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Accountability Report on Whistleblower protection

Place: Mpumalanga

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G20 ACWG 2025 Accountability Report on Whistleblower Protection

I. Introduction

A. Objective

Effective protection of whistleblowers and handling protected disclosures are central to promoting public and private sector integrity, supporting an open organisational culture and preventing and detecting bribery and corruption[1]. Whistleblowers play an essential role in exposing fraud, corruption and other offences, often compromising financial and professional stability and, at times, personal safety.

These are some of the reasons why the South African Presidency of the 2025 G20 has identified enhancing whistleblower protection mechanisms as one of its core priorities for the G20 Anti-Corruption Working Group (ACWG) and chosen to make this the focus of the G20 ACWG Accountability Report 2025.

The G20 ACWG Accountability Report is a self-reporting mechanism for countries to demonstrate progress made towards their commitments and areas for improvement.

The G20 ACWG Accountability Report 2025 aims to provide an overview of the implementation by G20 countries of the 2019 G20 High-Level Principles for the Effective Protection of Whistleblowers[2] and to facilitate the sharing of country experiences in this regard. The Report is based on country responses to an agreed-upon questionnaire and aims to facilitate the exchange of experiences and practices in developing and implementing legal and institutional frameworks for the protection of persons reporting corruption cases.

B. Policy context

The G20 High-Level Principles for the Effective Protection of Whistleblowers were developed during Japan's Presidency in 2019. The 11 principles included in the High-Level Principles represent the G20 ACWG's recognition of the baseline elements governments can consider when developing a legal and institutional framework for protecting reporting persons.

The 2019 G20 High-Level Principles and the G20 ACWG Accountability Report 2025 are supported by international standards on whistleblower protection. This includes the United Nations Convention against Corruption (UNCAC), in particular its article 33,[3] resolution 10/8, entitled "Protection of Reporting Persons", adopted at the tenth session of the Conference of the States Parties (COSP) to UNCAC in December

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[1] OECD *(2011) Study on G20 Whistleblower Protection Frameworks: Compendium of Best Practices and Guiding Principles for Legislation. Available at: https://star.worldbank.org/publications/protection-whistleblowers-study-whistleblower-protection-frameworks-compendium-best (Accessed 27 Aug 2025)*

[2] The G20 High-Level Principles were developed under Japan's 2019 G20 Presidency and endorsed by the G20 countries. Japan (2019) G20 High-Level Principles for the Effective Protection of Whistleblowers Available at: https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Thematic-Areas/Public-Sector-Integrity-and-Transparency/G20_High-Level_Principles_for_the_Effective_Protection_of_Whistleblowers_2019.pdf (Accessed 28 Aug 2025)

[3] Article 33 of UNCAC states that each State Party shall consider incorporating into its domestic legal system appropriate measures to provide protection against any unjustified treatment for any person who reports in good faith and on reasonable grounds to the competent authorities any facts concerning offences established in accordance with this Convention.

2023[4], as well as the OECD Anti-Bribery Recommendation (Sections XXI-XXII)[5] and the OECD Recommendation on Public Integrity (Principle 9)[6].

C. Methodology

Responses to the questionnaire on implementation of the High-Level Principles were received from 22 G20 and invited countries: Argentina, Australia, Brazil, Canada, China, France, Germany, India, Indonesia, Ireland, Italy, Japan, the Republic of Korea, the Netherlands, Nigeria, Norway, Portugal, Russia, Saudi Arabia, Spain, South Africa, Türkiye and United Kingdom.[7] Countries were also invited to refer to the United Nations Office on Drugs and Crime (UNODC) questionnaire on good practices and challenges for the protection of reporting persons circulated between December 2024 and March 2025[8], which led to the development of an international study on challenges and good practices on the protection of reporting persons that was presented at the sixteenth session of the Open-ended Intergovernmental Working Group on the Prevention of Corruption in June 2025, as requested by COSP resolution 10/8. Responses to the UNODC questionnaire have complemented country contributions to this report.

The G20 ACWG questionnaire and country responses are annexed to this report and will be published online.

The following sections provide an overview of countries' responses to the G20 ACWG questionnaire structured around the five pillars of the High-Level Principles: (i) legal framework, ii) scope of protected persons, iii) procedure for protected disclosures, iv) remedies and effective protection against retaliation, and v) effective enforcement and self-evaluation of the legal framework, as well as two questions to assess the implementation of whistleblower protection in practice.

This report was developed under the leadership of the South African G20 Presidency with the support of the OECD, AfDB, and UNODC.[9]

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[4] Conference of the States Parties (COSP) resolution 10/8. Available at: https://www.unodc.org/corruption/en/cosp/conference/session10-resolutions.html#Res.10-8 (Accessed 27 Aug 2025)

[5] OECD Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions (Sections XXI-XXII). Available at: https://legalinstruments.oecd.org/en/instruments/oecd-legal-0378 (Accessed 28 Aug 2025)

[6] OECD Recommendation on Public Integrity (Principle 9) Available at: https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0435 (Accessed 28 Aug 2025)

[7] For note, Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (the 'Whistleblower Protection Directive') aims to set minimum standards at EU level. This would include in the European jurisdictions included in this report.

[8] Based on a request by the Conference of the States Parties in resolution 10/8 to develop a study on best practices and challenges identified on the protection of reporting persons, UNODC circulated a note verbale and questionnaire on the protection of whistle-blowers and other reporting persons. The findings of the study were presented at the sixteenth session of Open-ended Intergovernmental Working Group on the Prevention of Corruption, which was held from 17 to 20 June 2025. The study can be found at: https://www.unodc.org/corruption/en/cosp/WGP/session16.html

[9] For example, Article 5(5) of the African Union Convention for the Prevention and Combating of Corruption (AUCPCC) provides that state parties should adopt legislative and other measures to protect informants and witnesses in corruption and related offences, including protection of their identities.

D. Key findings

The 2025 G20 Accountability Report confirms that member countries have made significant progress in implementing the 2019 High-Level Principles on the Effective Protection of Whistleblowers. However, important variations remain in scope, procedures, and enforcement. The following is a synthesis of findings across the five pillars:

1. **Legal Frameworks:**
   Most G20 countries have comprehensive whistleblower protection laws. Some have **dedicated standalone laws, while others** combine a dedicated public sector law with separate private sector provisions. Most OECD countries apply the EU Directive in Law 93/2021, which has a broad sectoral coverage.

2. **Scope of Protected Disclosures and Persons:**
   Most countries protect disclosures covering a wide range of wrongdoing: fraud, corruption, health & safety, and environmental violations. Protection often extends to persons beyond current employees, including those whose employment has ended, those in recruitment stages, and associated third parties.

3. **Good Faith vs Reasonable Grounds:**
   Over half the G20 countries require disclosures made in **good faith and/or reasonable belief.** A limited number of countries no longer require good faith but do require a reasonable belief that the disclosure is in the public interest.

4. **Reporting Procedures**:

   Most G20 countries permit whistleblowers to report directly to law enforcement or competent authorities without exhausting internal channels, while some prefer internal reporting but allow external disclosure to prescribed entities, ministers, legal advisors, or media under exceptional circumstances. A significant number of countries permit anonymous reporting to protect the identity and information provided by reporting persons.

5. **Confidentiality and Anonymous Reporting:**

   Most countries mandate the confidentiality of whistleblower identity and report details. Anonymous reporting is widely accepted with varying follow-up requirements.

6. **Protection Against Retaliation:**

   Retaliation is prohibited in all twenty-one countries that responded to the questionnaire, with applicable sanctions ranging from civil, administrative, to criminal penalties. Remedies include compensation and reinstatement. In some countries, there is a legal requirement in the whistleblower act or other legislation permitting the courts to consider the shift in burden of proof to the alleged retaliator.

7. **Enforcement Institutions and Evaluation:**
   More than half of the countries have dedicated bodies to implement whistleblower protections, while some rely on multiple prescribed persons (regulators) instead of a single authority. A significant number of countries reported that they conduct periodic reviews and training to improve frameworks.

8. **Protections in Practice:**

   Data on whistleblower activity is uneven across countries. Only a handful of countries provided data on the percentage of reported cases that were linked to whistleblower protection and circumstances where anonymity was required.

Proposed Future Areas for Consideration

Pillar I
Dedicated Legal Frameworks: Countries can enact more dedicated legal frameworks for the protection of reporting persons in both private and public sectors. The legal frameworks should aim at a minimum to cover a wide range of material and personnel scope.

Pillar II
- **Expanding Coverage:** Extend protections to former employees, individuals in advanced recruitment stages, third parties connected to whistleblowers, and informal or non-traditional work arrangements to close protection gaps.
- **Clarifying Good Faith/Reasonable Grounds Standards:** Countries can develop clearer definitions and legal frameworks on “good faith” and “reasonable grounds” to enhance legal certainty.

Pillar III
- **Enhancing Confidentiality and Anonymous Reporting:** Strengthen uniform standards and mechanisms to protect whistleblower identities and support effective anonymous reporting to bolster reporting confidence.
- Countries can cultivate **organisational cultures** that foster trust and enhance open reporting. Fostering organisation culture remains a critical dimension that requires sustained efforts across the public and private sectors, along with tailored measures to address diverse needs, including gender considerations.
- **Addressing Gender-Sensitive Reporting:** Integrate gender-sensitive and inclusivity considerations into reporting channels and protection measures.

Pillar IV
- **Shifting Burden of Proof and Remedy Improvements:** Advocate wider adoption and application of provisions on shifting the burden, also with accessible and timely remedies, including interim relief and compensation covering both direct and indirect retaliation effects.

Pillar V
- **Capacity Building and Resourcing:** Invest consistently in training and resourcing of authorities and organisations entrusted with whistleblower protections to ensure proficient, impartial, and independent enforcement.

- **Gaps in Transition and Developing Countries:** Provide technical support to address the gaps in the implementation of whistleblower protection in developing countries, particularly in Africa. This would provide an opportunity to undertake technical assistance similar to the asset recovery measures.

- **Balancing Data Privacy and Transparency:** Develop harmonised frameworks balancing data protection laws with whistleblower confidentiality and reporting efficacy to avoid undue barriers.
- **International Cooperation and Knowledge Sharing:** Enhance cross-border collaboration, peer learning, and technical assistance among G20 countries to disseminate best practices and elevate whistleblower protections globally.
- **Enhancing Evaluation, Periodic Assessments and Data on Whistleblowing:** Whistleblowing laws should provide for regular evaluations and periodic assessments as well as a clear requirement for governments to maintain, publish and retain relevant data to support actions taken to protect reporting persons.

II. Pillar 1: Legal Implementation Framework (Q1-2)

Pillar 1 calls on countries to establish comprehensive legal frameworks and policies for the protection of whistleblowers, and preferably a dedicated framework. Principle 1 also calls on countries to encourage organisations to establish and implement protections and provide guidance on the elements of these protections.

According to country responses, most G20 countries have a legislative framework in place for the protection of whistleblowers. In many jurisdictions, whistleblowers can report a wide range of misconduct across both the public and private sectors, and most categories of personnel are eligible for protection. In most responding countries, these protections are established through standalone laws or policies, while in others, the framework is drawn from multiple legal or policy sources.

For example, India applies a whistle-blower resolution and Canada applies a dedicated law for the public sector, complemented by additional provisions for the private sector. In Brazil, there is a law on the protection of users of public services, supplemented with other legal provisions, including a decree on safeguards to protect the identity of whistleblowers reporting illegal acts and irregularities committed against the federal public administration. The Republic of Korea has a dedicated whistleblower protection framework through the Public Interest Whistleblower Protection Act, complemented by the anti-corruption act and several related laws that extend protections to both public and private sectors. South Africa has a dedicated whistleblower protection law, the Protected Disclosures Act, which applies across public and private sectors, but protections are also reinforced through other legislation such as the Prevention and Combating of Corrupt Activities Act, the Companies Act, the Financial Intelligence Centre Act, and the Labour Relations Act. In China, regulations apply broadly to all citizens, without distinguishing between public and private sector whistleblowers. Moreover, the Kingdom of Saudi Arabia has adopted a dedicated, comprehensive framework for the protection of individuals reporting wrongdoing with the enactment of the "Law on the Protection of Informants, Witnesses, Experts, and Victims". The law applies to both the public and private sectors. The scope of the law covers information or evidence related to the commission of major offences requiring detention under law. A "Reporting Person" (also known as a whistleblower) is defined as an individual who voluntarily discloses information or provides evidence indicating that a crime has been, is being, or can be committed, or identifies those involved in a crime. Protection is provided to a broad range of individuals, including reporting persons, witnesses, experts, and victims, and additionally close relatives (spouses, relatives of the protected person, and any other persons whose close relationship with the informants, witnesses, experts, or victims might expose them to danger or harm). Protection also extends to former employees and individuals in advanced recruitment who suffer consequences due to reporting wrongdoing.

Table 1. Country legislative frameworks for whistleblower protections[10]

Countries	Laws/Policies/ Regulations	Dedicated (D) /Multiple (M) sources of law/policies	Public sector protections (PU) Private sector protections (PR) Both (B)
Australia	☐	M	B
Brazil	☐	M	B
Canada	☐	D	PU
China	☐	M	Not specified
France	☐	D	B
Germany	☐	D	B
India	☐	D+M	B
Ireland	☐	D	B
Italy	☐	D	B
Japan	☐	D	B
Republic of Korea	☐	D+M	B
Netherlands	☐	D	B
Nigeria	☐	M	B
Norway	☐	M	B
Portugal	☐	D	B
Russia	☐	M	B
Saudi Arabia	☐	D	B
South Africa	☐	D+M	B
Spain	☐	D	B
Türkiye	☐	M	B
United Kingdom	P	D	B

Box 1. Examples from Portugal and South Africa

Portugal

The whistleblower protection framework in Portugal consists of:

- Law 93/2021 of 20 December, which establishes the general regime for the protection of whistleblowers, transposing Directive (EU) 2017/1937 of the European Parliament and of the Council, of 23 October 2019, on the protection of persons who report breaches of Union Law.
- Decree-Law 109-E/2021, of 9 December, which establishes the National Anti-Corruption Mechanism (MENAC) and the general regime for the prevention of corruption.
    - MENAC's 2023 guide on the instruments of the general regime on the prevention of corruption, available here.
    - MENAC's recommendations, available here.

[10] Tables included in this report reflect only the countries that provided responses to the G20 ACWG on these questions.

- MENAC's guidelines, available here.
- MENAC's information about the general regime on the prevention of corruption platform, available here.

The legal framework on whistleblowers applies to both the public and the private sector.

The wrongdoings covered by Law 93/2021, of 20 December, are foreseen in article 2, namely paragraph 1 (material scope):

a) the act or omission contrary to rules contained in the acts of the European Union referred to in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council, to national rules implementing, transposing or complying with such acts or to any other rules contained in legislative acts implementing or transposing them, including those providing for crimes or administrative offences, concerning the fields of:

i) Public procurement;
ii) Financial services, products and markets and prevention of money laundering and terrorist financing;
iii) Product safety and compliance;
iv) Transport safety;
v) Environmental protection;
vi) Radiation protection and nuclear safety;
vii) Food and feed safety, animal health and animal welfare;
viii) Public health;
ix) Consumer protection;
x) Protection of privacy and personal data and security of network and information systems;

b) the act or omission contrary to and detrimental to the financial interests of the European Union referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU), as specified in the applicable Union measures;

c) the act or omission contrary to the internal market rules referred to in Article 26(2) TFEU, including competition and state aid rules, as well as corporate tax rules;

d) violent crime, especially violent and highly organised crime, as well as the crimes provided for in Article 1(1) of Law 5/2002, of 11 January, establishing measures to combat organised and economic-financial crime; and

e) the act or omission contrary to the purpose of the rules or norms covered by paragraphs a) to c).

The categories of persons covered by Law 93/2021, of 20 December, are foreseen in Article 5 and Article 6(4) (personal scope).

As per Article 5, a whistleblower is "a natural person who publicly denounces or discloses an infraction based on information obtained within the scope of their professional activity, irrespective of the nature of that activity and the sector in which it is exercised".

The following persons may be considered whistleblowers, among others:
a) Workers in the private, social or public sector;
b) Service providers, contractors, subcontractors and suppliers, as well as any persons acting under their supervision and direction;
c) Shareholders and persons belonging to administrative or management bodies or to supervisory or controlling bodies of legal persons, including non-executive members;
(d) Volunteers and interns remunerated or unremunerated.

As per Article 6(4) of the Law 93/2021, of 20 December, the protection conferred by this Law, is extended, with the necessary adaptations, to:
a) A natural person who assists the whistleblower in the denunciation procedure and whose assistance must be confidential, including trade union representatives or workers' representatives;
b) Third parties connected to the whistleblower, such as work colleagues or family members, who may be the target of retaliation in a professional context; and
c) Legal persons or similar entities that are owned or controlled by the whistleblower, for which the whistleblower is employed or otherwise connected in a professional context.

South Africa

The Protected Disclosures Act, 2000 (Act No. 26 of 2000) (the PDA), is South Africa's primary legislation for whistleblower protection. The PDA deals with, among others, procedures that must be followed to make protected disclosures (see sections 5 to 9 of the PDA) and remedies that are available to persons who have been subjected to occupational detriment (see section 4 of the PDA).

The Act was amended in 2017 to:

- extend the application of the Act to any person who works or worked for the State or another person or who in any manner assists or assisted in carrying on or conducting the business of an employer or client as an independent contractor, consultant, agent, or person rendering services to a client while being employed by a temporary employment service;
- regulate joint liability of employers and their clients;
- introduce a duty to inform (provide feedback) employees or workers who have disclosed information regarding unlawful or irregular conduct;
- provide for immunity against civil and criminal liability flowing from a disclosure of information that shows or tends to show that a criminal offence has been committed, is being committed, or is reasonably likely to be committed; and
- create an offence for the disclosure of false information.

On 14 September 2018, the Minister of Justice and Correctional Services (since the 2024 elections, the Minister of Justice and Constitutional Development) issued regulations under section 10 of the PDA in terms of which the Minister extended the list of persons or bodies to whom protected disclosures may be made (Protected Disclosures Act: Regulations (English/Afrikaans) to include an additional 33 institutions or bodies to whom disclosures may be made. Section 10(4)(a) of the

PDA requires that the Minister must, after consultation with the Minister for the Public Service and Administration, issue practical guidelines which explain the provisions of the PDA and all procedures which are available in terms of any law to employees or workers who wish to report or otherwise remedy an impropriety.

Application of the Protected Disclosures Act in South Africa
The PDA and the regulations issued under the Act apply to the public and private sectors (see section 2(1)(a) of the PDA).

United Kingdom

Whistleblowing protections in the UK are in Part IVA, section 47B and section 103A of the Employment Rights Act 1996 (ERA), as amended by the Public Interest Disclosure Act 1998 (PIDA). The ERA protects workers in the public and private sectors who make "protected disclosures" from being subjected to detriment (adverse treatment) or if they are employees, dismissal from their employer.
For a worker to receive protection, they must:

- Reasonably believe that a disclosure is "in the public interest". Generally, this means that the wrongdoing also affects others (for example, other workers or the public).
- Make a disclosure about one of more types of wrongdoing listed in the ERA. These include a criminal offence; failure to comply with a legal obligation; miscarriage of justice; danger to the health and safety of any individual, damage to the environment, or the deliberate concealment of information falling within any of these categories.
- Make the disclosure in line with one of section 43C- 43H ERA, usually to their employer, another responsible person, or a range of organisations prescribed in secondary legislation as prescribed persons.

Whistleblowing protections apply to a broader category of workers than would otherwise be covered under the ERA, such as agency workers; individuals undertaking training or work experience; self-employed doctors, dentists, and pharmacists in the National Health Service (NHS); police officers; and student nurses and student midwives.

III. Pillar 2: Scope of protected disclosures (Q3-5)

Pillar 2 addresses the scope of protected disclosures, the condition of reports to be made in good faith and on reasonable grounds to qualify for protection, and the limitations that may apply. Principle 2 of the HLPs encourages countries to adopt a broad and clear definition of wrongdoing for protected disclosures, clearly specifying limited exceptions. Disclosures that expose hidden wrongdoing or the deliberate concealment of such wrongdoing should also be protected. Principle 3 provides that protection should be available to the broadest range of persons, including, at a minimum, employees, public officials or workers, regardless of their contractual

relationship. It further affirms that disclosures made outside official employment relationships to competent authorities should be protected, including where confidentiality agreements exist.

The HLPs complement article 33 of UNCAC, which requires States Parties to consider providing protection against unjustified treatment for any person who reports in good faith and on reasonable grounds. International good practices related to the protection of whistleblowers call for the use of "reasonable grounds" rather than "good faith"[11]. However, in instances where good faith is included in the national frameworks, resolution 10/8 invites States Parties to interpret this notion as the reporting person's reasonable belief that the information reported is true, and without consideration of personal reasons that may be behind the report.

This is also consistent with the OECD Anti-Bribery Recommendation (XXI-XXII), which calls for strong and effective legal and institutional frameworks to protect and/or to provide remedies for the broadest possible range of persons in both the public and private sectors against retaliation from reporting wrongdoing on reasonable grounds. It also supports extending protection to the broadest possible range of reporting persons in a work-related context. They are likewise aligned with the OECD Public Integrity Recommendation (Principle 9), asking countries to provide clear rules and procedures for reporting suspected violations of any integrity standards, ensuring protection against all types of unjustified treatments as a result of reporting in good faith and on reasonable grounds.

Half of the countries report that their frameworks provide protection to reporting persons beyond the termination of the work-based relationship, during advanced stages of recruitment or contractual negotiations, and to third persons associated with the reporting person who may be subject to retaliation.

Table 2. Country responses on protections at work and third persons

Countries	Work-based relationship has ended (Y/N)	Advanced stage of recruitment (Y/N)	Third persons connected to the reporting person (Y/N)
Australia	Y	Y	Y
Canada	N	Y	N
China	N	N	N
France	Y	Y	Y
Germany	Y	Y	Y
India	Y	Y	Y
Ireland	Y	Y	Y
Italy	Y	Y	Y
Japan	Y	N	N
Republic of Korea	Y	Y	Y

[11] See for instance the European Union Directive of 23 October 2019 on the protection of persons who report breaches of Union law: https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019L1937

Netherlands	Y	Y	Y
Nigeria	N	N	N
Norway	N	N	N
Portugal	Y	Y	Y
Russia	Y	Y	Y
Saudi Arabia	Y	Y	Y
Spain	Y	Y	Y
Türkiye	Y	Y	Y
United Kingdom	Y	N	N

Regarding the range of reporting persons, roughly half of the responding countries state they provide protection to persons in the public and private sectors, including former or current workers or those negotiating an employment contract.

More than half of the countries require disclosures to be made in good faith, on reasonable grounds, or both, to qualify for protection. In Australia and the United Kingdom, disclosures do not need to be made in good faith; only reasonable grounds are required. About a third of countries explicitly state that the motive for reporting is not taken into consideration as long as it is done in good faith and/or on reasonable grounds. (see Table 3).

Saudi Arabia's Law on the Protection of Informants, Witnesses, Experts, and Victims focuses on the act of reporting crimes, which is not strictly limited to current employment. This law extends protection to those whose work-based relationship has ended (former employees); [Article 13] the law also covers those who are during the advanced stages of a recruitment process or contractual negotiations, and who could suffer retaliation; [Article 1] and third persons connected to the reporting person, who could suffer retaliation in a work-related context (spouses and relatives of the reporting person, and any other persons whose close relationship might expose them to danger or harm).

Table 3. Country responses on the good faith/reasonable grounds requirement

Countries	**Good faith (GF) / Reasonable grounds (RG), Both (B)**
Argentina	Not explicitly stated
Australia	Not required/ RG
Brazil	B
Canada	Not explicitly stated
China	Not explicitly stated
France	B
Germany	B
India	GF implied
Ireland	GF implied
Italy	RG
Japan	GF implied/ RG
Republic of Korea	RG

Netherlands	RG
Nigeria	GF implied/RG
Norway	B
Portugal	B
Russia	B
Saudi Arabia	B
South Africa	B
Spain	B
Türkiye	No response provided
United Kingdom	RG

In several countries, the concept of *good faith* is recognised in law but not always explicitly defined in whistleblower protection frameworks. In Nigeria, courts, especially in contract law, interpret good faith as the absence of bad faith, while the Corrupt Practices and Other Related Offences Act requires that a whistleblower have reasonable grounds to believe the information reported is true. In India, the term is not expressly defined Public Interest Disclosure and Protection of Informers (PIDPI) Resolution 2004, but its interpretation is guided by established legal principles and case laws under administrative jurisprudence. In the Kingdom of Saudi Arabia, Article 18 of the Law stipulates that a criminal action may not be brought against an informant, witness, or expert because of disclosure, except in cases where the report was filed in bad faith or with gross negligence, or contained knowingly false information. This explicitly links protection to good faith reporting. While the law does not provide a specific definition of "good faith", the reporting person must have a genuine and reasonable belief that the facts reported are accurate and indicate wrongdoing. Furthermore, a false report made in bad faith or with gross negligence can lead to the loss of all protection.

Box 2. India's interpretation of the "good faith" principle

India

Good faith is guided by established legal principles and case law in both administrative and corporate contexts. In administrative law, including service jurisprudence, "good faith" is interpreted under Section 3(22) of the General Clauses Act, 1897: "A thing shall be deemed to be done in good faith where it is in fact done honestly, whether it is done negligently or not." Indian courts have further clarified that honesty of purpose, absence of ulterior motive, and diligent fact-checking are key indicators of good faith. In the private sector, company whistleblower policies often reference "good faith" and define it in operational terms.

Roughly half of the countries report applying different kinds of limitations and exclusions for protections. These include disclosures involving classified information, professional secrecy (medical or legal), law enforcement confidentiality, judicial deliberation secrecy, state security interests, or data protection requirements. Some countries, for instance, Spain, also exclude cases where information has been rejected by internal reporting channels, relates to interpersonal conflicts, only concerns the informant and the persons involved, or consists of information already public or mere

rumours. Under Turkish law, applications intended to burden employers or cause undue difficulty are prohibited. Additionally, applications using another person's identity, lacking legal capacity, based solely on speculation without evidence, or repeatedly submitted in a similar manner to abuse rights, are also not processed. In Korea, whistleblower protection is denied if reports are knowingly false or made for financial gain.

Box 3. Republic of Korea: Limitations and exclusions for protections

Republic of Korea

Evidence of public interest infringement should be attached to the report. If a public interest violation report is made despite knowing or being able to know that the content of the report is false, and if a report is made for money, preferential treatment for work, or other illegal purposes, the report shall not be regarded as a report for public interest and hence no protection will be granted.

IV. Pillar 3: Procedure for protected disclosures (Q6-12)

Pillar 3 addresses issues of an organisational culture to build confidence in reporting; monitoring of established reporting channels; gender-sensitive and inclusive reporting channels; reporting to law enforcement or relevant authorities; and measures to safeguard confidentiality and the handling of anonymous reports when such reporting is possible.

These principles are aligned with CoSP resolution 10/8, in particular par. 3, which encourages governments to establish and strengthen confidential complaint systems and protected internal reporting systems that are accessible, diversified and inclusive, and par. 12, which calls on governments to establish, facilitate and maintain complaint intake systems that allow reporting persons in their professional context or workplace environment to report directly to law enforcement or other relevant authorities without having to exhaust internal reporting first.

The OECD Anti-Bribery Recommendation complements this framework: Section XXI encourages countries to provide easily accessible and diverse reporting channels and to raise awareness of them, while Section XXII emphasises the importance of allowing anonymous reports, ensuring full protection if a whistleblower's identity is revealed, and prohibiting organisations from using contractual clauses, such as confidentiality agreements, NDAs, or settlement terms, to limit or override the legal rights and protections of whistleblowers.

Paragraph 14 of resolution 10/8 further encourages States Parties, in accordance with domestic legislation, to ensure that individual legal or contractual obligations, such as confidentiality or non-disclosure agreements, cannot be used to conceal corrupt acts from scrutiny in order to deny protection or penalise reporting persons for having reported information on corruption-related offences to the competent authorities.

Principle 9 of the OECD Recommendation on Public Integrity further emphasises the need for an open organisational culture that is responsive to integrity concerns. It calls

for enabling individuals to report ethical dilemmas, integrity issues, or errors freely, with leadership providing timely guidance and resolution. It also requires countries to offer alternative channels for reporting suspected integrity violations, including confidential reporting to a body capable of conducting an independent investigation.

Paragraph 13 of resolution 10/8 encourages States Parties to initiate, develop or improve specific training programmes for their personnel responsible for protecting reporting persons, in line with article 33 of UNCAC, to effectively protect those persons against any unjustified treatment as a result of reporting.

A. Organisational Culture

Country responses show considerable variation in how “organisational culture” is understood, ranging from awareness-raising and publishing guidelines to creating safe environments where individuals feel free to speak up. Across countries, efforts to build such a culture combine legal requirements, training, and accessible reporting systems. Whistleblowing is promoted as a right tied to free speech, accountability, and workplace safety, with laws requiring clear guidance on reporting, often made visible online or in workplaces. Authorities and organisations have established accessible channels, clarified confidentiality and follow-up procedures, and provided support, while training and awareness campaigns help people speak up. These measures are complemented by governance frameworks, compliance programmes, and oversight mechanisms to guarantee confidentiality, timely follow-up, and proper handling of reports. In both the public and private sectors, practical tools such as model policies, surveys, awards, and peer-learning networks reinforce integrity and safe environments.

In Saudi Arabia, the Oversight and Anti-Corruption Authority (Nazaha), is the main body responsible for receiving reports. The multiplicity of channels for receiving reports guarantees the confidentiality of reports and the protection of personal data for the reporter in a manner that prevents identification, and protection from any harm that may come upon them. In addition, Nazaha’s reporting system does not allow the individual receiving the report to view their data, and this is only done within certain limits and according to written procedures, as Nazaha has the right to take all necessary measures to provide protection for those who report or provide information about corruption, administrative and financial violations. Moreover, Nazaha actively promotes public awareness about the importance of combating corruption and reporting wrongdoing, encouraging citizens to partner in this fight through various communication channels. Furthermore, specialised programs for employees responsible for preventing and combating corruption are adopted, which include law enforcement officers, public prosecutors and judges. Training programs have also been held to qualify specialists in reporting and protecting whistleblowers. These programs create a foundation for the mechanisms of receiving and handling reports.

In China, organisational culture is understood as protections enshrined in the Constitution and criminal law, with citizens allowed to criticise, suggest, accuse, and report without fear of retaliation, and state organs required to protect them. Brazil has integrity units in public bodies to monitor integrity and anti-corruption programmes, provide training, and build trust in reporting. Norway has introduced legal requirements to promote a climate of free expression within organisations.

Italy is strongly committed to fostering an organisational culture supportive of whistleblowers, primarily through a comprehensive training program developed by the National School of Administration (SNA). Both general and specialised courses are offered to explain whistleblowing mechanisms and to address cultural and social resistances that often discourage reporting.

In addition, in 2025 a quantitative survey involving around 6000 respondents (the research: "*Training for Change: Open Administration and Innovative Training Models for the Effective Implementation of Whistleblowing as a Tool for the Identification, Prevention, and Management of Maladministration*") was published, to assess civil servants' perceptions of whistleblowing, to evaluate the impact of training activities on reducing negative attitudes.

Box 4. Norway: Explicit requirement in legislation for a satisfactory climate

Norway

The Working Environment Act now explicitly encompasses the objective of fostering a satisfactory climate for free expression within the undertaking. The rationale for this amendment was that the expression climate in a workplace may be decisive for whether a report is submitted, as well as for how such reports are handled.
In connection with the introduction of the new whistleblowing regulations in the Working Environment Act, the Norwegian Labour Inspection Authority conducted several information campaigns about the whistleblowing regulations.

B. Monitoring of internal reporting channels

Almost half of the country responses indicated that their frameworks include the active monitoring of the functioning of internal reporting channels, relying on a mix of oversight bodies, legal obligations, inspections, and sanctions to ensure effectiveness.

Australia uses independent oversight in regard to the public sector through the Commonwealth Ombudsman and the Inspector-General of Intelligence and Security. France and Italy report that their anti-corruption agencies review reporting frameworks and report deficiencies. The Kingdom of Saudi Arabia encourages, and in specific regulated sectors, requires the establishment of internal reporting channels. Monitoring is performed through multiple mechanisms, primarily led by the Oversight and Anti-Corruption Authority (NAZAHA), which serves as the primary anti-corruption agency. NAZAHA encourages and monitors the implementation of ethical frameworks in government entities and, while it does not directly monitor every private sector channel, its role in combating corruption drives broader adoption and provides an external avenue for reporting if internal channels are deficient. Additionally, in the public sector, Article 20 of the Code of Professional Conduct and Public Service Ethics stipulates that employers must report any instances of corruption they encounter during their employment. Furthermore, the Executive Regulations for Human Resources in the Civil Service mandate that government entities announce the Code of Professional Conduct and Public Service Ethics to their employees and disseminate awareness of it through various means, emphasising that violation of the Code constitutes a violation of job duties.

Japan and the Republic of Korea conduct surveys or annual inspections to assess the effectiveness of internal channels and recommend improvements. Norway requires organisations with at least five employees to have whistleblowing routines, overseen by the Labour Inspection Authority. In Spain, human resources or inspection departments are tasked with reviewing reporting protocols every three years. Other countries impose fines for failing to establish internal channels, mandate their introduction for organisations above a certain size, or encourage adoption without formal monitoring. Several more country examples are provided in Box 5.

Box 5. Monitoring internal reporting channels in Australia, India and the Republic of Korea

Australia

In regard to the private sector, the Commonwealth Ombudsman and the Inspector-General of Intelligence and Security (IGIS) oversee implementation of the Public Interest Disclosure Act. Agencies must notify them of disclosure allocations, referrals, decisions not to investigate, and provide them with a final report of an investigation. Intelligence agencies must notify the IGIS within 1 day for urgent disclosures and otherwise within 14 days and give regular progress updates. Oversight functions include investigating complaints, reviewing agency compliance, and making recommendations on handling disclosures. The Ombudsman also sets procedural standards and issues six-monthly and annual reports covering disclosures received, types of conduct reported, investigations undertaken and their timeliness, and related complaints.

India

Under the Public Interest Disclosure and Protection of Informers (PIDPI) Resolution (2004), India mandates the establishment and oversight of internal reporting mechanisms across all Ministries, Departments, and Central Public Sector Undertakings (CPSUs). The Central Vigilance Commission (CVC) supervises complaints received by designated authorities, with Chief Vigilance Officers (CVOs) required to manage disclosures, ensure confidentiality, and submit periodic reports.

In the private sector, Section 177(9)– (10) of the Companies Act, 2013, and Regulation 22 of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (LODR), 2015, require listed and specified public companies to establish vigil mechanisms. SEBI monitors compliance through inspections and mandates disclosure of whistleblower policies in governance reports and on company websites.

Republic of Korea

Internal reporting channels are annually monitored to verify how whistleblower reports are handled. Inspection includes whether institutions implemented their own managing system to protect whistleblowers, established a one-stop-shop for accepting public interest reports, designated an officer (also known as a responsible person in some jurisdictions) in charge of receiving and acting on reports, whether a financial reward

will be provided and to inform the media to promote proactive initiatives from public institutions to prevent corruption.

None of the countries specifically reported having gender-specific provisions for reporting channels. In some cases, requests for female staff support are accommodated, or both male and female staff are available to assist. South Africa reported that it is considering reforms to address gender-specific reporting risks.

C. Direct reporting to law enforcement without prior internal disclosure

Most G20 countries allow whistleblowers to report directly to law enforcement or other competent authorities without first exhausting internal channels.

In some countries, internal reporting is generally preferred but not mandatory. In Australia, disclosures are encouraged to be made internally, but whistleblowers may report directly to designated external authorities, or in urgent cases, to any person except a foreign public official, when there is a substantial and imminent danger to the health and safety of a person or to the environment. Portugal prioritises internal channels but allows direct external or public reporting when internal reporting is ineffective, inappropriate, or risky. In Germany, reports can be made directly to law enforcement, though protections under the Whistleblower Protection Act apply only if the report is filed through internal or external channels or meets the conditions for public disclosure. In Brazil, whistleblowers can report through the Fala.BR platform, a public ombudsman system that covers all government levels and ensures accessible, streamlined complaint handling. In Saudi Arabia, individuals are permitted to report acts of corruption directly to law enforcement or other relevant authorities without first exhausting internal reporting systems. The Oversight and Anti-Corruption Authority (NAZAHA) operates these direct channels for reporting corruption, and/or administrative and financial violations, which are widely publicised and accessible to the public (e.g., toll-free number 980, online service, fax, email). NAZAHA's mandate explicitly emphasises 'Providing direct communication channels with the public to receive reports related to corrupted behaviour, verifying their authenticity, and taking the necessary action,' ensuring individuals can report suspected corruption without needing to go through internal company channels.

Box 6. Brazil's reporting platform

Brazil

The Fala.BR platform allows anyone to file complaints, denunciations, and requests for information reducing barriers to participation by enabling broader and more agile communication between the state and society.
With more than 9.1 million active users and 3,200 institutions served, the Fala.BR Platform has consolidated its role as the main ombudsman channel in Brazil. In 2024, a total of 1,424,014 submissions were registered on the Fala.BR Platform, directed to federal, state, and municipal agencies, as well as entities of the Autonomous Social Services. This volume represents a 12% increase compared to the previous year, marking the highest number of submissions ever recorded and

processed by public ombudsman offices since the beginning of the historical data series in 2014.

D. Safeguards against contractual agreements blocking reporting

Most G20 countries have measures to ensure that contractual or other obligations, such as confidentiality clauses, non-disclosure agreements, or settlement agreements, cannot be used against the act of reporting, with more than half of the countries explicitly prohibiting or invalidating contractual provisions that would restrict reporting, safeguard whistleblowers against retaliation, and protect the confidentiality of disclosures.

In France, while evidence in civil or commercial litigation generally must comply with legal requirements, case law allows evidence obtained in violation of a legal duty or contractual confidentiality clause, with some exceptions, to be admissible if its production is essential to asserting a right and proportionate to the aim pursued, with judges assessing whether its use affects the overall fairness of proceedings. In Ireland, legislation such as the Trade Secrets Regulation Act 2018, along with other laws governing non-disclosure agreements and Freedom of Information, provides exemptions for protected disclosures. China recognises reporting as a fundamental right. In Russia, confidentiality must be maintained only for information restricted by federal laws or presidential acts, and employment contracts where applicable, include non-disclosure clauses covering legally protected secrets, such as state, official, or commercial information. India also ensures that whistle-blowers are not restricted by confidentiality clauses or non-disclosure agreements when reporting misconduct. In the Kingdom of Saudi Arabia, the Law on the Protection of Informants, Witnesses, Experts, and Victims addresses contractual obligations by providing legal protection for disclosures of criminal activity, with the intention of overriding any contractual obligation that would prevent the reporting of a crime. Article 18 stipulates that a criminal action may not be brought against an informant, witness, or expert because of the disclosure, except in cases where the report was filed in bad faith, with gross negligence, or contained knowingly false information. This protection ensures that confidentiality agreements or non-disclosure forms cannot be used to penalise reporting persons who report a criminal act in good faith.

E. Confidentiality of reporting persons, reports, and provisions for anonymous reporting

Most countries that responded to this section of the questionnaire reported that their frameworks ensure confidentiality of the whistleblower's identifying information and the content of the protected disclosure. Most responses also report the ability to report anonymously, though the handling and follow-up of such reports vary. Many of the countries permit anonymous submissions and follow up on them, often applying the same standards as to identified reports.

China, Brazil, and the Republic of Korea allow anonymous reports to be submitted through systems that ensure confidentiality, while in Italy and Portugal follow-up is

discretionary and depends on the detail and credibility of the report. Ireland and Russia require anonymous disclosures received by prescribed persons and the Protected Disclosures Commissioner to be processed. India distinguishes by sector: in the public sector, anonymous complaints are usually filed without action, whereas in the private sector, they may trigger investigations if sufficiently detailed. In Indonesia, law enforcement generally requires reporters to identify themselves; however, the anti-corruption authority (KPK) provides a dedicated whistleblower system that accepts anonymous corruption reports, noting that there may be limitations on the follow-up of the complaint's details due to the unknown identity of the reporting person.

In Saudi Arabia, strong protections for confidentiality are enshrined in the Law on the Protection of Informants, Witnesses, Experts, and Victims, which also accepts anonymous reports. The Law explicitly ensures confidentiality, stipulating that the authorities must conceal the identity and address of the whistleblower, in correspondence, records, and all documents, when necessary or upon their request (Article 14). Furthermore, Article 15 states that the data of protected persons shall be confidential and may not be disclosed except in the cases specified in this Law. The Oversight and Anti-Corruption Authority (NAZAHA) supports anonymous reporting by practising full confidentiality and not requiring the whistleblower to identify their gender, nationality, or ID number. For cases requiring testimony, the law permits the use of voice- or face-altering technologies to protect the reporter's identity. Anonymous complaints are accepted and can be investigated based on the content of the report and the alleged wrongdoing.

Table 2. Country approaches to anonymous reporting (Q12)

Countries	Notes / Examples
Brazil	Anonymous reports are allowed and protected against retaliation. Anonymous reports are processed based on consistency and substance; Office of the Comptroller General rules reinforce confidentiality, pseudonymisation, and identity protection.
China	Anonymous reports are processed the same as real-name reports, with legal protections provided.
Germany	According to Section 27 subsection 1 of the German Whistleblower Act, generally, external reporting offices are also to handle anonymous reports. There is, however, no obligation to design the reporting channels in a way that enables anonymous reports to be submitted. The Federal External Reporting Office put into operation an online reporting channel that enables anonymous reporting on July 1st, 2024. The same basically applies to internal reporting offices. According to Section 16 subsection 1 sentence 5 and 6 of the German Whistleblower Act, internal reporting offices are to handle anonymous reports, but there is no obligation to design the reporting channels in a way that enables anonymous reporting.
India	In the public sector, anonymous reports are not accepted. In the private sector, anonymous reports are accepted if sufficiently detailed.
Indonesia	The general rule requires identity for law enforcement, but the system held by its Anti-Corruption Commission (KPK) allows acceptance of anonymous corruption reports with a disclaimer that there may be limitations on the follow-up of the complaint's details due to the unknown identity of the reporting person.
Republic of Korea	Real-name reporting is required. An Anonymous proxy system available, allowing reports to be submitted in the attorney's name without revealing the reporter's identity.

Italy	Anonymous reports may be accepted; follow-up investigations are discretionary.
Portugal	Anonymous reports may be accepted; follow-up investigations are discretionary.
Russia	Processing of anonymous disclosures is mandatory, but investigations may be limited and feedback difficult.
Saudi Arabia	Anonymous reporting is accepted and can be investigated by authorities such as the Oversight and Anti-Corruption Authority (NAZAHA), which prioritise the content of the report and the alleged wrongdoing. The Law on the Protection of Informants, Witnesses, Experts, and Victims supports anonymity by allowing for the concealment of identity and the use of voice- or face-altering technologies for protected testimony, although the full range of physical protection measures under the Protection Program requires identification for effective delivery. NAZAHA facilitates anonymous reporting in practice by not requiring the whistleblower to identify their gender, nationality, or ID number.
Spain	Anonymous reports are allowed but anonymity may be overridden by law or judicial proceedings to protect defendants' rights.
Ireland	Processing of anonymous disclosures is mandatory for disclosures received by prescribed persons and the Protected Disclosures Commissioner.
Türkiye	Anonymous reporting is allowed, but frivolous or bad-faith submissions aimed at burdening employers are prohibited.

V. Pillar 4: Remedies and effective protection against retaliation (Q13-17)

Remedies or remedial processes against retaliation of whistleblowers and sanctions for those who retaliate are set out in Principles 6, 7, and 8 of the G20 High-Level Principles. Providing remedies for whistleblowing encourages reporting persons to act in the public interest. The remedies provided in the HLPs include a requirement for protection against retaliation, shifting the burden of proof to the accused party, application of the good faith or reasonable belief test and/or compensation both for whistleblowers who have suffered retaliation and for persons who are victims of false reporting. Resolution 10/8, in its paragraph 7, encourages States Parties to consider that appropriate remedies are available to persons who report corruption in line with article 33 of UNCAC for any unjustified treatment against them or retaliatory actions.

OECD standards include provisions to protect reporting persons from retaliation that occurs from disclosures. The Anti-Bribery Recommendation encourages countries to provide a broad definition of retaliation not limited to the workplace, shift the burden of proof on retaliating parties, compensate direct and indirect consequences of retaliation following protected disclosure (as well as interim relief), and provide for effective, proportionate, and dissuasive sanctions for those who retaliate against reporting persons.

The G20 ACWG questionnaire provides some insights into the implementation of these principles by governments. (See Table 3 below and country examples.)

For example:

- The majority of responding countries indicated that their legal and institutional framework prohibits retaliatory actions in response to a report that qualifies for

protection and nearly all responding countries indicated that their frameworks provide for sanctions for retaliatory acts.

Box 7. Prohibited retaliation in France

France establishes an indicative list of forbidden retaliations according to Article 10-1of law n°2016-1691:

1° Suspension, lay-off, dismissal or equivalent measures;
2° Demotion or refusal of promotion;
3° Transfer of duties, change of workplace, reduction in salary, change in working hours;
4° Suspension of training;
5° Negative performance appraisal or work certificate;
6° Disciplinary measures imposed or administered, reprimand or other sanction, including a financial penalty;
7° Coercion, intimidation, harassment or ostracism;
8° Discrimination, disadvantageous or unfair treatment;
9° Failure to convert a fixed-term employment contract or a temporary contract into a permanent contract, where the worker had a legitimate expectation of being offered permanent employment;
10° Non-renewal or early termination of a fixed-term employment contract or a temporary contract;
11° Damage, including damage to the person's reputation, in particular on an online public communication service, or financial loss, including loss of business and loss of income;
12° Blacklisting on the basis of a formal or informal agreement at the sector or industry level, which may imply that the person will not find employment in the future in the sector or industry;
13° Early termination or cancellation of a contract for goods or services;
14° Cancellation of a licence or permit;
15° Improper referral for psychiatric or medical treatment.

In addition, other protective measures include:
A criminal liability exemption clause (“clause d’irresponsabilitié pénale”), provided for in Article 122-9 of the Criminal Code; Offences relating to the disclosure of the identity of the whistleblower (Article 9 of the law n°2016-1691), obstruction of the transmission of a report (Article 13 of the law n°2016-1691) or discrimination (Articles 225-1 and 225-2 of the Criminal Code); Civil penalties provided for in the event of abusive criminal proceedings for defamation (Articles 177-2 and 212-2 of the Criminal Code).

- Many jurisdictions’ frameworks also provide for some kind of remedy for whistleblowers who prevail in retaliation complaints. For example: the Republic of Korea’s Act on the Protection of Public Interest Whistleblowers provides monetary rewards/awards to whistleblowers and their relatives or cohabitants to cover expenses for medical treatment, moving due to transfer or redundancy, litigation, loss of wages or other economic losses, monetary rewards and

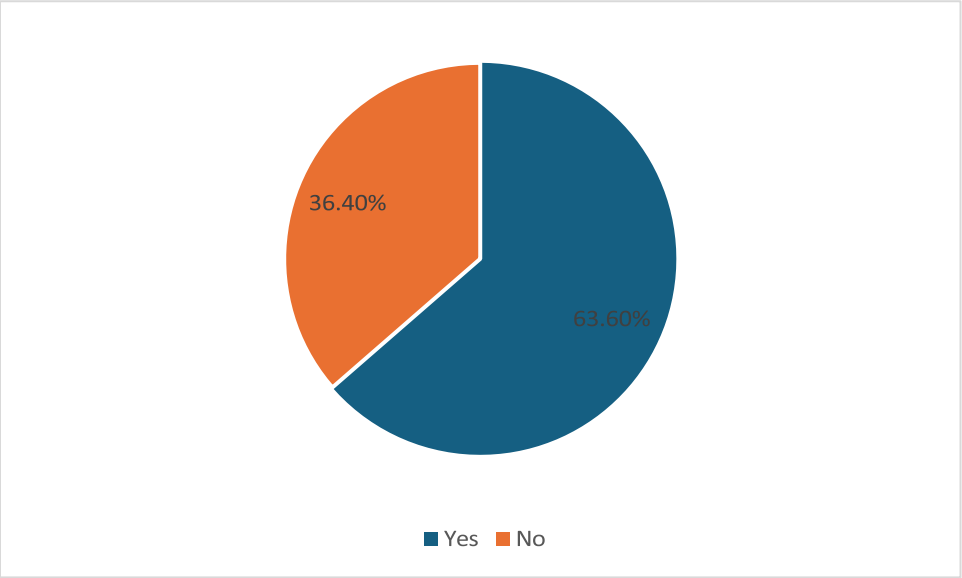
awards for whistleblowers;[12] India's civil remedies, under the Code of Civil Procedure 1908, allow whistleblowers to pursue damages for defamation, mental distress, or financial loss, with interim relief such as injunctions to prevent further harm; and Brazil's framework (Article 4-C, Paragraph 2 of Law No. 13,608/2018) establishes that the whistleblower will be compensated in double for any material damages caused by actions or omissions committed in retaliation (direct consequences), without prejudice to moral damages (indirect consequences).

- In the Kingdom of Saudi Arabia, a whistleblower may claim compensation for the presence of a malicious report against them, in accordance with Article 4 of the Rule for Limiting the Effects of Malicious Complaints and False Claims, issued by Cabinet Resolution No. (94) dated 04/25/1406 AH corresponding to 03/06/1986 AD. Moreover, the Law on the Protection of Informants, Witnesses, Experts, and Victims broadly prohibits "Retaliation against the whistleblower" (Article 13). Prohibited actions specifically include termination of the employment relationship, any decision that changes a high legal or administrative position resulting in the reduction of his rights, depriving him of them or distorting his status or reputation, and any arbitrary employment procedure, lawsuit or disciplinary penalty. Remedies include mitigation measures such as "temporary or permanent movement to a different workplace or assistance in finding new employment" and "legal, psychological, social, and financial assistance". The State is mandated to bear the cost of treatment if a protected person has been subject to assault related to the grounds for protection. A crucial feature is the burden of proof shift: once a protected person files a complaint regarding an adverse employment procedure, the burden of proof falls on the entity to take the action to prove that the action was taken for a legitimate reason and is unrelated to the reason for which the protection was decided. Sanctions are severe, including imprisonment of up to one year and/or a fine of up to SAR 200,000 for Confidentiality Breach, and imprisonment up to three years and/or a fine up to SAR 500,000 for the Use of Violence to prevent disclosure. Corporate liability includes a fine up to SAR 5,000,000 and/or debarment from contracting with public entities.

- Nearly two-thirds of those countries that answered question 15 indicated that their whistleblower protection framework provides for the burden of proof to be shifted to the person who has taken detrimental actions against the reporting person. Based on questionnaire responses, this appears to be an area for further consideration, improvement, and understanding by the G20 ACWG.

[12] See also: OECD (2018), *Implementing the OECD Anti-Bribery Convention Phase 4 Report: Korea*, Implementing the OECD Anti-Bribery Convention, OECD Publishing, Paris, https://doi.org/10.1787/643e0385-en.

Figure 1. Does your country provide for the burden of proof to be shifted to the person who has taken detrimental actions? (Yes/No)



Box 8. Sanctions for retaliating against reporting persons in Indonesia

Article 37-41 of Law No. 13 of 2006 as amended by Law No. 31 of 2014 on Protection of Witness and Victim provide a wide range of sanctions for retaliation actions. Those who commit retaliation actions face a maximum of 7 years of imprisonment and a maximum of IDR 500.000.000,00 (five hundred million Indonesian Rupiah). Furthermore, the law stipulates if the act is committed by public officials, the criminal sanctions shall be aggravated 1/3 (one third). In the event that the retaliation act was committed by corporations, the burden of proof will be on the corporation and/or the corporation's management. The corporation may be imposed with 3 (three) times the aggravated fine from the fine stipulated under Article 37 to Article 41.

Table 3. Country examples on the burden of proof in whistleblower retaliation cases

Countries	Notes / Examples
Brazil	Burden follows general labour law rules (CLT Art. 818); no whistleblower-specific burden-shifting. However, § 1 of the same article also establishes that the burden of proof can be shifted by the judge in specific cases.
Netherlands	Burden lies with the employer/retaliator, who must prove detriment was unrelated to the whistleblower's report.
Norway	Working Environment Act: employer bears the burden to show reporting was unlawful; shared burden applies in compensation claims.
Saudi Arabia	The Kingdom of Saudi Arabia implements a shift in the burden of proof in cases of employment-related retaliation against a protected person. The Law on the Protection of Informants, Witnesses, Experts, and Victims stipulates that if the protected person files a complaint with the competent authority due to an adverse employment procedure (e.g., termination of the employment relationship, reduction of rights, or an arbitrary disciplinary penalty), the burden of proof falls on the entity taking

	the action (the employer) to prove that the action was taken for a legitimate reason and is unrelated to the reason for which the protection was decided.
South Africa	Once a whistleblower proves they made a disclosure and suffered detriment, the employer must prove that the action taken was justified.
Spain	Law 2/2023 (Art. 38.4) expressly shifts the burden: the employer must prove that the adverse measures were unrelated to the whistleblower's report.
France	Whistleblower must only provide factual elements creating a presumption; employer must then prove the decision was justified by unrelated factors.
Germany	Whistleblower Act (Section 36): detriment presumed to be retaliation; employer must prove otherwise.
India	PIDPI Resolution (2004): allows reversal of burden; designated agency/authority may direct remedies where retaliation is alleged.
Ireland	Burden shifts: adverse treatment is presumed to be linked to disclosure unless the employer proves otherwise.
Italy	Legislative Decree 24/2023 (Art. 17.2) expressly provides for reversal of the burden of proof.
Republic of Korea	Public Interest Whistleblower Protection Act (Art. 23): presumes disadvantageous measures are retaliation; burden shifts to the employer to prove otherwise.
Russia	Burden lies with the employer/retaliator, who must prove detriment was unrelated to the whistleblower's report.
United Kingdom	Section 48 (2) of the Employment Rights Act places the burden of proof on the employer if a worker makes a protected disclosure and then suffers detriment to show that the reason for the detriment was not the protected disclosure. Section 103A ERA deals with protection for dismissal and it is for the employer to show a potentially fair reason for the dismissal.

Table 4. Country responses regarding remedies and effective protection against retaliation

Countries	Q13. Framework prohibits retaliation against protected reports (Y/N)	Q14. Framework provides for compensation, financial reward, or interim relief (Y/N)	Q15. Burden of proof shifted to the retaliating party (Y/N)	Q17. Sanctions available for those who retaliate against reporting people (Y/N)
Australia	Y	Y	N	Y
Brazil	Y	Y	Y	Y
Canada	Y	Y	N	Y
China	Y	Y	N	Y
France	Y	Y	Y	Y
Germany	Y	Y	Y	Y
India	Y	Y	Y	Y
Ireland	Y	Y	Y	Y
Italy	Y	Y	Y	Y
Japan	Y	Y	N	

Republic of Korea	Y	Y	Y	Y
Netherlands	Y	Y	Y	Y
Nigeria	N	Y	N	N
Norway	Y	Y	Y	Y
Portugal	Y	Y		Y
Russia	Y	N	Y	Y
Saudi Arabia	Y	Y	Y	Y
South Africa	N	Y	Y	
United Kingdom	Y	Y	Y	Y
Spain	Y	Y	Y	Y

VI. Pillar 5: Effectiveness, enforcement, and evaluation of the legal framework (Q18-26)

Pillar 5 focuses on countries' efforts to ensure they have the institutions and capacity to implement their whistleblower protection frameworks. This includes investing in capacity-building training, resources, and awareness-raising activities; processes for monitoring periodically the effectiveness and impact of the frameworks; and providing technical assistance to other countries that seek to establish or improve their frameworks, thereby disseminating the implementation of good practices among and beyond G20 countries.

These principles are complemented by the OECD standards on whistleblower protections, including Principles 9 and 11 of the OECD Recommendation on Public Integrity. The OECD Anti-Bribery Recommendation (adopted after the 2019 G20 HLPs) also includes within its scope a recommendation to governments that data protection rules and privacy rights do not unduly impede reports by and protection of reporting persons. A question to G20 ACWG delegations was included in this section of the country survey to reflect this policy development since 2019.

The G20 ACWG questionnaire provides some insights into the implementation of these principles by governments.

For example:

- A number of countries responses detailed measures in their laws to ensure the independence, impartiality and confidentiality of internal and external investigations stemming from whistleblower reports. For example, in Spain, the Independent Authority for the Protection of Whistleblowers (*Autoridad Independiente de Protección del Informante*, A.A.I.) is responsible for ensuring impartiality in the handling of external whistleblower reports.

Box 9. Spain's Independent Authority for the Protection of Whistleblowers

Spain's whistleblower protection framework provides that internal and external reporting channels must meet strict legal standards to guarantee confidentiality, objectivity, and independence, as established in Articles 5–10 of Law 2/2023:

- Internal systems must designate a specific, independent person or department to manage the system and handle reports [Art. 8.1].
- That person must act autonomously in the exercise of their duties and be free from external influence or pressure.
- Reports must be followed up with diligence, neutrality, and impartiality, in accordance with a defined investigative protocol [Art. 9].
- All reporting channels (internal and external) must be equipped with technical and organisational measures to ensure confidentiality and data integrity, prevent unauthorised access and allow for anonymous reporting [Arts. 7.3, 17.1, 33].
- Once a report is submitted, in order to preserve impartiality, the relevant investigation or initial assessment is completed within a maximum of three months (extendable to six months in complex cases), and full documentation and traceability of decision-making are ensured, in compliance with administrative good governance.

- Just over half (13) of responding countries indicated that their legal and institutional whistleblower protection framework establishes one or more dedicated agencies for implementing their country's whistleblower protection framework (i.e. Spain's AAI or the Republic of Korea's Anti-Corruption and Civil Rights Commission, ACCRC). In several countries, the statutory or policy scope of these bodies went beyond anti-corruption, only (i.e. institutions tasked with consumer rights, labour rights, financial markets, health and safety, etc.). These responses underline the importance of taking a holistic and whole-of-government approach to ensuring effective protections for reporting persons.

- Country responses were more varied on the resources (financial, human, and otherwise) provided to agencies tasked with implementing their whistleblower protection frameworks. In some countries, comprehensive training programmes and guides are provided regularly and consistently across the executive, judiciary, and law enforcement, while some have training only for the officials who receive the reports. In Italy, for example, the Ministry of Justice provides training through the National School of Administration (SNA) for members of the Whistleblower Protection Working Group and the support structure to the Corruption Prevention and Transparency Office (RPCT), while the Italian Anti-corruption Authority (ANAC) regularly conducts awareness-raising events and workshops for personnel in the public and private sectors on the importance of effective whistleblower reporting and protections. In India, institutions like ISTM build capacity by regularly training vigilance and disciplinary authorities on natural justice, bias prevention, and evidence-based inquiries. Furthermore, the e-learning platform Syllabus provides two training courses on public sector integrity, including on the fundamentals of whistleblowing, on how to verify,

analyse, and develop the procedures for making a report and on building awareness of the legal protections granted under current legislation.

- In the Kingdom of Saudi Arabia, effective enforcement is secured through dedicated and independent government agencies. The Oversight and Anti-Corruption Authority (NAZAHA) serves as the primary external anti-corruption agency, operating independently to receive, investigate, and follow up on corruption reports, with a system designed so that the individual receiving the report cannot view the reporter's data. The Public Prosecution operates as an independent judicial body responsible for the investigation and prosecution of non-corruption crimes, and it administers the "Protection Program for Whistleblowers, Witnesses, Experts, and Victims". The Ministry of Interior and the Presidency of State Security are designated to provide security protection or escort.

- In Russia, Decree No. 309 of the President of the Russian Federation establishes that disciplinary measures may be applied to persons holding positions in a state body, the Central Bank of the Russian Federation, a state extra-budgetary fund, a state corporation (company), another organisation established on the basis of a federal law, a public law company, or an organisation created to perform tasks set for a federal state body, who have reported facts of corruption that have become known to them to law enforcement or other state bodies or the mass media, only following the consideration of the relevant issue at a meeting of the commission on compliance with official conduct requirements and settlement of conflicts of interest (if this person commits a disciplinary offence within one year of the said report). Order No. 195 of 2007 of the Prosecutor General of the Russian Federation "On the organisation of prosecutorial supervision over the implementation of laws and the observance of human and civil rights and freedoms" requires ensuring the participation of prosecutors in the activities of these commissions in the established manner.

- Some countries also indicated steps they take to ensure that data protection rules and privacy rights do not unduly impede reports by and protection of reporting persons. Brazil, for example, tackles this challenge via its National Data Protection Authority (ANPD).

Box 10. Frameworks for facilitating whistleblower reports and protections while protecting personal data

Brazil

In Brazil, there is a specific agency called the National Data Protection Authority (ANPD), which is a special autonomous agency (Law No. 14,460, of 25 October 2022) linked to the Ministry of Justice and Public Security, whose mission is to ensure the protection of personal data guided by Law No. 13,709, of 14 August 2018, the General Data Protection Law (LGPD). It is also responsible for inspecting and applying sanctions in cases where data processing is carried out in non-compliance with the law. The Authority's organisational structure and composition are described in Decree No. 10,474, of 26 August 2020.

The CGU, as the agency responsible for promoting access to information within the Federal Executive Branch, adopts the following initiatives:

1. Enables citizens to submit Access to Information requests while preserving their identity. This is not an anonymous request; the applicant must identify themselves through registration, but their personal data is retained and protected by the CGU's technology department and cannot be accessed by the agency receiving the request.
2. Provides an Access to Information Law (LAI) implementation guide that includes a specific section explaining to agencies what is considered "personal information". (Link to the Guide: https://www.gov.br/acessoainformacao/pt-br/lai-para-sic/transparencia-passiva/guias-e-orientacoes/aplicacao_da_lai_2019_defeso-1.pdf).
3. Conducts training sessions with agencies to guide them on transparency and handling personal data.
4. In the Transparency Portal, CGU does the necessary treatment to protect the data such as personal data or security-sensitive data. When publishing information, CGU always aims to make available 100% of the information that does not need protection. In this scenario, only sensitive data is redacted and relevant information, such as values and dates, is maintained whenever possible. This presents an opportunity to grant access to government information while aiming to achieve a balance between data protection and the possibility of reports.

Other measures adopted by the Federal Government of Brazil to ensure that data protection rules and privacy rights do not unduly impede the submission of reports or compromise the protection of whistleblowers, include the following:

1. Legal guarantee of whistleblower confidentiality: law nº 13,608/2018 (Art. 4-A) guarantees the protection of the whistleblower's identity when reports are submitted through official channels. It prohibits the disclosure of any information that could lead to the identification of the reporting person.
2. Regulation by the Office of the Comptroller General (CGU): CGU Normative Ordinance nº 116/2024, which sets guidelines for the operation of ombudsman units in the Federal Executive Branch, establishes in Article 11 that ombudsman offices must ensure the confidentiality of the whistleblower's identity and personal data, except with the express authorization of the whistleblower or by court order.
3. Fala.BR Platform: the Fala.BR platform, the official system for ombudsman services and access to information, adopts robust information security and data protection measures. Whistleblowers may choose to submit reports anonymously or provide their identity under confidentiality protection.
4. Furthermore, the system does not log the IP address of the device used to submit the report, thereby strengthening confidentiality and preventing the technical identification of whistleblowers—even in anonymous submissions.
5. Alignment with the LGPD (General Data Protection Law): Law nº 13,709/2018 (LGPD) does not prohibit the processing of personal data for the execution of public policies, such as the handling of citizen reports. CGU has been actively adapting its processes to comply with the LGPD, ensuring privacy rights are respected while maintaining effective oversight and accountability.

6. Training and guidance for public servants: CGU regularly offers training programmes focused on data protection and proper handling of reports, with particular attention to preserving the identity of whistleblowers and ensuring the confidentiality of the information provided.

These measures aim to balance privacy rights with the need to guarantee effective reporting channels and protection against retaliation, fostering a safe environment for citizen engagement and social oversight.

Netherlands

As specified in section 1a of the Dutch Whistleblower Protection Act, Duty of confidentiality and data protection:

1. Any person involved in reporting or investigating a suspected abuse and who in that capacity obtains access to information that he knows or has reasonable grounds to suspect is confidential has a duty of confidentiality regarding this information, except in so far as he is required by statutory regulation to disclose this information or the need to disclose this information is a logical consequence of his responsibilities in relation to the implementation of this Act.
2. Information of a confidential nature in any event means:
   a) information about the identity of a reporting person and of the person to whom the abuse is attributed or with whom that person is associated, and information that can be traced back to that person; and
   b) information concerning a trade secret.

3. The identity of a reporting person and information that can be used directly or indirectly to ascertain the reporting person's identity may not be disclosed without that person's consent.

Saudi Arabia

Saudi Arabia has a Personal Data Protection Law (PDPL) that balances privacy rights with legitimate data processing needs. For whistleblower protection, the balance is achieved as follows:

1. Legal Basis for Processing: The Law on the Protection of Informants, Witnesses, Experts, and Victims provides a clear legal basis for the collection and processing of personal data related to whistleblower reports, particularly concerning the identity and information provided by the whistleblower, as this is necessary for the investigation of crimes and the provision of protection.
2. Mandatory Confidentiality (Article 1, Article 12): The whistleblower protection law mandates the concealment of the whistleblower's identity (Article 1) and specifies that "The data of protected persons shall be confidential and may not be disclosed except in the cases specified in this Law" (Article 12). This ensures that privacy is maintained to the greatest extent possible during the investigation.

3. Purpose Limitation: Data collected is strictly for the purpose of investigating the alleged wrongdoing and providing protection, preventing unauthorised or extraneous use of personal information.
4. Security Measures: Robust technical and organisational measures are required to protect the integrity and confidentiality of the data associated with whistleblower reports, aligning with PDPL Principles.
5. Limited Disclosure (Article 3): Disclosure of identifying information is highly restricted, primarily to situations deemed absolutely necessary by the court for the right of defence (Article 3), and even then, with a condition that appropriate protection measures (Article 14) are coordinated.

These measures ensure that while privacy rights are respected, they do not hinder the crucial function of reporting and investigating serious wrongdoing.

- With regard to periodically assessing and evaluating their whistleblower protection frameworks, six countries indicated that their frameworks are assessed on a regular basis: periodically in India; annually in Indonesia, the Republic of Korea, Portugal, and Spain; and every two years in France although the "Défenseur des Droits" provides an annual overview of the national whistleblower protection system in its activity report. A number of countries have undertaken assessments of their frameworks with a view to improving their effectiveness (Australia, Brazil, Germany, Ireland, Japan, Norway, South Africa).[13] Some examples of such initiatives are highlighted here.
- In Saudi Arabia, given that the law on the Protection of Informants, Witnesses, Experts, and Victims recently came into force (June 28, 2024), it is too early to conduct a full periodic assessment of its effectiveness. However, the creation of this law is the result of ongoing assessments and studies of the previous legal landscape and international best practices, which identified areas for improvement in whistleblower protection. The commitments to the Kingdom's Vision 2030's anti-corruption goals directly informed the robust provisions of the new law. Furthermore, NAZAHA will conduct regular reviews and assessments moving forward to monitor the implementation, evaluate the effectiveness of protections set in practice, and identify challenges and gaps to propose amendments or further policies.

Box 11. Examples of systems to assess the effectiveness and impact of whistleblower protection frameworks

Ireland

The Protected Disclosures Act 2014 completed its statutory review of the Act in 2018.[14] This included a public consultation. The findings of the review, conducted four years after the entry into force of the Act, indicated that a 'significant number of protected disclosures have been made to public bodies. The results further showed

[13] For note, Art. 27 of the EU Whistleblowing Directive calls on EU Member States to provide a set of statistics on their whistleblower protection frameworks on an annual basis.
[14] https://www.gov.ie/ga/an-roinn-caiteachais-phoibl%c3%ad-bonneagair-athch%c3%b3iri%c3%bach%c3%a1in-seirbh%c3%adse-poibl%c3%ad-agus-digiti%c3%bach%c3%a1in/preaseisiuinti/ministers-publish-the-review-of-the-protected-disclosures-act/

that further awareness raising about the protection it offers to workers and the obligations it places on employers is needed, as well as the need to address some implementation issues and challenges. The findings of the review informed the amendments to the Protected Disclosures Amendment Bill 2022, which also aimed to bring the legislation in line with the EU Whistleblowing Directive.

India

India carries out periodic institutional and policy-level evaluations to analyse the efficacy of its whistleblower protection system, especially in the public sector.

Structured administrative audits, feedback mechanisms, and consultative appraisals done by major organisations including the Central Vigilance Commission (CVC), the Department of Personnel and Training (DoPT), and internal vigilance departments of ministries and public sector Undertakings (PSUs), are used to conduct these reviews. As the designated agency for the Public Interest Disclosure and Protection of Informers (PDPI) resolution, the CVC quarterly receives reports from Chief Vigilance Officers (CVOs) which include information on complaints received under PIDPI resolution and action taken on the same. The data available with the Commission shows an increase in complaints or disclosures under the PIDPI resolution.

Furthermore, DoPT, as the central policy coordination authority for personnel administration and training, supports this framework by issuing guidelines, overseeing vigilance policy, and embedding whistleblower protection content within civil service training, to make sure they match changing norms of natural justice, integrity, and ethical governance.

During Vigilance Awareness Week, several ministries and departments also conduct internal audits of how PIDPI complaints are handled as part of their overall vigilance performance review. These evaluations aim to improve the effectiveness of reporting systems by identifying procedural gaps, addressing concerns about retaliation, and strengthening awareness efforts. The process typically includes collecting feedback from employees, CVOs, and Designated Authorities (DAs) to enhance trust and streamline whistleblower protections.

These continuous assessments guarantee that India's whistleblower protection system is responsive to growing dangers, logistical bottlenecks, and consumer experiences, therefore allowing iterative improvements that strengthen confidentiality, protection, and reporting trustworthiness throughout the public sector.

VII. Protections in Practice

This section of the G20 ACWG survey aimed to identify, to the extent possible, country data to illustrate the implementation of whistleblower reporting channels and protections. Given that, in many jurisdictions, these frameworks are new, or that data is not collected, or that countries did not have enough time to collect the requested

data, this section provides only highlights from some responding countries. The G20 ACWG may wish to consider revisiting this data request in future years.

Box 12. Highlights of statistics on protections in practice

- China reported that approximately 40% of the 650,000 reports received by supervisory commissions in 2024 were whistleblower reports.
- Italy reported that 41 whistleblower reports were submitted between 2024 and mid-2025, of which 39 were closed with a formal decision by the Corruption Prevention and Transparency Officer (RPCT) and 2 remained under review at the time of this report.
- Saudi Arabia reported that around a quarter of the sources of information referred to law enforcement authorities, accusing natural or legal persons of corruption from 2020-2024, came from whistleblower reports. The majority of these (over 60%) were anonymous reports.

VIII. Conclusions and Proposed Future Areas for Consideration

The 2025 G20 Accountability Report underscores the significant progress made by G20 countries in developing comprehensive legal and institutional frameworks to protect whistleblowers. Most member states have established clear legal protections applicable across public and private sectors, extending safeguards to a broad range of reporting persons, including those in precarious employment or post-employment situations. These frameworks align closely with international obligations and commitments such as the 2019 G20 High-Level Principles, UNCAC Article 33, and OECD recommendations, evidencing G20 commitments to transparency, integrity, and accountability.

Countries have made significant advances in procedural safeguards such as accessible reporting channels, confidentiality protections, and provisions enabling direct reporting to competent authorities. Some have adopted robust remedies and protection against retaliation, including shifting the burden of proof to alleged retaliators. This progress reflects a strong emphasis on enabling safe whistleblowing environments. Furthermore, dedicated agencies and oversight mechanisms are increasingly tasked with enforcement and evaluation responsibilities, reflecting institutional commitment to effective implementation.

Nonetheless, variations in scope, procedural details, data collection, and enforcement capacity indicate ongoing challenges. Limited data on whistleblower reports and retaliation cases impede a full assessment of frameworks' effectiveness, highlighting opportunities for enhanced monitoring, evaluation and transparency. Cultivating organisational cultures that foster trust and open reporting remains a critical dimension requiring sustained efforts, along with tailored measures addressing diverse needs, including gender considerations.

The collective experiences and practices showcased by G20 countries provide a valuable foundation for continued refinement. Strengthening whistleblower protections unequivocally supports the global fight against corruption, promotes ethical governance, and fosters public confidence in institutions. To accelerate future actions, the following suggestions are set out for consideration:

Proposed Future Areas for Consideration

Pillar I

Dedicated Legal Frameworks: Countries can enact more dedicated legal frameworks for the protection of reporting persons in both private and public sectors. The legal frameworks can aim at a minimum to cover a wide range of material and personnel scope.

Pillar II

- **Expanding Coverage:** Extend protections to former employees, individuals in advanced recruitment stages, third parties connected to whistleblowers, and informal or non-traditional work arrangements to close protection gaps.
- **Clarifying Good Faith/Reasonable Grounds Standards:** Countries can develop clearer definitions and legal frameworks on "good faith" and "reasonable grounds" to enhance legal certainty.

Pillar III

- **Enhancing Confidentiality and Anonymous Reporting:** Strengthen uniform standards and mechanisms to protect whistleblower identities and support effective anonymous reporting to bolster reporting confidence.
- Countries can cultivate **organisational cultures** that foster trust and enhance open reporting. Fostering organisation culture remains a critical dimension that requires sustained efforts across the public and private sector, along with tailored measures to address diverse needs, including gender considerations.
- **Addressing Gender-Sensitive Reporting:** Integrate gender-sensitive and inclusivity considerations into reporting channels and protection measures.

Pillar IV

- **Shifting Burden of Proof and Remedy Improvements:** Advocate wider adoption and application of provisions on shifting the burden, also with accessible and timely remedies, including interim relief and compensation covering both direct and indirect retaliation effects.

Pillar V

- **Capacity Building and Resourcing:** Invest consistently in training and resourcing of authorities and organisations entrusted with whistleblower protections to ensure proficient, impartial, and independent enforcement.
- **Gaps in Transition and Developing Countries:** Provide technical support to address the gaps in the implementation of whistleblower protection in developing countries, particularly in Africa. This would provide an opportunity to undertake technical assistance similar to the asset recovery measures.
- **Balancing Data Privacy and Transparency:** Develop harmonised frameworks balancing data protection laws with whistleblower confidentiality and reporting efficacy to avoid undue barriers.
- **International Cooperation and Knowledge Sharing:** Enhance cross-border collaboration, peer learning, and technical assistance among G20 countries to disseminate best practices and elevate whistleblower protections globally.
- **Enhancing Evaluation, Periodic Assessments and Data on Whistleblowing:** Whistleblowing laws can provide for regular evaluations and periodic assessments, as well as a clear requirement for governments to

maintain, publish and retain relevant data to support actions taken to protect reporting persons.

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Annex 1. G20 Anti-Corruption Working Group Questionnaire on the 2019 G20 High-Level Principles for the Effective Protection of Whistleblowers

COUNTRY RESPONSES TO THE 2025 G20 ANTI-CORRUPTION ACCOUNTABILITY REPORT QUESTIONNAIRE:
Focus on the 2019 G20 High-Level Principles for the Effective Protection of Whistleblowers

The following questionnaire aims to examine G20 Members' level of implementation of whistleblower protection frameworks under South Africa's Presidency. Questions are set out according to the three core pillars of the 2019 G20 High-Level Principles for the Effective Protection of Whistleblowers: 1) legal framework, 2) procedure for protected disclosures, and 3) effective enforcement and 4) self-evaluation of the legal framework. Responses to the questionnaire will be compiled into the 2025 G20 Accountability Report to assess progress in implementation and identify how countries can improve whistleblower protection in practice.

Questions with United Nations Office on Drugs and Crime (UNODC) are taken from the parallel UNODC survey [reference CU 2024/400(A)/DTA/CEB/FSS], constructed in parallel, with a view to developing an international study on challenges and good practices on the protection of whistleblowers and reporting persons as requested by the UNCAC CoSP resolution 10/8, entitled 'Protection of reporting persons. The findings of the study will be presented at the UNODC Working Group of Prevention in June 2025. Responses to the survey were due on 28 February 2025. Delegations that have completed the UNODC survey are invited to either refer to their survey responses to the UNODC questions; to reproduce these responses here; or to provide information specifically for the G20 ACWG survey on the 2019 High-Level Principles.

This questionnaire was developed to support the G20 implementation of the 2019 G20 High-Level Principles for the Effective Protection of Whistleblowers. In so doing, this effort complements the global dissemination and implementation of Article 33 of the UNCAC, UNCAC CoSP resolution 10/8.

Country name:
Date of completion:

Has your country developed or adopted dedicated framework(s) related to the protection "persons reporting wrongdoing in the context of their professional activity or work environment", referred to in some countries as "whistle-blowers"? (i.e. Laws, regulations, statutes, policies, rules or guidelines). If so, please list it/them and specify (a) whether it/they apply to the public and/or private sector, (b) what type of wrongdoing are covered (i.e. material scope) and (b) the categories of persons covered (i.e. personnel scope).

Response (can be taken from UNODC survey Q2):

If not, has your country included provisions related to the protection of this specific category of reporting persons, in other frameworks (i.e. Anti-Corruption laws, employment rights/labour laws, laws regulating public service, criminal law, criminal/civil procedure law, etc.). If so, please list it/them and specify (a) whether it/they apply to the public and/or private sector, (b) what types of wrongdoing are

covered (i.e. material scope) and (b) the categories of persons covered (i.e. personnel scope). [UNODC Q3]

Response (can be taken from UNODC survey Q3):

Scope of protected disclosures
Does your country's protection frameworks extend to the broadest possible range of reporting persons in a work-related context, including as appropriate:
Those whose work-based relationship has ended? [Yes/No]
Those who are during the advanced stages of a recruitment process or contractual negotiations, and who could suffer retaliation? [Yes/No]
Or, to third persons connected to the reporting person, who could suffer retaliation in a work-related context? [Yes/No]

Further comment:

Is good faith or reasonable grounds to believe the information is true, a condition for a reporting person or a "whistleblower" to qualify for protection? If the term "good faith" or similar is used, how is it defined and interpreted? Does it pertain to the motives/personal reasons to report or their reasonable belief that the information reported is true? [UNODC Q5]

Response (can be taken from UNODC survey Q5):

What exceptions may apply to protected disclosures?

Response:

Procedure for protected disclosures
What efforts has your country taken to foster an organisational culture in workplace entities that build trust and confidence in reporting?

Response:

If your country requires implementation of internal reporting channels, does your country monitor whether they are established in public (and private) entities? [Yes/No/NA if non-applicable] If yes, how is this done in practice?

Further comment:

Do the existing reporting channels include the different impact of gender in "whistleblowing" or reporting and has your country adopted specific measures to render the reporting channels more inclusive and gender-sensitive (i.e. Having female staff available to take reports, using inclusive language that affirms diverse gender identities, allowing confidential or anonymous reporting, ensuring that reports are gender neutral, acknowledging gender-specific risks like stigmatization or sexual assault, ensuring that wrongdoing and retaliation with a gender, minority or disability

aspect such as discrimination are included in the list or prohibited behaviour and taken seriously). If yes, please describe which measures have been put in place.

Response (can be taken from UNODC survey Q12):

Are “whistleblowers” or “reporting persons in their professional context or work environment” allowed to report directly to law enforcement or other relevant authorities, without the need to exhaust internal reporting systems first? What measures has your country taken to establish, facilitate, and maintain such complaint intake systems?

Response (can be taken from UNODC survey Q14):

Please describe what measures, if any, your country has in place to ensure that legal or contractual obligations, such as confidentiality clauses or non-disclosure forms or agreements, cannot be used to deny the right to report, receive legal protection from retaliation, or penalise reporting persons for having reported information?

Response (can be taken from UNODC survey Q22):

Does your country’s protection framework ensure confidentiality of the whistleblower identifying information and the content of the protected disclosure, in a manner consistent with national laws? [Yes/no]

Further comment:

How are anonymous complaints / reports handled under your country’s framework?

Further comment:

Remedies and effective protection against retaliation
What retaliatory actions in response to a report that qualifies for protection are prohibited within your legal framework? What guidance has been developed to raise awareness of these prohibitions? Please provide copies of public documents / hyperlinks where appropriate.

Response:

What remedies are available for “whistleblowers” who prevail in retaliation complaints? If yes, do these remedies:

Compensate for both direct and indirect consequences of retaliatory action following a report that qualifies for protection?
Include financial compensation, including interim relief pending the resolution of legal proceedings?

Response (can be taken from UNODC survey Q23):

In cases of alleged retaliation against a “whistleblower” or a reporting person, once that person established that they made a report and suffered detriment, does your country provide for the burden of proof to be shifted to the person that has taken detrimental actions? If yes, could you please provide additional information on how this measure is applied in practice?

Response (can be taken from UNODC survey Q20):

What is done to ensure that whistleblowers are aware of available reporting channels, how to make use of them, protections available where retaliation occurs, and proceedings available to request a remedy for alleged retaliation? [Yes/no] If yes, please specify the type of resources / assistance.

Further comment:

What sanctions are applicable to those who retaliate against whistleblowers or break confidentiality requirements?

Response:

Effective enforcement and self-evaluation of the legal framework
What measures are in place to ensure reports are received and investigated in an impartial and independent manner?

Response:

Are there dedicated government agencies (i.e., law enforcement agencies or sector-specific bodies such as anti-corruption agencies) for receiving external reports, and if so, which ones? Please describe as well whether they have established a dedicated reporting system ensuring, in particular the confidential handling of reports. Please also specify which authorities are charged with (1) implementing the legal framework (2) receiving, investigating, or otherwise processing and following up on the reports of wrongdoings and/or complaints of retaliation against reporting persons and (3) who is in charge of providing protection.

Response (can be taken from UNODC survey Q15):

Are competent authorities sufficiently resourced and well-trained to implement the legal framework for the protection of reporting persons, and to receive, investigate or otherwise process complaints of retaliation?

Response:

Has your country developed specific training programmes for personnel responsible for handling reports and for protecting reporting persons? If yes, could you please elaborate on who is receiving training (i.e. personnel within workplaces, law enforcement personnel, judges, prosecutors etc.)?

Response (can be taken from UNODC survey Q16):

What steps have been taken to ensure that data protection rules and privacy rights do not unduly impede reports by and protection of reporting persons?

Response:

Have there been any periodic assessment of the effectiveness of your country's domestic law and policies regarding the protection of "whistleblowers" and/or reporting persons? If yes, please describe whether and how the results of those reviews have been used to further improve the protection.

Response (can be taken from UNODC survey Q7):

What steps are taken to encourage companies, including SOEs, to implement frameworks for the protection of persons reporting wrongdoing, as well as channels for reporting, including as part of an internal controls, ethics and compliance programme or measures for preventing and detecting corruption?

Response:

Protections in practice

Among the sources of information referred to your law enforcement authorities accusing natural and/or legal persons of corruption between 2019 and 2024, what percentage of these sources consisted of reports by whistleblowers or other reporting persons qualifying for protected disclosure?

Year	0-4% of sources	5-14% of sources	15-24% of sources	25% or more
2019				
2020				
2021				
2022				
2023				
2024				
5-year average				

Further comment:

What percentage of reports received between 2019 and 2024 were made anonymously?

Year	0-19%	20-39%	40-59%	60-79%	80-100%
2019					
2020					
2021					
2022					
2023					
2024					
5-year average					

Further comment:

End of questionnaire.