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Whistleblowing in Polish Business Entities in Relation to EU Legal Requirements

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Abstract: Whistleblowing as a signaling tool for perceived irregularities is now recognized as one of the most important processes that should be implemented in every organization. Its importance and relevance to the proper, lawful operation of an organization is emphasized by the provisions of EU Directive 2019/1937 on the protection of whistleblowers. They focus primarily on the implementation of the rules and procedures to enable whistleblowing and ensure sufficient protection for whistleblowers. The purpose of the paper was to assess the practical aspects of the implementation and dissemination of the whistleblowing tool in selected Polish business entities in the face of the requirements set by EU Directive 2019/1937. The study carried out confirmed the position presented so far in the literature of not providing sufficient and effective tools not only for the implementation of whistleblowing, but also for the protection of whistleblowers. Thus, it showed that most of the surveyed companies are only at the beginning of the path in implementing EU-compliant whistleblowing systems. The reasons for the above should be seen not only on the part of the entities, but also in the delayed process of implementing EU law into national law.

Keywords: whistleblowing, fraud, abuse, compliance, violation, EU Directive.

1. Introduction

In an era of the increasing scale of fraud and abuse of the law, whistleblowing is a tool that has been gaining importance in recent years. It is also referred to as an early warning tool for the risk of irregularities (Bielińska-Dusza and Żak, 2018, p. 133). It is one of the most effective methods of limiting the widely interpreted undesirable phenomena (Lewicka-Strzałecka, 2014, pp. 96-97). However, an important problem in its effective functioning is the protection of people who decide to disclose information about perceived violations or irregularities. Therefore, the effectiveness of whistleblowing depends not only on its proper implementation in a coherent system of ethical management of the organization (Rogowski, 2007), but above all on a solid legal foundation. This

was addressed by the provisions of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of whistleblowers. Member States are obliged to implement them into their national legal order. This involves, among other things, introducing a whistleblowing procedure as well as providing protection to whistleblowers. It appears, however, that in this respect not only Polish lawmakers but also domestic business entities face a serious challenge. Consequently, it remains an open question whether implementation of EU law into national law will be sufficient and effective. In a number of selected Polish business entities, the whistleblowing tools have been functioning for several years. These tools are still being modified at organizational level to make them function more efficiently. Hence, the purpose of the considerations undertaken in the paper is to assess the adaptation of whistleblowing tools functioning in selected Polish business entities to the requirements included in EU Directive 2019/1937.

2. The aim, method, and research material

The purpose of the publication was to analyse the implementation of whistleblowing and whistleblower protection, and thus to attempt to answer the question if the established whistleblowing procedures in Polish market entities comply with the provisions of EU Directive 2019/1937, and what actions they should take to ensure their compliance. The study was conducted based on the example of selected listed companies. The main assumption was to verify the internal whistleblowing procedures adopted for whistleblowing purposes. The results of the study were used not only to assess the degree of adaptation of the applied procedural solutions in the area of whistleblowing, but also to make a comparative analysis within the framework of their compliance with EU legal requirements.

The group of entities studied was composed of the 30 largest listed companies on the Warsaw Stock Exchange included in the WIG30 index, meeting the employment target of more than 250 people, as defined by the abovementioned EU Directive. The primary research method was quantitative--qualitative analysis.

The qualitative analysis was directed at assessing the implementation of whistleblowing procedures, the activation of internal whistleblowing channels, the verification of the nature of the information that can be reported and the manner in which it is handled, taking into account the assumptions of the EU Directive, as well as ensuring the protection of whistleblowers. Hence, it focused on the minimum requirements included in EU law, referred to as the so-called minimum standard. The analysis referred to the verification of the content of non-financial reports and management reports, in which such data were disclosed, as well as to the channels and procedures available on the websites of the examined entities. The information obtained was used to conduct a quantitative analysis, which allowed to determine if whistleblowing tools at the analysed entities are adjusted to the requirements set out in the EU Directive.

The study period covered the year 2021, due to the fact that Directive 2019/1937 has been effective since December 2021. While its implementation into Polish law had not yet taken place, at that stage it was possible to assess the level of adaptation of the whistleblowing solutions applied so far in business entities to those required by EU law. In addition, the research included entities most of which use whistleblowing tools, which was a result of the applicable legal acts, such as the Banking Law and the document Good Practices of Companies Listed on the Warsaw Stock Exchange. These tools are still being modified based on the organization's own experience. Therefore, the choice of 2021 was justified by the volatility of these procedures and the emergence of EU Directive 2019/1937.

The study is preliminary in nature, as the available information covered only the period before the implementation of the EU Directive into national law. Only subsequent years will refer to the analysis of changes made in business entities, including those after the implementation of national legal regulations. It should also be emphasised that the research was limited only to Polish business entities. Hence, the results of the study can be generalised only with respect to the Polish economy.

This is another article in a series of publications on the tools and mechanisms aimed to reduce the occurrence of irregularities, including fraud and abuse of the law.

3. Whistleblowing in a literature review

Most violations would not be identifiable if it were not for the proactivity, vigilance, and lack of indifference of employees and others, manifested by the notification of perceived incidents. This type of response to perceived irregularities is referred to in the literature as *whistleblowing*, which is the reporting of any perceived irregularities by people associated with the organization (OECD, 2017). The term whistleblowing has long been defined in the literature as the disclosure by employees of illegal, immoral, or unlawful practices by their employers (Park and Blenkinsopp, 2009, p. 547; Vandekerckhove, Brown, and Tsahuridu, 2014, pp. 298-300). It is a type of action to report perceived wrongdoing in the workplace (Zakaria, Razak, and Noor, 2015, p. 249). Transparency International, as an anti-corruption non-governmental organization, defines whistleblowing as the disclosure or communication of irregularities that involve activities of a prohibited or undesirable nature (Transparency International, 2020). The literature attempts to narrow the action of whistleblowing to external actors, or within public forums (Jubb, 2000). However, the term is much more commonly defined as an activity directed at exposing any misconduct, whether internal or external.

Whistleblowers are individuals who sound the alarm about dangers, abuses, or corruption. In addition to overtly illegal activities such as bribery, theft, and fraud, as well as recent legal offences including employment discrimination; these dangers also cover negligence, waste of resources, misrepresentation, and security breaches. Thus, these are broadly defined undesirable phenomena that affect not only the organization but also shape its image (Duska, 2012; Lee, 2018). The purpose of implementing the whistleblowing tool in business entities is to seek to reduce this type of behaviour and to reduce the number of crimes committed by employees, which can have significant consequences not only for the organization, but also for society and the country (Zakaria, 2015).

Research on the use and effectiveness of whistleblowing in uncovering fraud and abuse has been conducted for many years (ACFE, 2022, p. 26), and identifies whistleblowing as a detection mechanism that is a key tool for reducing fraud and corruption (West and Bowman, 2019). It is a complementary tool to other tools for reducing such phenomena. Whistleblowing is referred to as an early warning system (Kenny, 2018). Research on the factors determining the effectiveness of whistleblowing implementation is undertaken both in terms of ethical, moral aspects (Clark, Wang, Shapeero, Staley, Ermasova, and Usry, 2020; Hennequin, 2020; Lewis, Brown, and Moberly, 2014; Mesmer-Magnus and Viswesvaran, 2005; Peters, Luck, Hutchinson, Wilkes, Andrew, and Jackson, 2011; Zakaria, 2015), as well as prevention of irregularities and violations (Schultz and Harutyunyan, 2015, pp. 88-90). Most research focuses on the impact of individual and organizational factors, while a significant gap appears in the framework of the stable and sufficient protection for whistleblowers. The effectiveness of whistleblowing is determined by two factors; the first is the ethical culture of the organization, the second are strong regulations that provide sufficient protection for whistleblowers. In turn, institutional factors and organizational culture influence the effectiveness of its use (Chen and Lai, 2014; Skivenes and Trygstad, 2017; Vandekerckhove and Phillips, 2019).

A necessary criterion for a whistleblowing system to work effectively is first and foremost that the whistleblower acts in good faith, namely based on facts and other objective motivations, rather than driven by personal considerations such as feelings of injustice or desire for retaliation (PWC, 2021). Hence, an important mechanism by which an organization can maintain greater control over its operations, including protecting its resources, is to adopt appropriate internal whistleblowing arrangements (Stikeleather, 2016, p. 3; Thomas, 2020). Whistleblowing should be a company's internal instrument for preventing and detecting legal violations. The disclosure of perceived irregularities should become something relatively natural, aimed at protecting organizations from risks (Duska, 2012; Wolfe et al.,

2014, p. 10). For example, it should be pointed out that major financial frauds that contributed to the collapse of entities such as Enron and Barings could have been avoided if proper whistleblowing procedures had been in place (Chalouat, Carrión-Crespo, and Licata, 2019).

A significant problem for the effectiveness of this tool is the lack of adequate protection systems (Dorasamy and Pillay, 2011). Whistleblowers often experience negative consequences such as threats of retribution, isolation or loss of employment (Tan and Ong, 2011). Hence, it is essential to move towards whistleblowing validation. This will not only allow entities to create whistleblowing mechanisms based on uniform and consistent rules, but may also contribute to solving the problem of whistleblower protection (Schultz and Harutyunyan, 2015). The issue of whistleblowing in this regard is widely discussed in the literature, ranging from the need for its legalisation, through the obligation and ways of implementation in the organization, as well as the protection of whistleblowers. It has now been revived in the frame of EU legislation on whistleblower protection (Scherbarth and Behringer, 2021).

4. Whistleblowing – legal conditions and guidelines

Efforts to legally sanction whistleblowing have long been made at both international and national levels. They relate primarily to whistleblower protection, but also to the ways in which it is organized and applied. An example is the United States, where legislation on whistleblower protection has been in place for a long time, and even regulations related to their reward have been introduced (EY, 2021).

In the area of whistleblowing, the activity of the Council of Europe as well as other international organizations is evident. They have developed a number of guidelines and policy documents including resolutions and recommendations on whistleblower protection (Council of Europe, 2014; Parliamentary Assembly, 2010; Parliamentary Assembly, 2015) and principles on whistleblowing (Transparency International, 2009), and studies on best practices and proposed solutions (ICC, 2022; OECD, 2011; Organization of American State, 2015; Transparency International, 2013).

The involvement of both European law and international organizations is significant. However, their heterogeneity and dispersion across different acts and guidelines make whistleblowing insufficiently effective (Osterhaus and Fagan, 2009). The accompanying diversity of the solutions applied indicates that it is necessary to strive for a generalisation of regulations. Hence, as part of the EU initiative, EU Directive 2019/1937 was introduced, under which all member states were obliged to implement national regulations in this area. Its main objective was to establish by private and public entities – internal, and from the state level – external procedures for reporting information about violations of the law, and to ensure the protection of whistleblowers from potential retaliation by their employer.

Under EU Directive 2019/1937, public and private entities were required to establish internal, confidential and secure channels for receiving reports of breaches, which according to the Directive, should be understood as acts or omissions that are incompatible or contrary to EU law in the areas indicated. These include, in particular, infringements covering the following subject areas: public procurement, money laundering, corruption, misspending of EU funds, actions to the detriment of the environment, public health or breaches of personal data protection. It is worth noting that already at this point there is a certain conclusion that the directive protects primarily the interests of the EU, as it addresses violations of EU law in both the private and public sector. On the other hand, violations of immoral, unethical or fraudulent and corrupt nature remain the responsibility of member states as well as the entities themselves.

The Directive mandates the establishment of internal and external reporting channels, the development of appropriate procedures in this regard, the maintenance of a register of reports, and the indication of follow-up actions. A key position within the Directive is occupied by safeguards that indicate the prohibition of retaliation against whistleblowers and the provision of appropriate support measures. The obligation to establish an internal procedure is also incumbent upon every legal entity belonging

to the public and private sector, employing at least 50 employees. Smaller entities may also be subject to this obligation if provided for in national law. Member states are required to notify the European Commission of such measures.

According to EU Directive 2019/1937, a whistleblower with reasonable grounds to report violations covered by the regulation may make an internal, external or public report. Specifically, current employees, former and prospective employees, interns, and contractors, suppliers, and volunteers may present such reports. If these individuals had a legitimate basis for reporting the violation, then they are eligible for protection. This also applies to individuals who reported anonymously and were identified. Thus, the legal protection of a whistleblower follows the premise of legitimate reporting and occurs when the identity of the whistleblower is known.

An important barrier in the process of effective implementation of whistleblowing is the implementation of appropriate channels for internal whistleblowing. In this regard, the EU Directive indicates assumptions that should be met to ensure their effectiveness. These include:

- receiving notifications of breaches with the notifiers' identity protection, including keeping a register of notifications,
- confirming to the whistleblower the acceptance of the notification within 7 days from its receipt,
- appointing an impartial person or an impartial organizational unit to receive and follow up on the notifications,
- follow up on the notifications as well as on anonymous information if national law so provides,
- setting a deadline for feedback, not exceeding three months after acknowledgement of receipt of the notification or seven days after the notification was submitted,
- providing clear and easily accessible information on the procedures for making external notifications to the competent authorities.

EU Directive 2019/1937 indicates that whistleblowing channels should allow for notifications to be made in writing or orally. Oral reporting can be done by telephone or other voice communication systems and, at the request of the person making the notification, by means of a face-to-face meeting with the whistleblower. The Directive also indicates protection measures for whistleblowers and support measures, in the form of advice, appropriate communication and information. Additionally, the EU regulations in paragraph 47 of the Explanatory Memorandum indicate that entities should encourage the use of signaling channels to promote good social communication within the organization.

It is worth mentioning that if the entity does not establish an internal procedure, it can authorise other third parties (a third-party service provider) to receive notifications on its behalf. Such possibilities are indicated in paragraph 54 of the Explanatory Memorandum to EU Directive 2019/1937 for entities with more than 250 employees.

The provisions of EU law indicate the basic aspects necessary for the effective implementation of whistleblowing under national law. Therefore, the next section analyses the adaptation of EU whistleblowing regulations to the internal procedures of selected Polish business entities.

5. Evaluation of the implementation of whistleblowing in Polish economic practice in the face of EU legal assumptions

As a country, Poland is certainly not at the forefront of implementing whistleblowing solutions. However, some beginnings of implementing whistleblowing into Polish law have already been made. Examples in this respect are regulations on combating unfair competition, and regulations on banking activities. The latter were mostly involved in regulating whistleblowing issues, including protection of whistleblowers. Standardisation activities have also been implemented by the Warsaw Stock Exchange, which in 2018 published the document "Recommended standards for the anti-corruption compliance

management system and whistleblower protection system in companies listed on markets organized by the Warsaw Stock Exchange", pointing to the need to develop a culture of internal whistleblowing by employees. The guidelines recommended promoting a whistleblowing attitude by implementing appropriate whistleblowing systems and developing protection programs for those who want to report irregularities internally (WSE, 2018).

At present, Poland, like other EU countries, faces the challenge of implementing the provisions of EU Directive 2019/1937 on the protection of whistleblowers. In Poland, this is still at the stage of a draft law, but its assumptions must refer to a certain minimum defined by the Directive. Hence, the scope of the analysis carried out for the purposes of this study included the implementation of the basic requirements set out in the EU Directive regarding internal organizational procedures in a selected group of market entities included in the WIG30 Index. For this purpose, it was verified whether internal regulations on whistleblowing had been adopted at all in the surveyed entities. In the case of entities which have implemented internal regulations, the level of their advancement was assessed from the point of view of their adjustment to the EU requirements. The implemented procedures were assessed in terms of:

- the personal scope, i.e. the persons authorised to report irregularities,
- the material scope of violations,
- established channels of reporting violations and their types,
- appointment of a person or unit responsible for receiving notifications,
- maintaining a register of reports,
- determination of the deadline for examination of the notification,
- designation of a person or unit responsible for a follow-up,
- type of possible notifications: anonymous, non-anonymous,
- providing feedback to whistleblowers,
- including measures to protect whistleblowers by indicating retaliatory actions.

The results of the conducted survey are presented in Figure 1.

The presented data show that almost all of the surveyed entities (90%) have implemented whistleblowing procedures. These procedures were completely separate in internal regulations or incorporated into existing codes of conduct, codes of ethics, and compliance procedures. It should be noted that only a few companies have established a separate procedure for reporting violations, while the remaining 10% did not provide information that they have such a procedure. None of the surveyed entities indicated that they authorised other third parties (a third-party service provider) on their behalf to receive notifications. The surveyed companies that have a whistleblowing procedure use their own resources. The data showed that in the surveyed entities with whistleblowing procedures, all employees are empowered to report irregularities and violations. However, not all entities allow former employees or trainees, contractors and others to report information, as defined by EU Directive 2019/1937 – only 56% of entities showed such initiative.

The subject matter of the reports, in relation to 87% of entities with procedures in place, is relatively broad and focuses on violations of rules of ethical conduct, occurrence of undesirable phenomena, including corruption, as well as violations of law. The latter were not defined by the market entities, nor specified what exactly the violations in question were. However, it should be emphasised that this is not adequate to the scope indicated in the EU Directive. Provisions covering violations of EU law were introduced by only 11% of the surveyed companies, but they also did not specify the catalogue of these violations.

Of the companies surveyed with a whistleblowing procedure, 89% established internal whistleblowing channels. All of them include traditional forms of whistleblowing, i.e. oral, telephone and written. Electronic whistleblowing channels are used by 81% of the companies.

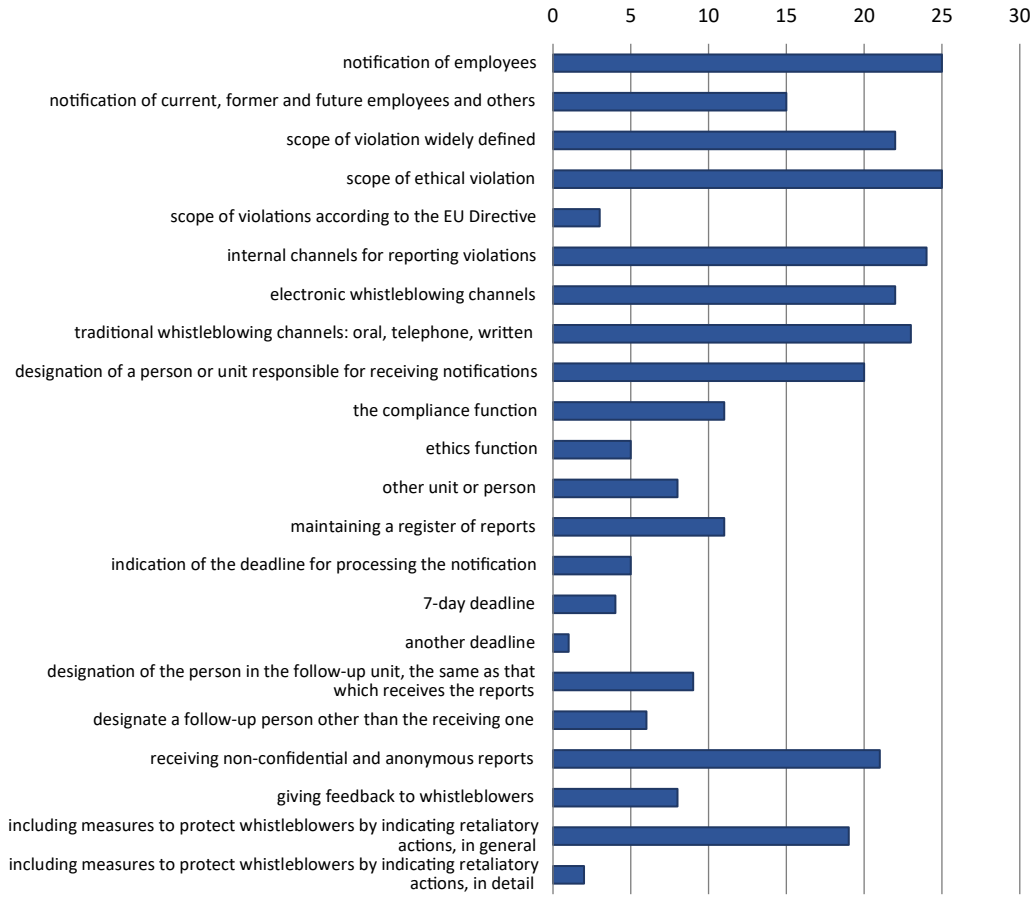

Fig. 1. Whistleblowing procedures in companies included in the WIG30 Index

Source: authors' own analyses based on consolidated annual reports and reports on the activities of management boards of companies included in the WIG30 Indices as at 09/06/2022.

According to the Directive, each entity should appoint a cell or a person responsible for receiving and verifying notifications. The majority of the surveyed entities (74%) identified such cells, with 41% of the companies designating compliance departments, 18% ethical position, and 30% other persons or organizational units. It is worth noting that single entities indicated a member of the company's board of directors as the main channel of whistleblowing, which may constitute a significant barrier to reporting violations.

Only 41% of the entities indicated that they keep a register of notifications. On the other hand, 19% of them specified a deadline for verification of the notification, of which, for 15% is in line with EU Directive 2019/1937, namely 7 days. The remaining 4% indicated a different deadline, most often 30 days.

Undertaking follow-up actions to reported violations was included in the procedures of only 55% of entities. In most cases, these tasks were assigned to the same persons or units that receive the notification (33%). Only 22% of the companies indicated other organizational units. Note that paragraph 54 of the Explanatory Memorandum of EU Directive 2019/1937 does not preclude the acceptance of notifications and the follow-up actions by the same organizational unit.

Almost all companies allow anonymous submissions (78%). This is important because the Directive makes it mandatory to accept named notifications and leaves it optional for entities to do so with respect to anonymous ones, if such a decision is also included at the level of national law (paragraph 34 of the Explanatory Memorandum of EU Directive 2019/1937).

Only some entities (29%) included in their procedures the obligation to provide feedback to whistleblowers on the examination of the notification and follow-up actions taken. The procedures of the remaining entities did not indicate such solutions, which is in conflict with the Directive.

With respect to information about the protection of whistleblowers, most entities indicate that retaliation against whistleblowers is prohibited (70%), but they did not specify the exact actions at this issue, whereas the EU Directive indicates a whole range of activities in this regard. Only 7% of companies referred in more detail to the types of such actions. In addition, several entities included in their procedures an indication that if the notification contains false information or is an intentional act on the part of the whistleblower, disciplinary action will be taken against the whistleblower. This confirms the position presented in the literature, where insufficient measures for protection of whistleblowers are pointed out as the main problem of the ineffective implementation of whistleblowing. It should be noted that no entity demonstrated the use of an incentive system for whistleblowers.

It should be pointed out that 52% of the companies disclosed the number of reported violations in 2021 or stated in their published materials that they did not report any violations under the implemented whistleblowing rules. Although the notifications were not numerous, almost all of them concerned violations of ethical aspects. Only a few entities indicated that they are in the process of adapting their currently implemented whistleblowing procedures to the assumptions stipulated in EU Directive 2019/1937. This demonstrates the awareness of the entities towards the need to take appropriate action. This attitude was confirmed by the results of a survey conducted by EY, indicating that only 9% of entities were prepared for the implementation of the EU law, while the rest have already taken action. This particularly visible through increased recruitment to compliance departments (EY, 2021).

6. Conclusion

The issue of whistleblowing, despite functioning for many years, still remains controversial. Whistleblowing should be a tool for reducing and detecting violations of the law, implemented in the form of a transparent system both at the level of organizational structure and national law. The establishment of an efficient and airtight whistleblowing system should result in reducing the risk of non-disclosure of irregularities, and ensuring the safety and security of whistleblowers. The subject literature and industry studies emphasise the appropriateness of moving towards the introduction of a unified regulation that would standardise issues related to whistleblowing, as well as the protection of whistleblowers. The EU Directive is a certain response to this demand, introducing an obligation for member states to implement whistleblowing tools for selected entities. Although the provisions of the Directive have not yet been implemented into Polish law, this is certainly imminent in due course. The purpose of the study was to assess the adaptation of existing whistleblowing tools in selected entities to the requirements of EU law.

The results of the survey showed that the overwhelming majority of entities face the challenge of adapting the current whistleblowing rules to the provisions of EU Directive 2019/1937, and some companies are still at the beginning of the path of establishing and implementing the whistleblowing procedure in general. Only a few companies have already implemented selected recommendations of the Directive, however no entity has implemented them in full. Significant shortcomings can be observed, first of all in the scope of the catalogue of violations and protection of whistleblowers. Only a few entities indicated the possibility to report violations of EU law, similarly as in regard to the measures and tools established for the protection of whistleblowers. Companies focus primarily on non-compliance with ethical behaviour and attitudes and undesirable phenomena such as mobbing, discrimination and corruption. This indicates a strong emphasis on the ethical aspects of whistleblowing implementation, However, note that the main focus of EU Directive 2019/1937 is on reporting violations of law, with unethical activities being an additional group of notifications that the national legislator, according to EU law, may take into account. This means that business entities must

take appropriate measures to either implement new whistleblowing procedures, or modify the existing ones incorporating the EU assumptions.

Problems also arise in the identification of persons and units responsible for registration and verification of notifications, including follow-up actions. In this regard, companies either did not disclose this information or, in fact, this represents a significant gap that affects the lack of transparency of the procedure. Similar results of the survey are presented in terms of the other aspects required by EU Directive 2019/1937. Hence, it should be pointed out that most of the surveyed entities have implemented internal regulations on whistleblowing, yet they are insufficient and need to be adapted to the EU legal requirements.

To sum up, EU Directive 2019/1937 provides the basis for implementing the whistleblowing tool within all member countries and standardising its operation at organizational level. However, it should be stressed that this is only the beginning of the road for building an efficient and effective whistleblowing system. One must remember that the implementation of the EU regulations into Polish law is still at the draft stage, but this does not change the fact that the basic assumptions of the Directive will certainly occupy their place in it, yet the legislator may also propose supporting legal solutions, which may pose an additional challenge for business entities. Nevertheless, before the provisions of EU law are implemented in national law, it is worth reviewing the existing solutions, supported by business practice, in order to strive to establish the best possible regulations. The consequence of creating generalised legal solutions on such an important topic could be information and communication chaos. In turn, it could be important in the framework of reporting, to which all member states have been obliged under EU Directive 2019/1937. In addition, it should also be noted that the adoption of regulations in a given country does not mean that the provisions of the Directive have been implemented in an appropriate manner ensuring the effectiveness of whistleblowing tools. There is also a fundamental question as to whether these regulations will provide sufficient protection for whistleblowers, and whether they will sufficiently safeguard the organization against the risk of wide-ranging adverse events. The answer to this question will only be possible in the future, when the provisions of the EU Directive are implemented in the Polish legal system.

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Whistleblowing w polskich podmiotach gospodarczych wobec unijnych wymogów prawnych

Streszczenie: *Whistleblowing* jako narzędzie sygnalizowania o dostrzeżonych nieprawidłowościach jest obecnie uznawany za jeden z ważniejszych procesów, jaki powinien zostać wdrożony w każdej organizacji. Jego wagę i znaczenie dla prawidłowego, zgodnego z prawem działania organizacji podkreślają zapisy Dyrektywy UE 2019/1937 w sprawie ochrony osób zgłaszających naruszenia praw Unii. Koncentrują się one przede wszystkim na wdrożeniu zasad i procedur umożliwiających informowanie o nieprawidłowościach oraz zapewnieniu wystarczającej ochrony demaskatorom. Celem publikacji była ocena praktycznych aspektów wdrażania i upowszechniania narzędzia whistleblowingu w wybranych polskich podmiotach gospodarczych wobec wymogów, jakie stawia Dyrektywa UE 2019/1937. Przeprowadzone badanie potwierdziło prezentowane dotychczas w literaturze przedmiotu stanowisko niezapewnienia wystarczających i skutecznych narzędzi nie tylko zastosowania whistleblowingu, ale również ochrony sygnalistów. Tym samym wykazało, że większość z badanych firm jest dopiero na początku drogi wdrażania zgodnych z wymogami unijnymi systemów zgłaszania naruszeń. Przyczyn powyższego należy upatrywać nie tylko po stronie podmiotów, ale również w opóźniającym się procesie implementowania prawa unijnego na grunt prawa krajowego.

Słowa kluczowe: *whistleblowing*, oszustwa, nadużycia, zgodność, nieprawidłowości.