Human Rights Council

Topic: Establishing legislation to reinforce whistleblower protection
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I. Committee Background

The United Nations Human Rights Council (UNHRC) was established on March 16, 2006 by the General Assembly. Its purpose is to promote and strengthen the protection of human rights set forth in the Universal Declaration of Human Rights, and address situations in which these are violated. The council's meetings take place in the United Nations (UN) offices at Geneva, where members gather to discuss human rights issues that require their immediate attention. The General Assembly is responsible for electing all 47 UN Member States that make up the council, as it is an inter-governmental body that functions within the UN's system (*Welcome to the ... Council* 2020). The Human Rights Council has four distinct assets that contribute to the improvement of human right conditions around the globe: the Universal Periodic Review, which assesses human rights situations in all member states; the Advisory Committee, that provides the council with advice and tactics to overcome an issue regarding the violation of human rights; the Complaint Procedure, in charge of allowing individuals to bring attention to situations regarding human rights; and the Special Procedures, which examine and monitor existing conflicts (*Welcome to the ... Council* 2020).

II. Introduction

Description and Definition of the Topic

A whistleblower is an individual who discloses private information out to the public or to some higher authority about a company or government where they are working. Whistleblowing can also be present in crimes outside of organizations. In most cases, they declare any wrongdoings by a specific group or person: frauds, workers' rights being violated, corruption, and illegal activity, are all situations where someone might rise to give out information about such crimes. In order to share this information, a whistleblower has to file a lawsuit against the party which leads to a criminal investigation. When it comes to companies, there are two types of whistleblowers– external and internal. External whistleblowing is when people report others' wrongdoings to the outside world; such as the police, media, and government officials. Contrastingly, internal whistleblowers are those who report fraud or misconduct to the head of a company (*Definition of 'Whistleblower'* 2021). Meanwhile, when it comes to crimes outside of organizations, there are only external whistleblowers.

There are specific federal and state laws that protect whistleblowers from losing their jobs and thus, saving their reputation. These laws offer protection for whistleblowers who work in state and local governments, as well for those who work in the private sector (Pratt & Cole, 2018). One of the most important federal laws in the United States (US) is the Whistleblower Protection Act (WPA), which was established in 1989. This allows employers from the federal government to safely speak up about any misconduct that's occurring in their workplace without having to suffer any consequences (*Whistleblower Protection Laws ... Whistleblowers* 2021). There is also the Non-Federal Employee Whistleblower Protection Act of 2012, which revokes and replaces provisions prohibiting retaliation against non-federal employees (McCaskill et al., 2012). However, over the past years, there have been some cases where the legislation has been ignored in several countries, while the protection programs and laws in other countries still need to be worked on. Thus, it is imperative that the system be reinforced all over the world.

The Problem

Coming clean when witnessing a crime or wrongdoing is a decision that involves betraying someone's trust and then facing the consequences. Often, people are forced to pay the price that comes with being a whistleblower, which includes losing a job, being publicly shamed, severely hurt, or even killed; and people prefer not to speak up when faced with adversity. Therefore, many crimes go unreported, and the community's safety is jeopardized. Whistleblowers emerge from within companies and criminal organizations, giving inside information on illegal corporate doings' organized crime groups. There are multiple case studies of people speaking up and claiming legal action against the company they work for or reporting offenses. Nevertheless, in most countries, people cannot candidly express their concerns without experiencing backlash from coworkers, which leads to emotional distress (Park et al., 2020). Whistleblowers are the main reason for investigations of corruption or fraud. Both private and public organizations tend to hide and get rid of the evidence of any wrongdoings; unless an inside worker speaks up, it can be hard to identify or prove a crime. Some countries have laws to protect whistleblowers or place them in witness protection programs. Nevertheless, companies or government officials find ways around these, or they are not adequately enforced in the first place (Park et al., 2020).

A study of seventy-two whistleblowers in Korean companies published by the United Nations Office on Drugs and Crime (UNODC) found that supervisors often bullied whistleblowers. This led to their coworkers following their lead and doing the same, creating a harsher work environment (Park et al., 2020). In addition, female whistleblowers are more likely to experience backlash from their coworkers: data collected from the 2008 US Air Force Base demonstrates that, out of the 10,000 employees, 2.3% were known whistleblowers, and most of

these were women. They reported verbal harassment, unfair performance reviews, and many other misconducts from their peers. The investigation revealed that female whistleblowers experienced more retaliation from colleagues and superiors than male whistleblowers did (Kiener-Manu, 2020). Similarly, many people are discriminated against based on their gender, race, and sexual orientation when reporting crime or misconduct (Kiener-Manu, 2020). There are not enough policies to protect whistleblowers; as a result, fewer people in the community are willing to help report misconduct and illegal activity. If this problem is not addressed, the communities affected by it will most likely experience higher crime rates in the near future.

III. History of the Topic

Chronological History of the Topic

The history of the whistleblowers began when ten American sailors and marines sought protection and reported improper behavior by their Continental Navy leader. On February 19, 1777, they signed a petition to the Continental Congress, documenting abuses towards their commander, Commodore Esek Hopkins. On January 2, 1778, the ten petitioners received a criminal libel suit and were arrested and jailed (Klein, 2019). After several cases similar to those described, the American government began empowering whistleblowers. The term became part of the English language in the 1970s during the Civil War, Watergate, and the release of the Pentagon Papers. Adding on, the False Claims Act of 1863, also known as the 'Lincoln Law', was enacted in response to concerns that suppliers of goods to the Union Army during the Civil War were defrauding the army. These laws consisted of citizens being allowed to sue companies and individuals suspected of defrauding the government. If the court ruled against the contractor, the whistleblower would be entitled to half of the government damages (*The False Claims Act* 2021). This law is still being used currently, but it has not accomplished its full potential, being that there have not been thorough follow-ups.

Historically, whistleblower protection laws have not always been effective. One of the most important acts for whistleblowers began in 1989– the WPA. On March 6, 1997, the Organization of American States Inter-American Convention against Corruption also employed whistleblower protection policies, as stated in Chapter I, Article III, Section 8: "Systems for protecting public servants and private citizens who, in good faith, report acts of corruption, including protection of their identities, in accordance with their Constitutions and the basic principles of their domestic legal systems" (*Inter-American Convention ... (B-58)* 1996). In addition, general provisions protecting the freedom of expression of these individuals were created, which, at the time, were called 'protected witnesses.' In 2003, whistleblowers were considered a crucial element in law, which led to recognizing whistleblower protection policies

around the globe. They were identified as a part of international law when the UN adopted the Convention Against Corruption on October 31, 2003. This Convention was signed by 140 nations and formally ratified, accepted, approved, or acceded by 137 countries (*Declaration of the ... (IAACA)* 2016). Support for whistleblower protection in international law was also seen in the African Union Convention on Preventing and Combating Corruption (11 July 2003) and the Organization of American States Inter-American Convention against Corruption (6 March 1997).

International organizations have also become a crucial and influential part of whistleblower policies. For instance, the Group of Twenty (G20), the Organization for Economic Cooperation and Development (OECD), and the Asia-Pacific Economic Cooperation (APEC) have encouraged the creation and improvement of policy. A report published by The National Whistleblower Center (NWC) in 2015 stated that reward laws were the most effective strategy to incentivize community members to speak up (*Whistleblower Reward Programs: ... Fraud* 2015). The US has the most extended history of whistleblower reward laws, introducing the first reward law in their False Claims Act in 1986. Still, this program remains limited due to its economic capacity and because it is not consistently implemented correctly. According to the OECD, from 2016 until 2017, committing to adequate whistleblower protection became a crucial goal, especially seeing as these individuals are an essential element to solve frauds and crimes from the inside of the group committing them. Still, not all countries upheld it. A 2019 report by the International Labour Organization (ILO) found that "most laws are poorly and erratically enforced" (*Whistleblower Laws Around ... World* 2021). Although many countries have approved the act in creating or expanding whistleblower laws, significant challenges still arise, leaving protection laws with great gaps and opportunities for improvement. The WPA has been supported, signed, or acted upon by 59 countries; still, many countries fall short of endorsing the WPA effectively without adequate protections or rewards. Currently, whistleblowers are the law's best tools to detect crime. Still, these individuals are not always protected nor given the sufficient initiative to come forward because of poorly executed protection laws.

Historical Case Studies

The Bunny Greenhouse Case

Bunny Greenhouse, a recognizable woman, an insider, the lead procurement official at the US Army Corps of Engineers, also known as KBR, lost her position at the cost of wrongfully executed whistleblower protection. In 1998, Greenhouse was promoted to a senior executive in service. Lieutenant General Joe Ballard, who hired her for the job, said she was one of the most professional people he had ever met (*Victory for Bunny Greenhouse* 2019). She excelled in her area and was given great job reviews. However, leading up to the war in Iraq in 2001, Greenhouse noticed unreasonable contracts among her superiors; Greenhouse complained about

the malpractice and the corporation's actions. The situation escalated to Congress, and when the KBR Corporation found out Greenhouse intended to speak with the Senate Democratic Policy Committee about the allegations, she was demoted– "Lt. Gen. Carl A. Strock said her removal was 'based on her performance and not in retaliation for any disclosures of alleged improprieties she may have made'" (Tucker, 2005). Even though she excelled at her work for several years, her dismissal reached the news, and Greenhouse contacted a lawyer. In July 2011, Bunny Greenhouse presented herself in front of the Washington US District Court and won in court after an investigation on the KBR Corporation, which resulted in fraud, confirming Greenhouse's allegations. She was awarded the salary she lost and asked for federal whistleblower protection, ending many years of injustice.

The Ernie Fitzgerald's Case

Ernie Fitzgerald was a civilian headquarters air force analyst for financial management, now one of America's seminal whistleblowers. He was fired in 1969 after disclosing a $2.3 billion cost overrun in a pentagon aircraft program. Fitzgerald started working as an engineer and in management. After several years, he was employed by the US Air Force as Deputy for Management Systems in 1965. After three years working at the Pentagon, Fitzgerald testified about extra costs he identified in the Lockheed C-5 aircraft program. He spoke to Congress in 1968 and 1969 and alleged that there was about a $2.3 billion cost increase (Thompson, 2019). Air Force officials advised him not to talk, yet he dismissed these recommendations and testified with transparency about how billions of dollars were overrun in aircraft program costs. In response to his testimony, President Richard M. Nixon fired Fitzgerald. In 1969, Fitzgerald was terminated for accusations of revealing classified information by President Nixon. Fitzgerald sued Nixon and other White House aides for $3.5 million due to violating his constitutional rights when he was ordered to be dismissed (Weaver, 1981). Fitzgerald commented his dismissal was related to his previous testimony; he stated that he did not want to take the lawsuit to trial, given that Nixon had presidential immunity at the time. So, he agreed to a settlement of about $140,000 to drop the case against Nixon (*Richard Nixon, Petitioner ... Fitzgerald* 1982). But the out-of-court settlement became public, and on June 18, 1980, "lawyers for both sides in the Fitzgerald case denied that there had been any settlement. They said that they had only 'agreed to fix the number of payments to which the respondent would be entitled in this case'" (Weaver, 1981). Closing the case and investigation left Ernie Fitzgerald a recognized whistleblower who did not receive the protection and support he deserved in 1968.

The Pfizer (Bextra) Case

Pfizer is a well-known pharmaceutical company that created an anti-inflammatory drug called Bextra in 2001. The FDA approved the medicine to treat arthritis and menstrual pain in limited doses. However, it was discovered that Pfizer promoted Bextra in amounts that exceeded what the FDA had approved. This placed their patients' lives at risk for health problems such as strokes, heart attacks, and blood clots in their lungs. Pfizer also paid doctors to prescribe and countersign Bextra for these illegal uses. It wasn't until John Kopchinski, a former Pfizer sales representative, filed a lawsuit against the organization that these unlawful acts were made public (*The decision by ... today* 2009). In other words, he was the whistleblower who acknowledged the wrongdoing and brought the case to the surface. Kopchinski was personally hired in 1992 by Edward Patt, the chairman and executive officer of Pfizer during the 1990s. He started working as a sales representative for 11 years (*The decision by ... today* 2009). In his lawsuit, he stated that Pfizer's manipulation of their audience was wrong; therefore, he decided to whistleblow the crime to the government. This caused the US government to act very quickly to protect its patients. This case was open for six years, but Kopchinski was able to win the case despite the time it took. As a result, Pfizer had to pay $502 million to settle civil charges and a $1.3 billion fine for the illegal Bextra marketing (*The decision by ... today* 2009). Additionally, due to Kopinchskis' declaration, the False Claims Act entitled him to be awarded $51.5 million by the federal government as a reward for his honesty and work on the case (*The decision by ... today* 2009). Finally, in 2005, Bextra was withdrawn from the market.

The San Diego Hospice Case

On May 31, 2017, the law firm titled Baum Hedlund Aristei & Goldman announced a final $3,678,735 settlement against the San Diego Hospice & Palliative Care Corporation. Medicare is the federal government plan in the U.S. for paying particular hospital and medical expenses for elderly persons qualifying under the program. There are strict federal rules for hospice providers because the Medicare per diem payment is costly to the government (Faryon, 2014). The purpose of their fraud was to admit all patients and keep them for an extended period, which would maximize reimbursement since they received millions of dollars from Medicare and Medicaid for the provision of services. The alleged fraud scheme began on December 8, 2005, when the company employed an 'Open Access to Patients,' which consisted of admitting virtually all patients, regardless of their cases' severity (Faryon, 2014). Most patients did not meet the criteria mandated by federal law and rules regulating Medicare. The company employees were forced to falsify patient assessments and were threatened to be sanctioned or terminated if they refused to conform to the fraudulent scheme. The staff was allegedly advised by management and physicians on how to hide the fact that a patient was not declining but

instead improving to gain more money. Finally, an anonymous San Diego Hospice employee became a whistleblower and shared important information since 2009 (*San Diego Hospice ... Settlement* 2017). He began to voice concerns to management about the company's alleged fraud, and every complaint and action he submitted was ignored. After months of trying to be heard, he was fired, yet did not give up and contacted the California Department of Human Services to express concerns about the illegal admission at the healthcare. The whistleblower received a reward of roughly $625,000, or 17 percent of the total recovery, for bringing the alleged hospice care fraud to the government's attention (*San Diego Hospice ... Settlement* 2017).

The GlaxoSmithKline Case

GlaxoSmithKline is a pharmaceutical industry company that was founded in the year 2000. In 2012, suspicions of criminal activity for failing to report drug safety hazards and "unlawful promotion of certain prescription drugs" arose for the company (*GlaxoSmithKline to Plead ... Data* 2015). The US government started to build a case against them, but there was insufficient evidence to prove acts of wrongdoing. Nevertheless, Thomas Geraghty and Matthew Burke, two former management employees of Glaxo, reported valuable information to the government to aid in the case. The whistleblowers stated that Glaxo was involved in many schemes that were a serious threat to humans since "unapproved use of prescription drugs can create significant risks to patients." For example, the company was paying doctors to prescribe Advair and Wellbutrin, among other drugs (*Two whistleblowers represented ... today* 2012). Thanks to their whistleblowing, the company was sued and found guilty, leading to a $3 billion settlement agreement. Both Geraghty and Burke expressed that even though they were worried that whistleblowing would negatively impact their careers, which it did, in the end, they were glad they helped (*Two whistleblowers represented ... today* 2012).

Past UN Actions

The UN has been responsible for Whistleblower protection for years now; the first involvement by the UN in whistleblower protection was first seen when the UN was involved in the Convention Against Corruption (UNCAC) in the anti-retaliation measures for whistleblowers written in Article 33 (*United Nations*, 2004). Still, since the adoption of the UNCAC in 2003, the UN system has been incorporating more excellent and more inclusive protection laws for whistleblowers. Since the adoption of the Convention, international organizations have adopted their internal anti-retaliation policies. According to the National Council for Nonprofits, individuals are legally protected, as stated in the Whistleblower Protection Act: "whistleblowers should be protected from any allegations or retaliation for whistleblowing qualified privilege against defamation. From contractual or other remedies being enforced against the

whistleblower" (*Organisation for Economic Co-operation and Development*, 2010). Still, the UN system responded to widening international support for whistleblower protection when the Chief Executive Board (CEB) endorsed the Institutional Integrity Initiative. This initiative seeks to align the integrity rules and regulations of the UN CEB with the principles of the UNCAC. Additionally, the US first adopted protections for whistleblowers in 1989 and was finally reinforced by the US Congress in 2012. By 2014, Congress approved legislation that resulted in the UN adopting these best-practice standards and implementing them for further protection. Pressure has built on management throughout the UN system to implement these standards (Edwards, 2015). The Whistleblower Protection Improvement Act of 2021 (WPIA) was introduced in the house of representatives on May 4, 2021, and it was approved on June 29, 2021. It started to protect whistleblowers further by extending protection to non-career appointed in the Senior Executive Position. Meaning, whistleblowers would be protected by being judged and supported by one of the top executive branches. This current act also stated that the Public Health Service would explicitly protect employees who disclose information that they reasonably believe was evidence of misconduct.

IV. Key Players and Points of View

Japan

In Japan, the legislation "Whistleblower Protection Act" was passed in 2006. This original bill ensured that whistleblowers could safely comply with investigations and, at the same time, improved the reporting system. The legislation served mostly large companies while smaller businesses were not very aware of the act and it was hard to inform the working community about the rights whistleblowers had (Schweller, 2020). To resolve some of the issues the act had, Japan passed a new legislation in June, 2020. This bill made it easier for whistleblowers to disclose information since they are allowed to report when "a reportable fact is considered to have occurred or is about to occur" instead of having to wait until they have evidence of an incident, as required by the previous 2006 bill (Schweller, 2020). The act also permits retired or temporary workers – not only current employees – to safely whistleblow. Employees' jobs are protected and if they are fired, their jobs are reinstated; however, they receive no reward, so many people are not motivated to speak up. Furthermore, companies are forced to protect the identities of whistleblowers and hold back their personal information. If a company fails to do so, they receive criminal sanctions of around $2,800 USD (Amato, 2020). Nevertheless, besides that, reported companies often do not suffer consequences or any criminal penalties for any reported acts of wrongdoing.

The United States of America

The United States has been recognized by the Organisation for Economic Co-operation and Development (OECD) as the country with the most comprehensive whistleblower laws (*National Whistleblower Center*, 2021). Starting off with the WPA, it was established in 1989. This act protects Federal employees and applicants for employment who disclose information regarding a violation of law, waste of funds, abuse of authority, or specific danger to public safety or health. Any personnel action against an applicant for employment or employee is not allowed. Furthermore, in 2012, the WPA was strengthened; it is now known as the Whistleblower Protection Enhancement Act (WPEA). This legislation strengthened the protection for Federal employees who report any wrongdoing. The WPEA now clarifies the extent of protected disclosures and highlights that it does not lose protection. As well, the pursuant to the WPEA was established during the same year (*Whistleblower Protections* n.d.). The U.S. Consumer Product Safety Commission (CPSC) established a Whistleblower Ombudsman to inform and educate agency employees about the unauthorized retaliation for whistleblowing. As well as employees rights if subjected to vengeance for creating a protected disclosure. Later on, the National Defense Authorization Act (NDAA) was established in 2013. This led to the creation of a pilot program where they made it illegal for an employee to be discharged, demoted, or discriminated against for whistleblowing. In addition, in 2016, the Congress modified the program to make all those protections permanent (*Whistleblower Protections* n.d.). As for now, the President of the US, Joe Biden, signed the Commodity Futures Trading Commission Fund Management Act into law on July 6, 2021. Due to this, the NWC congratulated Joe Biden for taking action to save all Whistleblower Programs from disaster (*President Biden Takes ... Whistleblowers* 2021). With this signing, all whistleblowers will continue to have the freedom of coming forward to report any wrongdoings, and they will also be rewarded for their efforts to stop fraud.

Australia

In Australia, whistleblower protection laws were first implemented in the 2001 Corporations Act, giving people legal rights and protection for whistleblowing. Considering, Australia believes whistleblowers to be a crucial and a great attribute to enforcing the law, they have made several advances throughout the years to their implementation of protection laws. Furthermore, Australia is also recognized by the Organisation for Economic Co-operation and Development (OECD) for being one of the countries with the most comprehensive whistleblower laws (*National Whistleblower Center*, 2021). In 2019, the whistleblower protections in the Corporations Act have been expanded to provide greater protections for whistleblowers. Public companies in Australia are regulated by The Australian Prudential Regulation Authority

(APRA); meaning, whistleblower policy is enforced by the country which by law requires to include information about the legal protections available to whistleblowers. It also states how a company will investigate whistleblower disclosures and protect whistleblowers from detriment (*Whistleblowing* 2021). Australia also provides opportunities for anonymous whistleblowing to encourage 'breaking the silence'. It is one of many countries that strongly believe whistleblowers are a crucial attribute to stopping corruption, therefore, encourage all companies as well as citizens to educate themselves on whistleblowing and put in place arrangements to handle whistleblower disclosures. Ultimately, Australia is a country that confidently promotes, acknowledges, and protects whistleblowers.

The United Kingdom

Throughout history, the United Kingdom (UK) has shown strong protection for whistleblowers. This protection has been provided under the Public Interest Disclosure Act (PIDA) since 1998, which amended the Employment Rights Act of 1996. The PIDA protects employees and workers who disclose wrongdoings (Collins & Culver, 2006). However, only certain kinds of revelations qualify for protection under the PIDA, which are known as qualifying disclosures. Additionally, certain types of disclosures are not protected, these include revelations prohibited under the Official Secrets Act 1989 (Collins & Culver, 2006). Therefore, disclosures are only protected if they are made to an appropriate party that includes their employer, it could be directly or through international company procedure, and another person whom they believe to be responsible for the relevant failure. Other situations in which disclosures are made to a party not specified in the PIDA, must have more conditions to gain and qualify for protection (Collins & Culver, 2006).

New Zealand

Employees in New Zealand are completely protected from revealing serious wrongdoings in the workplace with the Protected Disclosures Act 2000. In New Zealand, whistleblowers receive protection specifically under the law from: civil liability, which may include any legal action against the whistleblower for breaking an employment contract. Also, criminal liability, which may include attempting to prosecute the whistleblower for the releasement of private information. Lastly, administrative liability, which may include disciplinary action for making the disclosure. All New Zealand employees have the right to raise a personal grievance against their company under the Employment Relations Act, and respond accordingly under the Humans Right Act (Falcon, 2020). In other words, Any company or firm that fails to respect their employees rights may result in legal dispute. Additionally, having a whistleblower protection program must take place and is a requirement only on public agencies in the country, however, it

is recommended and encouraged to all companies. Including whistleblowing systems can have all sorts of benefits on the company since it creates a safe place for employees and efficiently deterring wrongdoings (Falcon, 2020). However, in July 202o, New Zealand introduced a reformed bill to replace the Protected Disclosure Act 2000. The basics will remain the same; but, the new reform consists of extending the definition of serious wrongdoing to cover the misuse of public funds and delivery of public services by the private sector. It would therefore focus also on private sectors, not only public ones. Lastly, it will be more specific on the procedures to follow when disclosing serious wrongdoings (Clarke & Gully, 2021).

V. Possible Solutions

One of the most substantial aspects of the whistleblowing problem is the lack of confidentiality from employee to boss. Due to this issue, company heads tend to discriminate against whistleblowers, and even expose them to their colleagues. As a result, it discourages individuals from disclosing any information on corporate wrongdoings which can harm, not only customers, but the global and local community. A viable solution for this problem is to establish programs for external whistleblowing. These would consist of outside attorneys and reporting channels that are not within a company. This way, governments can privately investigate a company and: “reduce the chances of the identity of a whistle-blower being disclosed” (Meijers, 2019). These whistleblowers should also have access through the reporting channels to advice and guidance throughout the entire process to ensure their protection. To establish these, countries could use the assistance of global or national NGOs such as Public Concern at Work and the Organisation for Economic Co-operation and Development. Some countries, such as Belgium and Norway, have already established these external whistleblowing channels (Meijers, 2019). Overall, protecting people's animosity would protect their jobs and give them more confidence when considering reporting their workplace.

Having an internal whistleblowing hotline is one of the most critical components of a company’s anti-fraud program. Governments encourage companies to implement a hotline because it is the most common and ethical method of detecting fraud. Many whistleblowers are afraid of reporting wrongdoings out to the public or to the head of a company because most of the time, no one believes them. Therefore, if companies have an effective whistleblower hotline, employees will be motivated to report suspected unethical conduct done in their workplace (Libit et al., 2014). When an employee submits a complaint through the whistleblower hotline, the company should follow certain steps: distribute the information in the workplace, attempt getting complete and accurate information during the call, let them do anonymous reports, send any report of financial irregularities to the heads, and consult with an experienced outside counsel.

Additionally, companies should review their hotline personnel to make sure they do not conflict with the whistleblower process. The purpose of this internal hotline is to effectively receive, and quickly respond to complaints; instead of involving the media and the police (*Practical Solutions for ... Whistleblowers* 2017). Overall, the Whistleblower Hotline Program will ensure employees' safety as well as an effective way to report any misconduct done in their workplace.

Large corporations often commit fraud, which is hard to identify from an outside perspective; the only chance to catch them is from whistleblower reports. Unfortunately, in many cases, employees do not have the right motivation to report a crime, especially if they believe the cons outweigh the pros. Therefore, a viable solution is to implement a rewards program for whistleblowers in every country. In the US, this has been done to some extent where whistleblowers receive "10 percent to 30 percent of what the government recovers" in the lawsuit if they cooperate (*Whistleblower Rewards: Award ... Work* n.d.). This advancement has motivated numerous people to cooperate. Nevertheless, an issue that might arise with giving whistleblowers rewards is that they can fabricate or exaggerate information to receive money—despite an absence of crime in the company. An approach that can be taken to address the issue is to establish sanctions for the fabrication of evidence to receive monetary compensation. It is also necessary to have a "balanced ratio between these two parameters" since that would "[lead] to an optimal programme" (Buccirossi et al., 2017). There are also some tools and techniques that can prevent fabricated information, such as "defamation and perjury laws" (Buccirossi et al., 2017). Both of these laws ensure punishment for false testimonies in a trial. As a whole, by correctly implementing this strategy of incentivizing possible whistleblowers by offering rewards, more people will report misconduct; this will benefit the community and prevent companies from committing fraud or stealing from the government.

VI. Current Status

All countries have different whistleblower laws, but what they all have in common is the lack of protection that is given to whistleblowers. Currently, there is much work to do in the European Union (EU) member countries because only half of the countries have whistleblower protection. Not only that but tens of thousands of organizations will need to create or revise their policies after adding new whistleblowing protections. Additionally, where the protections do exist, it only applies to certain sectors. Currently, the EU countries that have whistleblower protection but are missing to reinforce them are the UK, Ireland, the Netherlands, France, Italy, Croatia, and Sweden (Stappers, 2020). Apart from them, the rest of the EU countries are required to establish new and secured laws regarding the protection of whistleblowers. By December 17, 2021, all EU member countries should have met the minimum standards of the "Directive on the

protection of persons reporting on breaches of Union law" (Stappers, 2020). This is a European Parliament, written in 2019, where it states numerous laws that all countries and organizations should follow regarding the protection of whistleblowers. As for now, all EU countries are expected to have provided three different laws by December 2021, those being: whistleblowers will be able to report any wrongdoings and remain 100% protected when they do so, having the right for anonymous whistleblowing, and penalties for those who ignore the legislations.

On the other hand, in the US, most states take whistleblower laws extremely seriously; but that does not mean that all laws and procedures are completely effective. In the US, after the Occupational Safety and Health Act of 1970, Congress created the Occupational Safety and Health Administration (OSHA); which enforces whistleblower protection upon all American states. The OSHA prohibits retaliation from employers to whistleblowers being "Firing or laying off, Demoting, Denying, overtime or promotion, Disciplining, Denying benefits, Failing to hire or rehire, Intimidation or harassment, making threats [...]" among others adverse actions towards whistleblowers (*Whistleblower Protections for Nonprofits* n.d.). The OSHA is responsible for taking in complaints via online, fax, mail, email, telephone, and in person, and it accepts complaints in any language; they are responsible for whistleblower information and safety being protected after the complaint has been filed. Either way, there are still hundreds of cases in the US of whistleblower protection policies being bent or overruned. Therefore, the US's protection for whistleblowers, although effective and well rounded, is not infallible.

As mentioned in many case studies the US has been responsible for the firing of many employees, even with the OSHA's protection. In 1978, the US's Environmental Protection Agency Office of Inspector General (EPA OIG) was founded, it was meant to be an independent organization that performs audits and investigations of the EPA to detect and prevent fraud. These two organizations are meant to help whistleblowers get their deserved protection creating whistleblowing opportunities to decrease fraud or incorrect actions among companies and workers. The EPA OIG receives anonymous statements but they do emphasize to "Please keep in mind that anonymity may impede a quick or thorough investigation or the success of a later prosecution" (*Whistleblower Protection* 2021). Making many reports completely useless or very elongated. Making processes for detection less effective and harder to approach. As of 2021, no corporation in the US has completely accomplished anonymity, protection, and effectiveness to the fullest extent, leaving America a country with many areas of opportunity to improve whistleblower protection among other surrounding countries.

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