

PROTECTION OF WHISTLEBLOWERS IN THE EU AND ADOPTION OF DIRECTIVE (EU) 2019/1937

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Abstract: *Over the past few years, the importance of protecting people who report legal violations has been a subject of discussion that has continued to expand. The Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law entered into force on 16 December 2019 with the aim of enhancing whistleblower protection, which is seen as a mechanism for countering offenses. This study examines whistleblowers protection and the Directive's adoption process in the countries of the European Union by reviewing previous studies on the topic and investigating which states already had legislation regarding the protection of whistleblowers, which countries met the directive's deadline for implementation, what the current state of the directive's application is, and which nations intend to have it transposed by the end of 2023. The findings of the study indicate that 44% of the 27 countries already had laws protecting whistleblowers. Moreover, only 5 of the countries met the deadline of December 17, 2021. As of today, 74% of the EU countries have transposed the whistleblowing directive into national law, and only 3 of the remaining countries plan to complete this task by December 2023. This article contributes to the literature on the topic and helps interested parties gain a deeper understanding of how whistleblower protection is developing in the EU.*

Keywords: Whistleblowing, Reporting, Protection, Legislation, Corporate wrongdoing

JEL Classification: G32, K22, K42

Introduction

Whistleblowing has received more attention in recent years from policymakers and legal experts worldwide. Cynthia Cooper of WorldCom, Colleen Rowley of the FBI, and Sherron Watkins of Enron were named Persons of the Year in 2002 for putting their jobs and privacy at danger, doing what they thought was ethically and morally correct, and denouncing corporate misconduct (Hunt, 2010). Furthermore, numerous corporate scandals in recent years, from the Panama Papers to Dieselgate and Cambridge Analytica, have come to light as a result of whistleblowers (Saloranta, 2021).

According to Lewis et al. (2014), a "whistleblower" is "an organizational or institutional insider who reveals wrongdoing within or by that organization or institution to someone else, with the intention or effect that action be taken to address it". Whistleblowers play a significant role in reporting information about misconduct within firms in both the public and private sectors that can have serious consequences for the public interest. However, they risk terrible repercussions by doing so (Poitevin, 2014).

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In terms of numbers, the European Commission estimates that revenue loss from fraud and corruption impacting the EU budget is between €179 and €256 billion per year (Van Waeyenberge and Davies, 2021). PwC's Global Economic Crime and Fraud Survey 2022 examined the fraud experiences of 1,296 respondents from 53 countries over a 24-month period, and outcomes revealed that 46% of companies encountered fraud (PwC, 2022). Furthermore, in the second half of 2017, the European Commission's Directorate-General for Internal Market, Industry, Entrepreneurship, and SMEs evaluated the annual potential benefits of adequate whistleblower protection at 5.8-9.6 billion euro in the domain of public procurement alone. If we consider the rest of the economy, the total value of good whistleblower protection is likely to be significantly higher (Stappers, 2021).

The phenomenon of whistleblowing includes historical, sociological, psychological, and legal dimensions (Krambia-Kapardis, 2020). The word "whistleblowing" became popular in the United States in the late 1960s and early 1970s (Zouvia, 2020). In Europe, the Committee on Legal Affairs and Human Rights of the Parliamentary Assembly of the Council issued a report in 2009 concluding that, while whistleblower laws and regulations existed in various states, more action was required at the national level to successfully implement them (Report of the Committee on Legal Affairs and Human Rights, 2009). The Parliamentary Assembly of the Council of Europe (PACE) issued the Resolution "Protection of Whistleblowers" in 2010, which indicates the recommendations to the member states on the implementation of the most recent special laws on the protection of informants and provides reliable protection (The Parliamentary Assembly of the Council of Europe (PACE), 2010). The Committee of Ministers of the Council of Europe adopted Recommendation CM/Rec(2014)7, which is a legal instrument aimed at safeguarding individuals who report or divulge information about workplace actions and omissions that constitute a serious threat or harm to the public interest (Committee of Ministers of the Council of Europe, 2014). Proceeding further, on March 12, 2019, the European Parliament and the EU Council reached an agreement on the establishment of a regulatory framework focused on the protection of informants who communicate data regarding corruption or other abuses (Kosytsia, et al., 2019). The European Parliament and the Council of the European Union adopted Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law on 23 October 2019, also known as the "Whistleblower Directive", and it entered into force on 16 December 2019.

The Whistleblower Directive is a complex piece of Union legislation with a wide range of consequences and implications. According to the Article 26 of the Whistleblower Directive, the Member States had until December 17, 2021, to transpose it into national legislation. In this context, this article fulfils the need to analyze the current situation regarding whistleblowing and raise awareness on the importance of this subject by analyzing how the European Union states have transposed the directive and how they have implemented various aspects on which they had free choice, such as the anonymity or law enforcement also for violations of national laws. As a result, this paper provides three major contributions. First, it reviews existing literature on whistleblowing by analysing various aspects of the topic. Second, it describes how European Union countries implemented the Whistleblower Directive by examining each country individually. The final contribution is the conceptual development of the "whistleblowing" function, which includes an analysis of the implementation in different countries.

The findings of the study show that before the Whistleblower Protection Directive, 44% of European Union countries had procedures in place to protect whistleblowers. Only five of the EU's 27 member states met the deadline to transpose the Whistleblower Directive. Furthermore, as of April 2023, the directive had been implemented in 20 of the EU's 27 member states. Almost all member countries decided to broaden the directive's material scope. On the other hand, different choices have been made by member states regarding the reception and treatment of anonymous reports. Italy and Belgium, for example, encourage whistleblowers by accepting and examining anonymous accusations. Countries such as Cyprus, Croatia, Denmark, France, and Greece, in contrast, have chosen to set only the most basic rules for anonymous reporting.

The paper is structured as follows. The second section reviews the literature on whistleblowing and is followed by the research questions. The fourth part discusses the findings, and the conclusion section brings the work to an end.

Literature review

The notion of whistleblowing has been studied in the literature by authors from all over the world in various fields of knowledge including law, economics, psychology, and informatics. All companies face the risk of something going wrong or malpractice (Nolan Committee, 1996 cited by Hobby, 2020). Whistleblowers, who reveal wrongdoing to those who can take action against it, are therefore a valuable resource to businesses and can be an effective instrument in the battle against fraud, corruption, and malpractice (Liu, Liao, and Wei, 2015; Department for Business, Innovation and Skills, 2014; Hobby, 2020). In other words, whistleblower protection regulations have been recommended as an effective anti-corruption mechanism and an important tool for preventing fraud, violations, and malpractices within corporations, enterprises, and the public sector (Krambia-Kapardis, 2020). Also, by utilizing it, the top management of an organization can correct and eradicate particular wrongdoings by certain individuals and employees, making it possible to them to establish and implement the appropriate ethical culture and work setting (Krambia-Kapardis, 2020). Increased whistleblower understanding leads to more observed corruption being exposed and appropriately prosecuted (Goel and Nelson, 2013). Additionally, whistleblowing it is socially relevant considering the impact it has on workers, patients, students, companies, and society as a whole (Culiberg and Mihelič, 2017). Blowing the whistle on fraud or misconduct allows law enforcement to detect, investigate, and prosecute a violation that would otherwise go unidentified (Nicholls, et al., 2021).

While traditional corporate social responsibility has regarded workers as passive receivers of the initiatives of companies, building modern governance mechanisms that actively incorporate people is very important in the long term. It would be difficult to establish objective standards for determining whether outcomes are effective without the participation of individuals affected by governance (Donaghey and Reinecke, 2018; Saloranta, 2021). A greater volume of information obtained from affected stakeholders via whistleblower channels assists corporations in conducting better business operations. As a result, having internal channels for whistleblowing improves corporate governance. A good corporate governance system helps reduce the levels of shadow economy, money laundering, and corruption (Achim and Borlea, 2020). Moreover, corporate governance that encourages freedom of speech promote economic growth and innovation. Furthermore, on a societal scale, supporting civil society may minimize the cost of corruption and assist firms in becoming more sustainable, and improve relationships with customers, investors, and employees (Šepec, et al., 2020; Saloranta, 2021).

Whistleblowing is defined as the situation in which an employee or a third party, such as a supplier or customer, reports wrongdoing in an organization, such as financial misconduct or discrimination. It may, however, be prohibited if the revealed information endangers the company's rights or national security (Hajdú and Rahman, 2021).

It is a personal choice whether or not to speak up about misconduct. In the majority of cases, whistleblowers are driven by the desire to do the right thing and come out and reveal information on illegalities and unethical activities by other members of the organization because of their personal morals and ethical principles (Hajdú and Rahman, 2021; Krambia-Kapardis, 2020).

However, whistleblowing has negative implications and is not easy to do, regardless of whether an employee works in the public or private sector. People who report wrongdoings may suffer from depression, post-traumatic stress disorder, personal life threats, anxiety, retaliation, and other repercussions like as being fired, transferred, excluded, and bullied (Bjørkelo, 2013; Bechtoldt and Schmitt, 2010; Nolfé, et al., 2010; Kreiner, et al., 2008; Krambia-Kapardis, 2020). Sadness, fear, motivation, and happiness all impact one's decision to blow the whistle (Reckers-Sauciuc and

Lowe, 2010). Moreover, even though employers are prohibited from seeking retaliation after an employee exposes misconduct, a whistleblower's career may suffer as a result. Whistleblowers are frequently alone, and friends they believed they could trust at work may abandon them in order to protect their own reputation (Hajdú and Rahman, 2021). Additionally, if an employee gets fired in retaliation for blowing the whistle on the business they worked for, he or she may have difficulty to achieve justice in the courts (Krambia-Kapardis, 2020). As a consequence, deciding to blow the whistle can be a difficult decision, as the individual needs to determine the type of misbehaviour, if it is his or her responsibility, and the personal consequences of such action (Miceli and Near, 1992; Keil and Park, 2010; Lennane, 2012; Nicholls, et al., 2021).

In a survey carried out by Krambia-Kapardis (2020), 81% of respondents said that financial compensation would not have motivated them to disclose, whereas 75% said that immunity from prosecution and legal protection would have motivated them to report. The majority (89%) admitted that if there had been a legal obligation to report unethical or unlawful behaviour and failing to do so would have resulted in criminal prosecution, they would have blown the whistle. As a result, the study has underlined the need to have a law that prevents failure to blow the whistle and protects whistleblowers.

Whistleblowing protection refers to a variety of procedures that are meant to help in the prevention of damage and the detection of threats or harm to the public interest that would otherwise go undetected (Saloranta, 2021). Organizations should encourage, educate, safeguard, motivate, and reward whistleblowers in order to enhance the possibility of people reporting corruption and wrongdoing. More consistent protection across countries is essential from a policy standpoint (Nicholls, et al., 2021). Regulation of whistleblowing activities has both a justice and utilitarian impact because it recognizes and protects whistleblowers' freedom of expression while also aiming to increase the efficacy of preventing and detecting threats caused by wrongdoing and violations of the law (Lewis, et al., 2014).

Providing a consistent, high degree of protection for people who obtain specific information and disclose it in the context of their job responsibilities, potentially exposing themselves to the danger of reprisal in the workplace, will help to preserve workers' broadest rights. Such protection is especially important for those who work under contracts that do not guarantee job stability or in a cross-border situation (European Commission, 2018; Kobron-Gasiorowska, 2022). The important point in order to raise the level of whistleblowing is to convince the whistleblower about his/her safety, and in order to do so, it is necessary to provide an indication that the information reported will be treated properly, the appropriate procedures will be followed, the benefits that come from offering information regarding corruption will outweigh the negative consequences, and he/she will be protected (United Nations Office on Drugs and Crime, 2009). These factors are critical, and they must be considered while developing a policy for whistleblower protection.

The incentive for the European Parliament to pass the European Directive that protects whistleblowers was generated by major wrongdoing within corporations and the public sector, which caused not only financial losses but also put human lives in danger, as well as a lack of cohesion among member states to regulate and safeguard whistleblowers (Krambia-Kapardis, 2020). The Whistleblowing Protection Directive demonstrates the European Union's growing recognition of whistleblowers as an important source of information on wrongdoing and has numerous positive implications. More specifically, it promotes the European Union's economic growth, strengthens the internal market, increases cross-border investment in the Union, and improves the European Union's competitiveness through eliminating corruption and making it a more desirable setting to make investments. Implementing internal whistleblowing systems in private organizations can assist minimize or manage reputational and economic risks and losses, deliver a superior standard of public and customer service, and increase trust among consumers and investors. Furthermore, the European Union's action on whistleblower protection benefits both

employees and the environment (European Commission, 2017; Stappers, 2021). In addition, through mobilizing workers' participation in law enforcement, whistleblower protection functions as a power technology to correct the problems of the European Union's government (Zimmermann, 2022).

Research questions

The primary objective of this research is to investigate whistleblower protection and the Whistleblower Directive's adoption process in European Union countries. For this purpose, the following research questions were established:

RQ1: Which states already had whistleblower protection legislation in place?

RQ2: Which countries met the directive's implementation deadline?

RQ3: What is the current state of the directive's implementation

RQ4: How have the European Union's member states decided to implement the optional recommendations?

RQ5: which countries plan to implement the directive by the end of 2023?

Methodology

This article examines whistleblower protection and the Whistleblower Directive's transposition in European Union countries. The study's methodological framework incorporates numerous scientific approaches such as legal analysis, comparison, and systemic analysis. The laws implementing the directive were examined using the legal method. The comparative method was used to compare how the directive was implemented in the European Union countries. The system analysis method assisted in identifying both advantages and limitations of the legislation.

The data for this study have been collected from specialized sites, that include the following:

- <https://www.whistleblowingmonitor.eu/>
- <https://www.whispli.com/eu-directive-whistleblowing/>
- <https://www.twobirds.com/en/trending-topics/the-eu-whistleblowing-directive>

Furthermore, the texts of the laws, when available in English, and numerous other sources concerning the Whistleblower Directive's adoption such as articles have been examined. In order to answer the research questions, the data was manually collected and categorized.

Results

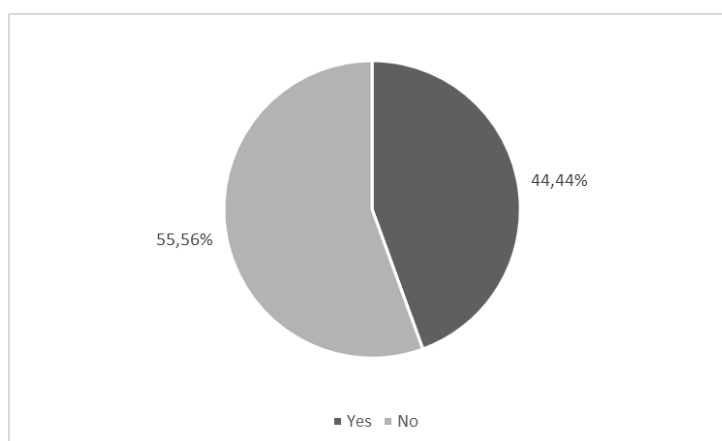


Figure 1 - Countries that already had whistleblowing legislation before the introduction of the EU Directive on Whistleblowing

Source: created by the author

Prior to the Whistleblower Protection Directive, 44% of European Union countries already had whistleblower protection regulations in place (www.whispli.com; Tønnesen, 2022):

- Croatia already had a whistleblowing law in place since 2019 (Zakon o zatiti prijavitelja nepravilnosti NN 17/19) that entered into force on July 1, 2019 and expired on April 23, 2022.
- France had the Sapin II Act of 2016, which aimed to increase transparency, combat corruption, and modernize the economy;
- Hungary adopted Act CLXV on Complaints and Public Interest Disclosure in 2013. The law establishes guidelines for reporting and investigation procedures.
- Ireland passed the Public Disclosure Act legislation, also known as whistleblower legislation, in 2014 to protect people who raise concerns about possible wrongdoing in the workplace;
- Italy implemented Law No. 179/2017, known as "the Whistleblowing Law," in 2017;
- Latvia adopted whistleblowing legislation in May 2019. This law established a new protection framework for whistleblowers as well as a compensation scheme for those who have revealed wrongdoings;
- Lithuania had Whistleblowers Protection Law No XIII-2017 of 28 November 804;
- in Malta, the Whistleblowers Act was put into effect in September 2013 and provided guidelines for the protection of people reporting wrongdoing in the workplace.
- The Netherlands previously had complete whistleblower protection legislation in place with the House of Whistleblowers Act (Wet Huis voor klokkenluiders);
- Romania has had a specific whistleblowing protection statute in effect since 2004, named the "Romanian Whistleblower's Law".
- Slovakia adopted a comprehensive legal system for information disclosure protection with the Act on Protection of Whistleblowers in 2014;
- Sweden implemented the Whistleblower Act (SFS 2016:749) in 2016, which allowed Swedish employees to disclose any suspected breach that could result in imprisonment or equivalent irregularity.

Other European Union countries lacked specific, universal, and comprehensive whistleblowing legislation. Some countries, including Belgium, Bulgaria, Cyprus, Denmark, Germany, Luxembourg, Slovenia, and Spain, had fragmented legislation, with whistleblowing provisions divided over multiple laws.



Figure 2 - Countries that met the deadline of December 17, 2021
 Source: created by the author using Tableau

Only five of the EU's 27 member states have met the deadline for adopting the directive's provisions:

- Denmark was the first EU country to implement the 2019 EU Whistleblowing Directive into national law with the Whistleblower Protection Act (Lov om beskyttelse af whistleblowere), which passed on June 24, 2021 and outlines new whistleblowing reporting guidelines and protection from reprisals, which enters into force on December 17, 2021, with particular provisions concerning companies in the private sector with 50 to 249 employees being postponed until 2023 (www.whispli.com; Trevisiol, 2022).
- In Lithuania, the bill was passed by the Lithuanian Parliament on December 16, 2021, and it went into effect on February 15, 2022. The directive was implemented through modifications to the Law on Protection of Whistleblowers of the Republic of Lithuania and the Resolution of the Government No. 1133 on the Implementation of the Law on Whistleblower Protection (www.twobirds.com).
- On November 15, 2021, Malta issued the Bill named “Att dwar il-Protezzjoni ta' Informatur” or “Protection of the Whistleblower Act” with the purpose of transposing the Whistleblower Directive by changing the current legislation that has been in effect since 2013 (Repubblika, 2021). The Amending Act, Act LXVII of 2021, entered into force on December 24, 2021 (Dentons, 2022).
- The Portuguese Whistleblower Protection Law (Law No. 93/2021) was approved by Parliament on November 26th, 2021, and published on December 20th, 2021. The law went into effect six months after it was published in the Official Journal, on June 18th, 2022 (www.whispli.com; www.whistleb.com).
- Sweden was the second member state to transpose the Whistleblower Directive. The new legislation was adopted by the Parliament on September 29, 2021, and was implemented in Sweden by replacing existing legislation with the new Act on Protection of Persons Who Report Wrongdoings (2021:890). The new Act, as well as the modifications to the Public Access to Information and Secrecy Act, took effect on December 17, 2021 (www.whispli.com; www.lexology.com).



Figure 3 - Directive adoption updated on March 30, 2023
Source: created by the author using Tableau

So far, 20 of the EU's 27 member states have transposed the Whistleblower Directive (April 2023). In addition to the countries previously mentioned, the regulation was implemented in Austria, Belgium, Bulgaria, Croatia, Cyprus, Finland, France, Greece, Ireland, Italy, Latvia, Romania, Slovenia, Spain, and the Netherlands (EU Whistleblowing Monitor):

- In Austria, the Parliament passed the law to transpose the EU Directive on Whistleblowing (the Whistleblower Protection Act, HinweisgeberInnenschutzgesetz - HSchG) on February 1, 2023, it was adopted on February 16, 2023, and went into effect on February 25, 2023 (Maier, et al., 2023);
- Belgium implemented the EU Whistleblower Directive in two separate acts: the Act of December 8, 2022, on reporting channels and whistleblower protection in federal public sector bodies and the integrated police, and the Act of November 28, 2022, on whistleblower protection in the private sector. From February 15, 2023, companies with 250 or more employees must establish an efficient, unbiased, and confidential internal reporting channel (Dehareng, et al., 2023);
- the Bulgarian Parliament passed the "Whistleblowing Act" (акон а аита на лиата, одаваи сигнали или улино оовестваи инормаи а наруени) on January 27, 2023 and it was published in the State Gazette on February 2, 2023, and it goes into force on May 4, 2023 (Rizova-Clegg and Temnikov, 2023).
- Croatia implemented the EU Whistleblowing Directive with the Law on the Protection of Reporters of Irregularities ("O Proглаšenju Zakona O Zašiti Prijavitelja Nepravilnosti"). The Act on Whistleblower Protection (Official Gazette No. 46/2022) was issued on April 15, 2022, and went into effect on April 23, 2022 (Whistleblowing International Network, 2023).
- In Cyprus, the Parliament adopted a bill on January 20, 2022, transposing the EU Whistleblowing Directive 2019/1937 into national legislation. The "Protection of Persons Reporting Breaches of Union and National Law of 2022" went into force on February 4, 2022 (www.integrityline.com).
- Finland's Whistleblower Protection Law came into force on January 1, 2023. This law requires private sector companies with at least 250 employees and public sector entities with at least 50 employees to set up an internal reporting channel by April 1, 2023. Private-sector organizations with 50 to 250 employees have until December 17, 2023, to comply with the new norms (McCarthy, 2023).
- In France, new whistleblower protections went into effect on September 1, 2022. The regulation passed as law No. 2022-401 on March 21, 2022, and it continues some of the major improvements made under Sapin 2, such as the requirement for organizations with at least 50 employees to develop a whistleblowing system. Firms must comply by September 2022 (Couturier Sadgui, 2022).
- Greece passed Law 4990/2022, titled "Protection of persons reporting breaches of EU law: Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 and other urgent regulations", in November 2022. Organizations with more than 249 employees have until May 11, 2023, to establish internal whistleblower systems and meet the new Greek law requirements. Organizations with 50 to 249 employees have a deadline of December 17, 2023 (Karampelis, 2022).
- In Ireland, on July 21, 2022, the President signed the Protected Disclosures (Amendment) Bill 2022 into law, reforming Ireland's prior whistleblower regime, which had been in effect since 2014. The Protected Disclosures (Amendment) Act 2022 went into effect on January 1, 2023 (Breakwell, 2023).
- The Italian Government approved Legislative Decree No. 24 implementing the EU Directive concerning the protection of those who report violations of Union Law on March

9, 2023 (The Whistlelink Blog, 2023). The Law will come into force on July 15, 2023. Some elements of the Decree will apply to private enterprises with up to 249 employees starting from December 2023 (Fioruzzi et al., 2023).

- In Latvia, the EU Whistleblowing Directive was implemented via the new Whistleblowing Act, which was approved on January 20, 2022, and took effect on February 4, 2022, replacing the old one, which was passed on November 11, 2018 and was in effect between May 1, 2019 and February 3, 2022 (<https://ellex.legal/>).
- The Romanian president promulgated the change in law on December 16, 2022, and it was published in the Official Gazette on December 19, 2022. The new whistleblowing law went into effect on December 22, 2022. Under this law, regulated organizations had to develop internal whistleblower channels by February 6, 2023 (Law nr. 361 of 16 December 2022 on Whistleblowers Protection in the public interest);
- In Slovenia, the Whistleblower Protection Act was passed by the Parliament and went into effect on February 22, 2023. Private enterprises with 250 or more employees must establish internal reporting channels by May 23, 2023, and all other legal entities have until December 17, 2023 (Faceup, 2023).
- The Spanish Senate passed Law 2/2023 on the protection of those who report violations of the law and the fight against corruption. The law was issued on February 21, 2023, and it went into effect on March 13, 2023 (Whistlelink, 2023).
- The Dutch Senate adopted the Whistleblowers Protection Act (Wet bescherming klokkenluiders) on January 24, 2023, replacing the Whistleblowers Authority Act. While some of the provisions went into effect on February 18, 2023, other aspects of the Act will take longer to implement (Breakwell, 2023).

According to the Whistleblowing Directive, Member States are able to choose how to address some of the topics; this study will look in particular at two aspects: the extension of the material scope of whistleblower protection by including beaches of national legislation and the acceptance and investigation of anonymous reports.

The Whistleblower Directive explicitly addresses the possibility of national lawmakers voluntarily expanding the material scope. Extending the range of applicability to national legislation would result in increased efficiency (Gerdemann and Colneric, 2021a). To begin with, the additional costs of such an extension are minimal, given that reporting channels must be established regardless. In addition, fine distinctions between EU and national jurisdiction may be ambiguous to the public or untrained advisors, and this confusion may discourage disclosures. Lastly, in light of the principle of equality before the law, a minimal adaptation of the Whistleblower Directive without an expansion of its material scope could hardly be justified (Gerdemann and Colneric, 2021b; Van Waeyenberge and Davies, 2021). The "harmonious" implementation of the provisions, encompassing both EU and national law breaches along with other kinds of damage, is undoubtedly the "gold standard" in terms of application (Van Waeyenberge and Davies, 2021).

In accordance with the literature, the majority of member states chose to broaden the directive's material scope (www.twobirds.com):

- In Belgium, whistleblowers can report on concerns relating to the fight against tax and social fraud.
- The Bulgarian Act applies also to violations of Bulgarian legislation, such as criminal law offenses, tax and public payment violations, employment law infringements, and breaches of public service obligations (Mateina, 2023).
- In Cyprus, acts that constitute a criminal offense or non-compliance with a legal obligation imposed on a person, infringements that harm or are likely to endanger the safety or health of individuals, and violations that cause or are likely to cause environmental damage are all reportable under the Whistleblowing Law (www.cxfincancia.com).

- In Denmark, the Act also covers reporting major violations of national law like bribery, corruption, and sexual harassment.
- In Finland, in addition to the directive's reporting areas, breaches of national law with particular limitations related to public procurement and public health are included.
- In France, whistleblower safeguarding is provided to individuals who reveal information about a violation of international, European, or national legislation in good faith and without direct financial recompense.
- In Ireland, the Whistleblower Law protects people who expose infractions of national law where an offense has been, is being, or is about to be committed.
- In Latvia, a whistleblower has the right to report any infringement that endangers public interests.
- In Lithuania, the reporting topics include a list of national law infractions, with the note that other violations may be reported since the law provides for a non-exhaustive list of breaches that may be reported.
- In Portugal, protection is granted to anybody who reports information about violent and organized crime, as well as specific economic-financial crimes and procurement law infractions (Neves, 2022).
- The Romanian whistleblowing legislation applies to reporting individuals who have obtained information on violations of the law in a professional context (Law nr. 361 of 16 December 2022 on Whistleblowers Protection in the public interest);
- In Slovenia, whistleblowers who expose violations of national rules receive the same legal protection as those who disclose violations of EU legislation (Kovačič, 2023);
- In Spain, the Whistleblowing Act protects individuals who expose violations of EU legislation as well as major criminal and administrative offenses under Spanish law.
- The Swedish Whistleblowing Act applies to reports of misbehaviour in the workplace that are in the "public interest."

The EU Whistleblowing Directive has left open the question of whether or not to accept anonymous reports. The only mandatory clause is that anonymous whistleblowers must be fully protected once their identity is revealed (Gerdemann and Colneric, 2021a). The greatest benefit associated with these channels is that they provide a safe means of initial contact with internal whistleblowing channels because it is frequently impossible to tell whether and to what extent the recipients of an internal report are sufficiently independent (Gerdemann and Colneric, 2021b). On the other hand, the successful functioning of such channels requires a technology that can ensure anonymity while also allowing mutual communication and feedback, conditions that are typically met by the use of third-party asymmetric cryptography systems, and the development of such channels generally occurs at a significant financial cost (Gerdemann and Colneric, 2021b).

Furthermore, anonymous disclosures can make it more difficult to investigate a problem (Zouvia, 2020).

Anonymous reporting is permitted under Austrian law, and anonymous whistleblowers receive the same level of protection as non-anonymous whistleblowers. However, companies are not required to permit anonymous reporting through internal reporting channels (Schwamberger and Ziembicka, 2023). In Belgium, anonymous reporting is allowed, and private sector firms are obligated to take up anonymous reports. On the other hand, only those who have disclosed information about wrongdoings anonymously but have been exposed and face retaliation have the right to full protection in Cyprus, Croatia, Denmark, France, Greece and Malta. Reports can be made anonymously in Finland, Latvia, Spain, and Sweden, and entities can opt to accept anonymous reports. However, private sector companies have no obligation to receive and follow up on anonymous reports. Reports can be filed anonymously in Ireland, but there is no need to follow up on them. A receiving organization may investigate the subject of an anonymous report, and in

this case, the conditions under which such reports can be received and investigated need to be communicated to employees. If accepted, the procedures are the same as those that apply to non-anonymous reports (www.twobirds.com). Italy encourages anonymous reporting, and the Italian Competition Authority ("ICA") announced the publication of a new whistleblower platform in March 2023 to anonymously report unlawful conduct. In Portugal, reporting methods allow violations to be reported anonymously or with the whistleblower's identification, in writing and/or verbally (Antonazzi and Marini Balestra, 2023). The original version of the Romanian Whistleblowing Law did not allow for anonymous reporting, but on March 14, 2023, Law No. 67/2023 was passed, changing the transposition legislation. The new law stipulates that reporting in the public interest that does not include the whistleblower's name, surname, contact information, or signature must be examined and resolved to the degree that it contains indicators of legal infractions (Law nr. 361 of 16 December 2022 on Whistleblowers Protection in the public interest updated).

The deadline for all Member States to completely implement the new EU Whistleblowing Directive is December 17, 2023. According to the EU Whistleblowing Monitor, only Czechia, Germany, and Slovakia intend to meet the deadline until December 2023. Estonia, Hungary, Luxembourg, and Poland failed to transpose the EU Whistleblowing Directive and did not take any steps toward implementation.

Conclusions

The main purpose of this research is to investigate whistleblower protection and the transposition of the Whistleblower Protection Directive in European Union countries. According to the results of this study, prior to the directive, 44% of European Union countries had whistleblower protection provisions in place. Only five of the EU's 27 member states were able to meet the deadline to comply with the provisions of the directive. Furthermore, as of April 2023, 20 of the EU's 27 member states had transposed the Directive (EU) 2019/1937. Almost all of the member states chose to widen the directive's material scope to include both EU and national law violations, as well as additional types of damage. Member states have made different decisions regarding the receipt and handling of anonymous reports. Countries such as Italy and Belgium encourage whistleblowing by accepting and investigating anonymous reports. Countries such as Cyprus, Croatia, Denmark, France, and Greece, on the other hand, have chosen to establish merely the bare minimum of standards for anonymous reporting. Only people who have revealed information about wrongdoings anonymously but have been exposed and suffer retaliation have the right to protection under whistleblowing legislation in these nations.

The study's limitations are related to information access because the language of the law is that of the country that adopted it. Taking this into consideration, the documentation was done by consulting specialized sites, online databases, and relevant publications.

It is suggested that future studies explore the application of additional relevant topics from EU countries, such as the sanctions applied. Another research option about whistleblowing is to perform a study at the company level about the functionality of internal reporting channels and related issues such as received reports or the relationship with fraud.

As it addresses a topical issue, this article is relevant for legislators, companies, and the general public to be informed about this important mechanism for reducing fraud.

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