introduced to the parliament.

Japan

Japan has implemented some measures to help whistleblowers, but the level of protection and support provided to whistleblowers in Japan is considered to be relatively weak compared to other countries.

In early 2016, Masaharu Hamada was rehabilitated after nearly a decade of struggle to report allegations of corruption at his employer. A Japanese whistleblower was demoted and allegedly harassed by medical device maker Olympus Corporation after

²⁸ “France: Whistleblowing Law Enacted.” *DataGuidance*, 1 Sept. 2022, www.dataguidance.com/news/france-whistleblowing-law-enacted.

filing the initial report. Hamada returned to his former position after receiving 11 million yen, worth \$11 million.

Additionally, in 2018, Japan passed a "Whistleblower Protection Act" which was designed to protect whistleblowers from retaliation and provide them with support. The Act applies to both the public and private sectors, and it provides for a range of measures to protect whistleblowers, including the establishment of a system for accepting complaints, the prohibition of retaliation, and the provision of support for whistleblowers.

Despite these legal protections, a lack of awareness of the laws and the lack of enforcement has led to the low reporting rate of whistleblowers in Japan. Also, Japan has not established any independent agency or body to receive and investigate whistleblowing complaints.

Iceland

Iceland gained notoriety for its unique whistleblower friendliness following the devastating economic crisis of 2008 and the country's efforts to eradicate fraud. This shift is being driven by growing public concern for freedom of expression, whistleblower anonymity, and corporate and government transparency. Iceland has had a lot of success in presenting whistleblowing as a legally and socially protected right, with many anti-corruption advocates commending the country's approach that whistleblowing is the ultimate act of loyalty.²⁹

However, over the past decade, Iceland's Corruption Perceptions Index has steadily declined. In 2018, a report commissioned by Prime Minister Katrin Jakobsdottir recommended greater protection for whistleblowers in Iceland, stating that "distrust of the Icelandic public in the administrative system, which surveys show is considerably more than in other Nordic countries, can partly be attributed to the fact that such policies have not been adequately considered."³⁰, to which Iceland responded with a comprehensive whistleblower protection law in 2019 (Disclosure Protection Law). Though the new law protected whistleblowers working in either the private or public sector, the law did not mandate a reward system (recommended by the Icelandic Competition Authority) or a voluntary disclosure regulator (in line with Transparency International's best practice principles), and some people believe it obliges the whistleblower and draws unnecessary attention to the whistleblower's motives.³¹

²⁹ *The Best and Worst Countries for Whistleblower Rights and Protections.*
www.whistleblowerattorneys.com/blog/best-worst-countries-whistleblowers.

³⁰ Jonhh. "Unnið Hægar Hér í Vörnum Gegn Spillingu." *RÚV*, 5 Sept. 2018, www.ruv.is/frett/unnid-haegar-her-i-vorum-gegn-spillingu.

³¹ "Icelandic Whistleblower Protection." *The Nordic Policy Centre*,
www.nordicpolicycentre.org.au/iceland_whistleblower_protection_law.

South Africa

Since February 2001, South Africa has been committed to developing state-of-the-art whistleblowing legislation, as seen by the Protection Disclosure Act 26 of 2000. Also known as general protected disclosure, this form of disclosure requires that the information and allegations made therein are true and that the whistleblowing is not for personal gain.

The current system of protection is tightly designed and implemented with overemphasized intensity due to the country's complex socio-economic realities and the effects of the disastrous era of apartheid.³²

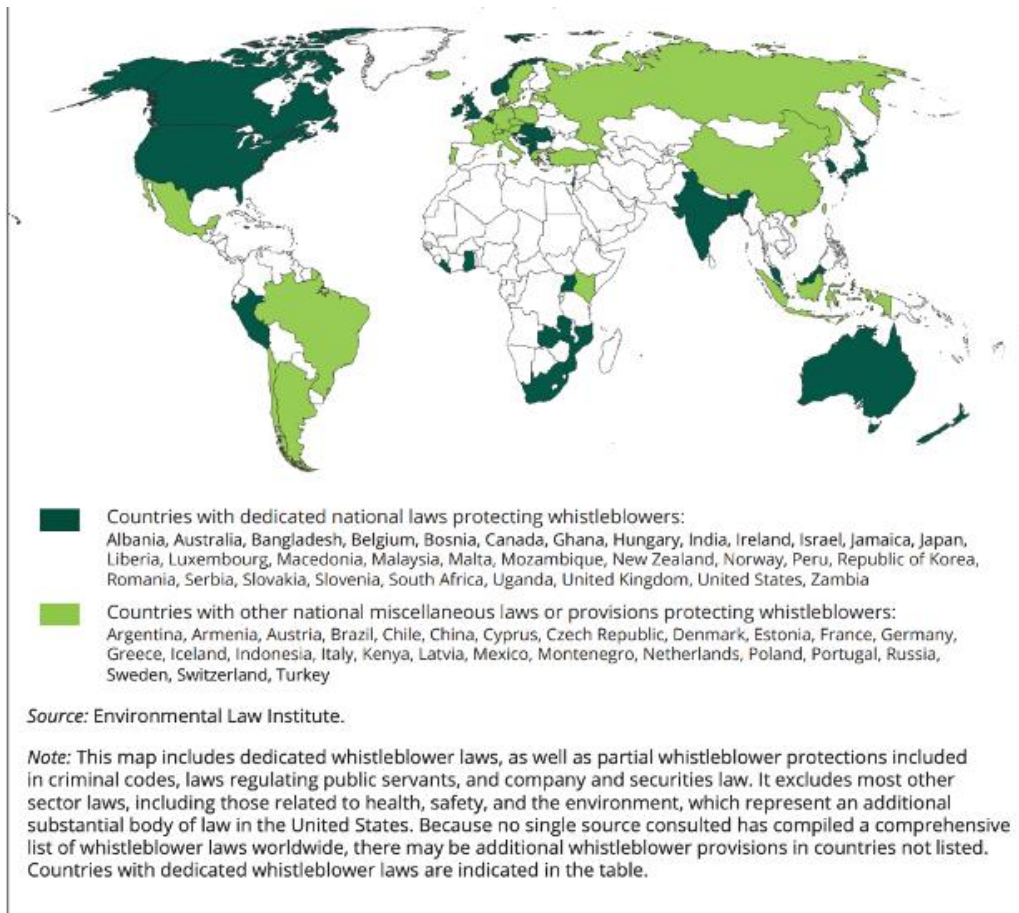


Figure 1: Countries with National Laws Protecting Whistleblowers

³² *Whistleblowing in South Africa*. 24 Mar. 2014, www.exopoliticssouthafrica.org/news/viewpoints/77-whistleblowing-in-south-Africa.

TIMELINE OF EVENTS

DATE	DESCRIPTION OF EVENT
17 June, 1930	The US Tariff Act is passed, which includes a provision protecting whistleblowers from retaliation by their employers.
2 March, 1963	Abraham Lincoln signs the "False Claims Act" into law, making it the first law in the United States specifically designed to protect whistleblowers.
3 February, 1971	Frank Serpico, a New York City police officer, testifies before a New York City Council committee investigating police corruption, leading to the formation of the Knapp Commission and the dismissal or resignation of several high-ranking officers.
9 August, 1974	President Nixon resigns after the Watergate scandal.
10 April, 1989	The U.S. Whistleblower Protection Act is passed, which provides further protections for federal employees who blow the whistle on misconduct or illegal activities.
December, 2006	<ul style="list-style-type: none"> - WikiLeaks posted its first document, which was a decision to assassinate Somali government officials signed by rebel leader Sheikh Hassan Dahir Aweys. - The Secretariat Ethics Office was established in order to promote the integrity of staff who work in a UN agency that forms part of the Secretariat.
30 July, 2002	The US Sarbanes-Oxley Act is passed, which includes provisions to protect whistleblowers in the financial sector.
2006	The United Nations Ethics office was also founded and established.
2018	Japan passed a "Whistleblower Protection Act" to protect whistleblowers from retaliation and provide support to whistleblowers.
16 December, 2019	The EU Whistleblower Protection Directive is adopted, which provides EU-wide protection for whistleblowers who report breaches of EU law.

PREVIOUS ATTEMPTS TO SOLVE THE ISSUE

United States of America False Claims Act and Whistleblower Protection Act

In 1863, the United States Congress passed the False Claims Act to protect those who reported misconduct by suppliers of Civil War equipment. The False Claims Act (FCA), also known as the “Lincoln Law”, is a United States federal law that holds individuals and companies liable for fraudulent government programs. It is the federal government's primary process tool for combating government fraud. The law formalizes the concept of whistleblowing, encourages individuals to come forward, and recognizes the value of exposing problems within businesses and government agencies. The law also contains a qui tam provision that allows persons unaffiliated with the government, called “relatives” in law, to file lawsuits on behalf of the government.³³

On the other hand, the Whistleblower Protection Act (WPA) was introduced in 1989 to protect employees engaged in protected disclosure from retaliation for disclosure. It establishes certain protections for individuals who report employer misconduct to federal authorities while aiming, among other things, to strengthen and improve the protection of the rights of federal employees and to prevent retaliation. Whistleblower retaliation is taking, withholding, or threatening to take personnel action as a result of an employee whistleblower.³⁴

Both of the laws are still in use and are considered to be important, with about 80% of all fraud cases having won under the False Claims Act, being a direct result of whistleblower claims.

Protection Against Retaliation Policy

The United Nations (UN) has a policy on protection against retaliation for whistleblowers, also known as the "UN Policy on Protection Against Retaliation for Reporting Misconduct." The policy was adopted in 2016 and aims to protect UN staff members who report misconduct, from retaliation.

The policy applies to all UN staff members, including regular staff, peacekeeping staff, and staff of UN funds and programs. It also applies to non-staff members, such as consultants and contractors, who report misconduct while working for the UN.

The policy provides a range of measures to protect whistleblowers, including anonymity (securing the identity of the whistleblower and keeping any complaints confidential), prohibition of retaliation, and investigation (the UN investigates all complaints of misconduct and retaliation promptly and impartially, while imposing sanctions on anyone found to have retaliated against a whistleblower). The

³³ “False Claims Act.” *Wikipedia*, 13 Jan. 2023, https://en.wikipedia.org/wiki/False_Claims_Act

³⁴ Pratt, Mary, and Ben Cole. “Whistleblower Protection Act.” *CIO*, 31 July 2018, www.techtarget.com/searchcio/definition/Whistleblower-Protection-Act.

investigation part is done by a UN established unit in the Office of Internal Oversight Services (OIOS) that receives and processes complaints of retaliation.

The UN policy on protection against retaliation is an important step in promoting transparency and accountability within any organization. To add to this, it signifies in an international context that whistleblowing is an important tool to identify and prevent misconduct and abuse of power.

Establishment of the Secretariat Ethics Office

The Secretariat Ethics Office was established in 2006 to promote the integrity of staff who work in a UN agency that forms part of the Secretariat. The office aims to ensure integrity through five strategic functions; advice, protection against retaliation, financial disclosure, ethics training and coherence to ethical standards.

The Ethics Office operates under the UN Secretariat policy on protection against retaliation, updated in 2017, which covers the scope of protected persons, activities, the mechanisms for reporting misconduct internally and externally, preventive action and how it deals with reports of retaliation. Protection against retaliation “applies to any staff member, intern, UN volunteer, individual contractor or consultant” who reports misconduct or who “cooperated in good faith with a duly authorised investigation”.

The Ethics Office website defines retaliation as “any direct or indirect detrimental action that adversely affects your employment or working conditions”, where such action has been recommended, threatened or taken for the purpose of punishing, intimidating or If the OIOS determines that “any direct or indirect detrimental action recommended, threatened or taken against an individual” has taken place, then this constitutes misconduct, and the retaliator will be subject to possible disciplinary sanction or administrative action by their organisation (UN Office of Internal Oversight Services). Upon investigation, the Ethics Office and the Secretary-General also take appropriate measures to safeguard the interests of the whistleblower.³⁵

Establishment of the United Nations Ethics Panel

The United Nations Ethics Committee was also founded in 2007, and consists of the seven heads of the ethics offices of the separately administered programmes of the UN in addition to the Ethics Office of the UN Secretariat. Its purpose is to “provide a uniform set of ethical standards, United Nations Secretariat and individual guidelines Funds and programs under management”. The Ethics Committee's primary priority is the harmonization of policies and practices among member organizations in the areas of financial disclosure, protection from retaliation, ethics training, annual ethics reporting, standard-setting, benchmarking, and mutual assistance.

At the operational level, it is expected to consult on important and particularly complex matters, cases and issues raised by any of the ethical issues. It also reviews

³⁵ *United Nations Ethics Office* www.un.org/en/ethics/protection-against-retaliation/index.shtml.

annual reports, makes recommendations with the Ethics Office, where appropriate, and has been challenged for ethical indeterminacy cases by the ethics offices from the Secretariat Ethics Office and several other UN agency ethics offices. The United Nations Ethics Commission develops a consistent set of ethical standards and guidelines for the United Nations Secretariat, develops separately managed funds and programs, and advises on important and complex incidents and issues affecting the United Nations.³⁶

United Nations Convention Against Corruption (UNCAC)

The United Nations Convention Against Corruption, a legally binding international anti-corruption multilateral treaty adopted by the UN General Assembly in October 2003 and entered into force in December 2005, requires all signatories to comply with legal provisions that protect whistleblowers who report corruption incidents. The United Nations Office on Drugs and Crime (UNODC) serves as the treaty's Secretariat.

Today, dozens of countries, including many UNCAC signatories, are considering new or improved whistleblowing laws. Since 2010, whistleblowing laws have been passed in Australia, Belgium, Bosnia and Herzegovina, Greece, Hungary, India, Ireland, Italy, Jamaica, Luxembourg, Malta, Morocco, Peru, Slovenia, South Korea, Uganda and the United States. All of these countries have signed and ratified the UNCAC.

UNCAC forums such as the Conference of State Parties, the Implementation Review Group and the Prevention Working Group consider and adopt proposals on whistleblower protection. In June 2013, Transparency International (TI) and the UNCAC coalition held a panel discussion at the United Nations in Vienna. The discussion took place at an Implementation Review Group (IRG) briefing set up by the state to monitor how well UNCAC is being implemented. TI released a detailed report, 'Whistleblower Protection and the United Nations Anti-Corruption Convention'. TI also published the International Principles for Whistleblower Law, the first standard developed by international Non-Governmental Organizations (NGOs) to help shape legislation to protect whistleblowers. In 2013, at the Conference of the Parties in Panama, the UNCAC Coalition lobbied to adopt a resolution calling on UNODC to prepare a thematic report and guidelines on whistleblower protection.

On a final note, the Convention introduces a comprehensive set of standards, measures and rules applicable to all countries to strengthen legal and regulatory systems to combat corruption.³⁷

³⁶ "United Nations Ethics Office." *United Nations*, United Nations, www.un.org/en/ethics/overview/ethics-panel.shtml.

³⁷ *Whistleblowing | UNCAC Coalition*. <https://uncaccoalition.org/learn-more/whistleblowing/>

POSSIBLE SOLUTIONS

Breaking down corporate silos

Effective collaboration across the various departments within an organization can greatly enhance efficiency and productivity. In the context of protecting whistleblowers, it is crucial for interdepartmental collaboration to ensure a comprehensive and unbiased approach.

Organizational silos, both tangible and intangible, can pose a challenge to interdepartmental collaboration. The tangible form refers to the separate departments within a company, while the intangible form refers to the "silo mentality," characterized by a lack of communication and cooperation between departments.

The human resources, legal, and compliance departments play a vital role in ensuring that employees are treated fairly, that workplace issues are identified and resolved, and that the company is in compliance with regulations. However, if these departments operate in silos and do not share information or resources, the protection of whistleblowers may be compromised.

To overcome this challenge, organizations should make efforts to break down silos and promote cross-departmental collaboration. This can be achieved through joint projects, incentives to encourage employees to interact with colleagues from other departments, setting common goals, and reducing physical barriers between departments.

Anti-Retaliation Training

Anti-retaliation training is a crucial aspect of creating a culture of transparency and accountability in an organization. It is designed to educate employees about their rights and obligations as whistleblowers, as well as to prevent retaliation against those who report misconduct or illegal activities. The training typically covers various topics, including, but not limited to, the laws and policies that protect whistleblowers from retaliation, the types of behavior that are protected under these laws and policies, the various forms of retaliation that may occur, such as demotion, termination, harassment, and discrimination, the reporting procedures for misconduct and retaliation, including the individuals or departments to which they should be reported and how to file a complaint, the resources and support available to whistleblowers, such as counseling and legal assistance, and the significance of maintaining confidentiality throughout the reporting process.

This type of training is generally conducted by the human resources or legal department of an organization and can be offered in various formats, such as workshops, seminars, webinars, etc. Some organizations also conduct regular training sessions to ensure that employees are aware of the latest developments in laws and regulations regarding whistleblowers.

The enforcement of anti-retaliation training can pose a challenge for organizations, but there are several steps that can be taken to ensure its effectiveness. Firstly, making it mandatory for all employees, including management and leadership, will ensure that everyone is aware of their rights and obligations as whistleblowers and is trained in preventing retaliation. Secondly, keeping the training up to date in light of changing laws and regulations will keep employees informed of the latest developments and prepare them for new challenges. Furthermore, incorporating real-life examples in the training will help employees understand the seriousness of the issue and make it easier for them to grasp the material. Finally, providing follow-up care, such as resources and contact information for reporting misconduct and retaliation and ongoing support and guidance, will reinforce the importance of the training and ensure its effectiveness.

Monitoring Progress

It is imperative for organizations to track progress and trends to prevent retaliation. The use of conventional measurement and incentive systems, such as low reported numbers, low numbers of reported concerns, or reports of retaliation, can potentially encourage or conceal retaliation. Such incentives have the potential to discourage reporting of problems, thereby perpetuating the cycle of retaliation. Therefore, it is recommended that organizations discontinue the use of these outdated methods and adopt new approaches.

Incentives should be structured in a manner that rewards behavior and results that support the right to raise concerns, rather than simply under-reported numbers. Management and employees who promote adherence to security, financial, and other safeguards should be rewarded, and their behavior and results should be monitored and audited. The creation of a culture that values "reporting" and "no retaliation" is vital, and this can be achieved by focusing on "leading indicators" for problem-solving and promoting safe and healthy working conditions.

It is crucial that negotiators are involved in policy development and review, and that management and the board receive regular reports on problem reporting, retaliation, and resolution. Additionally, an administration system should be in place to monitor the implementation of standards related to whistleblowers and their protection. This administration could collaborate with the Occupational Safety and Health Administration (OSHA) to ensure safe and healthy working conditions for employees.

Finally, it is important to note that the implementation of new programs may result in an increase in the number of reported problems. Management should understand that this increase may be indicative of a more comfortable reporting environment and present an opportunity to address the underlying issues, including retaliation.³⁸

³⁸ "Whistleblower Protections | U.S. Department of Labor." *Www.dol.gov*, www.dol.gov/general/topics/whistleblower#OSHA.

Independent Audits and Program Improvement

It is imperative for organizations to have robust and comprehensive whistleblowing and anti-retaliation protocols in place. However, even with the best-designed programs, there is always the possibility of non-compliance and under-reporting of unethical practices. To ensure the efficacy of such programs, employers should consider engaging the services of an independent evaluator or auditor.

An auditor is an individual with the authority to formally evaluate and assess a company's compliance with specific regulations. In this context, they would be tasked with evaluating the employee's willingness to report unethical behaviors and unlawful acts. An independent assessment, such as an audit, would demonstrate the extent to which employees feel comfortable reporting such issues without fear of retaliation.

Effective evaluations may include direct audits of program data, such as training and response times, anonymous employee surveys, and confidential interviews with a representative sample of employees to validate perceptions and behaviors. In-depth research and structured one-on-one interviews are also crucial as they provide a true representation of whether policies are working and whether employees are willing to report problems. For a comprehensive evaluation, it is important to consider the opinions and experiences of employees from different levels and departments throughout the organization.³⁹

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