



WHISTLEBLOWER PROTECTION IN EU ENLARGEMENT COUNTRIES

Towards EU standards and best practice?

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France 



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GLOSSARY

Whistleblowing: communicating information on suspected wrongdoing (see below) to individuals or entities believed to be able to effect action.

Wrongdoing: an act or omission that is unlawful, abusive or can cause harm.

Whistleblower: any person reporting or disclosing information on suspected wrongdoing acquired in the context of their work-related activities, with the reasonable belief that the information reported was true at the time of reporting.

Internal report: a whistleblowing report made within a public or private organisation (i.e. within the workplace).

External report: a whistleblowing report made to a competent authority.

Public disclosure: making information on wrongdoing available in the public domain, either by publishing it – for example, on online platforms or social media – or reporting it to stakeholders such as the media, elected officials, civil society organisations, trade unions or business/professional organisations.

Detrimental conduct or retaliation: any threatened, recommended or actual act or omission, direct or indirect, which causes or may cause harm, and is linked to or resulting from actual or suspected whistleblowing.

Person concerned: a natural or legal person referred to in a whistleblower's report or complaint as a person responsible for the suspected wrongdoing or detrimental conduct, or associated with that person.

Protected third parties: persons other than a whistleblower at risk of detrimental conduct linked with whistleblowing.

Internal whistleblowing system: an organisation's whistleblowing-related policies, procedures, channels, processes, guidelines and tools.

External whistleblowing system: a competent authority's policies, procedures, channels, processes, guidelines and tools to receive and handle external reports.

Competent authority: any national authority designated to receive and handle external whistleblowing.

Whistleblowing authority: any national authority with whistleblowing-related responsibilities. Its mandate can be wider than whistleblowing, and there might be multiple whistleblowing authorities with varying functions and responsibilities in a country. It includes, but is not limited to, competent authorities.

EXECUTIVE SUMMARY

Whistleblower protection is a cornerstone of effective anti-corruption frameworks and a critical component of the rule of law in European Union (EU) candidate and potential candidate countries. In contexts where corruption risks remain significant and public trust in institutions is often fragile, enabling individuals to report wrongdoing safely and without fear of retaliation is essential. Robust legal and institutional frameworks not only help uncover abuses of power and protect public resources, but also strengthen accountability, transparency and democratic governance. Advancing whistleblower protection is therefore both a key requirement of the EU accession process and a fundamental step towards building resilient and trustworthy institutions. The 2019 EU Whistleblower Protection Directive provides an important baseline for

such frameworks. Transparency International has long advocated for strong whistleblower protections and contributed to the development of the Directive. While not fully reflecting international best practice in all areas, the Directive establishes a solid foundation for effective protection systems.

This report assesses the extent to which seven EU candidate and potential candidate countries – Albania, Kosovo, Moldova, Montenegro, North Macedonia, Serbia and Ukraine – have aligned their national legislation with the Directive. It focuses on key legal provisions and selected areas of best practice, while recognising that the effectiveness of these frameworks in practice remains to be evaluated.

Key findings

The report shows that, while progress has been made across the region, compliance with the EU Whistleblower Protection Directive remains uneven and incomplete.

ISSUES OF NON-CONFORMITY WITH THE DIRECTIVE

Of the seven countries reviewed, only one – **Albania** – fully complies with the Directive in the four core areas examined. The remaining six countries – **Kosovo, Moldova, Montenegro, North Macedonia, Serbia and Ukraine** – fall short in at least one key aspect of protection.

Three out of the seven countries – **Moldova, Serbia** and, to some extent, **North Macedonia** – impose additional or restrictive conditions for granting protection beyond the Directive's standard. These include requirements such as formal recognition as a whistleblower, proof of retaliation, time limits for reporting, or references to "good faith", all of which risk discouraging reporting and creating legal uncertainty.

Two out of the seven countries – **Kosovo** and **North Macedonia** – restrict the right to report directly to

competent authorities, generally requiring prior internal reporting or the fulfilment of specific conditions. This limits whistleblowers' freedom to choose the safest reporting channel, and may deter disclosures in high-risk situations.

Regarding the reversal of the burden of proof in cases of alleged retaliation against whistleblowers, one out of the seven countries – **Serbia** – does not fully comply with the Directive, requiring whistleblowers to first establish a probable link between their report and the detrimental measure, weakening the protective effect of the mechanism.

Significant shortcomings also exist in the area of penalties. Six of the seven countries – **Kosovo, Moldova, Montenegro, North Macedonia, Serbia** and **Ukraine** – fail to provide penalties for one or more key violations of their whistleblower protection law, such as retaliation, hindering reporting, initiating vexatious proceedings or breaching confidentiality.

ALIGNMENT WITH BEST PRACTICES

Beyond minimum compliance, none of the seven countries meets best practice across all areas examined.

In terms of material scope, only three of the seven countries – **Kosovo, Montenegro and Serbia** – provide comprehensive protection covering a broad range of wrongdoing beyond the Directive’s minimum scope. Two countries – **Albania and North Macedonia** – have relatively broad but legally ambiguous frameworks, while another two – **Moldova and Ukraine** – maintain limited and fragmented scopes, restricting protection primarily to specific sectors such as anti-corruption.

Approaches to anonymous reporting also vary. Six of the seven countries – **Albania, Kosovo, Montenegro, North Macedonia, Serbia and Ukraine** – require authorities to accept and follow up on anonymous reports. However, **Kosovo and Moldova** do not recognise anonymous reports as protected disclosures, and **Kosovo** does not explicitly protect whistleblowers who are initially anonymous but later identified, creating a gap in compliance with the Directive.

All countries show weaknesses in data collection and transparency. None of the seven fully complies with the Directive’s requirements on statistical reporting. Two countries – **Moldova and Serbia** – do not provide for systematic data collection in their whistleblower legislation, while four – **Albania, Kosovo, North Macedonia and Ukraine** – have introduced partial reporting obligations, although only **Albania, Kosovo and Ukraine** require publication of this data in annual reports. Crucially, none of the seven countries requires the collection of gender-disaggregated data, limiting the ability to assess inclusiveness and identify structural barriers to reporting.

Key Recommendations

To the European Commission:

- **Prioritise whistleblower protection in the enlargement process:** Maintain strong political and technical prioritisation of whistleblower protection throughout the EU accession process, including its systematic integration into annual reports, negotiation benchmarks and rule of law assessments.
- **Strengthen monitoring and assessment:** Develop a more structured and comparable approach to monitoring by assessing both legal transposition and practical implementation, supported by clear benchmarks and indicators across countries.

- **Provide guidance and targeted support:** Issue clear interpretative guidance on key provisions of the Directive and provide tailored technical and financial assistance to support legislative reform, institutional capacity building and implementation.
- **Facilitate peer learning:** Promote structured exchange of good practices and experience sharing between member states and candidate countries, including through dedicated networks or expert platforms.

To national policymakers:

- **Ensure full alignment with the Directive:** Address all identified legislative gaps to ensure full compliance with the Directive, including by removing restrictive conditions for protection, guaranteeing the right to report directly to competent authorities, ensuring a full reversal of the burden of proof in retaliation cases, and establishing effective, proportionate and dissuasive penalties.
- **Go beyond minimum standards:** Move beyond formal compliance by adopting comprehensive, coherent and accessible legal frameworks that reflect international best practice, particularly by ensuring a broad material scope covering all forms of wrongdoing, including those disproportionately affecting women, such as discrimination, harassment and gender-based violence.
- **Strengthen implementation capacity and inclusiveness:** Allocate adequate resources and provide systematic training for relevant actors, such as judges, competent authorities and organisations, while ensuring that legislative reforms are inclusive and involve civil society, trade unions and other key stakeholders.

To national policymakers and competent authorities:

- **Strengthen enforcement:** Ensure that penalties for retaliation, obstruction, vexatious proceedings and breaches of confidentiality are effective, proportionate and consistently applied, supported by clear guidance and training.
- **Enhance transparency and outreach:** Ensure regular publication of anonymised information on the functioning of whistleblowing systems and enforcement actions, and conduct targeted awareness-raising initiatives, particularly for groups that may face greater barriers to reporting.

To competent authorities:

- **Publish information on sanctions:** Enhance transparency and deterrence by publishing information on applied sanctions, in anonymised and aggregated form, as part of regular public reporting.
- **Raise awareness and build trust:** Conduct targeted awareness-raising initiatives to build trust in whistleblowing systems, including outreach to groups who may face greater barriers to reporting, such as women and individuals in vulnerable employment situations.

To all stakeholders:

- **Strengthen data collection and use:** Establish comprehensive and coordinated systems for the collection, analysis and publication of comprehensive whistleblowing data at both institutional and national levels, to support monitoring and accountability.

- **Ensure inclusive and meaningful data:** Integrate gender-disaggregated data and, where appropriate, other relevant demographic indicators to better understand barriers to reporting, patterns of retaliation and disparities in access to protection.
- **Remove barriers to reporting:** Implement accessible, secure and trusted reporting channels that allow whistleblowers to report anonymously and to communicate safely with case handlers.

To donors:

- **Ensure whistleblower protection is sustainably funded:** Establish sustainable funding mechanisms to support independent advice, legal assistance, monitoring, capacity building and awareness-raising activities related to whistleblower protection.

INTRODUCTION

Whistleblowing refers to the disclosure of information concerning suspected wrongdoing to individuals or bodies capable of taking corrective action.¹ It is widely recognised as one of the most effective means of uncovering corruption, fraud, mismanagement and other forms of misconduct that threaten the public interest, including risks to health and safety, financial integrity, human rights and the environment.

The protection of whistleblowers serves two essential purposes. First, it safeguards individuals who have already reported wrongdoing from retaliation and other adverse consequences. Second, and equally important, it encourages potential whistleblowers to come forward by providing assurance that they will be protected and that their reports will be taken seriously. Robust legal protection sends a clear signal that those who report wrongdoing in the public interest will not be left vulnerable to reprisal.

In 2019, recognising the importance of whistleblowing, the European Union (EU) adopted Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (the Whistleblower Protection Directive). The Directive establishes comprehensive minimum standards for the protection of reporting persons across the EU.

KEY STRENGTHS OF THE EU WHISTLEBLOWER DIRECTIVE

- The Directive covers both the public and private sectors.
- It covers a wide range of potential whistleblowers, including individuals outside the traditional employee-employer relationship but who are still at risk of retaliation, such as consultants, contractors, volunteers, board members, former workers and job applicants (Article 4).

- It also protects those who assist whistleblowers, as well as individuals and legal entities connected with whistleblowers (Article 4.4).
- Breaches are defined broadly as acts or omissions that are either unlawful or that defeat the object or the purpose of the rules (Article 5.1).
- In granting protection, the Directive does not in any way take into account the whistleblowers' motive for reporting.
- It protects the identity of whistleblowers in most circumstances, with clear and limited exceptions to confidentiality, and requires advance notice to the whistleblower when their identity needs to be disclosed (Article 16).
- It grants protection to whistleblowers who have reported or disclosed information anonymously and have subsequently been identified (Article 6.3).
- It places an obligation on a wide range of public and private entities to establish internal whistleblowing systems (Article 8).
- It establishes an obligation for public and private entities and competent authorities to follow up on reports received and to keep the whistleblower informed within a reasonable timeframe (Articles 9 and 11.2).
- It allows whistleblowers to report breaches of law internally or directly externally to the competent authorities (Article 10).
- It protects public disclosures in certain circumstances (Article 15).
- It prohibits "any form of retaliation", including threats of retaliation and attempts at retaliation, and provides a long, diverse

¹ Monitoring Internal Whistleblowing Systems - A framework for collecting whistleblowing data and reporting on performance and impact, Transparency International and Transparency International

Ireland, 2025., www.transparency.org/en/publications/monitoring-internal-whistleblowing-systems.

and non-exhaustive list of examples (Article 19).

- It requires EU member states to ensure that easily accessible and free, comprehensive and independent advice is provided to the public, including on procedures and remedies available, and protection against retaliation (Article 20.1(a)).
- It foresees legal and financial assistance to whistleblowers, which are essential elements of effective whistleblower protection (Article 20.2).
- It creates a presumption of retaliation when a whistleblower suffers detriment (Article 21.5).
- It provides for interim relief which enables a whistleblower to maintain professional and financial status until legal proceedings end (Article 21.6).
- It provides for penalties to be applied to persons who hinder or attempt to hinder reporting, retaliate against whistleblowers (including by bringing vexatious proceedings) or breach the duty of maintaining confidentiality over the whistleblowers' identity (Article 23).
- It provides that whistleblowers cannot be held liable for breaching restrictions on the acquisition or disclosure of information, including for breaches of trade or other secrets (Article 21(2)(3)(7)).
- It also excludes the possibility of contracting out of the right to blow the whistle – for example, through loyalty clauses or confidentiality or non-disclosure agreements (Article 24).

EU membership is currently open to 10 candidate and potential candidate countries – Albania, Bosnia and Herzegovina, Georgia, Moldova, Montenegro, North Macedonia, Serbia, Türkiye, Ukraine and Kosovo.² As part of the accession process, these countries are expected to align their legislation with the collection of common rights and obligations that constitute the body of EU law (EU *acquis*), including the Whistleblower Protection Directive 2019/1937. In this context, the present report examines how candidate and potential candidate countries regulate whistleblower protection, and assesses their level of alignment with EU standards.

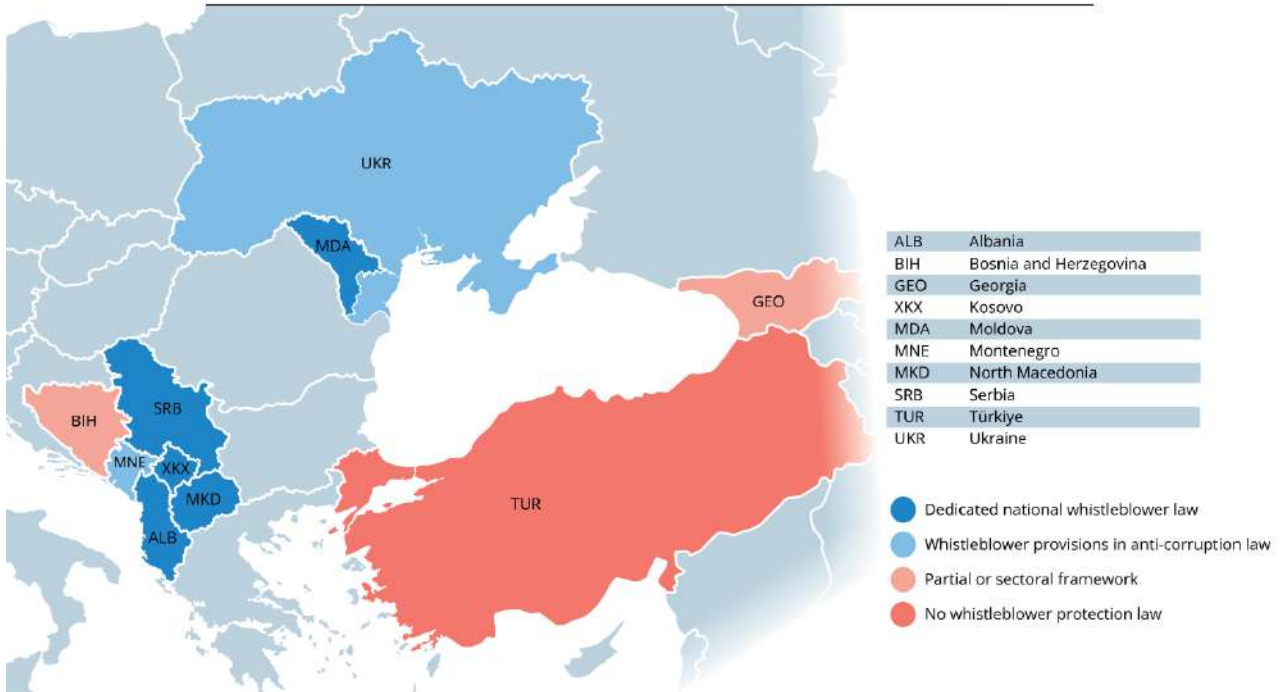
The legal landscape varies considerably across the region. In **Georgia**, protection is limited to whistleblowers in the public sector. In **Bosnia and Herzegovina**, whistleblower protection laws exist at the state level and in certain entities and administrative units – namely Republika Srpska, Brčko District and Sarajevo Canton – but not across the Federation of Bosnia and Herzegovina as a whole. **Türkiye** does not currently have dedicated whistleblower protection legislation.

Of the 10 candidate and potential candidate countries, seven have adopted national-level legislation providing protection in both the public and private sectors. Five – **Albania, Kosovo, Moldova, North Macedonia** and **Serbia** – have enacted dedicated whistleblower protection laws. **Montenegro** and **Ukraine** provide whistleblower protection through their anti-corruption legislation.

² Kosovo holds the status of a potential candidate country.

Graph 1

WHISTLEBLOWER PROTECTION LAWS IN EU CANDIDATE AND POTENTIAL CANDIDATE COUNTRIES



WHISTLEBLOWER PROTECTION LEGISLATION IN ALBANIA, KOSOVO, MOLDOVA, MONTENEGRO, NORTH MACEDONIA, SERBIA AND UKRAINE

Albania: Law No. 96/2025 on whistleblowing and protecting whistleblowers, adopted on 18 December 2025 and entered into force on 5 February 2026.³

Kosovo: Law No. 06/L –085 on protection of whistleblowers, adopted on 23 November 2018, entered into force on 23 November 2018.⁴

Moldova: Law No. 165/2023 regarding whistleblowers, adopted on 22 June 2023 and entered into force on 26 October 2023.⁵

Montenegro: Law on prevention of corruption (LPC, Official Gazette 54/2024), adopted 6 June 2024, entered into force on 12 June 2024.⁶

North Macedonia: Law on the protection of whistleblowers ("Official Gazette of the Republic of Macedonia" No. 196/15), adopted on 10 November 2015 and entered into force on 18 March 2016.⁷

Serbia: Law No. 128/2014 on whistleblower protection, adopted on 25 November 2024, entered into force on 4 December 2014.⁸

Ukraine: Law of Ukraine on Preventing Corruption (2014), amended by Law n. 198-IX of 2019, With regard to Corruption Whistleblowers, adopted on 17 October and entered into force on 1 January 2020.⁹

This paper assesses whether the legal frameworks in these seven countries comply with the minimum requirements of the Directive and reflect best practice in selected areas, including conditions for protection; the right to report directly to competent authorities; anonymous reporting; the reversal of the burden of proof; penalties; material scope; the existence of a dedicated whistleblowing authority; and data collection.

This focus should not be interpreted as diminishing the importance of other core components of whistleblower protection. Elements such as the personal scope of the law; safeguards for confidentiality; clear and comprehensive definitions of retaliation, remedies, advice and support to whistleblowers, and protections against liability for reporting or disclosing information are all essential to an effective framework. The effectiveness of any system ultimately depends on the coherence and interaction of all these elements.

The report aims to identify common challenges, highlight promising practices and provide targeted, actionable recommendations for policymakers and relevant stakeholders, including competent authorities, public institutions, private companies, civil society organisations (CSOs), trade unions and professional bodies. By comparing legal approaches and experiences across the region, it seeks to promote peer learning and constructive peer pressure, while leveraging the EU accession process as a driver for legislative reform and effective implementation.

It is important to note that the analysis is limited to the legal frameworks as adopted, and does not assess how these rules are applied in practice. This distinction is significant. The existence of legal provisions does not necessarily reflect their effectiveness in real-world settings, where factors such as institutional capacity, independence of oversight bodies, organisational culture, and awareness among potential whistleblowers play a decisive role. In practice, gaps may arise between formal compliance and actual protection, including under-reporting, inconsistent enforcement or limited access to remedies.

³ See: <https://qbz.gov.al/eli/fz/2026/15/82a06221-76ba-4183-8dc0-9608e43aadcb>

⁴ See: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=18303>

⁵ See: www.legis.md/cautare/getResults?doc_id=138148&lang=ro

⁶ See: www.gov.me/dokumenta/0d38167d-9e9f-4f81-bc07-771ea612bf1e

⁷ See: <https://slvesnik.com.mk/zastita-na-ukazuvaci.nspix>

⁸ See: www.paragraf.rs/propisi/zakon_o_zastiti_uzbunjivaca.html

⁹ See: <https://zakon.rada.gov.ua/laws/show/1700-18#Text>

ISSUES OF NON-CONFORMITY WITH THE DIRECTIVE

Following the publication of the European Commission's proposal for a Whistleblower Protection Directive, Transparency International – together with numerous CSOs, trade unions, journalists' associations, Members of the European Parliament and supportive member state governments – advocated for significant improvements to the draft text.

The initial proposal laid a solid foundation for whistleblower protection across Europe. It established a reasonable threshold for granting protection and provided for penalties against those who violate whistleblower safeguards. However, it also contained important weaknesses and loopholes.¹⁰ During the negotiations on the draft directive, civil society helped secure important improvements, notably regarding two fundamental aspects of protection: whistleblowers can report directly to authorities without first using internal channels, and in retaliation cases, employers—not whistleblowers—must prove their actions were unrelated to the report.

This section examines the conformity of the whistleblower protection legislation of Albania, Kosovo, Moldova, Montenegro, North Macedonia, Serbia and Ukraine with the EU Directive's requirements in four key areas: the threshold for protection, provision for penalties, the right to report directly to external authorities, and reversal of the burden of proof.

Among these seven countries, only Albania currently meets the Directive's requirements in these four aspects of whistleblower protection, following recent legislative revisions aimed at closer alignment with EU standards.

The remaining six countries will need to amend their legislation to comply fully with the Directive as part of their EU accession process. Encouragingly, several of them have ongoing legislative reform processes aimed

at bringing their frameworks into conformity with EU requirements.

Conditions for whistleblower protection

The EU Whistleblowing Directive establishes clear and exhaustive conditions under which reporting persons qualify for protection. Protection applies where two criteria are met: (1) the reporting person had reasonable grounds to believe that the information reported was true at the time of reporting and fell within the material scope of the Directive, and (2) the report or disclosure was made in accordance with the applicable rules governing internal reporting, external reporting or public disclosure.¹¹ No additional conditions should be imposed.

This framework reflects international best practice. In particular, the motives of the reporting person should be irrelevant to their eligibility for protection, and individuals should remain protected even if the information reported later proves to be inaccurate, provided it was disclosed in honest error and with reasonable belief in its truth. This approach is especially important in ensuring that individuals are not discouraged from reporting due to fear of being judged, disbelieved or unfairly scrutinised – concerns that may be more pronounced for women and other vulnerable workers who may face credibility bias in professional environments.

However, in three of the seven countries studied – **Moldova, Serbia** and, to some extent, **North Macedonia** – additional conditions exist.

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¹⁰ See: Whistleblower Protection in the EU: Analysis of and Recommendations on the Proposed EU Directive, Transparency International, 2018,

www.transparency.org/en/publications/whistleblower-protection-in-the-eu-analysis-of-and-recommendations.

¹¹ Article 6 of the EU Whistleblower Protection Directive.

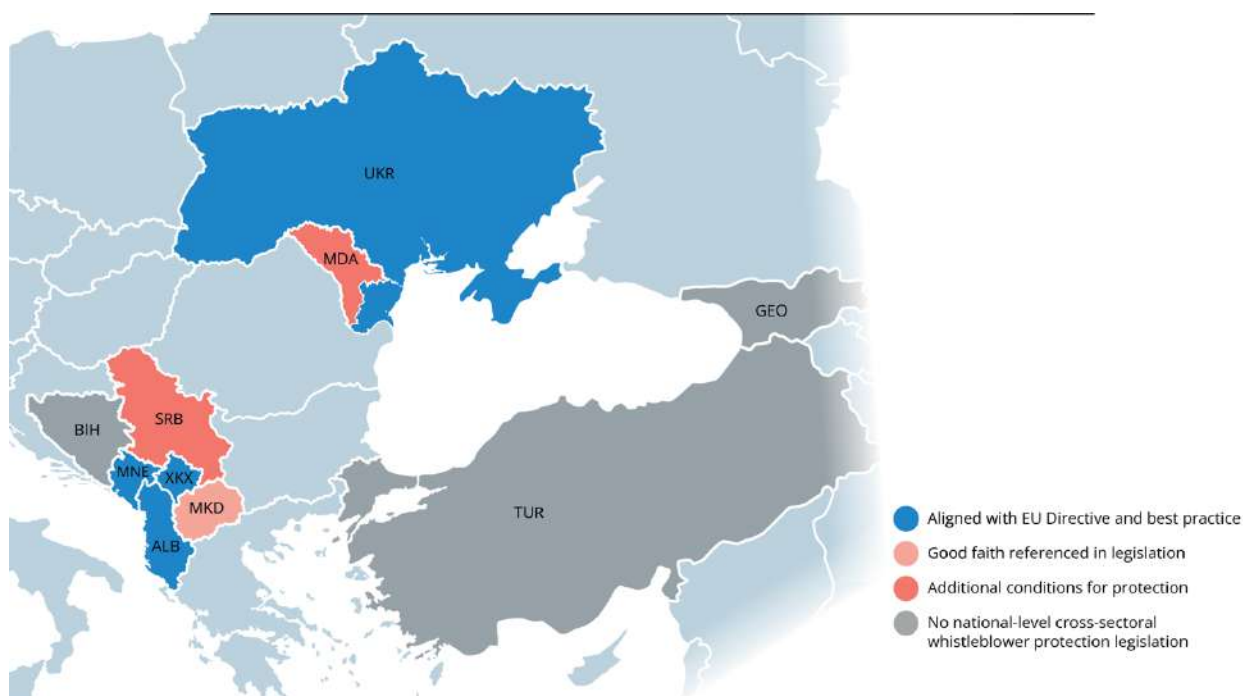
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Graph 2

CONDITIONS FOR WHISTLEBLOWER PROTECTION



In **Moldova**, reporting persons must satisfy five cumulative requirements. In addition to the Directive's criteria, they must be recognised as a whistleblower in the manner established by this law, they must already be subject to retaliation and there must be a causal link between the reporting and the alleged retaliation.¹² Requiring proof of retaliation in order to qualify for protection is particularly problematic: whistleblowers should benefit from protection from the moment they report, not only after harm has occurred. This approach places a significant evidentiary burden on reporting persons, who may already have limited access to documentation or legal support. It may also

disproportionately affect women and other vulnerable workers, where retaliation can be subtle, cumulative or difficult to prove. As a result, this requirement risks discouraging early reporting and undermining the preventive purpose of whistleblower protection frameworks.

In **Serbia**, whistleblowers are entitled to protection only if they report within one year of discovering the wrongdoing, and no later than 10 years from the date the wrongdoing was committed.¹³ While limitation periods may be justified for initiating proceedings against wrongdoing, they are not appropriate as conditions for access to whistleblower protection. The

¹² Article 20 of the Moldovan law.

¹³ Article 5(2) of the Serbian law.

decision to report is often complex and may be delayed due to fear of retaliation, economic dependency or workplace dynamics – factors that may affect women in particular, especially where power imbalances or job insecurity are present. In addition, it may still be in the public interest to receive disclosures of wrongdoing after a longer period – for example, to remedy harm or address systemic weaknesses.

In **North Macedonia**, the law requires that whistleblower reports be made “in good faith” in order to qualify as protected disclosures, although it also specifies that whistleblowers are not obliged to prove their good faith.¹⁴ While this reduces the practical burden, the inclusion of an undefined “good faith” requirement is not best practice. Such terminology risks shifting attention to the whistleblower’s motives, which should remain irrelevant under the Directive’s objective standard of “reasonable belief”. It may also create uncertainty for those who already feel vulnerable in reporting wrongdoing. This is particularly relevant for women, who may be more likely to have their intentions questioned or scrutinised in professional settings, as well as for others who may face implicit bias or unequal treatment. In practice, a “good faith” requirement may therefore introduce an additional, subjective layer of assessment that can discourage reporting and undermine confidence in the protection framework.

By contrast, the laws of **Albania, Kosovo, Montenegro** and **Ukraine** generally reflect the Directive’s conditions without introducing additional requirements.

BEST PRACTICE HIGHLIGHTS

The law in **Kosovo** clarifies that the whistleblower is not obliged to prove the good faith and authenticity of the whistleblowing information, and that protection is not affected even if the alleged threat or damage to the public interest does not ultimately materialise.¹⁵

In **Albania**, the law expressly provides that whistleblowers are protected even if the information they reasonably believed to be

true at the time of reporting later proves to be inaccurate.¹⁶

These elements align closely with the spirit and purpose of the Directive and contribute to a framework that is more predictable, accessible and reassuring for potential whistleblowers.

Right to report directly to authorities

The primary objective of whistleblowing is to prevent, stop and remedy wrongdoing. For this to be effective, the recipient of a whistleblower’s report must be in a position to properly address the alleged misconduct. In certain situations, competent public authorities are better placed than the whistleblower’s organisation to conduct an independent investigation and ensure appropriate corrective action.

Equally important is the reporting person’s trust in the system. Whistleblowers must feel safe and confident when choosing how and where to report. There are many legitimate reasons why a whistleblower may prefer to report directly to competent authorities rather than use internal reporting channels, including fears of retaliation, concerns about confidentiality, or the risk that evidence may be concealed or destroyed. These concerns may be particularly acute for individuals in more vulnerable positions within workplace hierarchies, including women, who may face additional risks of retaliation or exclusion. Such risks may also disproportionately affect individuals in hierarchical or sensitive sectors, where internal reporting may be less safe or effective.

For these reasons, equal access to both internal and external reporting channels – with equivalent protection – is recognised as best practice and is required under the EU Directive. Whistleblowers must be free to choose whether to report within their organisation or directly to competent authorities, without facing additional conditions or burdens. In particular, they should not be required to report

¹⁴ Article 3 of the North Macedonian law.

¹⁵ Article 9 of the Kosovan law.

¹⁶ Article 7(1) of the Albanian law.

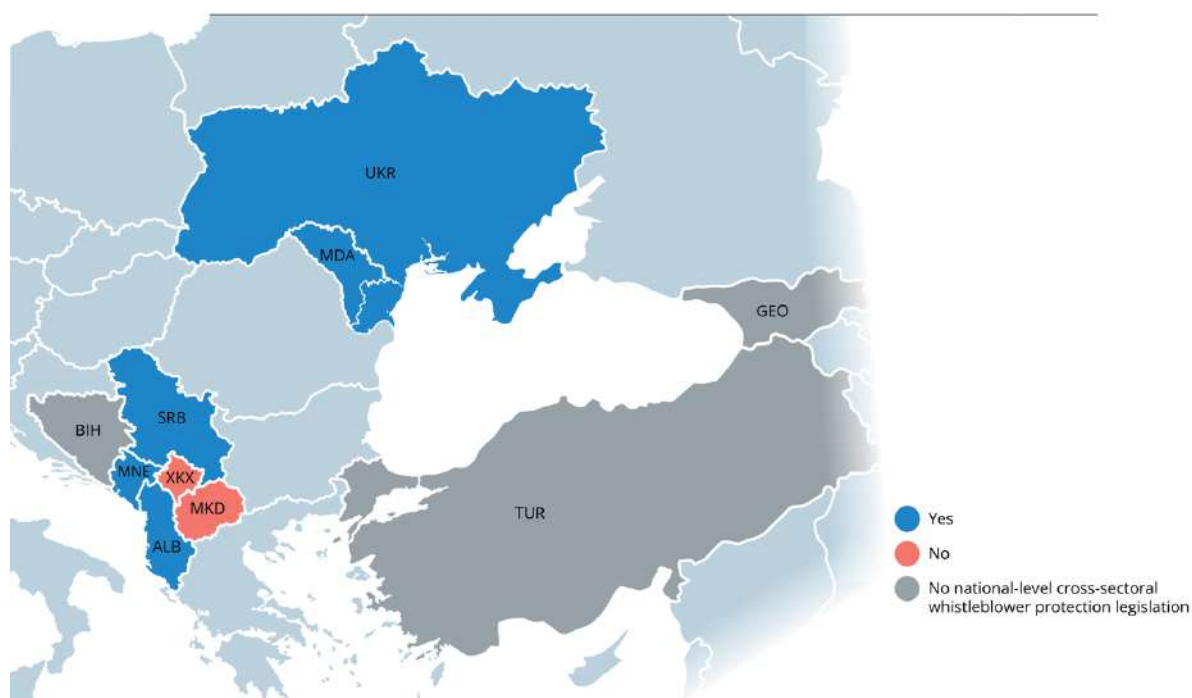
internally before turning to regulators or other authorities.¹⁷

Against this background, it is concerning that in two countries – **Kosovo** and **North Macedonia** – national

legislation places conditions on reporting to competent authorities that do not apply to internal reporting, thereby limiting the whistleblower's options.

Graph 3

RIGHT TO REPORT DIRECTLY TO AUTHORITIES WITHOUT ANY RESTRICTIONS



In **Kosovo**, external reporting is generally permitted only after internal reporting has taken place, unless specific exceptions apply – for example, where the report concerns the head of the organisation or involves urgent and serious danger; where there is a risk of retaliation or destruction of evidence, or where internal procedures are reasonably believed to be ineffective.¹⁸ In **North Macedonia**, direct reporting to competent authorities is formally allowed, but subject to similar conditions. It is permitted only where the disclosure concerns the head of the institution, where no adequate follow-up has been provided, where measures taken are lacking or unsatisfactory, or where internal reporting may expose the whistleblower or close persons to harm.¹⁹ While these exceptions provide some flexibility, they still place the burden on

the reporting person to assess risk and justify their choice of channel.

In the five other countries – **Albania, Moldova, Montenegro, Serbia and Ukraine** – whistleblowers formally have equal access to internal and external reporting channels. However, certain limitations remain. In **Serbia**, restrictions apply where the reported information contains classified data. In **Ukraine**, military personnel are not permitted to report directly to the competent authority.

¹⁷ Article 10 of the Directive.

¹⁸ Article 18 of the Kosovan law.

¹⁹ Article 5(1) of the North Macedonian law.

Reversal of the burden of proof

The reversal of the burden of proof in whistleblowing cases is designed primarily to shift the burden of demonstrating that a detrimental measure was not retaliatory from the employee to the employer. This mechanism is essential for several reasons.

First, it addresses the structural power imbalance between the parties. Employers control most relevant documentation – including performance evaluations, internal procedures, human resources records and decision-making processes – and are therefore in a far stronger position to explain and justify actions taken against an employee. This imbalance can be even more pronounced for women and other vulnerable workers, such as racially and ethnically minoritised persons and migrants, who may already face systemic discrimination, limited access to decision-making spaces, or reduced credibility within institutional settings.

Second, retaliation is often disguised. Whistleblowers may be dismissed, demoted or otherwise disadvantaged on seemingly legitimate grounds in order to conceal the retaliatory motive. For individuals

facing intersecting forms of discrimination, such retaliation may be particularly difficult to distinguish from pre-existing bias or unequal treatment. A properly implemented reversal of the burden of proof requires the employer to produce concrete and contemporaneous evidence demonstrating that the measure was unrelated to the report, thereby reducing the risk that discriminatory practices are masked as legitimate employment decisions.

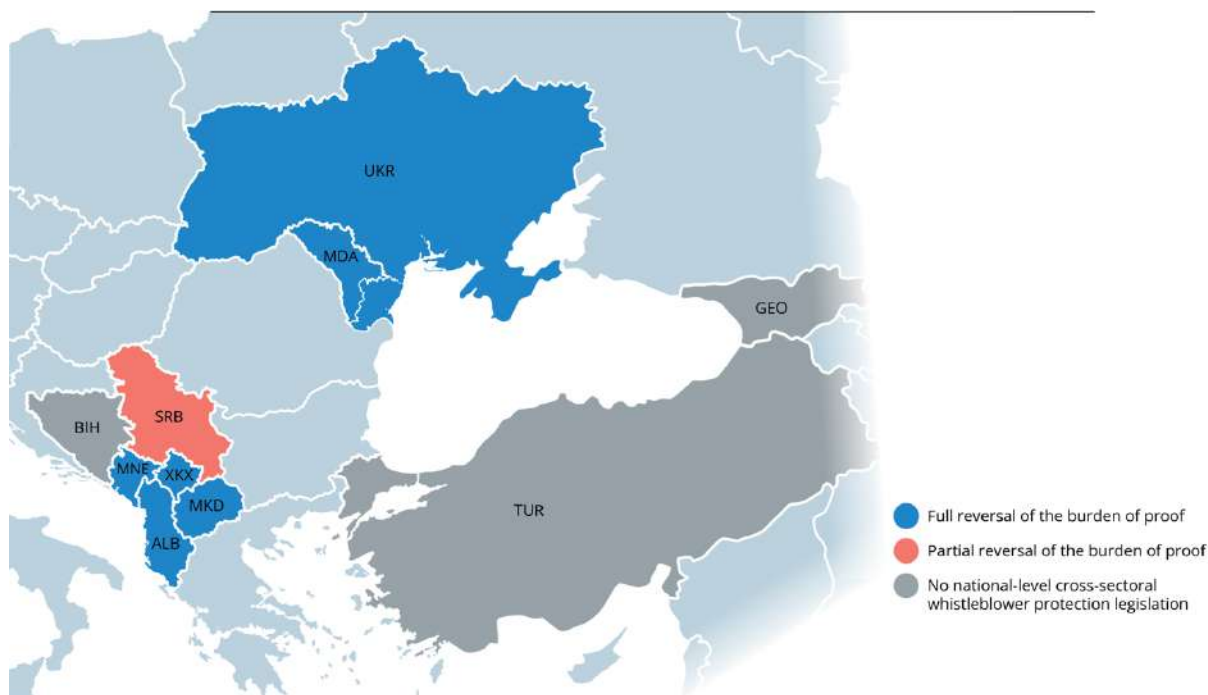
Third, the mechanism strengthens trust in the system. Knowing that an employer will be required to justify any detrimental action provides reassurance to potential whistleblowers and encourages reporting by reducing the perceived personal risk. This is especially important for individuals from vulnerable or marginalised groups, who may otherwise be less likely to report wrongdoing due to heightened fears of retaliation, stigma or exclusion.

In line with best practice, the EU Directive therefore provides for a reversal of the burden of proof. Once a reporting person demonstrates that they made a report or public disclosure and subsequently suffered detriment, retaliation is presumed. It then falls to the person or entity that imposed the measure to prove that the action was based on duly justified grounds – meaning that it was in no way linked to the report or public disclosure.²⁰

²⁰ Article 21(5) and Recital 93 of the EU Directive.

Graph 4

REVERSAL OF THE BURDEN OF PROOF



Six of the seven countries studied – **Albania, Kosovo, Moldova, Montenegro, North Macedonia** and **Ukraine** – formally comply with this requirement. However, certain shortcomings remain. In **North Macedonia**, the law does not clearly specify how the organisation must demonstrate that the detrimental measure was unrelated to the report or disclosure.²¹ In **Ukraine**, the relevant provisions on the burden of proof are contained in the Code of Civil Procedure and the Code of Administrative Procedure, rather than in the whistleblower protection legislation itself (the anti-corruption law).²² This is not best practice, as whistleblowers – particularly those with limited legal literacy or access to legal support – may not easily identify or access these procedural rules.

Serbia does not fully comply with the Directive. Although the law provides for a reversal of the burden of proof, it makes this conditional on the whistleblower first establishing that it is probable that the detrimental measure was taken in connection with whistleblowing.²³ This additional requirement weakens

the protective effect of the mechanism and risks reintroducing a significant evidentiary burden for the reporting person, disproportionately affecting those who may already face barriers in accessing evidence or legal representation.

Penalties

Penalties are central to the effective enforcement of whistleblower protection laws and serve an important preventive function. Where violations go unsanctioned, this may discourage others from reporting wrongdoing by signalling that retaliation or obstruction carries no real consequences. Ensuring accountability is therefore essential to deterring repeat violations and maintaining trust in the system, particularly for individuals who may already face greater risks of retaliation, discrimination or exclusion when coming forward.

The Directive requires member states to provide for effective, proportionate and dissuasive penalties for

²¹ Article 11 of the North Macedonian law.

²² OECD Integrity and Anti-Corruption Review of Ukraine, Organisation for Economic Co-operation and Development, 2025, p. 205.

²³ Article 29 of the Serbian law.

violation of whistleblower protection, more specifically for natural or legal persons who (1) hinder or attempt to hinder reporting, (2) retaliate against whistleblowers, (3) bring vexatious proceedings against whistleblowers and (4) breach the duty to maintain confidentiality over the whistleblower's identity.²⁴

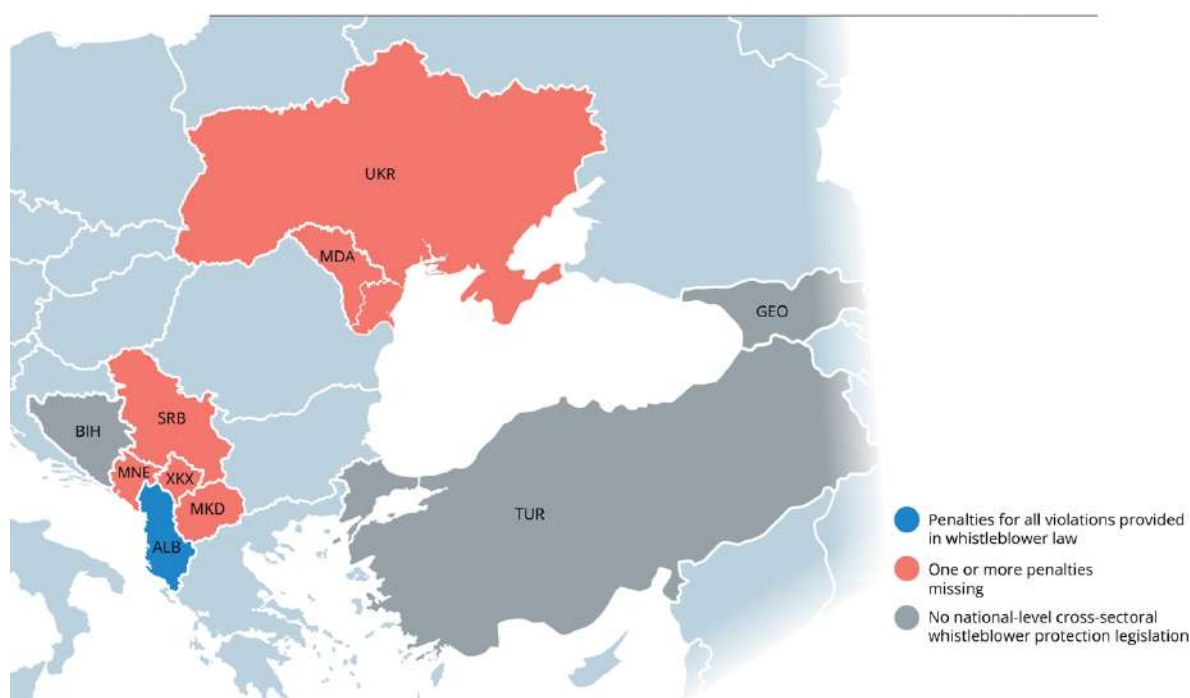
The Directive also requires penalties for individuals who knowingly report or publicly disclose false information, in order to protect the "person concerned" – that is, the individual named in the report as responsible for the alleged breaches.²⁵

PENALTIES FOR VIOLATIONS OF WHISTLEBLOWER PROTECTION

It is concerning that only one country – **Albania** – has established penalties in its whistleblower protection law covering all four categories of violation of whistleblowers' rights required by the Directive. The remaining countries reviewed – **Kosovo, Moldova, Montenegro, North Macedonia, Ukraine** and **Serbia** – fail to provide sanctions for one or more of these violations.

Graph 5

PENALTIES FOR VIOLATIONS OF WHISTLEBLOWER PROTECTION



In terms of specific categories of violation:

- All countries except **North Macedonia** provide penalties for retaliation against whistleblowers and protected third parties.
- Six countries – **Kosovo, Moldova, Montenegro, North Macedonia, Serbia** and **Ukraine** – do not provide penalties for bringing vexatious proceedings against reporting persons.

- **North Macedonia, Serbia** and **Ukraine** do not provide penalties for hindering or attempting to hinder reporting.
- All countries except **Serbia** provide penalties for breaching the duty to maintain confidentiality over the whistleblower's identity.

These gaps are particularly significant given that retaliatory measures and legal intimidation may have a disproportionate impact on those with fewer resources,

²⁴ Article 23.1 of the EU Directive.

²⁵ Article 23.2 of the EU Directive.

less secure employment or weaker access to support systems.

PENALTIES FOR FAILURE TO MEET LEGAL OBLIGATIONS ON INTERNAL WHISTLEBLOWING SYSTEMS

The Directive imposes several obligations on public and private organisations, including the duty to establish internal reporting channels and procedures that meet specific requirements; to follow up on reports; to provide feedback to whistleblowers, and to ensure that information about reporting procedures is available and easily accessible.

Failure to comply with these obligations may effectively hinder whistleblowing. In such cases, penalties for hindering or attempting to hinder reporting should apply. For reasons of clarity and legal certainty, it is advisable to provide specific sanctions for breaches of these obligations, thereby reinforcing their preventive and dissuasive effect.

It is a positive development that all countries studied except **Ukraine** provide penalties for at least some of these compliance failures.

BEST PRACTICE HIGHLIGHTS

- **Designation of whistleblowing officer:** Four countries – **Albania, Kosovo, Montenegro** and **Serbia** – provide penalties for organisations that fail to designate a person responsible for receiving and handling internal reports.
- **Adoption of internal whistleblowing systems:** **Moldova** and **Serbia** provide for penalties for failure to establish internal whistleblowing systems.
- **Follow up on reports:** **Albania, Kosovo, Montenegro** and **Serbia** impose penalties for failure to follow up on a whistleblowing report.
- **Feedback to whistleblowers:** **Albania, Kosovo, Montenegro, North Macedonia**

and **Serbia** provide penalties for failing to give feedback to whistleblowers within the prescribed timeframe.

- **Access to information and awareness:** **Kosovo, Montenegro** and **Serbia** sanction organisations that fail to make information on internal or external reporting channels publicly available and easily accessible.
- **Data reporting obligations:** In **Albania** and **North Macedonia**, penalties apply where entities fail to submit their required annual or semi-annual reports to the central authority. In **North Macedonia**, such penalties may also extend to individuals.

PENALTIES FOR KNOWINGLY REPORTING FALSE INFORMATION

The Directive also requires penalties for individuals who knowingly report or publicly disclose false information, in order to protect the “person concerned” – that is, the individual named in the report as responsible for the alleged breaches.²⁶ When transposing this provision, care is needed to ensure it does not discourage whistleblowing. Fear of being disbelieved or penalised may already act as a barrier for some individuals, and overly broad or punitive approaches risk creating further disincentive.

Three countries – **Albania, Moldova** and **Montenegro** – explicitly provide penalties within their whistleblower protection legislation for knowingly reporting or publicly disclosing false information. However, the absence of such provisions in whistleblower-specific legislation does not necessarily mean that this conduct goes unsanctioned. In many jurisdictions, general civil or criminal provisions on defamation, libel or malicious reporting may apply, sometimes carrying significant financial penalties or even custodial sanctions.

While the Directive does not require that penalties be included directly in whistleblower protection laws, it is considered good legislative practice either to incorporate them into the law itself or to provide clear cross-references to applicable provisions. This

²⁶ Article 23.2 of the EU Directive.

approach strengthens legal certainty, improves accessibility for stakeholders and enhances the overall deterrent effect of the framework.

ALIGNMENT WITH BEST PRACTICE

Some of Transparency International's recommendations during the negotiation of the Whistleblower Protection Directive were only partially reflected in the final text. In several areas, the Directive establishes minimum standards that fall short of international best practice, while explicitly allowing – and in some cases encouraging – countries to adopt more protective rules. This is particularly relevant in three areas: the breadth of the material scope of national legislation, provision for receiving and following up on anonymous reports, and the systematic collection and publication of data.

More broadly, the Directive expressly permits member states to introduce or maintain provisions that are more favourable to reporting persons.²⁷ The European Commission has also encouraged states to take into account the Council of Europe's *Recommendation on the protection of whistleblowers*, and the case law of the European Court of Human Rights concerning freedom of expression.²⁸ This is especially pertinent given that all EU candidate countries are members of the Council of Europe and subject to the jurisdiction of the European Court of Human Rights.²⁹

It is therefore encouraging that many EU candidate and potential candidate countries have adopted provisions that go beyond the Directive's minimum requirements in at least one of these areas. However, none of the seven countries examined in this study meets best practice across all three areas, despite the Directive's explicit invitation to do so.

What can be reported (the material scope)

The material scope is a central pillar of any whistleblower protection framework. It determines which types of wrongdoing qualify for protection – in other words, what information a whistleblower can report in order to benefit from legal safeguards and to trigger an obligation on the receiving organisation or authority to act.

International standards recommend that whistleblower protection laws establish a comprehensive and coherent material scope. Even a law that performs well in other respects will be ineffective if its scope is narrow. Where the material scope is fragmented or overly technical, potential whistleblowers may struggle to determine whether their disclosure is covered and may choose to remain silent. If individuals report wrongdoing but are denied protection because their disclosure falls outside the scope, the negative consequences they face may deter others from speaking up. In practice, a narrow or fragmented scope allows wrongdoing harmful to the public interest or to organisational integrity to remain undetected.

Because of the limited legislative competence of the European Union, the material scope of the Directive is itself restricted. It applies only to breaches of EU law in specific policy areas. To address this structural limitation, the Directive expressly allows member states to extend protection beyond its minimum scope. The European Commission has encouraged states to adopt a comprehensive and consistent national framework that goes further than the Directive's baseline requirements.³⁰

²⁷ Article 25(1) of the EU Directive.

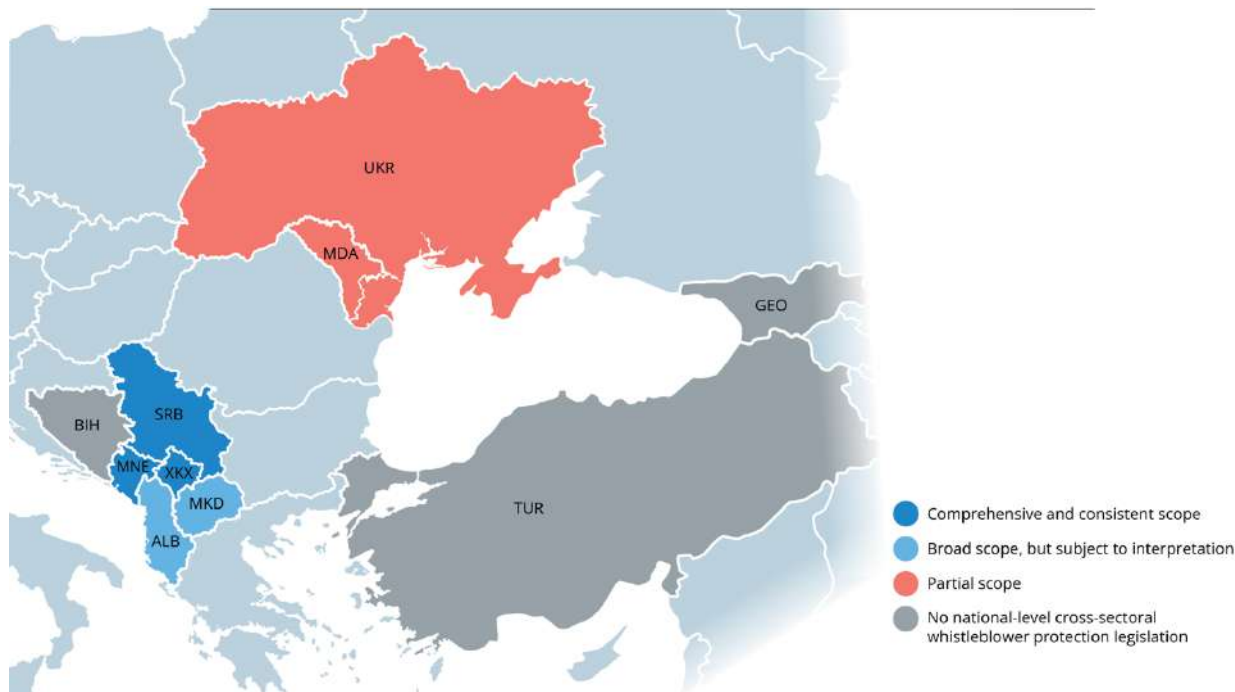
²⁸ Council of Europe, *Protection of Whistleblowers, Recommendation CM/Rec(2014)7 of the Committee of Ministers to Member States on the protection of whistleblowers*, <https://rm.coe.int/16807096c7>.

²⁹ Kosovo, a potential EU candidate country, is not a member of the Council of Europe, but formally submitted its application for membership in 2022.

³⁰ Communication from the Commission to the European Parliament, the Council of Europe, and the European Economic

Graph 6

SCOPE OF WHAT WHISTLEBLOWERS CAN REPORT



Of the countries reviewed, **Kosovo, Montenegro** and **Serbia** have adopted legislation with a comprehensive and consistent material scope. In these jurisdictions, whistleblowers may report any violation of law, as well as threats to the public interest that may not necessarily constitute a legal breach – such as risks to public health, safety or the environment.³¹ This approach reflects international best practice.

The laws in Albania and North Macedonia also have broad material scope, but certain shortcomings remain. In **Albania**, whistleblowers may report “illegal actions that harm the public interest”. While this formulation appears broad, ambiguity remains. It is unclear whether any illegal act suffices, or whether a distinct public-interest test must be met. The law contains a non-exhaustive list of covered areas, focused largely on corruption-related wrongdoing and the fields listed in the Directive, and does not expressly refer to threats to public health, safety or the environment. It also refers

only to “actions” and not “omissions”, creating further uncertainty.³² The ultimate interpretation will depend on judicial practice, creating a degree of legal uncertainty.

In **North Macedonia**, whistleblowers may report “punishable, unethical or other illegal or impermissible acts [...] that injure or threaten the public interest”. However, the law defines the public interest through an exhaustive list of categories. Although these categories are relatively broad, the use of a closed list risks excluding issues. In addition, the law only refers to “acts” and not “omissions”.³³ As in Albania, judicial interpretation will determine how expansively the provision is applied, again leaving uncertainty.

Moldova has adopted a limited and fragmented scope, restricted largely to the areas covered by the Directive

and Social Committee, *Strengthening whistleblower protection at EU level*, COM (2018) 214 final, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC0214>.

³¹ Article 5 of the Kosovan law, Article 13 of the Serbian law, Article 4 of the Montenegrin law.

³² Article 3(1) of the Albanian law.

³³ Article 2(1) and 2(4) of the North Macedonian law.

and the prevention and combating of corruption.³⁴

Ukraine limits protection to corruption-related offences, leaving other forms of wrongdoing outside the framework.

GENDER-SENSITIVE AND INCLUSIVE MATERIAL SCOPE

Whistleblower protection laws with a narrow thematic focus – particularly those limited to anti-corruption or to the areas covered by the EU Directive – often fail to encompass forms of wrongdoing that disproportionately affect women and other marginalised groups. These may include gender-based violence, discrimination, harassment, sexual exploitation or abuse, child abuse and broader human rights violations. They may also exclude misconduct occurring in sectors where women are more strongly represented, as workers or users, such as education, health care and social services. In addition, some legal frameworks explicitly exclude “interpersonal matters” from the scope of protected disclosures. Such exclusions may be misleading, as they risk overlooking situations where individual-level interactions are manifestations of structural or systemic problems.

This concern is particularly relevant in Moldova and Ukraine, where the material scope of whistleblower protection is restricted and does not clearly extend to many of these forms of wrongdoing.

In the other countries reviewed, the material scope is generally broad enough to cover such violations in principle. However, unlike threats to public health, safety or the environment – which are often explicitly mentioned – gender-based and equality-related harms are not expressly referred to in the legislation. Explicitly including such forms of wrongdoing would strengthen legal clarity and demonstrate a clear governmental commitment to inclusion,

equality and the protection of vulnerable groups.

A gender-sensitive and inclusive material scope not only enhances legal certainty, but also signals that reporting abuses that affect women and marginalised communities is both legitimate and protected. This, in turn, can help reduce under-reporting in areas where silence has historically prevailed due to stigma, power imbalances or fear of retaliation.

Anonymous reporting

Welcoming anonymous reports helps build trust in whistleblowing systems. It tells potential whistleblowers and other stakeholders that addressing wrongdoing is more important than identifying who is blowing the whistle. It also encourages people to speak up by enabling individuals who would not do so otherwise, for fear of negative consequences or that insufficient care will be taken to protect their identity. This can be particularly important for women, who may be more likely to consider risks related to exposure, workplace repercussions or social stigma when deciding whether to report wrongdoing.³⁵

Anonymous reports can provide valuable information about wrongdoing that puts an organisation or the public interest at risk. Trivial or false reports are uncommon, and anonymous whistleblowers often reveal their identity over time as trust in the process increases. The possibility of reporting anonymously can encourage individuals who would otherwise turn directly to the authorities or make a public disclosure to use internal channels first.

In addition, organisations and competent authorities can easily establish secure reporting channels specifically designed to facilitate anonymous reporting, while enabling two-way communication between the reporting person and the case handler – for example, through secure online platforms or trusted third parties, such as CSOs. This enables clarification and the

³⁴ Article 3 of the Moldovan law.

³⁵ See: Kubbe, I. and Merkle, O., *Breaking the Silence: Gender, Corruption and Intersectionality in Whistle-Blowing Cases*. *Forum on Crime and Society*, Volume 11, 2025.

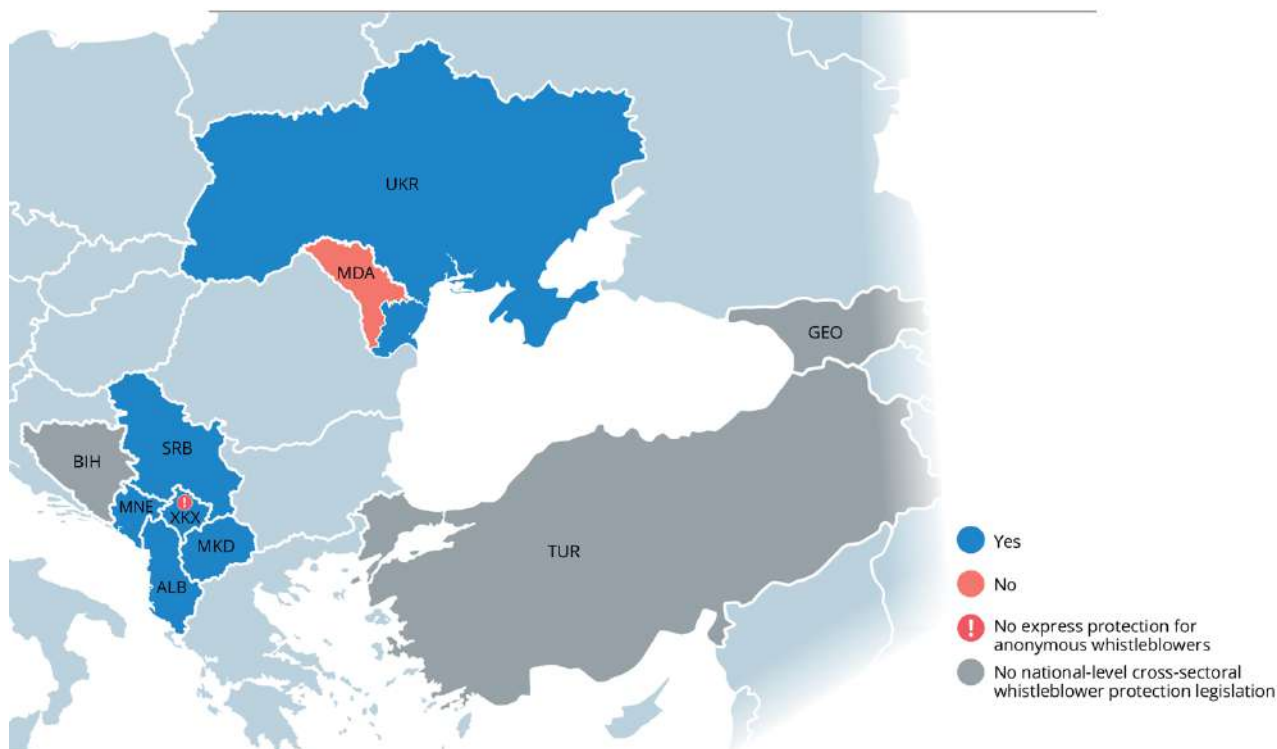
provision of additional information and feedback, while preserving anonymity.

Despite these benefits, while the Directive provides for the protection of anonymous whistleblowers identified

subsequently to their reporting, it leaves countries the power to decide whether public and private entities and competent authorities are required to accept and follow up on anonymous reports.

Graph 7

ANONYMOUS REPORTING – ACCEPTING AND FOLLOWING UP ON ANONYMOUS WHISTLEBLOWING REPORTS



However, all countries except **Moldova** require authorities and organisations to accept and follow-up on anonymous whistleblowing reports. In **Albania**, the law specifies that organisations and the competent authority are required to treat anonymous reports in the same manner as any other report, without imposing additional conditions for their receipt, review and verification.³⁶ In **Montenegro**, the law explicitly allows anonymous reporting and seems to offer the same treatment as non-anonymous whistleblowing reports, by providing that a report contains the personal information of the whistleblower “if they do not want to be anonymous”.³⁷ This is also the case in **North Macedonia**, where the law simply states that whistleblowers shall be guaranteed anonymity and

confidentially to the degree and for the period they requested.³⁸ In **Serbia**, the law obliges organisations and authorities to act on anonymous reports relating to information within their respective competences.³⁹

BEST PRACTICE HIGHLIGHT

In **Ukraine**, the law also allows anonymous reports and treats them in the same way as non-anonymous reports, but goes further in facilitating anonymous reporting by providing for channels that specifically enable

³⁶ Article 17(1) of the Albanian law.

³⁷ Article 49 of the Montenegrin law.

³⁸ Article 3(3) of the North Macedonian law.

³⁹ Article 13 of the Serbian law.

whistleblowers to report anonymously (via the Unified Portal of Whistleblower Reports and special telephone lines). The portal even provides whistleblowers with access to information on the status and results of their reports.⁴⁰

It is regrettable that in **Kosovo** and **Moldova**, whistleblowing reports must include the first name, surname and contact details of the person making the report. Anonymous reports are therefore not considered whistleblowing reports.⁴¹ It is also very concerning that the law in **Kosovo** does not expressly protect anonymous whistleblowers who have been identified subsequently to their reporting. This does not comply with the Whistleblower Protection Directive, nor with best practice. This express provision is also missing in **Serbia**, but protection of anonymous whistleblowers can be inferred from other dispositions in the law.⁴²

Data collection

Systematic data collection and publication are essential to assessing how effectively whistleblower protection laws operate in practice. Reliable information on the functioning of both internal whistleblowing systems (within public and private organisations) and external reporting mechanisms (within competent authorities) provides a solid basis for evaluating implementation and impact. Data should cover information on whistleblowing reports – such as number of cases received, outcomes of cases, and remedies offered – and information on the protection of whistleblowers – such as number of retaliation complaints received, outcomes of those complaints, and protection measures applied.

Broader indicators are also important, such as developments in case law, levels of public awareness and trust in reporting and protection mechanisms, and

the financial and human resources allocated to implementation and enforcement. Together, these elements provide a fuller picture of whether the legal framework is functioning effectively in practice.

Regular analysis and publication of such data – ideally on an annual basis and both at institutional level and in aggregated national form – enhance transparency and accountability. They inform legislative reform, strengthen public scrutiny, and help whistleblowers and organisations assess the reliability and credibility of the protection system.

The Directive requires member states to submit annual data to the European Commission. However, the scope of this obligation is limited to statistics on external reporting, and covers the number of reports received by competent authorities; the number of investigations and proceedings initiated and their outcomes; and, where ascertainable, the estimated financial damage caused by the reported breaches and the amounts recovered.

Despite this relatively modest requirement, none of the whistleblowing laws in the countries reviewed fully complies with the Directive's provisions on the type of statistical data to be collected.

In **Moldova** and **Serbia**, the whistleblower protection laws do not provide for the collection of whistleblowing data, nor for its publication.

In **Montenegro**, where whistleblower protection is regulated through anti-corruption legislation, there is no explicit obligation to collect and publish whistleblowing-specific data, although such information may be included in general annual activity reports.

Albania, Kosovo, North Macedonia and **Ukraine** require the annual reporting of certain whistleblowing data at national level, but is not comprehensive.⁴³ Only **Albania, Kosovo** and **Ukraine** require the publication of annual reports.⁴⁴

⁴⁰ Article 53 of the Ukrainian law.

⁴¹ Article 15 of the Kosovan law and Article 6 of the Moldovan law.

⁴² Article 14(3) forbids employers to undertake measures with the aim of disclosing the identity of the anonymous whistleblower, and article 7 protects those who are mistakenly suspected of being a whistleblower.

⁴³ In Albania, Kosovo and North Macedonia, the obligation does not expressly include the estimated financial damage caused by

reported breaches or the amounts recovered. In Ukraine, the obligation does not cover the number of all investigations and proceedings initiated and their outcomes, and is limited to corruption-related cases.

⁴⁴ In Ukraine, this data is included in the annual national anti-corruption report.

Gender-disaggregated data collection and analysis

To ensure that whistleblower protection frameworks are genuinely inclusive, data collection must be capable of identifying and addressing disparities in access to reporting and protection. This requires the systematic collection of gender-disaggregated data, as well as other demographic indicators such as age, ethnicity, job grade and geographic location, where appropriate and in compliance with data protection standards.

Analysing such data can help detect structural biases or barriers within reporting and protection systems, and ensure that safeguards operate fairly for all groups. Beyond participation rates, disaggregated data can reveal broader patterns – for example, whether certain forms of wrongdoing disproportionately affect women or marginalised people, or whether individuals from particular demographic groups are more likely to experience specific forms of retaliation.

These insights enable organisations, competent authorities and policymakers to design targeted, evidence-based responses to systemic inequalities and to strengthen whistleblower protection mechanisms accordingly.⁴⁵

Against this background, it is particularly disappointing that none of the countries reviewed requires whistleblowing data to be disaggregated by gender.

BEST PRACTICE HIGHLIGHT

Despite major shortfalls, several positive practices can be identified:

Entities obliged: In **Kosovo** and **North Macedonia**,⁴⁶ public institutions are required to collect data on the functioning of their internal whistleblowing systems. In **Kosovo**, this obligation also extends to private organisations.⁴⁷

Data scope:

- In **North Macedonia**, competent authorities and public institutions must submit to the national anti-corruption agency semi-annual reports on whistleblowing reports received. Detailed by-laws require extensive statistical information, including:
 - the total number of reports received
 - the form and method of submission (e.g. oral, written mail, email)
 - the type of alleged misconduct
 - the category of whistleblower
 - the position of the persons concerned
 - whether reports were confidential, anonymous or fully disclosed
 - the number of reports forwarded to other institutions
 - measures taken, case status and outcomes.⁴⁸
- In **Albania**, the High Inspectorate for the Declaration and Audit of Assets and Conflict of Interest must publish data not only on reports received, but also on measures taken to protect whistleblowers

⁴⁵ Taymi Milán Paradela and Marie Terracol, The integration of gender and intersectionality in whistleblower systems, Transparency International, Helpdesk answer, 2023.

⁴⁶ In its 2024 annual report, the State Commission for the Prevention of Corruption and Conflict of Interest noted that the data on submitted reports from public-sector institutions indicate that, although most institutions have established an internal whistleblowing system, they have not fulfilled their obligation to submit a semi-annual report to the Commission, on the basis that they have not received any whistleblower reports. Although the

obligation to submit semi-annual reports does not apply to entities in the private sector, it is noticeable that a certain number of private organisations voluntarily submit such reports.

⁴⁷ Article 15 of the North Macedonian law and Article 29 of the Kosovan law.

⁴⁸ Regulations for protected external reporting, Official Gazette of the Republic of Macedonia, No. 46 of 8 March 2016, Article 13; Regulations for protected internal reporting in public-sector institutions, Official Gazette of the Republic of Macedonia, No. 46 of 8 March 2016, Article 13.

from retaliation and on the average time required to handle reports.⁴⁹

Penalties: In **Albania** and **North Macedonia**, the law provides for penalties for entities that fail to submit their annual (Albania) or semi-annual (North Macedonia) report, respectively, to the central authority. In **North Macedonia**, the penalty also exists for individuals responsible for failing to submit their organisation's report.

Publication:

- In **Kosovo** and **Albania**, whistleblowing data is published in dedicated reports.⁵⁰
- In **Albania**, in addition to its annual report on the implementation of the whistleblowing law, the High Inspectorate periodically publishes summarised data on the progress of reports and protective measures.⁵¹

⁴⁹ Article 26 of the Albanian law.

⁵¹ Article 26 of the Albanian law.

⁵⁰ Article 29 of the Kosovan law and Article 26 of the Albanian law.

RECOMMENDATIONS

Overall recommendations covering all 10 EU candidate and potential candidate countries

TO THE EUROPEAN COMMISSION

The European Commission should take a proactive and sustained role in supporting the alignment of EU candidate and potential candidate countries with the Whistleblower Protection Directive, ensuring not only formal transposition into domestic law, but also effective implementation in practice.

In particular, the Commission should:

Ensure correct interpretation and transposition of the Directive

- Issue interpretative guidance and practical tools, such as guidelines, communications, staff working documents, frequently asked questions and toolkits.
- Provide targeted country-specific recommendations.
- Reconvene the expert group on the Whistleblower Protection Directive or convene of a network of authorities to facilitate peer learning between candidate countries and member states.

Clarify key provisions of the Directive, in particular:

- Reversal of the burden of proof: Clarify that to demonstrate that a detrimental measure was based on “duly justified grounds”, a respondent is required to prove that the measure was entirely unrelated to the whistleblower report or public disclosure.
- Penalties:
 - Clarify that the failure to establish internal or external reporting channels in compliance with legal requirements may constitute hindering reporting under Article 23.

- Develop clear criteria for assessing whether national penalty regimes meet the requirements of effectiveness, proportionality and dissuasiveness – for example, through minimum levels or indicative benchmarks for financial penalties.

Encourage comprehensive and coherent legislative frameworks, in particular:

- Promote the adoption of comprehensive material scopes covering reporting of any act or omission that is unlawful, abusive and can cause harm. The scope should explicitly include, or clearly encompass, wrongdoing that disproportionately affects women and marginalised groups, such as discrimination, harassment, gender-based violence, abuse and human rights violations.
- Encourage acceptance and proper follow-up of anonymous reports.
- Support the development of national systems for systematic collection, analysis and publication of comprehensive gender-disaggregated data on the implementation and impact of national whistleblower protection laws.

Strengthen implementation support

- Ensure that the Commission’s services responsible for monitoring the Directive’s implementation are adequately resourced.
- Provide financial and technical assistance to support legislative reform, institutional capacity building, training of judicial actors and competent authorities, and awareness raising.
- Establish dedicated funding streams for CSOs providing advice, support and monitoring in the field of whistleblower protection, promoting implementation of the Directive and providing support to whistleblowers.

Integrate whistleblowing into enlargement policy

- Ensure that whistleblower protection remains a priority within EU enlargement policy and accession negotiations.
- Systematically assess compliance with the Directive under rule of law and fundamental chapters of the accession negotiations.

- Require candidate countries to demonstrate effective implementation in practice, including functioning reporting channels, enforcement of penalties and evidence of protection of whistleblowers.

TO NATIONAL POLICYMAKERS

National policymakers should conduct comprehensive and inclusive legislative reform. In particular, they should:

- Undertake legislative reforms to address all identified gaps in compliance with the Directive and shortcomings in relation to best-practice standards.
- Where necessary, adopt dedicated whistleblower protection legislation (**Bosnia and Herzegovina, Georgia, Montenegro, Ukraine and Türkiye**), or significantly revise existing frameworks.
- Ensure that reform processes are inclusive and involve relevant stakeholders, including public authorities, labour inspectorates, professional associations, trade unions, data protection authorities, ombudspersons, CSOs and media representatives.
- Reinforce legislative reforms with adequate resourcing, awareness-raising campaigns and targeted training for all relevant actors.
- Establish dedicated, sustainable and transparent funding mechanisms to strengthen CSOs promoting implementation and providing support to whistleblowers.

Align legal frameworks with the Directive

Policymakers should ensure that national legislation fully reflects both the letter and the purpose of the Directive, including, where necessary, via legislative reforms. In particular, national policymakers should:

- Ensure that whistleblower protection is granted solely on the basis of the Directive's conditions – namely that the reporting person had reasonable grounds to believe the information was true and that the report was made through an appropriate channel – without introducing additional requirements.

- Guarantee that reporting persons can report wrongdoing directly to competent authorities without any obligation to report internally first, or any other restrictions.
- Ensure a full and effective reversal of the burden of proof in retaliation cases, eliminating ambiguities that allow restrictive interpretations.
- Establish a comprehensive system of penalties covering all violations required by the Directive, including hindering reporting, retaliation against reporting persons or associated individuals, initiating vexatious legal proceedings and breaching confidentiality over a whistleblower's identity.
- Introduce penalties for failure to establish or properly operate whistleblowing systems, including obligations related to follow-up, feedback and reporting of data.
- Ensure that sanctions are effective, proportionate and dissuasive, by:
 - setting sufficiently high maximum fines
 - introducing other types of sanctions where necessary, such as exclusion from public procurement, withdrawal of licences or permits, and publication of applied sanctions
 - allowing penalties to be imposed both on legal entities and natural persons responsible for retaliation or other violations, where appropriate.
- Provide systematic training and capacity building for judges, prosecutors, lawyers and competent authorities to ensure consistent and correct application of whistleblower protection standards.

Align legal frameworks with best practice

Beyond minimum compliance, national frameworks should be strengthened to reflect international best practice, in particular in the following areas:

Material scope: Ensure that whistleblower protection laws establish a comprehensive and coherent material scope covering reporting of any act or omission that is unlawful, abusive and can cause harm. The law should explicitly include, or clearly encompass, wrongdoing that disproportionately affects women and marginalised groups, such as discrimination,

harassment, gender-based violence, abuse and human rights violations.

Anonymous reporting: Ensure the acceptance and systematic follow-up of anonymous reports.

Data collection, monitoring and transparency:

- Ensure the systematic collection, analysis and annual publication of comprehensive national data on the implementation of whistleblower protection frameworks,⁵² including:
 - data on reports of wrongdoing, including number of reports, number of anonymous reports, channels used; number of reports falling outside the system's scope, with reasons; types of wrongdoing reported; categories of reporting persons; actions taken and outcomes, including follow-up measures, proceedings, sanctions, financial impact (e.g. damage identified, harm prevented, recoveries, compensation) and changes to policies or procedures.
 - data on protection against retaliation, including number, types and outcomes of retaliation complaints, and measures taken to address retaliation, such as protection, corrective actions and remedies, and the time to resolution.
 - sanctions imposed and developments in case law.
 - levels of public awareness and trust in reporting and protection mechanisms.
 - human and financial capacity and resources allocated, such as staffing, training, use of external expertise, significant changes in resource allocation, and technological infrastructure.
- Require public and private organisations, as well as competent and other relevant authorities, to annually submit to central authorities, and publish, comparable data on whistleblowing, with penalties for failure to comply. Consider standardised templates and frameworks for comprehensive data submission.

Inclusive and gender-responsive whistleblowing frameworks

Whistleblower protection frameworks should recognise structural barriers that may affect individuals' ability to

report wrongdoing safely. National policymakers should:

- Establish clear standards for inclusive data collection, including gender-disaggregated data and – where appropriate and in compliance with data protection rules – additional demographic indicators, such as age, ethnicity, disability, job grade and geographic location.
- Analyse this data to identify structural barriers in access to reporting and protection, including disparities in exposure to retaliation.
- Use these insights to design targeted policies and practices aimed at improving accessibility, fairness and trust in whistleblowing systems.

TO JUDGES AND JUDICIAL PRACTITIONERS

- Ensure continuous and specialised training on whistleblower protection standards, including the burden of proof, protection against retaliation and interpretation of material scope.
- Interpret national legislation in line with the purpose and objectives of the Directive.
- Avoid restrictive interpretations that undermine the effectiveness of protection.
- Take into account relevant European and international standards, including case law of the European Court of Human Rights on freedom of expression.

TO WHISTLEBLOWING AUTHORITIES

- Adopt clear internal procedures ensuring confidentiality, timely follow-up, feedback and protection against retaliation.
- Establish secure reporting systems, including anonymous reporting channels with two-way communication.
- Ensure that anonymous reports are properly assessed and not dismissed solely due to lack of identification.
- Strengthen data collection, analysis and publication through:
 - standardised reporting frameworks

⁵² See Monitoring Internal Whistleblowing Systems - A framework for collecting whistleblowing data and reporting on performance and

impact, Transparency International and Transparency International Ireland, 2025.

- annual national reports dedicated to whistleblowing
- inclusion of gender-disaggregated and other relevant data.
- Apply sanctioning powers consistently and effectively, where applicable.
- Cooperate closely with CSOs and social partners to improve implementation and identify systemic challenges.

TO PUBLIC AND PRIVATE ORGANISATIONS

- Ensure that internal whistleblowing systems comply with legal requirements and operate effectively in practice.
- Ensure timely follow-up and feedback to reporting persons.
- Accept and follow up on anonymous reports.
- Systematically collect, analyse and publish annual anonymised and gender-disaggregated data on the functioning of whistleblowing systems.

TO CIVIL SOCIETY ORGANISATIONS

- Continue monitoring gaps between national legislation and the Directive, as well as shortcomings in implementation and enforcement.
- Advocate for targeted, evidence-based legislative and policy reforms.
- Engage actively in legislative reform processes to ensure meaningful alignment with EU standards.
- Support competent authorities and organisations through training, technical expertise and development of best-practice tools.
- Maintain and strengthen advisory and support services to whistleblowers, both before and after reporting.
- Raise awareness about the value of whistleblowing in protecting the public interest.

CIVIL SOCIETY IN ACTION – SUPPORTING WHISTLEBLOWERS AND STRENGTHENING PROTECTION SYSTEMS

A concrete example of how CSOs support the implementation of whistleblower protection is the Empowering Whistleblowers Against Corruption (EWAC)⁵³ project (2025–2027), funded by Agence française de développement via Expertise France, and implemented by Transparency International with its national chapters in Moldova⁵⁴ and North Macedonia,⁵⁵ and its partner, MANS, in Montenegro.⁵⁶ The project involves several key approaches:

- **Direct support through Advocacy and Legal Advice Centres (ALACs):**⁵⁷ Transparency International Macedonia and MANS in Montenegro operate ALACs that provide free and confidential advice to whistleblowers. These centres support individuals before they report, by explaining risks and identifying safe channels; during the reporting process, by helping draft submissions and engage with authorities, and after reporting, by assisting in cases of retaliation, including legal follow-up and advocacy.
- **Raising awareness and building public trust:** The project includes targeted outreach campaigns – using media, social media and storytelling – to increase public awareness of whistleblowing rights and protections, with a focus on women and vulnerable workers.
- **Training public institutions and improving internal whistleblowing systems:** In Moldova and North Macedonia, capacity-building activities for public institutions and local authorities support them in establishing and operating effective, gender-sensitive internal whistleblowing systems aligned with EU standards and best practice.
- **Monitoring implementation and fostering accountability:** Through

⁵³ www.transparency.org/en/projects/empowering-whistleblowers-against-corruption-ewac

⁵⁴ www.transparency.md

⁵⁵ <https://transparency.mk>

⁵⁶ <https://mans.co.me>

⁵⁷ www.transparency.org/en/alacs

research, reporting and stakeholder engagement, CSOs monitor the implementation of whistleblower protection laws, identify gaps and advocate for improvements.

- **Driving legal reform through evidence-based advocacy:** Civil society partners actively contribute to legislative reform processes. For example, MANS participates in government working groups on anti-corruption legislation, while TI Macedonia is involved in revising national whistleblower protection laws.

This example illustrates how coordinated civil society action, supported by international donors, can play a critical role in both strengthening legal frameworks and ensuring their effective, inclusive implementation in practice.

Country-level recommendations

ALBANIA

Albania should ensure effective implementation in practice. It should consider amending its whistleblower protection law to close loopholes and align with international standards and best practice, in particular regarding the following areas:

- **Material scope:**
 - Clarify that protection applies to all violations of law without requiring an additional or restrictive public-interest test.
 - Explicitly confirm that threats to public health, safety and the environment fall within the scope.
 - Consider expressly including gender-based and equality-related harms, to enhance legal certainty and inclusiveness.
- **Anonymous reporting:**
 - Clarify in the law that anonymous whistleblowers are entitled to receive feedback, where possible.

- Encourage competent authorities and organisations to implement secure internal and external reporting systems that allow anonymous submissions and two-way communication with case handlers.

- **Data collection and reporting:**

- Amend legislation to expressly require the collection and reporting of estimated financial damage and amounts recovered, in line with the Directive.
- Ensure that data collection and reporting obligations cover public and private organisations, as well as competent authorities.
- Introduce a legal requirement for gender-disaggregated data collection.

BOSNIA AND HERZEGOVINA

- Bosnia and Herzegovina should, in a coordinated manner, adopt a comprehensive and dedicated new whistleblower protection law at the national level, in the Brčko District, and in the Federation of Bosnia and Herzegovina (where it would be the first such law), and amend the existing whistleblower protection law in Republika Srpska, ensuring that the laws are harmonised across all levels of government.
- Such law should comply with the requirement of the Directive and align with international standards and best practice.
- The legislative process should involve meaningful consultation with relevant stakeholders, including authorities, public institutions, CSOs, trade unions, business associations and professional bodies. Mechanisms for structured dialogue should be institutionalised to ensure ongoing feedback on implementation challenges and emerging risks.

GEORGIA

- Georgia should adopt a dedicated whistleblower protection law, applying to both the public and private sectors and covering all individuals reporting or publicly disclosing information, acquired through their work-related activities, on any act or omission that is unlawful, abusive or can cause harm.

- Such a law should comply with the requirements of the Directive and align with international standards and best practice.
- The legislative process should include meaningful consultation with relevant stakeholders, including authorities, public institutions, CSOs, trade unions, business associations and professional bodies. Mechanisms for structured dialogue should be institutionalised to ensure ongoing feedback on implementation challenges and emerging risks.

KOSOVO

Kosovo should amend its whistleblower protection law, closing loopholes in the current legal framework to comply with the requirements of the Directive and align with international standards and best practice, in particular regarding the following areas:

- **Reporting to competent authorities:** Amend the legislation to remove the general requirement that whistleblowers must report internally before accessing external reporting channels. Ensure that external reporting is available without the need to demonstrate specific exceptions, such as urgency, risk of retaliation, or ineffectiveness of internal procedures.
- **Penalties:**
 - Introduce explicit penalties for hindering or attempting to hinder reporting and for bringing vexatious proceedings against whistleblowers.
 - Introduce explicit penalties for knowingly reporting false information, or provide clear cross-references to penalties contained in other legislation. Penalties must be clearly regulated and proportionate, especially in comparison to penalties foreseen for violation of whistleblower protection, such as retaliation.
 - Ensure that sanctions for breaches of organisational obligations are enforced effectively in practice.
- **Anonymous reporting:**
 - Amend the law to expressly protect anonymous whistleblowers who are subsequently identified.
 - Recognise anonymous reports as valid protected disclosures subject to mandatory

follow-up and remove the requirement that whistleblowing reports must include the name, surname and contact details of the reporting person.

- **Data collection:**
 - Expand existing reporting obligations to ensure full compliance with the Directive's data requirements, including financial damage and recovery figures.
 - Ensure that data collection and reporting obligations cover public and private organisations, as well as competent authorities.
 - Ensure collection of gender-disaggregated data on retaliation complaints, protection measures and sanctions, as well as on reports of wrongdoing.
 - Ensure consistent reporting by both public institutions and private organisations, supported by enforcement mechanisms where necessary.
- **Gender-sensitivity and inclusiveness:** In the material scope, explicitly reference gender-based and equality-related harms, to strengthen clarity and demonstrate commitment to inclusive protection.

MOLDOVA

Moldova should amend its whistleblower protection law, closing loopholes in the current legal framework to comply with the Directive's requirements and align with international standards and best practice, in particular regarding the following areas:

- **Conditions for protection:**
 - Remove the requirement that reporting persons must be formally recognised as whistleblowers in order to benefit from protection.
 - Eliminate the requirement that retaliation must have occurred, and that a causal link must be established, as a condition for access to protection.
 - Ensure that protection applies automatically from the moment a report meeting the Directive's criteria is made.

- **Penalties:** Introduce penalties for:
 - bringing vexatious proceedings against whistleblowers
 - failing to comply with obligations such as the duties to follow up on reports, to provide feedback to whistleblowers, and to ensure that information about reporting procedures is available and easily accessible.
- **Material scope:** Broaden the material scope beyond the limited areas currently aligned with the Directive, to extend protection to reporting of any act or omission that is unlawful, abusive and can cause harm, including gender-based and equality-related harms.
- **Anonymous reporting:**
 - Recognise anonymous reports as valid protected disclosures subject to mandatory follow-up, and remove the requirement that whistleblowing reports must include the name, surname and contact details of the reporting person.
 - Encourage competent authorities and organisations to implement secure internal and external reporting systems that allow anonymous submissions and two-way communication with case handlers.
- **Data collection and reporting:** Introduce a legal obligation to collect and publish whistleblowing-specific data, covering:
 - public and private organisations, as well as competent authorities
 - gender-disaggregated data on retaliation complaints, protection measures and sanctions, as well as on reports of wrongdoing
 - qualitative elements, including case law developments, levels of public awareness, and resource allocation.
- **Gender-sensitivity and inclusiveness:** In the material scope, explicitly reference gender-based and equality-related harms, to strengthen clarity and demonstrate commitment to inclusive protection.

MONTENEGRO

Montenegro should adopt a dedicated whistleblower protection law, closing loopholes in the current legal framework to comply with the requirements of the

Directive and align with international standards and best practice, in particular regarding the following areas:

- **Penalties:** Introduce penalties for bringing vexatious proceedings against whistleblowers.
- **Anonymous reporting:**
 - Ensure that anonymous reports are treated in the same manner as non-anonymous reports in terms of registration, assessment, follow-up and feedback to whistleblowers.
 - Encourage competent authorities and organisations to implement secure internal and external reporting systems that allow anonymous submissions and two-way communication with case handlers.
- **Data collection and reporting:** Introduce an explicit legal obligation to collect and publish whistleblowing-specific data, distinct from general anti-corruption reporting. This should cover:
 - public and private organisations, as well as competent authorities
 - retaliation complaints, protection measures and sanctions, as well as reports of wrongdoing, in gender-disaggregated form
 - qualitative elements, including case law developments, levels of public awareness, and resource allocation.
- **Gender-sensitivity and inclusiveness:** In the material scope, explicitly reference gender-based and equality-related harms, to strengthen clarity and demonstrate commitment to inclusive protection.

NORTH MACEDONIA

North Macedonia should amend its whistleblower protection law, closing loopholes in the current legal framework to comply with the requirements of the Directive and align with international standards and best practice, in particular regarding the following areas:

- **Conditions for protection:** Remove or clearly redefine the “good faith” requirement, to ensure full alignment with the Directive’s “reasonable belief” standard.
- **Reporting to competent authorities:** Amend the legislation to remove the general

requirement that whistleblowers must report internally before accessing external reporting channels, and ensure that external reporting is available without the need to demonstrate specific exceptions, such as inadequate follow-up or risk of harm.

- **Penalties:**

- Introduce penalties for hindering or attempting to hinder reporting and for bringing vexatious proceedings against reporting persons.
- Introduce explicit penalties for knowingly reporting false information, or provide clear cross-references to penalties contained in other legislation. Penalties must be clearly regulated and proportionate, especially in comparison to penalties foreseen for violation of whistleblower protection, such as retaliation.
- Ensure that sanctions for retaliation are applied consistently and effectively.

- **Material scope:**

- Amend the law to replace the exhaustive definition of the public interest with a non-exhaustive or open-ended formulation.
- Judges should avoid restrictive interpretation and exclusion of key issues, and clarify that protection applies broadly.

- **Anonymous reporting:**

- Ensure that anonymous reports are treated in the same manner as non-anonymous reports in terms of registration, assessment, follow-up and feedback to whistleblowers.
- Encourage competent authorities and organisations to implement secure internal and external reporting systems that allow anonymous submissions and two-way communication with case handlers.

- **Data collection and reporting:**

- Expand existing reporting obligations to ensure full compliance with the Directive's data requirements, including financial damage and recovery figures.
- Extend data collection and reporting obligations to private organisations.
- Ensure collection of data on retaliation complaints, protection measures and sanctions, as well as on reports of

wrongdoing, in a gender-disaggregated manner.

- Ensure consistent reporting by public institutions, supported by enforcement mechanisms where necessary.

- **Gender-sensitivity and inclusiveness:** In the material scope, explicitly reference gender-based and equality-related harms, to strengthen clarity and demonstrate commitment to inclusive protection.

SERBIA

Serbia should amend its whistleblower protection law, closing loopholes in the current legal framework to comply with the requirements of the Directive and align with international standards and best practice, in particular regarding the following areas:

- **Conditions for protection:** Remove the one-year deadline from the moment of discovery and the 10-year limitation period as conditions for access to whistleblower protection, and ensure that time limits applicable to sanctioning wrongdoing do not restrict eligibility for protection.
- **Reporting to competent authorities:** Review restrictions relating to classified information to ensure they do not unduly limit the right to report to competent authorities under secure and lawful procedures; ensure that any limitations are narrowly tailored and accompanied by appropriate safeguards.
- **Penalties:**
 - Introduce penalties for hindering or attempting to hinder reporting, for bringing vexatious proceedings against whistleblowers and for breaches of confidentiality over the whistleblower's identity.
 - Introduce explicit penalties for knowingly reporting false information, or provide clear cross-references to penalties contained in other legislation. Penalties must be clearly regulated and proportionate, especially in comparison to penalties foreseen for violation of whistleblower protection, such as retaliation.
 - Ensure that sanctions for retaliation are applied consistently and effectively.

- **Anonymous reporting:**
 - Amend the law to expressly protect anonymous whistleblowers who are subsequently identified.
 - Ensure that anonymous reports are treated in the same manner as non-anonymous reports in terms of registration, assessment, follow-up and feedback to whistleblowers.
 - Encourage competent authorities and organisations to implement secure internal and external reporting systems that allow anonymous submissions and two-way communication with case handlers.
- **Data collection and reporting:** Introduce a legal obligation to collect and publish whistleblowing-specific data, covering:
 - public and private organisations, as well as competent authorities
 - gender-disaggregated data on retaliation complaints, protection measures and sanctions, as well as on reports of wrongdoing.
 - qualitative elements, including case law developments, public awareness levels and resource allocation.
- **Gender-sensitivity and inclusiveness:** In the material scope, explicitly reference gender-based and equality-related harms, to strengthen clarity and demonstrate commitment to inclusive protection.

TÜRKIYE

- Türkiye should adopt a dedicated whistleblower protection law applying to both the public and private sectors, and covering all individuals reporting or publicly disclosing information, acquired through their work-related activities, on any act or omission that is unlawful, abusive and can cause harm.
- Such a law should comply with the requirements of the Directive and align with international standards and best practice.
- The legislative process should involve meaningful consultation with relevant stakeholders, including authorities, public institutions, CSOs, trade unions, business associations and professional bodies. Structured dialogue mechanisms should be institutionalised

to ensure ongoing feedback on implementation challenges and emerging risks.

UKRAINE

Ukraine should adopt a dedicated whistleblower protection law, closing loopholes in the current legal framework to comply with the requirements of the Directive and align with international standards and best practice, in particular regarding the following areas:

- **Reporting to competent authorities:** Remove restrictions preventing military personnel from reporting directly to competent authorities and ensure that all categories of reporting persons have equal access to external reporting channels under appropriate security safeguards.
- **Penalties:**
 - Introduce penalties for hindering or attempting to hinder reporting and for bringing vexatious proceedings against reporting persons.
 - Introduce penalties for failures to comply with organisational obligations concerning internal reporting systems.
- **Material scope:** Expand the material scope beyond corruption-related offences, to cover reporting of any act or omission that is unlawful, abusive and can cause harm, including gender-based and equality-related harms.
- **Data collection and reporting:** Introduce an explicit legal obligation to collect and publish whistleblowing-specific data, distinct from general anti-corruption reporting. This should cover:
 - public and private organisations, as well as competent authorities
 - gender-disaggregated data on retaliation complaints, protection measures and sanctions, as well as on reports of wrongdoing
 - qualitative elements, including case law developments, public awareness levels and resource allocation.
- **Gender-sensitivity and inclusiveness:** In the material scope, explicitly reference gender-based and equality-related harms, to strengthen clarity and demonstrate commitment to inclusive protection.

RESOURCES

Resources from Transparency International

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NATIONAL EXPERTS

This paper relied on analysis of relevant countries' legislation against the EU Directive's requirements and Transparency International's best-practice standards on whistleblower protection, with input and feedback from national experts:

Country	Experts name and position
Albania	Rovena Sulstarova, Governance Program Manager, Institute for Democracy and Mediation
Bosnia and Herzegovina	Suzana Obradović, Legal Assistance Associate, Transparency International Bosnia and Herzegovina
Georgia	Sandro Baramidze, Rule of Law and Human Rights Program Manager, Transparency International Georgia
Kosovo	Florent Spahija, Legal Advisor, Kosova Democratic Institute – Transparency International Kosovo
Moldova	Mariana Kalugin, Anti-corruption Expert, Transparency International Moldova
Montenegro	Dejan Milovac, Deputy Executive Director, MANS – The Network for Affirmation of NGO Sector
North Macedonia	Viktorija Mileska Cvetanoska, Legal Adviser, Transparency International Macedonia
Serbia	Miša Bojović, Senior Researcher, Transparency Serbia
Türkiye	Ekin Bayur, Executive Director, Transparency International Türkiye
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