

# Committing to Effective Whistleblower Protection highlights



highlights

## COMMITTING TO EFFECTIVE WHISTLEBLOWER PROTECTION IN THE PUBLIC AND PRIVATE SECTORS

Whistleblower protection is integral to fostering transparency, promoting integrity, and detecting misconduct. Past cases demonstrate that corruption, fraud, and wrongdoing, as well as health and safety violations, are much more likely to occur in organisations that are closed and secretive. In many cases, employees will be aware of the wrongdoing, but feel unable to say anything for fear of reprisals, concern about acting against the organisation's culture, or lack of confidence that the matter will be taken seriously. The negative implications of this are far-reaching for both



organisations and society as a whole. Effective whistleblower protection supports employees in “blowing the whistle” on corruption, fraud or wrongdoing.

The OECD has nearly two decades of experience in guiding countries to review whistleblower protection measures, increase awareness, and develop policies founded on international good practices. The OECD pioneered the first soft law instrument on public sector whistleblower protection, with the 1998 Recommendation on Improving Ethical Conduct in the Public Service. In 2009, the OECD Council adopted its Recommendation for Further Combating Bribery of Foreign Public Officials in International Business Transactions, requiring the 41 Parties to the Anti-Bribery Convention to put in place public and private sector whistleblower protection measures.

**Committing to Effective Whistleblower Protection** is an in-depth analysis of the evolution of standards in whistleblower protection. It takes stock of the progress made over recent years, and shows that, while OECD countries are increasingly adopting whistleblower protection legislation, there remains a long way to go before whistleblowers are effectively protected. The report provides a detailed analysis of whistleblower protection frameworks in OECD and Working Group on Bribery countries and identifies areas for reform. It also proposes next steps to strengthen effective and comprehensive whistleblower protection laws, and ensure protection in both the public and private sectors.

### DEFINITION OF WHISTLEBLOWER PROTECTION

**Legal protection from discriminatory or disciplinary action for employees who disclose to the competent authorities in good faith and on reasonable grounds wrongdoing of whatever kind in the context of their workplace.\***

This highlights booklet reproduces the executive summary from the publication and draws attention to some of the main findings and recommendations.

*\*This is the definition used for the purposes of this report. It is similar to that found in the 2009 Anti-Bribery Recommendation (OECD, 2009)*

## EXECUTIVE SUMMARY

Whistleblower protection is the ultimate line of defence for safeguarding the public interest. Protecting whistleblowers promotes a culture of accountability and integrity in both public and private institutions, and encourages the reporting of misconduct, fraud and corruption. Five years after the G20 Anti-Corruption Action Plan highlighted the importance of protecting whistleblowers, the issue is gaining traction at national levels. Whistleblower protection contributes to an environment of trust and tolerance and enhances the capacity for countries to respond to wrongdoing and matters of public concern. However, much remains to be done to develop a climate of openness and integrity that enables effective whistleblower protection.

This report provides a detailed analysis of whistleblower protection frameworks in OECD countries and identifies areas for reform. It analyses trends identified through the 2014 OECD Public Sector Whistleblower Protection Survey completed by 32 member countries of the OECD Public Governance Committee. The analysis is supplemented by evaluation reports of the OECD Working Group on Bribery of the 41 States Parties to the Anti-Bribery Convention. Six country case studies review national practices to protect whistleblowers.

### Legal frameworks to protect whistleblowers in the public sector

More OECD countries have put in place dedicated whistleblower protection laws in the past five years than in the previous quarter century. Among respondents to the 2014 OECD Survey, 84% have enacted a dedicated whistleblower protection law or legal provision(s) related specifically to protected reporting or prevention of retaliation against whistleblowers in the public sector.

However, these laws have usually been reactive and scandal-driven instead of forward looking. Ad hoc protection through fragmented provisions continues to be the norm, which risks providing less comprehensive protection than a dedicated whistleblower protection law that has more ability to clarify and streamline the processes for disclosing wrongdoing and provide remedies for victims of retaliation. Whistleblower protection laws do not always protect both public and private sector employees or the reporting of all forms of misconduct, including corruption.

### Weaknesses of whistleblower protection laws for the private sector

While there has been progress in enacting public sector whistleblower protection laws, more is needed to protect private sector whistleblowers. Based on evaluations by the OECD Working Group on Bribery in International Business Transactions, at least 27 Parties to the Convention do not provide effective protection to whistleblowers who report foreign bribery in the public or private sector.

In addition, very few governments have taken steps to raise awareness in business and industry of the importance of encouraging the reporting of wrongdoing and protecting those who report. In practice, corporate whistleblower protection frameworks fall short: 86% of companies surveyed for the 2015 OECD Survey on Business Integrity and Corporate Governance had a mechanism to report suspected instances of serious corporate misconduct, but over one-third of these either did not have a written policy of protecting whistleblowers from reprisals or did not know if such a policy existed. By using open channels of communication and support, employers and managers can give employees the confidence to discuss concerns or alleged wrongdoing and help create a workplace guided by the tenets of integrity.

## Crucial elements of an effective whistleblower protection system

Upon identifying wrongdoing, employees in the public or private sector may be uncertain of what to do with the information, where or to whom to turn, or whether they are protected by whistleblower protection mechanisms. The many steps along the disclosure process can be daunting and vague. However, an effective and open organisational culture that promotes transparency and dialogue can help address these concerns and may make the difference between an employee speaking out or staying silent.

To facilitate whistleblowing in the public sector, some countries have adopted incentive measures, including monetary rewards or compensation, and follow-up mechanisms. Many countries also have penalties for retaliation against whistleblowers. Approximately half of surveyed OECD countries allow anonymous reporting in the public sector. In the private sector: 53% of respondents to the 2015 OECD Survey on Business Integrity and Corporate Governance indicated that their company's internal reporting mechanism provided for anonymous reporting, whereas 38% indicated that reporting was confidential.

An effective whistleblower protection system depends on clear and effective communication. Informing both employers and employees about their rights and responsibilities and the resources available to them is crucial for creating an environment of trust, professionalism and collegiality that supports the tenets of integrity in both the workplace and society. However, awareness campaigns are only conducted in the public sector by slightly more than half of OECD countries surveyed.

Given the continuing lack of effective and comprehensive whistleblower protection laws, it is timely to review current OECD standards regarding whistleblower protection and consider how they can be revised to ensure protection in both the public and private sectors.

This OECD study supports the review, on a priority basis, of the legislative frameworks for protecting whistleblowers in both sectors among members of the OECD and the Working Group on Bribery. Reviews should take into account recommendations already made by the working group in the context of implementing the Anti-Bribery Convention and related instruments.

## Key Recommendations

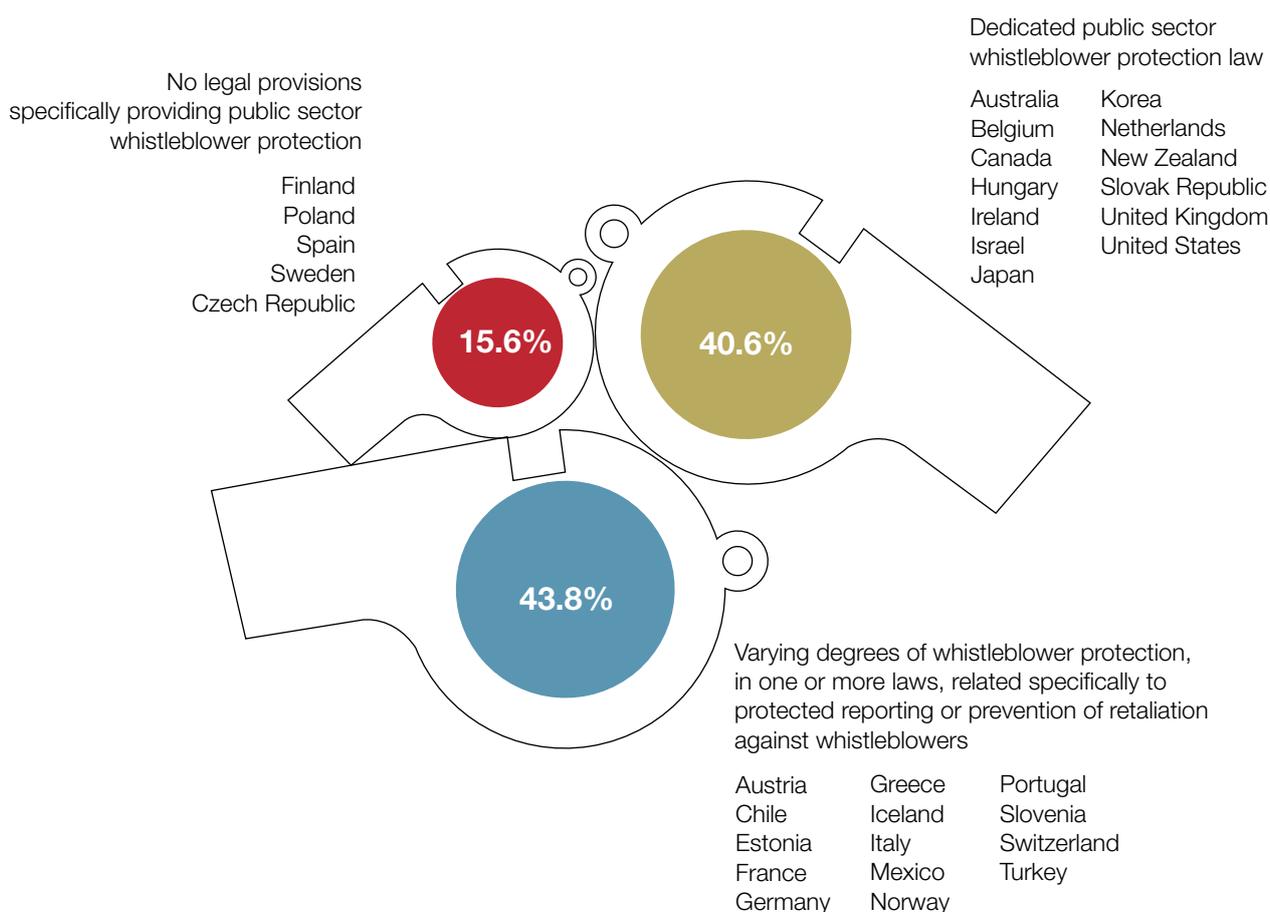
- Implement the 1998 Recommendation on Improving Ethical Conduct in the Public Service; develop and regularly review policies, procedures, practices and institutions that influence ethical conduct in the public service.
- Promote greater implementation of the whistleblower protection provisions from the 2009 Recommendation on Further Combating Foreign Bribery in International Business Transactions, which require countries to provide protection, in both the public and private sectors, for persons who report suspected foreign bribery in good faith and on reasonable grounds to the competent authorities.
- Encourage protected reporting mechanisms and prevention of retaliation in companies' internal controls, ethics and compliance systems in line with the standards set out in the OECD 2010 Good Practice Guidance, the OECD Guidelines for Multinational Enterprises and the G20/OECD Principles of Corporate Governance.
- Implement whistleblower protection broadly, covering all who carry out functions related to an organisation's mandate.
- Clearly communicate the processes in place and raise awareness through training, newsletters, and information sessions about reporting channels and procedures to facilitate disclosures.
- Encourage countries to develop review mechanisms to identify data, benchmarks, and indicators relative to whistleblower protection systems and the broader integrity framework in order to evaluate effectiveness and monitor performance.

## LEGAL PROTECTION FOR WHISTLEBLOWERS IN OECD COUNTRIES

At the national level, protection for whistleblowers may originate either from comprehensive and dedicated laws on whistleblower protection, or from specific provisions in different laws and/or sectoral laws. The importance of developing the necessary laws is evidenced by the increase since 2009 in OECD countries that have developed a legal framework aimed at protecting whistleblowers.

Of the 32 OECD countries that responded to the 2014 OECD Survey on Public Sector Whistleblower Protection, 27 reported a dedicated whistleblower protection law or legal provision(s) that calls for the protection of whistleblowers under certain circumstances (not always for reporting of corruption offences), with 13 having passed a dedicated law that protects public sector whistleblowers (Figure 1). In some countries, these laws also provide protection to private sector whistleblowers. The majority of OECD countries that provide legal protection to whistleblowers do so through provisions found in one or more laws, such as anti-corruption laws, competition laws, company laws, employment laws, public servants laws and criminal codes. However, the degree of protection afforded within the provisions of these laws varies and is less comprehensive than the protection provided for within dedicated laws, which often provide more clarity and streamline the processes and mechanisms involved in disclosing a wrongdoing.

**Figure 1. Provision of legal protection to whistleblowers in the public sector**

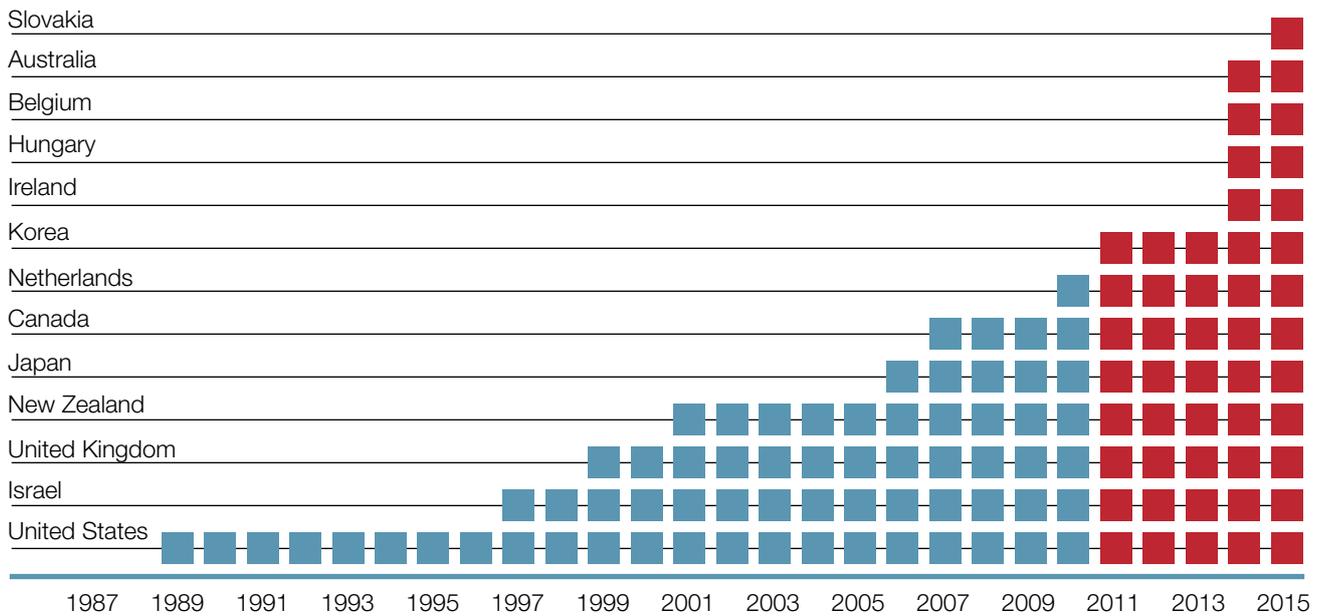


Source: 2014 OECD Survey on managing conflict of interest in the executive branch and whistleblower protection.

Figure 2 sets out a timeline for the enactment of dedicated whistleblower protection legislation in the 13 OECD countries that have enacted such laws to date. Over half of these countries - Hungary, Ireland, Israel, Japan, Korea, New Zealand, the Slovak Republic and the United Kingdom - opted for a single dedicated whistleblower protection law that applies to both public and private sector employees.

From the 1980s to the early 2000s, only four OECD countries had whistleblower protection laws. Since 2006, whistleblower protection laws have been passed in a further nine countries. With a string of preventable scandals that swept across many OECD countries since 2000, the protection of whistleblowers has been increasingly acknowledged as an important tool to detect and prevent instances of wrongdoing from occurring. The impetus to enact whistleblower protection laws among OECD countries was further fortified by the UN Convention against Corruption (UNCAC) in 2005, the adoption of the 2009 OECD Anti-Bribery Recommendation's provisions on public and private sector whistleblower protection, followed by the focus on whistleblower protection within the G20 Anti-Corruption Action Plan, drafted in Seoul in 2010. This momentum is maintained by the OECD Working Group on Bribery, which continues to make recommendations to its 41 member countries on taking measures to ensure the effective protection of public and private sector whistleblowers who report suspected foreign bribery in good faith and on reasonable grounds.

**Figure 2. A timeline of entry into force of dedicated whistleblower protection laws**



**The debate on anonymous reporting**

Anonymous disclosures show a lack of trust in the whistleblower protection system and an organisation's integrity. The notion of anonymous reporting is debated; some consider it as a safe impetus and avenue for individuals to come forward, while others remain sceptical regarding the extent of its protections.

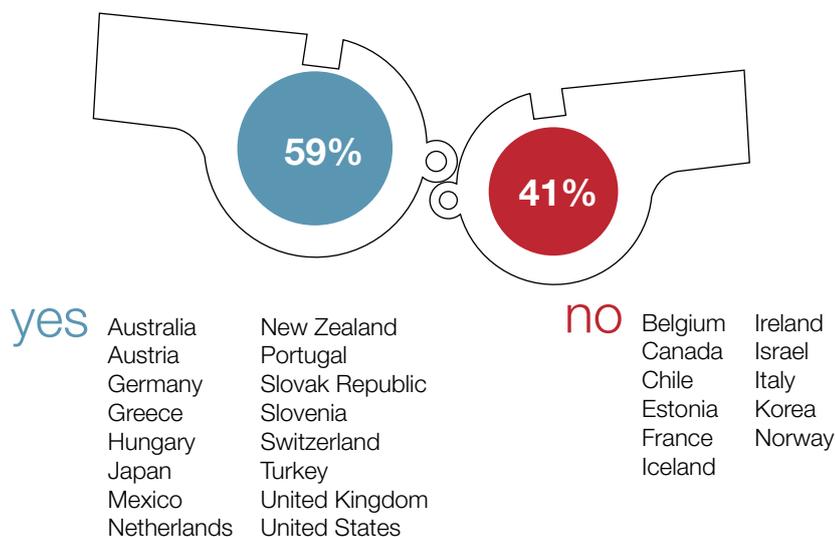
Some believe that the possibility to disclose anonymously may encourage reporting, especially where it is culturally unsuitable to be a whistleblower, or where the institutional safeguards are non-existent or too weak to provide adequate protection. In certain countries, the term whistleblower is often associated with being an informant, a traitor, a spy or even a snitch (Transparency International, 2009).

Further concerns regarding anonymous disclosures, as highlighted by Transparency International, include the possibility that the identity of a whistleblower could be deduced from the circumstances, and that a disclosure made anonymously may focus attention on the identity of the person disclosing rather than on the message disclosed (Transparency International, 2013).

Others believe that anonymous disclosures can render reporting systems less effective as the large volume of cases can render investigations difficult due to insufficient information and limited options for follow up. Concerns also exist regarding reliability and vindictive allegations,<sup>1</sup> which can be based on the assumption that anonymity may make the whistleblower unaccountable and may attract “the cranks, the timewasters and the querulents” (Latimer and Brown, 2008). It is also argued that it is easier to protect whistleblowers once their identity is disclosed, as the question of who requires this protection is crucial. Nevertheless, “some critics argue that whistleblowing laws encourage employees to speak out and reveal their identity, leading them to believe mistakenly that they are protected, while they in fact become easier targets of reprisals than if the law didn’t exist” (Chêne, 2009). These differences in opinion regarding anonymity are evidenced among OECD countries: currently, whistleblowers can report anonymously in slightly over half of surveyed countries (Figure 3).

Although anonymity can provide a strong incentive for whistleblowers to come forward, a number of whistleblower protection systems exclude anonymous disclosures or state that they will not be acted upon.

**Figure 3. OECD countries guaranteeing anonymity to public sector whistleblowers**



Source: 2014 OECD Survey on managing conflict of interest in the executive branch and whistleblower protection.

### Use of incentives to encourage reporting: Monetary rewards, follow-up mechanisms and certificates

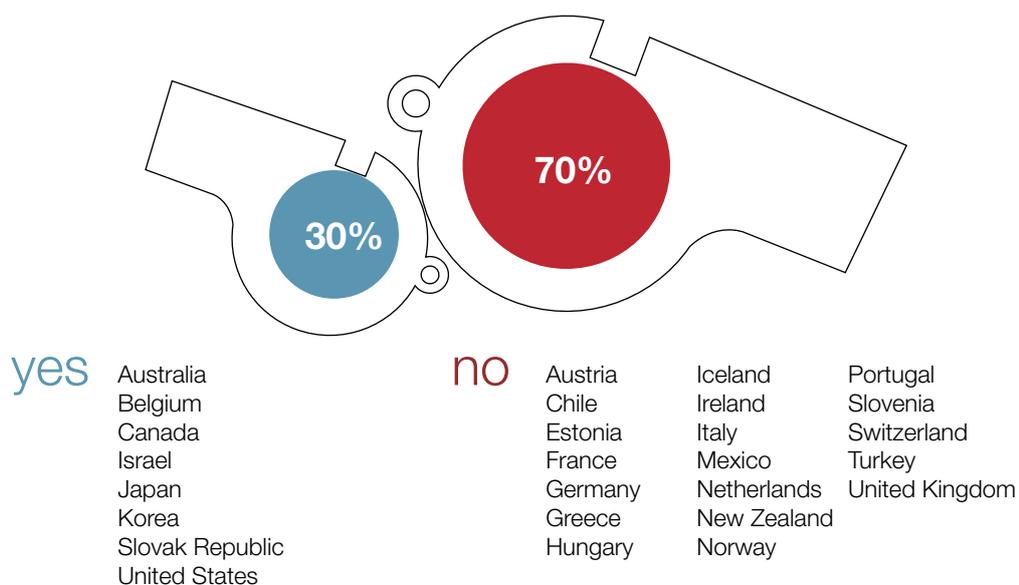
Disclosing wrongdoing can be a daunting undertaking that can lead to a loss of livelihood and professional marginalisation. In addition to the stigma that may be attached to blowing the whistle, employees may also fear financial and reputational degradation. In order to curtail these potential losses and encourage individuals to come forward in the detection of wrongdoing, countries have introduced various incentives, ranging from tokens of recognition to financial rewards. While these are often considered as incentives, financial payments to whistleblowers can also provide financial support, for example living and legal expenses, following retaliation.

1. Professor Robert G. Vaughn, American University Washington College of Law, 2014 Webinar on “Corruption Whistleblower Systems: Challenges, Practices, Innovations”, World Bank International Corruption Hunters Alliance

Despite the appeal of monetary incentives, it has been argued that financial rewards will be most useful and most likely to encourage disclosures in cases of low moral outrage. In cases of high moral outrage, which are likely to create a greater ethical stake in disclosure, appeals should instead be made to duty, as financial incentives may conflict with internal motivations to report.<sup>2</sup>

Incentive measures can be expanded to include features such as an expedited process and follow-up mechanisms. These exist in eight OECD countries (Figure 4).

**Figure 4. Incentives for whistleblowers to disclose wrongdoing**



Source: 2014 OECD Survey on managing conflict of interest in the executive branch and whistleblower protection.

The decision to disclose wrongdoing is often difficult. Assuring employees that their concerns are being heard and that they are supported in their choice to come forward is paramount to the proper functioning and integrity of an organisation, and society, as a whole. There are multiple measures organisations can take to encourage the detection and disclosure of wrongdoing. These measures would contribute to an open organisational culture and help to reinforce trust, working relationships and boost staff morale. Providing explicit protection through the clear delineation of protection coverage enables those working for an organisation, irrespective of their role, to recognise their positioning concerning whistleblower protection. Furthermore, by clearly identifying the subject matter that constitutes a protected disclosure, as well as the relevant reporting channels to pursue, employees will have certainty about the types of disclosures that warrant protection, to whom they should be reported, and in which order. Eliminating the element of uncertainty from this process can result in more people coming forward with the wrongdoing they have detected.

Throughout OECD countries, hotlines and, in some cases, the option to report anonymously, have been provided as a mechanism to encourage individuals to come forward. While measures affording anonymous reporting and incentives are not widely applied by OECD countries, the overarching mechanism that is in place by most whistleblower protection systems is confidentiality. Being certain that the information provided remains confidential, along with one's identity, is an essential factor in disclosing wrongdoing. Maintaining confidentiality is the first element of a whistleblower protection system, when this fails, reprisals may ensue.

2. Professor Robert G. Vaughn, American University Washington College of Law, 2014 Webinar on "Corruption Whistleblower Systems: Challenges, Practices, Innovations", World Bank International Corruption Hunters Alliance

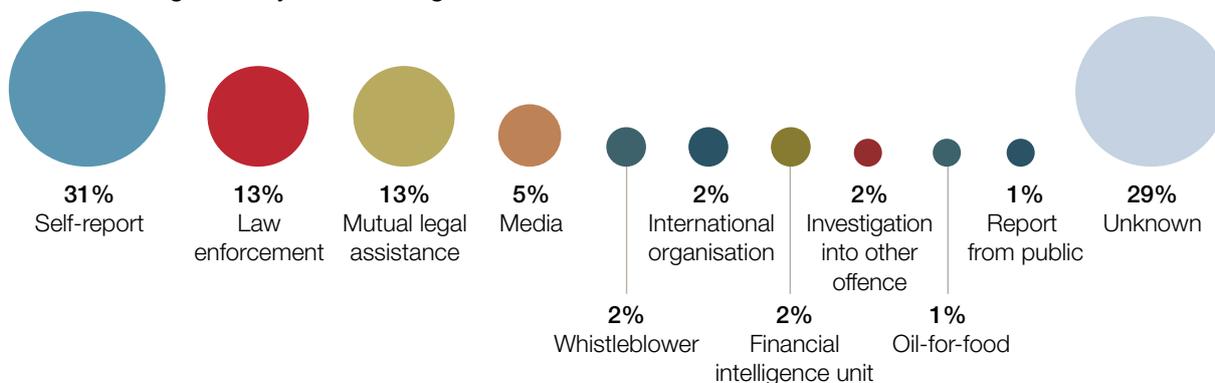
## PRIVATE SECTOR WHISTLEBLOWERS INITIALLY REPORT INTERNALLY

Although protection under domestic whistleblower protection laws are most commonly provided to those reporting misconduct externally to competent authorities, in reality, private sector employees report first, if at all, inside the company. According to a recent study of private sector employees in the United States, only one in six disclosers (18%) ever chose to report externally. Of those who do report externally, 84% do so only after first trying to report internally. Half of those who choose to report to an outside source initially, later also report internally. Only 2% of employees go solely outside the company and never report the wrongdoing they have observed to their employer (Ethics Resource Center, 2012). Of the private sector whistleblowers who have made reports to the US SEC's Office of the Whistleblower to date, over 80% first raised their concerns internally to their supervisors or corporate compliance officers before reporting to the commission (2014 Annual Report).

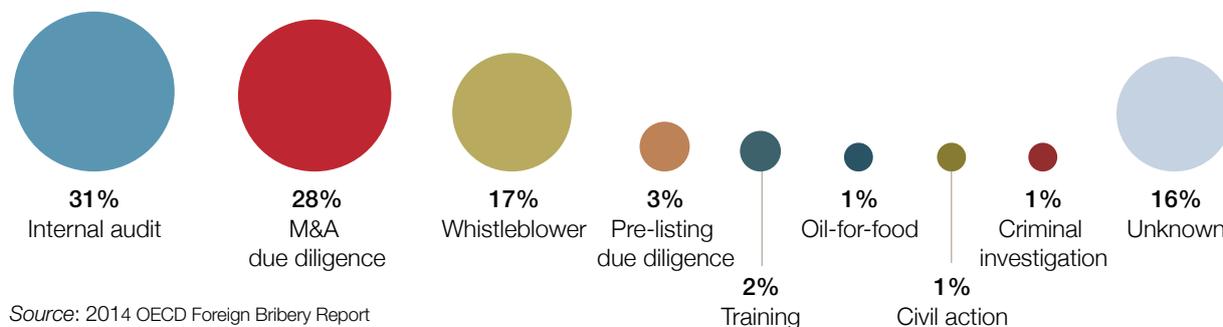
This finding is corroborated in the OECD Foreign Bribery Report (OECD, 2014), which analyses the 427 concluded cases for bribery of foreign public officials since the entry into force of the Anti-Bribery Convention. Only 2% of concluded foreign bribery cases were brought to the attention of law enforcement authorities by whistleblowers, whereas 17% of companies that self-reported the corrupt acts became aware of foreign bribery in their business operations as a result of whistleblowers (Figure 5). This figure is indicative, but not conclusive, as information about whistleblower disclosures may be confidential, not disclosed, or not correctly reported in the press. In the absence of legislation, it is up to companies to protect those who report internally and become the victims of retaliation.

**Figure 5. How often are foreign bribery cases revealed by whistleblowers?**

How are foreign bribery cases brought to the attention of law enforcement?



How do self-reporting companies become aware of foreign bribery in their business operations?



Source: 2014 OECD Foreign Bribery Report

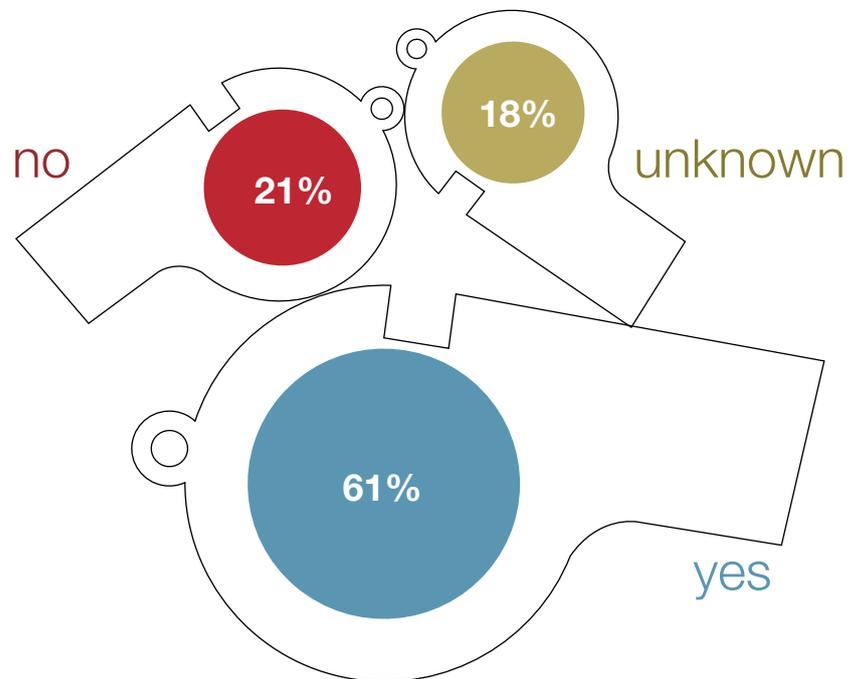
## Whistleblower reporting mechanisms must be accompanied by effective whistleblower protection policies

One of the first steps companies can take towards putting in place an effective private sector whistleblower protection framework is to establish a reporting mechanism, although this alone does not amount to whistleblower protection. Out of 69 respondents to the OECD Survey on Business Integrity and Corporate Governance, 59 indicated that their companies had established a mechanism, such as a hotline, whereby employees could report suspected instances of serious corporate misconduct.

Over one-third of the respondents whose company had a reporting mechanism either indicated that their company did not have a written policy of protecting those who report from reprisals or that they did not know if such a policy existed; two respondents did not answer the question (Figure 6). Twenty percent of respondents whose companies did have a written whistleblower protection policy indicated that, under this policy, retaliation against disclosers was grounds for discipline up to and including dismissal. Others indicated that retaliatory actions against employees who report misconduct were prohibited in their corporate code of conduct or ethics. A non-retaliation policy alone, without a system to ensure its respect (such as disciplinary action against those who retaliate), is unlikely to encourage reporting. When asked why their companies had adopted a written whistleblower protection policy, 31 respondents indicated that such a policy was adopted on a voluntary basis. Three respondents indicated that they thought that a written whistleblower protection policy was required by relevant law.

The OECD Working Group on Bribery found that 27 of the 41 Parties to the Anti-Bribery Convention have non-existent or ineffective laws to protect private sector disclosers who report suspected bribery in international business.

**Figure 6. Companies with a written policy of protecting whistleblowers from reprisals**

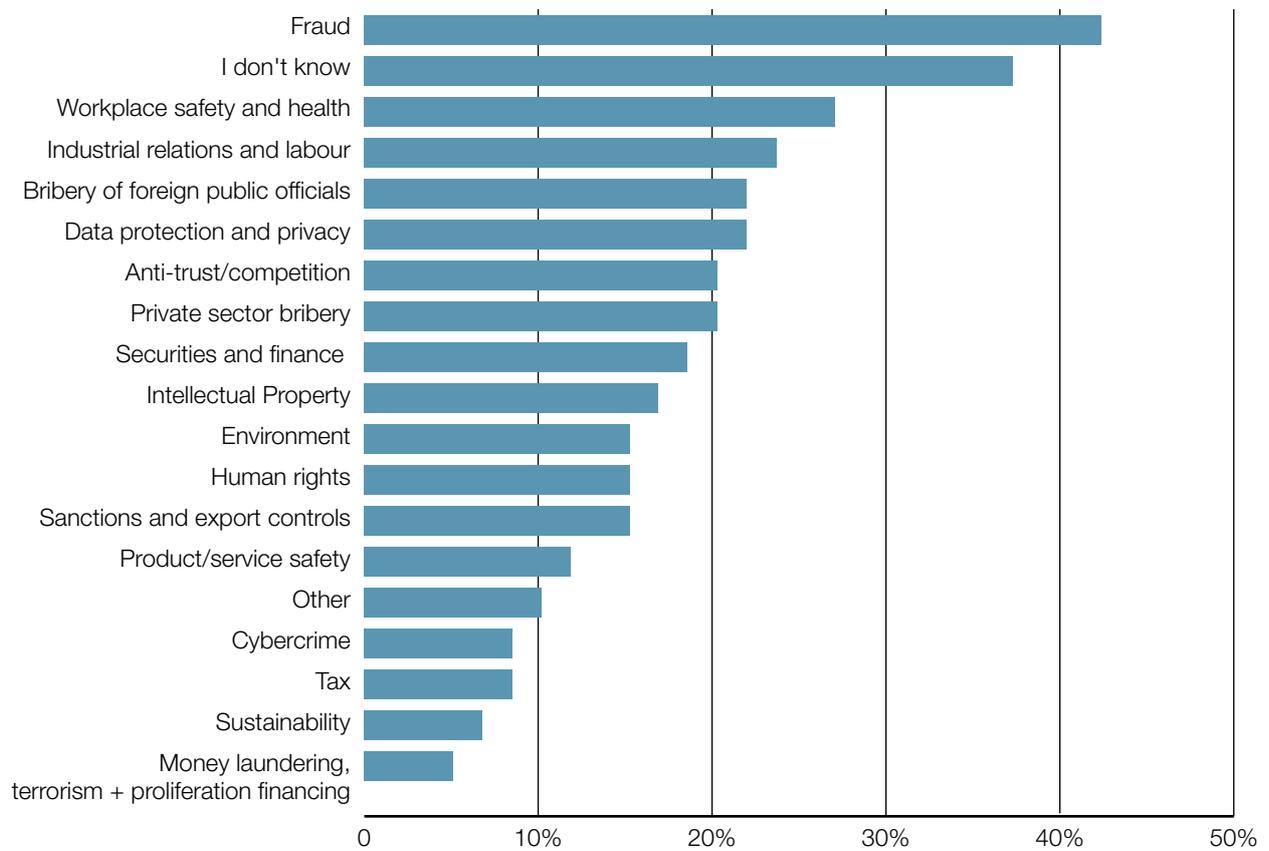


Source: 2015 OECD Survey on Business Integrity and Corporate Governance (57 responses).

## THE TYPES OF CORPORATE MISCONDUCT REPORTED BY WHISTLEBLOWERS

Respondents to the OECD Survey on Business Integrity and Corporate Governance selected from a range of serious corporate misconduct categories that were reported via internal mechanisms. The most commonly reported categories were fraud (42%), work place safety and health issues (27%), and industrial relations and labour issues (24%). The most often reported economic and financial offences were foreign bribery (22%), private sector bribery and anti-trust (20%), respectively. Money laundering was the least-reported category of offence, probably because the specific channels for reporting money laundering are well-established in most financial institutions.

**Figure 7. Types of corporate misconduct reported via internal company mechanisms**



Source: OECD Survey on Business Integrity and Corporate Governance (59 responses).

# COMMITTING TO EFFECTIVE WHISTLEBLOWER PROTECTION: TABLE OF CONTENTS

## **PART 1: WHISTLEBLOWER PROTECTION POLICIES AND PRACTICES**

### **Chapter 1. Overview of global standards for whistleblower protection**

There is a general consensus among policy makers that effective whistleblower protection legislation is needed. Many OECD countries have introduced some form of legal protection for whistleblowers. The legal frameworks in place may be dedicated whistleblower protection laws or provisions found in one or more laws. This chapter provides an analysis of the legal frameworks in place in OECD countries to protect whistleblowers.

### **Chapter 2. Public sector whistleblower protection laws in OECD countries**

The purpose of whistleblower protection is to protect individuals from being exposed and retaliated against for disclosing misconduct. Despite the common aim of whistleblower protection systems, the disclosure processes in place in OECD countries vary. This chapter analyses the varying elements and protections that countries have put in place and how they apply throughout disclosure processes, including: the scope of coverage and subject matter; reporting requirements; channels of reporting; fundamental safeguards, such as anonymity and confidentiality; and the prospect of incentives.

### **Chapter 3 Public sector whistleblower protection in practice: to disclose, or not to disclose**

Whistleblower protection systems protect the identity of whistleblowers through measures of confidentiality, however, sometimes these protections can fail, or the identity of the whistleblower can be deduced. As a result, retaliatory and discriminatory actions may ensue. The majority of OECD countries provide protection from a broad range of reprisals and often apply disciplinary action as a sanction and reinstatement as a remedy for retaliation. This chapter analyses the mechanisms that have been implemented in OECD countries to protect whistleblowers from reprisal after having made a protected disclosure, including the reverse burden of proof, sanctions and penalties, the role of administrative appeals bodies, and available remedies.

### **Chapter 4 Language, culture and raising awareness to encourage whistleblowing in the public sector**

Awareness raising is an important dimension of whistleblower protection, as it can help change the culture and language surrounding whistleblowing, and ultimately break down the barriers and negative connotations associated with disclosing wrongdoing. Nevertheless, almost half of OECD countries do not have awareness raising activities in place. Furthermore countries that provide whistleblower protection through provisions are far less likely to have these types of initiatives than countries with dedicated laws. This chapter examines the various awareness raising activities that have been implemented in OECD countries, and how they can encourage whistleblowing and promote an effective open organisational culture.

### **Chapter 5 Whistleblower protection in the private sector**

This chapter describes different approaches to legislating for private sector whistleblower protection and accompanying recommendations for reform. It focuses on the practical application of dedicated whistleblower protection legislation and provisions within other laws to provide protection to private sector whistleblowers who report suspected wrongdoing, with reference to relevant case law. It also examines whistleblower protection from a business perspective to illustrate how companies are organising themselves to provide protected reporting and to prevent retaliation.

## **PART II. COUNTRY CASE STUDIES ON WHISTLEBLOWER PROTECTION IN THE PUBLIC SECTOR**

### **Chapter 6 Belgium (Flanders): The Flemish Government's central point of contact for integrity and wellbeing at work**

The Flemish government has developed unique contact points through which to report wrongdoing to the relevant authorities: the Spreekbuis and 1700. These channels are responsible for receiving, registering and following through on integrity concerns. This chapter focuses on the central points of contact to report wrongdoing within the Flemish government authorities, and provides an overview of how these channels function, their scope, their impact, as well as their costs and benefits.

### **Chapter 7 Canada: The Public Servants Disclosure Protection Act**

Canada's Public Servants Disclosure Protection Act (PSDPA) came into force in 2007. The PSDPA provides federal public sector employees and others, such as contractors, with a legislated, secure and confidential process for disclosing serious wrongdoing in the workplace. This chapter provides an overview of: the legislation's objectives; its design, including its implementing authorities; its scope regarding disclosure processes and reprisal mechanisms; and an overview of the associated impacts, challenges and risks.

### **Chapter 8 Chile: Protection for whistleblowers in the public administration**

In Chile, the rules for regulating, encouraging and protecting the reporting of wrongdoing and breaches of probity were established with the enactment of Law No. 20 205 on 24 July 2007. This chapter provides a contextual background for the creation of the law, describes the scope of protection, the requirements for protection, the elements of disclosure proceedings, the mechanisms in place to protect from reprisal, as well as the progress and challenges that have emerged since the establishment of these rules.

### **Chapter 9 Ireland: The Protected Disclosures Act**

Ireland's Protected Disclosures Act (no.14 of 2014) represents the first occasion on which an attempt has been made to put in place, in a single location, a framework for the protection of whistleblowers. This chapter describes the purpose, timing and key elements of this legislation. It includes the concerns that needed to be addressed, the legislative options considered and its overall scope.

### **Chapter 10 Switzerland: Whistleblower Protection**

Whistleblower protection has become increasingly important in Switzerland over recent years. At present, there are two whistleblower protection systems, one for public sector workers and another for private sector employees. This chapter outlines the rules on whistleblower protection in the federal public sector and draws on the various legal standards for private sector employees.

### **Chapter 11 The United States of America: Federal Whistleblower Protection**

A growing body of statutory laws in the United States provide protection to whistleblowers. This chapter focuses on the development of the modern federal whistleblower protection statutes, their origin in good government initiatives, the elements needed to prove whistleblower retaliation under the law, and the role of the US Office of Special Counsel.

## NOTES TO BE TAKEN INTO CONSIDERATION WHEN INTERPRETING THE DATA

- Figure 1 The figure presents a grouping of 32 OECD countries in line with the above description and on the basis of their responses to the 2014 OECD Survey on Public Sector Whistleblower Protection. Respondents were asked the following question: “Does your country provide protection of employees from discriminatory or disciplinary action once they have disclosed wrongdoing?” For the purpose of this publication, the answers provided in response to this question were analysed according to whether or not countries’ legal frameworks were related specifically to protected reporting or prevention of retaliation against whistleblowers. The protection in the laws of some of the countries categorised under “Dedicated public sector whistleblower protection law” also extend to include those in the private sector. The figure does not necessarily reflect WGB analysis of countries’ frameworks for protection of public and private sector whistleblowers who report suspected foreign bribery. Please see Annex for a list of whistleblower protection legislation, by country.
- Figure 2 The full list of national whistleblower protection laws used to prepare this timeline can be found in Figure 1.2 of *Committing to Effective Whistleblower Protection*.
- Figure 3 Survey respondents were asked the following question: “Can whistleblowers protect their identity through anonymous reporting?” While Estonia provides an anonymous reporting line with the Police and Border Guard Board, it is not considered to have anonymous reporting for the purposes of this figure. In Israel, there is no legal barrier to reporting corruption anonymously.
- Figure 4 Survey respondents were asked the following question: “Are there any incentives in place for whistleblowers to come forward? This could for example include the expediency of the process, follow-up mechanisms, and financial rewards.”

## REFERENCES

- Chêne, M. (2009), *Good Practice in Whistleblowing Protection Legislation (WPL)*, U4 Anti-Corruption Resource Centre, Bergen.
- Ethics Resource Center (2012), *Inside the Mind of a Whistleblower: A Supplemental Report of the 2011 National Business Ethics Survey*.
- Latimer, P. and Brown, A.J. (2008), *Whistleblower Laws: International Best Practice*, Monash U. Department of Business Law & Taxation Research Paper No. 1326766
- OECD (2014), *OECD Foreign Bribery Report: An Analysis of the Crime of Bribery of Foreign Public Officials*.
- OECD (2009), *Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in international Business Transactions*.
- Transparency International (2013), *Whistleblower Protection and the UN Convention Against Corruption*, Transparency International, Berlin.
- Transparency International (2009), *Alternative to Silence: Whistleblower Protection in 10 European Countries*, Transparency International, Berlin.

*This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries. This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.*

*The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.*

Whistleblower protection is the ultimate line of defence for safeguarding the public interest. Protecting whistleblowers promotes a culture of accountability and integrity in both public and private institutions, and encourages the reporting of misconduct, fraud and corruption.

This booklet reproduces highlights from **Committing to Effective Whistleblower Protection**, an in-depth analysis of the evolution of standards in whistleblower protection in both the public and private sectors. The report takes stock of the progress made over recent years, and shows that, while OECD countries are increasingly adopting whistleblower protection legislation, there remains a long way to go before whistleblowers are effectively protected.

[www.oecd.org/corruption/whistleblower-protection.htm](http://www.oecd.org/corruption/whistleblower-protection.htm)

