

# Whistleblower Protection Models in Corruption Cases: A Legal Analysis of Reporting Mechanisms and Whistleblower Safety

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## Article Info

### Article history:

Received Apr, 2026

Revised Apr, 2026

Accepted Apr, 2026

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### Keywords:

Whistleblower Protection

Corruption

Reporting Mechanisms

Legal Analysis

Whistleblower Safety

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## ABSTRACT

Whistleblowers play a crucial role in exposing corruption, yet their effectiveness is often constrained by inadequate legal protection and ineffective reporting mechanisms. This study aims to analyze whistleblower protection models in corruption cases through a normative legal approach, focusing on the relationship between reporting systems and whistleblower safety. The research utilizes statutory, conceptual, and comparative approaches by examining legal instruments, doctrines, and best practices across jurisdictions. The findings reveal that although many legal systems have established formal whistleblower protection frameworks, significant gaps remain in their implementation, particularly in ensuring confidentiality, protection against retaliation, and access to reliable reporting channels. The effectiveness of whistleblowing systems is largely determined by the availability of secure, independent, and accessible reporting mechanisms, as well as the strength of institutional support and enforcement. Furthermore, whistleblower safety requires not only legal guarantees but also practical measures such as witness protection, psychological support, and financial safeguards. The study concludes that an integrated protection model—combining comprehensive legal frameworks, effective reporting mechanisms, and robust institutional coordination—is essential to enhance whistleblower participation and strengthen anti-corruption efforts.

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## 1. INTRODUCTION

Corruption remains one of the most persistent challenges undermining governance, economic development, and public trust in both developed and developing countries, as it erodes institutional integrity, distorts resource allocation, and weakens the rule of law. Despite the existence of anti-corruption frameworks and enforcement agencies, many corruption cases remain hidden due to their complex, covert,

and systemic nature, making whistleblowers individuals who report wrongdoing from within organizations crucial actors in exposing misconduct that would otherwise go undetected. Their disclosures provide critical evidence supporting investigations, prosecutions, and institutional reforms, yet their effectiveness depends heavily on robust legal protections and reliable reporting systems. Legal frameworks such as the U.S. Whistleblower Protection Act and the EU

Whistleblower Protection Directive aim to encourage reporting by safeguarding whistleblowers from retaliation [1], while effective protection mechanisms are essential for fostering transparency and accountability in both public and private sectors [1]. However, significant challenges persist; for instance, civil servants (ASN) in Indonesia face barriers such as weak legal protection and fear of retaliation [2], [3], and in Brazil, although regulations are relatively progressive, poor implementation and a culture of silence continue to discourage reporting [4]. These conditions highlight the urgent need for comprehensive legal reforms and cultural shifts to strengthen whistleblower protection systems [2], [3].

The importance of whistleblower protection has been increasingly recognized in international legal instruments and national regulations, emphasizing the need to safeguard individuals from retaliation such as dismissal, intimidation, harassment, and even physical harm. Strengthening institutional support, improving awareness, and ensuring confidentiality mechanisms are critical steps in creating a safe environment for reporting corruption [1], [4], [5]. Nevertheless, in many jurisdictions, whistleblowers continue to face substantial risks that discourage them from coming forward, largely due to weak law enforcement, limited guarantees of confidentiality, and inadequate institutional support systems. As a result, although legal provisions may exist formally, their implementation often falls short in ensuring effective protection, thereby perpetuating a climate of fear and silence that undermines anti-corruption efforts.

One of the key issues in whistleblower protection lies in the design and effectiveness of reporting mechanisms, which must ensure accessibility, confidentiality, and reliability to enable individuals to report misconduct without fear of exposure or retaliation. Effective systems typically include anonymous reporting channels, internal compliance systems, and independent oversight bodies that enhance trust and accountability. Accessibility and confidentiality are essential to encourage

disclosures [1], while independent oversight strengthens transparency and credibility [6], and a supportive organizational culture further promotes safe reporting environments [4]. However, these mechanisms are often undermined by unclear procedures, low trust in authorities, and conflicts of interest within organizations, leading many whistleblowers to avoid reporting or to resort to riskier external disclosures. These challenges highlight the importance of strengthening both institutional design and cultural support systems to improve whistleblowing effectiveness.

In addition to reporting mechanisms, the legal and institutional protection of whistleblowers is a critical determinant of their willingness to disclose wrongdoing. Legal safeguards should include immunity from civil and criminal liability, protection from workplace retaliation, and measures to ensure personal safety, such as identity protection, relocation, and legal assistance [3]. However, many existing legal frameworks suffer from weak implementation and enforcement gaps, leaving whistleblowers vulnerable to intimidation and retaliation [2]. As a result, there remains a significant disparity between formal legal provisions and their practical application, necessitating comprehensive reforms and stronger institutional support to ensure that whistleblowers feel safe and protected [2], [6].

This study adopts a normative legal analysis to examine whistleblower protection models in corruption cases, focusing on the interplay between reporting mechanisms and whistleblower safety. By analyzing statutory provisions, legal doctrines, and comparative legal practices, this research seeks to identify strengths and weaknesses in existing frameworks and propose an integrated model for enhancing whistleblower protection. The study is guided by the assumption that effective whistleblower protection requires not only formal legal recognition but also practical mechanisms that ensure safety, trust, and accountability. Ultimately, strengthening whistleblower protection is essential for fostering transparency, promoting ethical

conduct, and reinforcing the rule of law in the fight against corruption.

## 2. LITERATURE REVIEW

### 2.1 *Concept and Theoretical Foundations of Whistleblowing*

Whistleblowing is widely recognized in legal, organizational, and ethical literature as a key mechanism for exposing wrongdoing within institutions, referring to the act of reporting illegal, unethical, or improper conduct to parties capable of taking corrective action, and is closely associated with transparency, accountability, and the rule of law. Whistleblowers are often viewed as “informal regulators” who complement formal oversight by providing critical insider information, while legal frameworks such as the U.S. Whistleblower Protection Act and the EU Whistleblower Protection Directive play an important role in encouraging reporting without fear of retaliation and fostering accountability [1], [7]. The concept is theoretically grounded in agency theory, which highlights its role in reducing information asymmetry between agents and principals, public interest theory, which frames whistleblowing as a moral obligation prioritizing societal welfare, and deterrence theory, which emphasizes its capacity to discourage misconduct by increasing the likelihood of detection [8]. Furthermore, whistleblowing contributes to strengthening organizational integrity and accountability, with evidence showing that effective whistleblowing practices can

lead to meaningful institutional reforms and improved governance [9], [10].

### 2.2 *Legal Frameworks for Whistleblower Protection*

The development of whistleblower protection laws is shaped by both international norms and domestic legal systems, with instruments such as the United Nations Convention against Corruption (UNCAC) emphasizing the need to protect individuals who report corruption in good faith from retaliation. These legal frameworks generally include key elements such as protection against retaliation, confidentiality or anonymity guarantees, immunity from legal liability, and access to reporting channels, although their effectiveness varies significantly across jurisdictions. In practice, enforcement often remains inconsistent; for example, in Indonesia, cultural barriers and intimidation continue to hinder effective protection [2], [11], while confidentiality mechanisms intended to encourage reporting may still fail to fully prevent exposure [1]. Additionally, although legal provisions aim to grant immunity from liability, their impact is often weakened by limited legal awareness and weak implementation [2], [12], and many reporting systems still lack adequate infrastructure to support whistleblowers [1], [13]. In corruption cases involving powerful actors and complex networks, these limitations heighten the risks faced by whistleblowers, underscoring the need for stronger, enforceable protections to ensure

that individuals are not deterred from reporting misconduct.

### **2.3 Reporting Mechanisms in Whistleblowing Systems**

Reporting mechanisms are a central component of any whistleblower protection system, encompassing both internal channels within organizations and external pathways such as regulators, law enforcement, or the media, each with distinct advantages and limitations.

Internal mechanisms, including hotlines and designated ombudsmen, are generally encouraged as a first step because they allow organizations to address issues promptly; however, their effectiveness depends on trust, independence, and safeguards against retaliation, which are often insufficient and lead to employee reluctance to report misconduct [1], [14], [15]. Fear of retaliation further undermines internal systems and weakens their credibility [14]. In contrast, external mechanisms such as independent oversight bodies, anti-corruption agencies, and anonymous reporting tools provide essential alternatives when internal systems fail, offering greater neutrality, accountability, and protection for whistleblowers [16], [17]. Overall, the literature emphasizes that effective reporting mechanisms must ensure accessibility, confidentiality, transparency, and responsiveness to build trust and enhance their role in uncovering corruption.

### **2.4 Whistleblower Safety and Protection Measures**

Whistleblower safety is a critical factor in encouraging the reporting of corruption, as

individuals often face serious risks such as retaliation, dismissal, harassment, legal threats, and even physical harm, making comprehensive protection essential. Legal frameworks like the U.S. Whistleblower Protection Act and the EU Whistleblower Protection Directive have been established to safeguard whistleblowers [1], yet their effectiveness is frequently limited by weak enforcement, intimidation, and low legal awareness among potential reporters [2], [6]. Therefore, protection must extend beyond formal laws to include practical safeguards such as witness protection programs, legal assistance, financial compensation, and psychological support [3], supported by strong confidentiality and anonymity measures. In practice, however, institutional challenges such as bureaucratic inefficiencies, lack of accountability, and cultural barriers continue to undermine these protections [3], [18], highlighting the need for comprehensive reforms and better institutional coordination to ensure that legal provisions translate into real safety and foster a culture of transparency and accountability [1], [6].

## **3. METHODS**

This study employs a normative legal research method, also known as doctrinal research, which focuses on analyzing legal norms, principles, and doctrines governing whistleblower protection in corruption cases. This approach examines the law as written in statutes, regulations, and legal instruments, as well as its interpretation within legal doctrine and scholarly discourse. The primary

objective is to assess the adequacy, coherence, and effectiveness of existing legal frameworks, particularly in relation to reporting mechanisms and the safety of whistleblowers. To achieve this, the research adopts a statutory approach to review relevant laws and regulations, a conceptual approach to analyze theoretical perspectives on whistleblowing and protection principles, and a comparative approach to evaluate whistleblower protection models across different jurisdictions in order to identify best practices and potential improvements.

The study relies on secondary data in the form of legal materials, which are categorized into primary, secondary, and tertiary sources. Primary legal materials include binding legal sources such as national laws and regulations on whistleblower protection and anti-corruption, international legal instruments like conventions and treaties, and official policy documents or regulatory guidelines. Secondary legal materials consist of legal textbooks, journal articles, scholarly publications, expert commentaries, and research reports from international organizations that provide interpretation and critical analysis. Meanwhile, tertiary materials, such as legal dictionaries, encyclopedias, indexes, and online legal databases, are used to support and clarify the primary and secondary sources. Data collection is conducted through library research (documentary study), where materials are systematically gathered from academic journals, legal databases, government publications, and institutional reports based on their relevance, credibility, and contribution to the research topic.

The analysis in this study is conducted using qualitative legal analysis through several stages. First, legal materials are identified and classified based on key themes such as reporting mechanisms, legal protection measures, and institutional frameworks. Second, interpretation is carried out to understand the meaning, scope, and implications of legal provisions and doctrines. Third, evaluation is performed to assess the strengths, weaknesses, and gaps in existing legal frameworks and their implementation.

Fourth, a comparative analysis is conducted to examine legal systems from different jurisdictions and identify best practices and innovative approaches. Finally, the findings are synthesized to develop a comprehensive understanding of whistleblower protection models and to formulate recommendations for improving legal frameworks and ensuring more effective protection mechanisms.

## 4. RESULTS AND DISCUSSION

### 4.1 Legal Frameworks of Whistleblower Protection in Corruption Cases

The analysis of existing legal frameworks shows that many jurisdictions have formally recognized the importance of whistleblower protection as a key component of anti-corruption strategies. International instruments such as the United Nations Convention against Corruption (UNCAC) encourage states to establish mechanisms that protect individuals who report corruption in good faith [19]. At the national level, various countries have adopted specific regulations, including the U.S. Whistleblower Protection Act (1989), the UK's Public Interest Disclosure Act (1998), and the EU Whistleblower Protection Directive (2019), all of which aim to promote transparency and accountability by safeguarding whistleblowers from retaliation [1], [20]. These frameworks are designed to encourage the reporting of unethical practices and strengthen governance systems across both public and private sectors.

However, the effectiveness of whistleblower protection laws varies significantly across jurisdictions. While some countries provide comprehensive legal protections—covering confidentiality, protection from retaliation, and access to legal remedies—others still exhibit fragmented or unclear regulations with limited scope. Empirical findings indicate that whistleblowers continue to face retaliation and cultural barriers that discourage reporting [1], and that the success of these systems depends not only on the existence of legislation but also on enforcement mechanisms and societal acceptance [21], [22].

The development of evaluation indices further highlights that additional institutional and procedural measures are needed to strengthen whistleblower protection systems beyond formal legal provisions [21].

Moreover, a persistent issue lies in the gap between law in books and law in action, where legal provisions exist but are not effectively implemented due to weak enforcement, institutional constraints, and lack of political commitment. Many legal systems also lack clear definitions of who qualifies as a whistleblower and what types of disclosures are protected, creating uncertainty that may discourage individuals from reporting corruption. This ambiguity underscores the need for clearer and more robust legal foundations to ensure adequate protection for whistleblowers and to enhance the effectiveness of reporting mechanisms in combating corruption.

#### **4.2 Effectiveness of Reporting Mechanisms**

The study finds that reporting mechanisms play a central role in determining the success of whistleblower systems, as effective channels must ensure accessibility, confidentiality, and reliability. In practice, these mechanisms are categorized into internal and external systems, each with distinct roles. Internal reporting mechanisms, such as organizational compliance units or ethics committees, are often the first avenue for reporting misconduct because they enable quick resolution and allow organizations to maintain control over issues [8]. However, their effectiveness is frequently undermined by perceptions of limited independence, particularly when cases involve senior management, which reduces employee trust and willingness to report [23].

On the other hand, external reporting mechanisms such as anti-corruption agencies, ombudsman institutions, and law enforcement bodies provide alternative and often more trusted channels. These external systems are generally perceived as more independent and credible, increasing whistleblowing intentions and reducing perceived risks, especially when administered

by third parties [24]. Additionally, external reporting can mitigate social pressures or bystander effects that may discourage individuals from reporting misconduct [24]. Jurisdictions with strong and independent external institutions tend to demonstrate higher reporting rates and more effective handling of corruption cases, highlighting the importance of institutional credibility in whistleblower systems.

Furthermore, the availability of anonymous reporting channels, such as hotlines and digital platforms, significantly enhances the effectiveness of reporting mechanisms by reducing perceived risks and encouraging disclosures. Despite this, challenges remain in verifying anonymous reports and preventing misuse. Overall, the effectiveness of reporting systems depends on several key factors, including clarity of procedures, protection of confidentiality, institutional independence, and responsiveness to reports; without these elements, reporting mechanisms may fail to function effectively in uncovering corruption.

#### **4.3 Legal Protection and Whistleblower Safety**

One of the most critical findings of this study is that whistleblower safety remains a major concern despite the existence of legal protections, as individuals who report wrongdoing frequently face retaliation in the form of dismissal, demotion, harassment, legal intimidation, and even threats to their physical safety. Empirical evidence shows that whistleblowers often suffer job-related consequences and intimidation, sometimes escalating into serious threats or violence [25], while stigma associated with whistleblowing can also create long-term career barriers and limit future employment opportunities [26]. These risks not only harm individuals but also discourage others from reporting misconduct, reinforcing a culture of silence within organizations [27].

Although legal frameworks generally include provisions for confidentiality, protection against retaliation, and legal immunity, the study finds that these safeguards are often inadequate in practice.

Weak enforcement mechanisms make it difficult for whistleblowers to seek redress [27], while confidentiality protections are frequently compromised due to procedural weaknesses or information leaks, exposing whistleblowers to further risk [25]. Additionally, existing laws often fail to provide sufficient protection against discrimination in the labor market, leaving whistleblowers vulnerable even after reporting [26]. These limitations highlight a significant gap between formal legal provisions and their actual implementation, particularly in environments where power dynamics favor perpetrators.

Furthermore, the study emphasizes that effective whistleblower protection must extend beyond legal frameworks to include broader institutional and support mechanisms. In some jurisdictions, integration with witness protection programs offering measures such as identity protection, relocation, and enhanced security provides stronger safeguards, although these are typically limited to high-risk cases. The research also underscores the importance of non-legal protections, including psychological support, financial assistance, and institutional backing, to address the personal and professional consequences of whistleblowing. Without comprehensive and accessible support systems, as well as stronger protections for compliance actors who are particularly vulnerable [28], the effectiveness of whistleblowing as a tool for combating corruption will remain significantly constrained.

#### **4.4 Comparative Analysis of Whistleblower Protection Models**

A comparative analysis of different jurisdictions reveals that effective whistleblower protection systems adopt a holistic approach integrating robust legal frameworks, reliable reporting mechanisms, and comprehensive protection measures. Strong legal frameworks provide clear definitions of whistleblowers and protected disclosures, as reflected in instruments such as the U.S. Whistleblower Protection Act and

the EU Whistleblower Protection Directive [1], [29], while countries like South Korea and Kosovo demonstrate the importance of continuous evaluation to ensure effectiveness [21]. In addition, successful systems offer multiple reporting channels both internal and external allowing flexibility for whistleblowers [30], supported by strong confidentiality and anonymity safeguards to minimize the risk of retaliation [1].

Furthermore, effective models are strengthened by independent oversight bodies with investigative authority to ensure accountability [21], as well as robust enforcement mechanisms that penalize retaliation and provide remedies for whistleblowers [1], [31]. These characteristics comprehensive legal provisions, diverse reporting channels, strong confidentiality protections, independent oversight, and effective enforcement collectively create an environment conducive to whistleblowing. In contrast, less effective systems are often marked by fragmented regulations, weak institutional capacity, and poor coordination between reporting and protection mechanisms, which ultimately reduce the effectiveness of whistleblower protection and undermine broader anti-corruption efforts.

#### **4.5 Integration Between Reporting Mechanisms and Protection Systems**

The findings emphasize that reporting mechanisms and protection systems must be closely integrated to ensure the effectiveness of whistleblower frameworks. In many cases, these components operate separately, leading to gaps in protection. For example, a whistleblower may have access to reporting channels but lack adequate protection against retaliation, or vice versa.

An integrated system should ensure that protection measures are activated immediately upon reporting, regardless of the reporting channel used. This requires coordination between different institutions, such as anti-corruption agencies, law enforcement bodies, and witness protection programs. Additionally, clear procedures and communication are necessary to ensure that

whistleblowers understand their rights and the available protections.

The study also highlights the role of technology in enhancing integration. Digital reporting platforms can provide secure and anonymous channels for reporting while also facilitating the tracking and management of cases. These platforms can improve transparency, accountability, and efficiency in handling whistleblower reports.

#### **4.6 Toward an Ideal Model of Whistleblower Protection**

Based on the analysis, this study proposes an ideal model of whistleblower protection that integrates legal, institutional, and procedural elements in a comprehensive manner. The model emphasizes the need for a clear and enforceable legal framework that defines whistleblowers and ensures broad protection, alongside accessible and reliable reporting mechanisms that include internal, external, and anonymous channels. In addition, it highlights the importance of strong protection measures such as confidentiality, legal immunity, and safeguards against retaliation, supported by effective institutional coordination and oversight to ensure proper implementation and enforcement.

Furthermore, the model incorporates support systems that address the personal and professional impacts of whistleblowing, recognizing that reporting misconduct often carries significant risks for individuals. By combining these elements, the proposed framework aims not only to encourage the reporting of corruption but also to ensure the safety and well-being of whistleblowers throughout the process. Ultimately, strengthening whistleblower protection in this way can enhance transparency, reinforce accountability, and build greater public trust in governance systems.

### **5. CONCLUSION**

This study demonstrates that whistleblower protection is a fundamental

element in combating corruption and promoting transparency and accountability within legal systems. Through a normative legal analysis, it is evident that although many jurisdictions have established formal legal frameworks, their practical effectiveness remains limited due to gaps in implementation, weak enforcement, and insufficient institutional coordination. Legal provisions alone are not enough; they must be supported by clear procedures, accessible and reliable reporting mechanisms, and strong enforcement to ensure real protection. The analysis also shows that effective reporting systems—both internal and external—supported by confidentiality and anonymity safeguards are essential to build trust, yet their success depends on independence and transparency. At the same time, whistleblower safety remains a critical issue, as individuals often face retaliation, requiring protection measures that go beyond legal immunity to include witness protection, financial support, and psychological assistance.

Furthermore, the study finds that the most effective whistleblower protection models adopt an integrated approach that combines legal, institutional, and procedural elements. Such models ensure that reporting mechanisms and protection systems are interconnected, providing consistent safeguards throughout the reporting process. Comparative analysis indicates that jurisdictions with strong coordination among regulatory bodies, independent oversight institutions, and enforcement agencies achieve better outcomes in both protecting whistleblowers and addressing corruption. In conclusion, strengthening whistleblower protection requires a holistic framework that aligns legal provisions with practical implementation, supported by reliable reporting systems, consistent enforcement, and a culture that encourages ethical reporting, ultimately reinforcing the rule of law and public trust in governance systems.

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