

INTERNATIONAL ASSOCIATION OF JUDGES

SUMMARY OF REPORTS FOR THE FOURTH STUDY COMMISSION

FRAUD AND CORRUPTION IN THE WORKPLACE: HOW DOES IT AFFECT EMPLOYEES?

THIS SUMMARY CONTAINS 27 RESPONSES

EXECUTIVE SUMMARY

1. This document summarises all responses to the survey agreed at the 2020 International Association of Judges Fourth Study Commission – *‘Fraud and Corruption in the Workplace: How does it Affect Employees?’*
2. Respondents offered evidence in support of their submissions in varying degrees of precision, some general, some specific.
3. Most responses were significantly shortened for the purposes of this summary. However, where the details were considered useful to demonstrate how the law operates in practice in respondents’ countries, the details are included.
4. On review of these responses, some key findings emerge. Almost every response demonstrated that applicable criminal codes provide a general remedial framework for fraud and corruption, whether in the workplace or otherwise. However, a consensus emerged that not all instances of fraud and corruption in the workplace were serious enough to meet the criminal definition.
5. Common law countries revealed how employee relationships give rise to certain duties implied in contracts of employment with a consequence that fraud or corruption in the workplace ordinarily amounted to a breach of workplace duties.
6. Some civil law countries have codified similar duties to operate as part of or alongside their employment law.
7. Most countries have enacted whistleblowing laws and generally acknowledge that whistleblowing protections are useful.

Prepared in the chambers of the Honourable Justice Wilson, Family Court of Australia

20 July 2021

QUESTION 1

Does your country have any legislation, or rules, that deal with fraud and corruption in the workplace? If so, please briefly describe them.

Responses to this question are grouped as follows –

- responses indicating specific workplace laws, sometimes in combination with criminal law, operate in addressing fraud and corruption;
- responses containing equivocal information in relation to laws addressing workplace fraud and corruption; and
- responses demonstrating that general provisions of criminal law operate in addressing fraud and corruption.

SPECIFIC & GENERAL LAWS DEALING WITH WORKPLACE FRAUD & CORRUPTION

AUSTRALIA

8. General provisions of criminal law are invoked to prosecute fraud and corruption in the workplace. The *Criminal Code Act 1995* defines dishonesty and the offence of obtaining financial advantage by deception. The maximum penalty for those offences is ten years' imprisonment. The *Proceeds of Crime Act 2002* provides for the recovery and tracing of any illegally obtained financial gains.
9. Duties embedded in the employment relationship gives rise to other remedies. For instance, employees are bound by a duty to act in good faith. This duty is an implied term in all contracts of employment. A fiduciary duty of loyalty arises in specifically defined professions such as directors and relationships of principal and agency. Any fraudulent act is a breach of duty. Remedies under employment law, the law of contract and in equity flow.

10. The *Public Governance, Performance and Accountability Act 2013* imposes a duty on public servants to act honestly, in good faith and for a proper purpose. Any breach of those duties may give rise to a prosecution in conjunction with the relevant offences set out in the *Criminal Code Act 1995*.
11. In the private sector, the *Corporations Act 2001* makes provision for duties imposed on directors, officers, and employees of corporations to act in good faith, to act with care and diligence, and to disclose any conflict of interest. Breaches of those duties may lead to large fines, compensation for any loss caused and criminal liability. The *Corporations Act 2001* imposes a maximum sentence of five years' imprisonment for a breach of duty.

BRAZIL

12. The Brazilian *Penal Code* contains fraud and corruption offences that apply to all citizens. The provisions include a remedial regime for an offence committed in private transactions, consumer transactions, corporate settings and in relation to public officials.
13. The *Administrative Improbity Law*, the *Bidding Law* and the *Anti-Corruption Law* impose liability on corporations where the offence is committed against the state or a foreign government. The *Law to Combat Criminal Organizations* is also relevant.
14. Whistleblowing laws have been enacted to encourage employees to report crimes of fraud and corruption. Public investigative bodies have been established as well as laws protecting the identity and well-being of whistleblowers.

CANADA

15. The *Criminal Code* specifically prohibits the bribery of judicial officers, members of parliament or provincial legislatures. The *Code* also deals with fraud and corruption committed by government officials and in the course of various other employee relationships. Offenders are liable to fines and an imprisonment term ranging from five to 14 years.

16. From an international perspective the *Corruption of Foreign Public Officials Act* prohibits the giving or offering of a loan, reward or advantage of any kind to a foreign public official. It is illegal to induce an official to use their position to influence any act or decision of a foreign state or public international organisation.
17. In 2017, the Quebec legislature enacted the *Anti-Corruption Act*. The *Act's* purpose is to strengthen provisions that prevent corruption occurring and to fight against existing corruption in the public sector. This is designed to enhance public confidence in the public procurement process and public institutions.
18. Québec's *Civil Code* sets out employee obligations of loyalty and honesty. The *Civil Code* provides disciplinary measures including dismissal.

FINLAND

19. Specific instances of fraud and corruption in the workplace are determined under a broad range of legislation. However, it is important to understand that this statutory framework operates alongside specific elements of fraud and corruption defined in the *Penal Code*. The *Penal Code* defines bribery offenses such as the giving and receiving of bribes, bribery in the course of business dealings, electoral bribery, the bribery of MPs and the misconduct or fraud of public officials. The elements of those offences supplement the following statutory regimes –
 - the *Criminal Code*;
 - the *Employment Contract Act*;
 - the *Act on Equality between Women and Men*;
 - the *Non-discrimination Act*;
 - the *Administrative Act*;
 - the *Publicity Act*;
 - the *Competition Act*;
 - the *Accounting Act*;
 - the *Auditing Act*;

- *Government Officials Act*;
 - *Parliament Officials Act*; and
 - the *Municipal Officials Act*.
20. In May 2021 Finland adopted a national anti-corruption strategy. It is intended that workplace abuse will be reported to dedicated authorities and these authorities will have sufficient opportunities to intervene on the employee's behalf. There is currently no separate anti-corruption agency, although various authorities and bodies do have duties in the field.

GEORGIA

21. The *Criminal Procedure Code* defines bribery and corruption of public officials. Aggravated bribery involving organised crime is contrasted with basic forms of aggravated bribery. The severity of applicable penalties differ depending on the aggravating circumstances.
22. There are laws addressing conflict of interest and corruption in public institutions where a public official's influence has been used to gain financial benefit by deception. Remedies may be sought in workplace disciplinary hearings, civil proceedings or prosecuted in criminal courts.
23. The *Organic Law of Georgia on Common Courts* addresses any conflict of interest in judicial activities. This law provides remedies for the following issues –
- unlawful disclosure of a legal judgment prior to publication;
 - judges failing to recuse themselves or uphold a motion for recusal based on clear legal grounds;
 - illegitimate membership of a political association;
 - the establishment of personal relations with a party to a proceeding; and
 - any unsanctioned disclosure of judicial deliberations.

GERMANY

24. The *Criminal Code* has general provisions that criminalise the acceptance of benefits in a business dealing in the circumstances that would otherwise breach an employee's duties to their employer. There are also specific provisions that prohibit public officials from accepting or demanding any benefit in exchange for making a favourable decision in the performance of their office.
25. A duty of loyalty exists. Any breach of that duty may give rise to criminal consequences. The content of the duty is implied in a contract of employment and prevents an employee acting contrary to the employer's interests.
26. German courts regularly find that breaches of an employee's duty of loyalty result in legitimate dismissal. The principle of proportionality is applicable and minor violations do not result in legitimate dismissal.
27. Employers may claim compensation if they have suffered material loss caused by an employee's fraudulent or corrupt conduct.

IRELAND

28. Less severe cases of fraud and corruption are dealt with by internal disciplinary procedures conducted by the employer. More serious matters are dealt with through criminal prosecutions invoking provisions of the *Criminal Justice (Theft and Fraud Offences) Act 2001* and the *Criminal Justice (Corruption Offences) Act 2018*. Criminal prosecutions are commenced when an employer makes a complaint to the Garda Síochána (Civil Guard).
29. Employers can pursue civil claims against employees to recover any illicit gains or losses caused by fraudulent activity. Employers can proceed with employment disciplinary procedures unless it is manifestly unfair to do so. Civil or disciplinary proceedings may commence regardless of whether a criminal prosecution has finalised.
30. Processes for employees to report instances of workplace fraud or corruption are facilitated by the *Protected Disclosures Act 2014*.

ISRAEL

31. The *Penal Law* defines fraud and corruption as criminal offences, although not all offences committed in the workplace satisfy that criminal definition. Less severe cases are dealt with by various disciplinary codes or employment law.
32. In the public sector the *State Service (Discipline) Law* provides disciplinary procedures for fraud and corruption.
33. The *Encouragement of Ethical Conduct in the Public Service Law* sets out whistleblowing provisions for the public sector. This entitles legitimate whistleblowers to a certificate which documents their role in exposing state-based corruption.

LIBERIA

34. The *Penal Law* has general provisions for investigative procedures and penalties relating to fraud and corruption. It also provides for specific offences committed in the workplace, such as bribery, the intimidation of public officials and the abuse of office by a public servant.
35. The purpose of the *Public Servant Code of Conduct Act 2014* is to guard public servants and officials against corrupt acts such as unjust enrichment, theft, conflict of interest, acts of oppression and the misuse of public office. The *Act* requires elected officials to declare their assets. Their appointment may be revoked if no declarations are made. The *Code* is enforced by the Liberia Anti-Corruption Commission.
36. The *Code of Moral and Professional Ethics* applies to the conduct of lawyers and the *Judicial Cannons for the Governance of Judges* applies to the conduct of judicial officers.

NEW ZEALAND

37. The *Crimes Act 1961* deals with corruption in the public sector. It sets out criminal bribery offences relating to the corruption of judicial officers, ministers of the Crown, law enforcement officers, public officials and the corrupt use of official information.

Depending upon the precise nature of the offence committed, the maximum penalties vary from seven years' imprisonment up to 14 years' imprisonment.

38. The *Secret Commissions Act 1910* deals with bribery and corruption in the private sector. It specifically provides a statutory regime to deal with agency relationships in the workplace. For instance, it is an offence to offer a gift, inducement or reward to any agent in exchange for their undertaking to act in a certain way in respect of the principal's affairs. Professions that have agency relationships must also disclose any conflict of interest or secret profit to the principal. The maximum penalty for breaching those duties is seven years' imprisonment.
39. The *Serious Fraud Office Act 1990* creates a specialised body to investigate serious, complex or significant cases of fraud and corruption that are in the public interest.

PARAGUAY (*unofficial translation*)

40. Legislation such as the *Inter-American Convention Against Corruption* deals with fraud and corruption. The purpose of those laws are to define and punish instances of fraud or corruption committed against the state. This legislation prohibits the unjust enrichment of public officials, the peddling of influence and acts of nepotism within the public service.
41. There are also laws to promote government transparency and access to public information. Those laws establish an obligation to provide information on the use of public resources and the remuneration of public servants.

TAIWAN

42. Regulations prescribe how the criminal law operates in combination with the general concept of loyalty. The duty of loyalty is implied in a contract of employment.
43. *The Anti-Corruption Act 2016* covers forms of bribery and corruption which may lead to criminal penalties or remedies supplied by employment law. The *Act* applies to all public officials. Examples include –

- stealing or misappropriating public equipment or properties (punishable by up to ten years' imprisonment or a fine);
- demanding, taking or promising to take bribes or other unlawful profits (punishable by up to ten years' imprisonment or a fine);
- fraudulently making others deliver personal property or a third person's property under the guise of legal authority (punishable by up to seven years' imprisonment or a fine);
- committing malfeasance while raising funds or requisitioning land or other property (punishable by up to five years' imprisonment and or a fine); and
- using one's position or status for unlawful gain for oneself or for others in matters under his or her charge or supervision while clearly knowing the act violates the law (punishable by up to five years' imprisonment and or a fine).

UNITED KINGDOM

44. There is a duty of mutual trust and confidence implied in every contract of employment. Workplace fraud or corruption will breach the duty and the employment contract. This provides grounds to terminate the contract.
45. Statutory provisions found in various legislation provides criminal liability for fraud and or corruption committed in the workplace. Examples include –
 - knowingly making a false statement on a job application for the purpose of securing employment (a criminal offence under the *Fraud Act 2006* and punishable by up to ten years' imprisonment or a fine);
 - fraudulent behaviour in the falsification of health and safety records breaching provisions of the *Health and Safety Act 1974*;
 - the *Bribery Act 2010* covers many forms of bribery and corruption. The *Act* applies to all corporate operations within the UK and includes the criminal offence of requesting, agreeing, or receiving a bribe. The failure to prevent bribery is a corporate offence; and

- apart from criminal sanctions, a director convicted of an offence under the *Bribery Act 2010* is likely to be the subject of a director disqualification order (*Commercial Directors Disqualification Act 1986*).

46. Statutory whistleblowing protections are also in force.

UNITED STATES

47. Federal, state and local governments each have their own laws and regulations addressing fraud and corruption. Those laws and regulations are generally set out in the *Criminal Code*.
48. The *Federal Program Bribery Statute of 1984* prohibits theft, fraud or bribery in programs receiving federal funding. The law covers public officials and witnesses.
49. The *Sarbanes-Oxley Act* provides a remedial regime for fraudulent financial reporting. The *Dodd-Frank Act* provides greater transparency and accountability in the financial services industry. Those laws are built on the existing financial and security regulatory systems.
50. The *Foreign Practices Act 1977* prohibits individuals or companies offering or receiving bribes involving public officials. The Act provides accounting controls to ensure corporations maintain accurate records and produce periodic reports to government. This law is extraterritorial and applies *inter alia* to all companies listed on the US stock exchanges.
51. The *Defense Authorization Act for Fiscal Year 2021* includes several anti-corruption laws to prevent money laundering. The *Kleptocracy Asset Recovery Rewards Act*, the *Corporations Transparency Act* as well as a US Department of Treasury's pilot whistleblowing program requires companies to file "*beneficial ownership*" information with the Department of Treasury.

URUGUAY (unofficial translation)

52. Uruguay has extensive regulations regarding public officials that cover fraud and corruption in the workplace. Those regulations apply to public officials including judicial officers. In 1998 legislation was enacted referring to corruption in the public

sector. It defines the improper use of public power by functionaries to obtain an economic benefit for oneself or others in circumstances that damage the state.

53. An advisory board for economic and financial matters of the state has been formed. The board's purpose is to identify penal norms that can be added to the *Uruguayan Penal Code*.

GENERAL INFORMATION ON LAWS DEALING WITH WORKPLACE FRAUD & CORRUPTION

CHILE (unofficial translation)

- 54. Instances of fraud and corruption are defined in the criminal law. There are provisions that expressly apply to the public sector and public officials such as the crime of bribery.
- 55. In the case of judicial officers there are specific provisions that proscribe appropriate modes of conduct and the nature of public comments.

ITALY

- 56. Allegations of fraud and corruption in the workplace are dealt with by general laws and in accordance with European Union (EU) regulations. Those offences are punished in accordance with provisions set out in the *Penal Code*.
- 57. If an employee is convicted of a crime against property by fraud, a maximum penalty of three years' imprisonment applies. If a public officer is convicted of corruption, a maximum sentence of ten years' imprisonment applies.

KAZAKHSTAN

- 58. The *Criminal Code* establishes criminal responsibility for fraud and corruption. In 2015 new laws "*On Combating Corruption*" were introduced. The legislation is empowered by the Republic of Kazakhstan's *Constitution* and interacts with other general legislation and regulatory regimes.

LATVIA

- 59. There is no specific legislation or rules that deal with fraud and corruption in the workplace. However, the EU's directives on whistleblowing protections are engrained in domestic law such as the *Labor Law*. The *Criminal Law* defines fraud and corruption applicable to some offences committed in the workplace. The *Criminal Law* also stipulates offences committed within state bodies.

NORTH MACEDONIA

- 60. Regulations provide specific liability and criminal penalties for offences that contain elements of fraud or corruption that are committed in the workplace.
- 61. Whistleblowers are protected from adverse treatment or unfair dismissal.

POLAND

- 62. There are no specific laws or rules dealing with fraud and corruption in the workplace. Instances of workplace fraud and corruption are subject to general rules stated by law in accordance with EU regulations and directives.

SERBIA

- 63. Regulations provide a remedial framework for offences of fraud and corruption committed in the workplace.
- 64. Whistleblowing regulations operate to protect employees that report corruption in the workplace.

GENERAL PROVISIONS OF CRIMINAL LAW DEALING WITH FRAUD & CORRUPTION

ARMENIA

65. There are no specific laws for dealing with fraud and corruption in the workplace. The *Criminal Code of the Republic of Armenia* provides generally defines fraud and corruption and these are dealt with in the same way as any other criminal investigation.

JAPAN

66. Instances of fraud and corruption in the workplace are subject to the *Penal Code* of Japan. The *Penal Code* has provisions that define crimes such as fraud, embezzlement in the pursuit of social activities and the acceptance of bribes.
67. The *Civil Code* also provides protection for any interest that has been violated by fraud or corruption. The *Civil Code* has provisions to compensate an injured party for their loss.

NETHERLANDS

68. There are no specific laws dealing with fraud and corruption in the workplace. Both fraud and corruption are crimes under the *Criminal Code*.

NORWAY

69. The *Penal Code* is used for more severe examples of workplace fraud and corruption. The *Code* defines active and passive bribery, trading in influence, fraud, extortion, breach of trust and money laundering. Those offences carry a maximum penalty of up to ten years' imprisonment.

70. The *Criminal Code* specifically addresses the following workplace behaviours –
- the receiving or offering of improper advantage in the conduct of an employee's position or office;
 - the altering of public accounting documents; or
 - the breach of a duty of confidence that has arisen in the role of a public servant.

The penalty for less severe offences is a fine or a maximum term of three years' imprisonment. Severe cases which cause a considerable financial advantage or a considerable economic damage may lead to an increased penalty of up to ten years' imprisonment.

PORTUGAL

71. The *Labor Code* does not include specific provisions dealing with fraud and corruption in the workplace. Instances of those offences are subject to the normal provisions set out in the criminal law. Cases where criminal sanctions are appropriate will typically constitute grounds for dismissal.

QUESTION 2

Do you have one example of fraud or corruption in the workplace and its consequences on employees?

Responses to this question are grouped as follows –

- examples including consequences on employees;
- general examples; and
- no examples provided.

EXAMPLES INCLUDING CONSEQUENCES ON EMPLOYEES

AUSTRALIA

72. In 2018 a covert investigation investigated Mr Magill, the principal solicitor of a Brisbane law firm. Mr Magill and his colleagues faced a number of allegations. First, cash payments were received from clients and not deposited in the client's trust account as required by Australian law. Second, documents to Legal Aid Queensland were falsified which led to illicit payments being received by the firm. Third, the firm failed to disclose those payments to the Australian Taxation Office.
73. The operation led to six arrests including four lawyers. They were charged with aggravated fraud and money laundering offences relating to \$900,000 in cash payments made by clients and a further \$350,000 in payments illegally obtained from Legal Aid Queensland.
74. In 2019 it was determined that Mr Magill was not a fit and proper person to hold a practising certificate. Mr Magill was permanently banned from practising law in Australia and in July 2021 he faced criminal charges in the Queensland District Court.

BRAZIL

75. In 2006 a witness declared to a Senate enquiry that he had worked as a gardener-caretaker in a private residence which was frequented by the then Minister of Finance. The testimony revealed allegations of illegal negotiations involving the Minister. As a result of the testimony the witness was dismissed. The witness was later compensated following court proceedings. At the time there were no legal whistleblower protections in Brazil.

CANADA

76. In 2019 SNC-Lavalin, a Montreal-based engineering and construction firm, pleaded guilty in the court of Québec to one count of fraud. The company was fined \$280 million.
77. The charges against SNC-Lavalin related to activities in Libya between 2001 and 2011. The company allegedly paid \$127 million to two dummy corporations of which approximately \$48 million benefited Saadi Gaddafi, the son of the late Libyan leader Muammar Gaddafi. Saadi Gaddafi had allegedly assisted SNC-Lavalin in winning construction contracts in Libya.
78. Following an investigation the RCMP charged SNC-Lavalin with one count of bribing a foreign public official under the *Corruption of Foreign Public Officials Act* and one count of fraud under the *Criminal Code*.
79. On 15 December 2019 a former executive of SNC-Lavalin was convicted of five counts of fraud, bribery of foreign officials and laundering proceeds of crime.
80. The consequences flowing to the employer and employees were as follows –
- the loss of various contracts resulting in the layoff of 11,000 employees of SNC-Lavalin between 2012 and 2019; and
 - a bar on four subsidiary companies obtaining public contracts for five years.

FINLAND

81. A product manager was convicted of bribery following a decision of the Supreme Court of Finland. A Finnish city had received tender bids on contracts from two companies. The product manager of one of those companies provided hospitality to the officials that were responsible for selecting the successful bid. This took place before and after the tender selection process. The hospitality was not considered normal work practice resulting in the product manager and officials being convicted of bribery.

IRELAND (a general example was also provided at paragraph 110)

82. In the *Maguire* case the Court of Appeal examined a four-year imprisonment sentence imposed on a personal assistant working for two professionals. The sentence involved a sum of €1,187,616.07 fraudulently lodged to her personal account. The fraudulent payments took place over 14 years.
83. Her employers were partially compensated by the banks however this fell short of the full sum fraudulently obtained. The appellant was a single mother who began misappropriating money to alleviate financial pressure. The Court of Appeal concluded that the appellant's mitigating factors could not have been less than 50% and therefore the sentence imposed by the trial judge was excessive.
84. The sentence of four years' imprisonment was quashed and the appellant was re-sentenced to three years' imprisonment. In arriving at that decision the court took into account the seriousness of the offending and the need for general deterrence. The sentence was reduced by the presence of mitigating factors and reports of the appellant's overwhelmingly positive behaviour while serving her initial prison sentence.

ISRAEL

85. Mr Rotem, a tax investigator, raised allegations of serious corruption to senior management at the Israel Tax Authority (ITA). Mr Rotem was thereafter moved to a different position. Mr Rotem brought his case before the Labour Court alleging he was treated unfavourably. The ITA argued that its direction to change Mr Rotem's position

was based on his poor work relations. The court declined Mr Rotem's petition. The decision was later approved by the National Labour Court and the Supreme Court. Mr Rotem was thereafter the subject of harassment, intimidation, and retaliation over a 12-year period.

86. Some years later the State Comptroller found that the ITA's conduct was wrongful and awarded Mr Rotem damages for wrongful termination.

ITALY

87. Security guards at several nightclubs were paid by an organised crime group to instigate fights at the nightclubs with the object of compelling club owners to pay the organised crime group for protection. The security company was also found to have bribed police. Nightclub employees disseminated damaging material about the clubs, leading to an investigation.
88. More than 20 people were imprisoned for aggravated fraud and corruption.
89. The *Broken Bones Case* is an example of an alleged scheme where an organised crime group intentionally injured employees. The employees sought compensation for the injuries suffered at their workplace. The organised crime group allegedly bribed medical inspectors and insurance experts to forge medical and insurance statements, amounting to fraud against the National Institute for Insurance against Accidents at Work. The organised crime group profited from those compensation claims.
90. Over sixty people are currently in custody and awaiting the trial of this proceeding on charges including fraud, forgery and bribery.

LIBERIA

91. A director at Liberia's land registry knowingly assisted the offender to execute two separate deeds of sale for a single parcel of land. In the first deed of sale, representations were made that the land was free from encumbrance. The parcel of land was later sold to a second purchaser and another deed of sale was executed. The directors of the land registry were complicit, backdating the second deed to a date prior to the initial sale.

92. The court found that the fraudulent vendor had colluded with the land registry director to deprive the *bona fide* purchaser. The relevant authority dismissed all departmental employees connected to the land registry on the basis that they had failed to conduct due diligence, causing monetary damages.

NEW ZEALAND

93. An employee at a large bank was recently charged and convicted under the *Secret Commissions Act*. The employee was charged with bribery offences related to processing and approving fraudulent employment and income information on loan applications. The convicted employee received around NZ\$7,000 for each transaction. The employee was charged with 25 counts of obtaining financial advantage by deception.
94. Pursuant to the *Secret Commissions Act* the employee was sentenced to 18 months' imprisonment, served concurrently with other charges. The employee also consented to an \$850,000 forfeiture order.

NORWAY

95. A former property manager in charge of educational buildings in the City of Oslo defrauded two separate property management companies. The property manager received approximately NOK 6.5 million in bribes from various companies that were awarded contracts.
96. The property manager was charged with gross breach of trust, gross corruption and forgery. He was sentenced by the Borgarting Court of Appeal to seven years' imprisonment and disqualified from operating a business. The proceeds of crime were confiscated and the manager was ordered to pay compensation for losses incurred by the City of Oslo.

UNITED KINGDOM

97. *Rihan v Ernst & Young Global Ltd* was a case involving whistleblowers. Offences were committed outside the jurisdiction of Great Britain and therefore the whistleblower was

unable to make a file before an employment tribunal under the *Employment Rights Act 1996*. The claim was heard in the High Court as a breach of duty of care in a negligence action.

98. The claim concerned the claimant's participation in an assurance audit of a Dubai based precious metal dealer. The claimant raised irregularities concerning gold bullion being coated in silver and suspicions of money laundering.
99. The claimant's concerns were dismissed by the respondent and the claimant was accused of unprofessional behaviour. The claimant refused to sign an assurance audit report and threatened to disclose the alleged wrongdoing to the media.
100. The claimant resigned and sought damages for economic loss. It was held that excluding protections for workers disclosing the breach of foreign law was a breach of Article 10 of the *European Convention of Human Rights*.
101. The court held that a duty of care was owed by the respondents to take reasonable steps to prevent the claimant from suffering loss of earnings. The respondents' failed to perform the audit in an ethical and professional manner.
102. The claimant succeeded and was awarded damages.

UNITED STATES

103. Enron was a publicly traded energy company whose accounting failures resulted in the loss of billions of dollars and thousands of jobs. The CEOs were convicted of securities and wire fraud. While selling his own stocks in the company, a former CEO told employees to continue buying stocks. Those employees and many investors contributed to the loss of billions when the company's stock plummeted.
104. Over 20,000 Enron employees and over 29,000 people at Enron's accounting firm lost their jobs. The accounting firm was charged with obstruction of justice, leading to the financial dissolution of the company. That conviction was later reversed by the Supreme Court as a result of issues in the trial court. The accounting firm did not survive. The loss of close to 50,000 jobs illustrates the rippling effects of corruption and fraud in the workplace.

105. This scandal prompted Congress to pass the *Sarbanes-Oxley Act of 2002* with an aim to strengthening regulations related to financial reporting.

EXAMPLES OF GENERAL INFORMATION

CHILE (unofficial translation)

106. General issues in the legal profession and judiciary have given rise to cases of bribery, breach of confidence and the theft of records.

GEORGIA

107. Georgia provided a general example of the investigative process for allegations of judicial misconduct. Such allegations are investigated by independent inspectors. This independence provides for an objective, impartial and comprehensive investigation.
108. Initial reports of alleged misconduct can be made by various officials or members of the public. Serious cases are likely to constitute a criminal offence and are investigated by the prosecutor's office.

GERMANY

109. There are examples of employees being dismissed on grounds of fraudulent or corruptive behaviour. The German Federal Labor Court dismissed employees in circumstances including where an employee deliberately manipulated records of their working hours to gain a fraudulent salary. Employees that have feigned incapacity to work whilst claiming a salary raised grounds for dismissal. The acceptance of bribes on a large scale or for a prolonged period may also result in instant dismissal.

IRELAND

110. The Court of Appeal decision in *Director of Public Prosecutions v Maguire* included an analysis of cases concerning fraud, theft and misappropriation. In his judgment, Mr Justice Edwards referred to a maximum penalty of ten years' imprisonment as a typical sentence for fraud offences. His Honour recorded that the sentence imposed was frequently less than the maximum prescribed. This differential is based on proportionality rules requiring both an assessment of the gravity of the conduct and any mitigating circumstances.

JAPAN

111. Japan's response stated that *'speaking in general terms, fraud or corruption can be grounds for dismissal or criminal penalty.'*

KAZAKHSTAN

112. In February 2021 a Supreme Court judge was detained following receipt of a large sum of money. This matter is currently under investigation.

NETHERLANDS

113. Employees of a Dutch company attempted to bribe civil servants of other states. This was a crime under Dutch national law. A settlement was reached between the company and the prosecutor, however future prosecution of the board and employees is likely.
114. Dismissal of an offending employee is more common in less severe cases.

PARAGUAY (unofficial translation)

115. The response concerned instances of forced labour which are distinct from exploitative or substandard working conditions. Forced labour involves limiting a worker's freedom of movement, withholding wages and identity documents, physical and sexual violence, threats and intimidation or fraudulent debts being held against employees.
116. Forced labour is a criminal offence.

POLAND

117. In a high-profile corruption case, the president of the appellate court in Krakow was accused of obtaining undue profits for training that was not provided.

PORTUGAL

118. Instances of fraud and corruption in the workplace are sanctioned by the *Criminal Code*. This conduct is also grounds for an employee's dismissal.

119. Judicial reports provide examples of workplace corruption where employees have accepted bribes and committed illegal acts. This conduct resulted in instant dismissal.

SERBIA

120. The illegal and corrupt acts of a worker were reported to an employer by an employee. The offending employee was made redundant following a report on the conduct.

TAIWAN

121. In 2018 a professor of the National Taiwan University of Science and Technology was accused of embezzling research funds up to NT\$20 million (US\$684,908).
122. The professor applied for funding with each of his assistants being entitled to a monthly stipend of between NT\$6,000 and NT\$8,000. Prosecutors recorded that the assistants only received between NT\$4,000 and NT\$5,000 per month, flagging irregularities and suspected forged receipts submitted by the professor.
123. The professor was accused of falsifying receipts and forging accounting books to claim NT\$20 million in government research grants.

URUGUAY (unofficial translation)

124. A public official failed to declare their assets correctly. All public officials including judicial officers, elected officials and senior appointments are required to make full and frank disclosure of their assets.
125. The declaration process provides transparency and enables investigative processes to uncover instances of fraud, corruption and money laundering.
126. Uruguay has vetting processes in place for public servants to manage the risk of fraud and corruption in the public sector.

RESPONSES THAT PROVIDED NO EXAMPLES

127. The following responses provided no examples – Armenia, Latvia and North Macedonia.

QUESTION 3

Do you have any specific laws protecting whistleblowing by employees, and, if so, what are they? Do these laws cover wrongdoing, fraud and corruption by third parties (who are not employers)? What remedies are available to whistleblowers?

Responses to this question are grouped as follows –

- responses indicating the operation of specific whistleblowing protections;
- responses providing partial information of whistleblowing protections; and
- responses indicating no whistleblowing protection laws in operation.

SPECIFIC LAWS PROTECTING WHISTLEBLOWING IN THE WORKPLACE

AUSTRALIA

128. The *Public Interest Disclosure Act 2013* protects whistleblowers in the public sector from the detrimental actions of their employer. Those protections operate when the whistleblowing is deemed to be in the public interest such as the disclosure of fraud committed by a public official.
129. The *Corporations Act 2001* provides whistleblowing protections for employees in the corporate or financial sector that disclose fraud and corruption. Employees that make a disclosure are indemnified from any civil or administrative liability. Employees are protected from unfair dismissal, discrimination and reputational harm. This protection also extends to past employees.
130. The *Corporations Act 2001* provides compensation and other possible remedies where an employee experiences detriment flowing from their whistleblowing.

BRAZIL

131. The *Law to Combat Criminal Organisations* has general provisions in the context of organised crime. Such provisions facilitate leniency deals to informants that are

involved in the commission of organised crime. Leniency deals can be used as a form of whistleblowing protection in the employment context too.

132. There are specific whistleblowing protection laws for the public and civil service. Those laws protect whistleblowers against administrative, civil and criminal liability. The protections operate whether the whistleblower is directly involved in the alleged conduct or not.
133. Federal legislation empowers statutory bodies to receive complaints, investigate allegations, and provide a remedial regime for fraud and corruption. There is a register of complaints maintained by the public service. Those laws extend to the private sector. The legislation provides that –
- the identity of the whistleblower is protected in most circumstances;
 - a financial reward may be offered where the report leads to the investigation or the prevention of a criminal or administrative offence. Where illegally obtained gains are recovered the whistleblower can receive a reward of up to 5% of the amount seized;
 - the whistleblower is protected if they are threatened as a result of their disclosure; and
 - where an employment relationship exists, the whistleblower is specifically protected from arbitrary dismissal, unjustified change in duties, workplace sanctions that result in material loss, any suppression of their workplace benefits or a refusal to provide professional references.
134. Whistleblowers will only receive those protections if their report is considered *reasonable*.

CANADA

135. The *Criminal Code* imposes sanctions on employers that threaten reprisal against an employee engaged in whistleblowing activities.

136. The *Public Servants Disclosure Protection Act* protects the disclosure of wrongdoing by federal public servants. Wrongdoings are defined as a contravention of any federal law or provincial law and the misuse of public funds or assets.
137. Public servants can disclosure information to designated officers in their own organisation or the Public Sector Integrity Commissioner. All disclosures to the Commissioner are confidential. Employees can file a complaint with the commissioner if they experience any reprisal from their employer.
138. Quebec has enacted whistleblowing protection laws to facilitate the disclosure of wrongdoings involving public bodies. The provisions are designed to reveal the contravention of provincial laws, federal laws and the misuse of public funds or property. The law covers wrongdoing committed in the course of an employee's function regardless of whether they are in the public or private sector.
139. The whistleblower's identity is protected and the legislation protects them against reprisal where their identity is revealed.
140. The *Anti-Corruption Act* establishes rights for any person wishing to disclose wrongdoing involving corruption. Such disclosures are made to the commissioner.
141. The *Act Respecting Labour Standards* (ALS) prohibits an employer from dismissing, disciplining or punishing an employee that discloses any wrongdoing. This protection applies to whistleblowing made in good faith that exposes wrongdoing.

IRELAND

142. The *Protected Disclosures Act 2014* protects employees who face negative consequences for whistleblowing activities. Those protections only apply if the disclosure is deemed to be a '*protected disclosure*.' Protected disclosures are legitimate where they report wrongdoing in the workplace. Wrongdoing is defined by the *Act* and includes –
 - the commission or likely commission of a criminal offence such as fraud or corruption;
 - the failure to comply with legal obligations;

- any endangerment to health and safety;
 - the damage to the environment;
 - any miscarriage of justice or misuse of public funds;
 - any act that is oppressive or discriminatory;
 - any act or omission that is grossly negligent;
 - any act or omission that is a gross mismanagement by a public body; and
 - the concealment or destruction of information in relation to any of the above.
143. The whistleblower's identity is generally protected. Their identity may be revealed if their identification is essential to ensure an effective investigation, or it is necessary to prevent a crime or risk to state security.
144. Once a *protected disclosure* has been made the onus is on the employer to prove that it is not protected within the confines of the *Protected Disclosures Act 2014*.
145. The dismissal of a whistleblower is regarded as an unfair dismissal. It may be remedied under the *Unfair Dismissals Act*.
146. An employer is prohibited from treating the whistleblower unfavourably. This is enforced by the Workplace Relations Commission. Alternatively the whistleblower may sue the employer for loss or damages.
147. The *Protected Disclosures Act* grants immunity to whistleblowing that might otherwise give rise to a civil action for breach of confidence. The whistleblower may have a defence to a charge of unlawfully disclosing information if they had a reasonable belief that the information was a *protected disclosure*.

ISRAEL

148. Whistleblowing protections form part of employment law. The *Exposure of Offenses, of Unethical Conduct and Improper Administration Act* forbids an employer from altering work conditions or salary rights of an employee and protects them from unfair

dismissal. The law applies to the public sector and the private sector where the employer has more than 25 employees.

149. The law is designed to define and enforce employment relationships. Its remedial regime may be enlivened to offer employees punitive damages, general compensation and the annulment of workplace termination.

ITALY

150. The Italian National Anti-Corruption Authority (ANAC) protects public interest disclosures made by public sector employees. The whistleblower's identity is protected until the completion of any relevant investigation. The whistleblower is also protected from various forms of discrimination, detriment in the workplace and unfair dismissal.
151. If the whistleblower's identity is required for the accused's defence, the evidence they provide is inadmissible unless the whistleblower consents to the disclosure of their identity. The employee protections will fall away if whistleblowing is found to be a criminal act or a defamatory statement.

JAPAN

152. The *Whistleblower Protection Act* protects whistleblowers in the workplace from unfavourable treatment and unfair dismissal. The *Act* sets out the procedures that employers must follow to manage the whistleblowing process. It defines the scope of a reportable fact and the mechanism of reporting. Reportable facts can be disclosed by both employees and individuals in an agency relationship in the workplace.

LATVIA

153. Whistleblowing protections are available in both the public and private sector. Protections only operate if the whistleblower's disclosure is legitimate.
154. Legitimate disclosures typically expose the following acts committed in the workplace –
- any offence of workplace fraud or corruption;

- the abuse of an official's position;
- negligence committed by an official;
- the squandering of financial resources or property;
- tax avoidance;
- any threat to public health;
- any threat to food safety;
- any issue with construction safety;
- any threat to the environment;
- issues of labour safety;
- threats to public order;
- an infringement of human rights;
- violations in the field of public procurement;
- violations in financial markets; and
- violations of competition law.

155. Deliberately providing false information, disclosing official secrets or reporting infringements merely for personal gain are not legitimate forms of whistleblowing. In those circumstances the whistleblowing protections fall away.

156. Legitimate whistleblowers are protected as follows –

- the whistleblower's identity is confidential;
- the whistleblower receives immunity from legal costs in any civil proceeding against them;
- temporary protections in administrative proceedings;
- indemnified against legal liability; and
- the whistleblower may receive compensation where they have suffered loss or personal damage.

LIBERIA

157. *Executive Order Number 22* creates a legal framework for whistleblowing protections. The *Executive Order* is designed to encourage a culture where the public take responsibility for disclosing acts of fraud and corruption. The order is not yet enacted in legislation.

NEW ZEALAND

158. The *Protected Disclosures Act 2000* provides protection to employees who report serious wrongdoing. Initial disclosures are generally made to the employer. Disclosure can be made to a minister or the ombudsman where no internal process exists or disclosures to the employer are not appropriate.
159. The *Protected Disclosures Act 2000* sets out specific reporting rules for security and intelligence services or where international relations are involved.
160. The *Employment Relations Act 2000* provides additional whistleblowing protections where employees are subject to retaliatory actions by their employer. It covers instances of unfair dismissal that arise in the circumstances of whistleblowing. The *Act* provides the whistleblower with immunity from any civil or criminal prosecution.
161. In normal circumstances the whistleblower's identity must remain confidential. The complainant's identity will be revealed if it is essential for an effective investigation of the complaint. It may also be revealed where there is a serious risk to public health or safety or where it is required by principles of natural justice.
162. Any protections are stripped away if the whistleblowing is deemed to be malicious or in bad faith.

NORTH MACEDONIA

163. Whistleblowing protections enable employees to make disclosure directly to their employer. Those laws also provide guidance on when and how disclosures can be directed to external authorities.

164. Whistleblowing laws provide specific situations that would constitute public interest disclosure. Legitimate public interest disclosure may be made to the media, online or at public gatherings.
165. The law provides protection and a remedy regime to whistleblowers that experience detriment or unfair dismissal. The law provides an entitlement to compensation in the event that a whistleblower experiences loss or harm.

NORWAY

166. The *Working Environment Act* provides whistleblowing protections which cover the public and private sector. The *Act* raises a statutory duty of care that the employer owes to the whistleblower. Employees may claim redress without consideration of the employer's culpability. The protections prevent retaliation in the workplace and unfair dismissal.
167. There are internal and external channels for whistleblowing. The whistleblower can opt to make an anonymous report.

SERBIA

168. Whistleblowing protections are defined as internal or external alerts. Internal alerts are disclosures made to an employer or an authorised body. External alerts relate to disclosures made to the public through the media or some other form of public announcement such as a public gathering or online publications.
169. Protections are designed to stop whistleblowers suffering detriment in the workplace, reputational harm and unfair dismissal.
170. Whistleblowers that experience detriment can initiate a labour dispute to seek remedies such as compensation. If the underlying fraud or corruption is not addressed the whistleblower can initiate a lawsuit to address the offending act. This process includes a reconsideration of the whistleblower's rights.

TAIWAN

171. The *Anti-Corruption Informant Rewards and Protection Regulations* provides a guarantee that the whistleblower's identity remains confidential.
172. Any violation against a whistleblower is dealt with pursuant to the *Criminal Code* and other related laws.
173. The *Whistleblower Protection Act* protects disclosures that are in the public interest. This legislation addresses illegal conduct in both governmental agencies and private entities.

UNITED KINGDOM

174. The *Employment Rights Act 1996* contains whistleblowing protections for disclosures that are made in good faith and in the public interest. Those protections extend to all employees, agency workers and in some cases self-employed persons.
175. The statutory regime under the *Employment Rights Act 1996* operates as follows –
 - a. the disclosure must be a disclosure of information;
 - b. the disclosure must be a 'qualifying disclosure' – that is, the worker making the disclosure must have a reasonable belief that it is true; and
 - c. it must satisfy the test for public interest;
 - establishing public interest involves identifying one or more of six 'relevant failures' which are set out in the *Employment Rights Act 1996*. If any of those 'relevant failures' have occurred or are likely to occur then the relevant whistleblowing disclosure is likely to be in the public interest; and
 - the list of 'relevant failures' includes criminal offences such as fraud and corruption. Other 'relevant failures' include a failure to comply with legal obligations or information that tends to show that something is being or is likely to be concealed.
176. Workers that disclose information must not suffer any detriment. If detriment is suffered they are entitled to compensation.

177. A whistleblower that is dismissed has a right to claim unfair dismissal at an Employment Tribunal.
178. Whistleblowers can make a confidential report to the Financial Conduct Authority (FCA).
179. A number of other agencies receive complaints including –
- the National Crime Agency which deals with matters relating to corrupt individuals or companies offering or receiving bribes to secure a benefit for themselves or others;
 - the Commissioners for Her Majesty's Revenue and Customs which operates a fraud hotline;
 - the Care Quality Commission if the disclosure concerns health or social care; and
 - the National Health Service Counter Fraud Authority if the matter relates to fraud, bribery, corruption or other unlawful acts in relation to the health service in England or Wales.

UNITED STATES

180. The *Whistleblower Protection Act* protects public sector employees who report fraud from retaliation by their employer. These whistleblowing protections extend to former employees and employment applicants. In 2012 the *Whistleblower Protection Enhancement Act* strengthened those provisions.
181. Federal employee whistleblowing protections apply to the following –
- disclosures regarding any violation of law, rule or regulation;
 - disclosures involving gross mismanagement;
 - evidence of gross waste of funds;
 - evidence of abuse of authority by someone in a position of authority; and
 - evidence of any substantial and specific danger to public health or safety.

182. Disclosures can be made to internal supervisors, the Office of Inspector General or the Office of Special Council.
183. The whistleblower's identity remains anonymous unless special circumstances require otherwise. Whistleblowing employees cannot be dismissed, demoted or threatened. The *Notification and Federal Anti-Discrimination and Retaliation Act* holds supervisors in federal agencies accountable for retaliation against whistleblowers.
184. The remedial framework provides for job reinstatement and the reversal of any other adverse actions. It provides compensation for back pay, medical or legal costs and any reasonably foreseeable damages.
185. The *National Defense Authorization Act* provides whistleblowing protections that extend beyond government employees to include employees of a federal contractor, subcontractor, grantee or subgrantee.
186. The private sector is addressed in the *Dodd-Frank Act*. That Act creates a whistleblowing protection program by building on the *Sarbanes-Oxley Act*. The Occupational Safety and Health Administration (OSHA) whistleblower protection program also offers a remedial framework through employment law.

URUGUAY (unofficial translation)

187. A whistleblower's identity is protected for any legitimate disclosures made in the public sector.
188. The *Inter-American Convention Against Corruption* establishes preventative measures. The purpose of the *Convention* is to protect the probity of public institutions and to provide protections for whistleblowers.

RESPONSES THAT PROVIDED EVIDENCE OF GENERAL WHISTLEBLOWING PROTECTIONS

FINLAND

189. The *Occupational Safety and Health Act* mandates that employers must have measures in place to uphold their duty to maintain the health and safety of their employees. Instances of whistleblowing are likely to provide circumstances that enliven this duty. Employers must monitor the impact of their health and safety measures to ensure that their duty is maintained.
190. An employer has a duty to implement measures that protect the whistleblower from unfavourable treatment that affects their health and safety.
191. The overarching principle is that the employer has a duty to monitor the employee's working conditions and protect the employee. An employee must inform their employer of any disclosure they make. The employer's duty to monitor working conditions provides the employee with safeguards.

GERMANY

192. The German labour law protects whistleblowing through general regulations. German law acknowledges that whistleblowing protections are essential in cases where an employer attempts to impose sanctions or dismiss the purported whistleblower.
193. The German Federal Labor Court has found that legitimate whistleblowing does not breach any workplace obligation. Whistleblowing is not a permissible ground for dismissal or a proper basis for unfavourable treatment in the workplace.
194. A duty of loyalty exists and employees that make a disclosure of fraud or corruption are obliged to inform their employer.
195. The remedial regime also allows for compensation to be paid to either the employer or employee. Compensation claims arise under civil laws dealing with any loss suffered from the underlying event upon which the whistleblowing is based or as a result of illegitimate whistleblowing.

196. Legal protections fall away where disclosures are found to be reckless, completely unfounded or motivated by malicious intent to harm the employer.
197. German courts apply the principle of proportionality where whistleblowing is involved. Establishing whether legal protections apply will typically involve a process of balancing the following factors –
- the foundation of the allegation;
 - the employee’s motivation and their knowledge of the underlying facts; and
 - the possibility of remedying the underlying issue through an in-house or less formal manner.

KAZAKHSTAN

198. The law *On Combating Corruption* protects the whistleblower’s identity and limits any legal liability that may arise from any disclosure.
199. The protections fall away in circumstances where the disclosure concerns false or malicious information.

NETHERLANDS

200. A national law operates to protect whistleblowing by employees in relation to matters of public interest. A whistleblower’s identity is protected.
201. An institution was established by the national law to investigate and report on any whistleblowing.

PARAGUAY (unofficial translation)

202. The Transparency and Anti-Corruption Unit (UTA) is a department within the national labour and training agency dedicated to transparency and anti-corruption activities. It provides processes and mechanisms for preventing, monitoring and controlling institutional corruption. This body uses a framework of reporting, compliance and

enforcement measures. The UTA oversees compliance with transparency obligations regarding public information. This service is available to all citizens.

POLAND

203. There are laws enabling whistleblowers involved in corruption cases to negotiate a plea bargain in certain circumstances.

PORTUGAL

204. The Portuguese *Labour Code* provides mechanisms for reporting and addressing fraud and corruption. Those issues are addressed using existing harassment laws. For example, a witness that makes significant disclosures of fraud or corruption may not be the subject of disciplinary sanctions if those sanctions may otherwise constitute harassment.
205. European Union (EU) Directives include established rules and procedures to protect whistleblowing in the workplace. Portugal is currently in the process of enacting laws to promulgate these directives.

***RESPONSES WITH NO SPECIFIC WHISTLEBLOWING LAWS FOR FRAUD &
CORRUPTION IN THE WORKPLACE***

ARMENIA

206. There are no whistleblowing laws currently in operation.

CHILE (unofficial translation)

207. There are no whistleblowing laws currently in operation.

GEORGIA

208. Georgia did not report any specific whistleblowing legislation.

QUESTION 4

Do non-government agencies, such as civil society organisations, play any part in fighting corruption in the workplace, and if so, how do they interact with the administrative agencies or courts in your country?

Responses to this question are grouped as follows –

- instances where non-government organisations operate; and
- no non-government organisations were reported.

NON-GOVERNMENT AGENCIES & CIVIL SOCIETY ORGANISATIONS INVOLVED IN FIGHTING WORKPLACE FRAUD & CORRUPTION

ARMENIA

209. Civil society organisations are involved in exposing workplace fraud and corruption. Those organisations submit applications to administrative agencies and draw attention to cases that are likely to proceed to court.

BRAZIL

210. Non-governmental organisations play an important role in promoting public policy against corruption. Those organisations monitor public administration and provide submissions on law reform.
211. The International Transparency Association plays an important role in monitoring and denouncing corruption. There is currently no system in place for the receipt of direct complaints.

CHILE (unofficial translation)

212. A number of non-governmental organisations (NGOs) raise public awareness issues of workplace fraud and corruption. For example, the Chileno de Transparencia Internacional publicly exposes instances of fraud and corruption. However, NGOs have no legal recourse to combat these issues in an official capacity.

FINLAND

213. Transparency International Finland is a non-governmental organisation that researches and investigates instances of corruption. They also monitor the related legislation, organise events aimed at fighting corruption and issue public statements.

GEORGIA

214. In 2013 the government established an Interagency Coordination Council for Combating Corruption. Its purpose is to define anti-corruption policy. The Council is responsible for monitoring, developing and implementing the national anti-corruption strategy. It is also responsible for the dissemination of information to relevant organisations. Non-governmental organisations and representatives of international agencies are members of the council. The council is involved in formulating policy development proposals.

IRELAND

215. The Transparency Legal Advice Centre (TLAC) provides free legal advice and a whistleblower's helpline for anyone seeking to disclose wrongdoing or corruption. The TLAC has published a guidebook designed for those seeking to expose corruption and fraud.
216. Non-government organisations are not overly integrated with public bodies. The Department of Justice and Equality have established a Tackling Bribery and Corruption agency designed to raise awareness of Ireland's efforts to combat corruption through the initiatives of inter-collaborative government agencies. At present no non-governmental organisations are involved.

ISRAEL

217. There are several NGOs active in anti-corruption activities. These organisations are aimed at maintaining integrity in the public sector. NGOs have standing to petition superior courts and may also seek leave to join proceedings in lower courts by joining a specific employee's case or submitting general arguments on point.
218. The Israeli media also plays an important role in revealing fraud and corruption.

ITALY

219. A non-government agency that has suffered economic loss from alleged fraud or corruption in the workplace may take part in a subsequent criminal proceeding or commence a civil proceeding for compensation.

JAPAN

220. Article 2 of the *Whistleblower Protection Act* provides that disclosure can be made to "*any person to whom reporting the reportable fact is recognised as being necessary in order to prevent the occurrence thereof or the spread of damage caused thereby*".
221. Non-government organisations are permitted to receive whistleblowing complaints. However, there is no legislation specifying the relationship between non-government organisations and government agencies or courts.

KAZAKHSTAN

222. Non-governmental organisations conduct independent sociological research, conduct seminars and facilitate round-table discussions to develop preventive measures against corruption. The information collected by NGOs is used as an advisory tool for the country's law enforcement agencies.

LATVIA

223. A recently enacted whistleblowing law provides specific guidelines to associations, including trade unions and non-government associations, in the provision of support for

whistleblowers. This support includes consultation regarding the whistleblowing process, protections available, the ability to provide consultation to other interested parties and the ability to make an application to adjudicating bodies or courts.

NETHERLANDS

224. Transparency International Nederland is the main NGO combating fraud and corruption. The NGO publishes reports on the practice and procedure of major companies in the Netherlands and is active in implementing European Directives.

NORTH MACEDONIA

225. Non-governmental entities engage in media conferences and panel discussions to raise awareness of corruption. These activities assist in implementing whistleblowing protection laws.
226. Other non-governmental organisations provide legal advice and representation for whistleblowers involved in a court proceeding.

NORWAY

227. The media plays a role in controlling and exposing workplace fraud and corruption. The work of the Foundation for Critical and Investigative Press (SKUP) and Norway's Transparency International plays a role in fighting corruption in the public and private sector.

PARAGUAY (unofficial translation)

228. Non-governmental organisations such as the La Central Unitaria de Trabajadores Auténtica del Paraguay (CUT) provide support for workers.
229. The Centro de Documentación y Estudios (CDE) is a non-governmental body dedicated to researching and providing information on the issue of corruption.

PORTUGAL

230. Although non-government agencies such as Transparency International Portugal play an important role in fighting corruption within the public sector, they are not active in fighting workplace corruption on a broader scale.

SERBIA

231. Non-governmental organisations engage in media conferences and panel discussions to raise awareness and to assist the government in implementing whistleblowing protection laws. Non-governmental organisations provide legal advice and representation for whistleblowers in a court proceeding.

UNITED KINGDOM

232. Protect is a whistleblowing organisation providing free advice to whistleblowers. Protect conducts research, informs public policy and campaigns for improved legal protection of whistleblowers. They are currently engaged in a campaign to extend whistleblowing protections to non-executive directors, trustees and public office holders.

UNITED STATES

233. The Coalition for Integrity is a non-profit and non-partisan organisation aimed at reducing corruption and maintaining integrity in the public and private sector.
234. Common Cause is another non-governmental organisation promoting open and accountable government. It advocates for law reform including whistleblower protections.
235. Other important organisations include the Association of Inspectors General, Better Government Association, Center for Public Integrity, City Ethics, the National Institute on Money in State Politics, Council of the Inspectors General on Integrity and Efficiency, Ethics Resource Center, FACT Coalition, Press Freedom Defense Fund and the National Conference of State Legislatures.

236. The American Bar Association Rule of Law Initiative collaborates with governments, courts and lawyers in foreign countries to address bribery and corruption.
237. American universities also promote research relating to the issue of corruption such as New York University Law Schools Brennan Center for Justice, the Center for the Advancement of Public Integrity at Columbia Law School, the Levin Center at Wayne Law School and the Edmond J Safra Center for Ethics at Harvard University.

URUGUAY (unofficial translation)

238. Public interest groups and non-profit organisations operate in addressing fraud and corruption.

***NO NON-GOVERNMENTAL ORGANISATIONS IDENTIFIED IN THE FIELD OF
WORKPLACE FRAUD & CORRUPTION***

AUSTRALIA

239. There are no non-governmental agencies that play a direct role in fighting corruption. Government agencies such as the Australian Securities and Investment Authority (ASIC) and the Australian Prudential Regulation Authority (APRA) deal with allegations of fraud and corruption. Although these organisations are publicly funded, they are designed to operate independently of government influence.
240. Each Australian State and the Northern Territory has a publicly funded anti-corruption commission. These commissions are designed to operate independently from government. Commissions are largely responsible for the complaints process in allegations of fraud and corruption. They may decide matters within the scope of their statutory limits or otherwise refer matters for prosecution to an external agency.

CANADA

241. No non-governmental agencies were identified as playing a role in combating workplace corruption.

GERMANY

242. No non-governmental agencies play an active role in combating workplace fraud and corruption.

LIBERIA

243. No non-governmental agencies play an active role in combating workplace fraud and corruption.

NEW ZEALAND

244. The current *Protected Disclosures Act 2000* directs that whistleblowing disclosures should be reported directly to the employer in most cases. This promotes a culture of employee awareness and public engagement in ethical issues.
245. NGOs play a role in identifying potential areas of improvement. Any recommendations from NGOs are considered by the New Zealand government.

POLAND

246. Non-governmental agencies and civil society organisations only contribute when they are a party to a proceeding.

TAIWAN

247. No non-governmental agencies play a role in fighting workplace fraud and corruption.