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Whistleblowing in aid organisations: Successful approaches for reporting and protection

Corruption erodes sustainable and inclusive development. It is both a political and technical challenge. The U4 Anti-Corruption Resource Centre (U4) works to understand and counter corruption worldwide.

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Amid the crucial role whistleblowing plays in assisting aid organisations, customised processes and practices are being developed to suit each organisation's needs and culture. Challenges exist with departmental independence, and staff and beneficiaries' protection. This prompts the adoption of protection-first, victim-centred approaches, including gender-based whistleblowing channels, ombudsperson guidance, and support from top management to investigate corruption and prevent whistleblower retaliation. It is time for a nuanced, context-specific evolution in whistleblowing processes for a more transparent and accountable aid sector.

potentially compromising response capabilities and prioritising organisational interests over individuals.

- Best practices emphasise a 'speak-up' and anti-corruption culture supported by the top management, as well as an ombudsperson providing neutral ethical advice.
- The ability of aid organisations to ensure whistleblower protection in recipient countries is limited by diverse legal frameworks and power dynamics. Enhancing whistleblower protection would require securing collaboration with legal authorities and offering guidance to potential whistleblowers.

Main points

- All aid organisations rely on whistleblowing to find out about corruption and other irregularities; however, significant variations exist in their policies and practices.
- There is a need to tailor whistleblowing channels to specific contexts, operational environments, and target audiences – while ensuring gender and inclusivity considerations – to improve accessibility. Best practices include engaging with trustworthy local organisations for receiving alerts, and relying on locally trained staff for face-to-face interactions.
- Whistleblowing management processes emphasise the principles of anonymity and confidentiality, security, and credibility, with a victim-centred approach. Yet, some departments in aid organisations lack independence in handling reports,

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Placing whistleblowing at the centre of attention

The dilemmas presented by whistleblowing

Myriam is employed by a development aid organisation as an accountant. She has serious reservations regarding the financial management conducted by her line manager, the head of the accounting department. Some invoices appear to be inflated, and contracts consistently favour a select group of companies, even though procurement regulations are ostensibly followed. To Myriam, it looks like corruption: her line manager maintains a strong relationship with the programme manager and other development practitioners within the team; those activities are a result of collusion between them.

Despite these concerns, Myriam is reluctant to report the problem internally or externally, due to the potential adverse consequences. While her organisation provides a website to raise concerns anonymously, she fears that her line manager could easily deduce her identity as the whistleblower. Conversely, should an investigation ensue, Myriam is apprehensive about being accused of involvement in malpractices and risking her job security unless she discloses her role as the whistleblower.

Therefore, Myriam is uncertain about the protection she would receive during an investigation, having never heard about positive outcomes for whistleblowers within her organisation. As a single woman feeling somewhat isolated within her team, she perceives herself as vulnerable to harassment. Unfortunately, quitting her job is not currently a viable option as she relies on the income – especially given the challenging economic conditions prevailing in the country.

What are the principal challenges and solutions for aid agencies in ensuring that individuals raise concerns – in particular about corruption – and are protected and supported when they do so?

This paper examines practices within aid organisations, offering guidance on the effective design and management of whistleblowing reporting and protection systems, with a specific focus on corruption. Given that aid organisations already strive to comply with their national legal framework, the aim is not to benchmark

against the minimum requirements of international standards,¹ but rather to underscore practical measures that donors can implement beyond those.

The advent of the [EU Directive on whistleblower protection](#), coupled with its incorporation into national legislations, catalyses a timely reconsideration of whistleblowing practices, including outside the European Union. These practices aim to provide safe and reliable mechanisms for individuals to report misconduct – especially corruption – thereby ensuring the appropriate use of donor funds while safeguarding the interests of aid recipients and the communities they serve.

The analysis presents actual case studies, derived from desk-based research and interviews with managers from development aid agencies and whistleblowers. It corroborates information through interviews with investigators and legal and academic experts, as well as evidence from the literature. In total, 15 semi-structured interviews were conducted remotely. All quotes presented in this paper have been checked and approved by the interviewees and all of them gave their consent to being named.

1. International standards refer to [ISO 37002](#), the [UNCAC](#) (articles 32 and 33), and the [OECD guidelines](#).

Principles and goals of a whistleblowing system

A whistleblower is a person who reports or discloses information on wrongdoing to individuals or entities believed to be able to effect action – their organisation, the authorities, or the public. According to the EU Directive, whistleblowers help safeguard the public interest by bringing to light unlawful, abusive, or harmful conduct that might have otherwise remained hidden.

Whistleblowing serves to protect an organisation by minimising risks and costs, not only by preventing corruption and other wrongdoing but also by ensuring that misconduct is properly and thoroughly managed.

Whistleblowing also serves to protect an organisation by minimising risks and costs, not only by preventing corruption and other wrongdoing but also by ensuring that misconduct is properly and thoroughly managed. ‘It is in our interest to manage these reports internally because the investigation of the specific report will be conducted more comprehensively compared to a situation where whistleblowers choose external channels, such as the media, where the report can rely solely on the whistleblowers’ input.’² Additionally, it can enhance organisational governance, integrity, and efficiency while fostering and maintaining public trust, particularly in the context of development aid.

The whistleblowing system – comprising policies, processes, and channels – primarily serves to enable reporting and protect individuals who report concerns. Although legal frameworks often limit the scope of whistleblowing systems to individuals in work-related relationships (including those operating at a distance), aid organisations typically view these systems as mechanisms accessible to all. This is considered good practice; the narrower the scope, the less effective the system becomes.

The narrower the scope of the whistleblowing system, the less effective it becomes.

2. Michael Strand, Whistleblowing Unit, Danish Ministry of Foreign Affairs, interview on 11/01/2024.

A whistleblowing management system grounded in the principles of fairness, trust, discretion, and efficiency is more likely to be utilised. For example, the 2018 review of the UN whistleblower policies revealed that personal fear and lack of confidence in the system were the top reasons for not reporting wrongdoing.

The main goals of a whistleblowing management system can be summarised as follows:

- Providing reporting channels tailored to the organisation's context and activities
- Receiving and addressing reports, including conducting investigations when necessary
- Protecting all parties from retaliation
- Disciplining retaliators and compensating victimised whistleblowers and third parties

While we will explore the details of effectively managing a whistleblowing system, we believe it is crucial to focus initially on building a culture of accountability within an organisation to support the specific goals of the whistleblowing system.

Leadership accountability as a requirement for a ‘speak-up’ culture

A whistleblowing system is an opportunity to balance power relationships within an organisation by giving a voice to employees to demand accountability.

No organisation, no matter how well prepared, is immune from corruption. Processes can be bypassed or used for personal interests, as structural aspects within an organisation are subject to power relationships. A whistleblowing system is an opportunity to balance those power relationships by giving a voice to employees to demand accountability.

According to Thad Guyer, an attorney with the Government Accountability Project who has provided support to whistleblowers from aid organisations around the world, ‘holding lower-level staff to ethics is the easy part. For the management team to hold itself to ethical norms is very difficult. Organisations that do good work equate everything they do as being good work. My decision is right even though it is skirting the rules.’ The following UNOPS case provides insights into whistleblowing (mis)management, power relationships, and the difficulty of holding the leadership accountable.

The UNOPS case

The United Nations Office for Project Services (UNOPS) provides infrastructure, procurement, and project management services, funded by fees from various UN agencies. In 2022, UNOPS faced serious allegations of fraud and misconduct related to contracts for the S3I business initiative, aimed at constructing social housing. Shockingly, US\$60 million disappeared, and not a single house was built.

External auditor KPMG reported an environment that permitted the top management to override controls. The whistleblowing mechanism was dysfunctional due to a lack of trust in the confidentiality of complaint processing and fear of retaliation among staff. For Mukesh Kapila, who played a very active role as a whistleblower from outside the UN, ‘the head of UNOPS appointed a high-level management team reporting only to

the top, excluding all regional directors. This disrupted the flow of information across and down the hierarchy, allowing the S3I initiative to run without proper checks and balances.*

In 2019, a whistleblower filed an anonymous report on procurement practices, which was sent to the UN Office of Internal Oversight Services, the internal oversight body of the UN. Regrettably, the report was returned to UNOPS and subsequently disregarded. 'The last thing the UN wants is a scandal. To avoid the scandal, the leadership made the misjudgement to stop investigation, control information, and obscure anything that you can think of. [...] The head of UNOPS is appointed by the UN Secretary General. This nexus of cosy relationship within the top leadership is a common problem in organisations.*

Fearing repercussions, insiders shared information with former UN director Mukesh Kapila, who acted as an external whistleblower, drawing media attention to the malpractices. Under mounting public pressure, Grete Faremo, the Executive Director of UNOPS and a Norwegian politician, resigned in May 2022. The former Deputy Director, Vitaly Vanshelboim, was dismissed. To address the crisis, a comprehensive response plan has been established and is currently under implementation.

This response plan offers insights on how to improve the ethics, compliance, and organisational culture. Recommendations include: establishing a dedicated role for victims to support victims of misconduct; conducting awareness briefing and ensuring regular communication; developing a mechanism for dealing with complaints and allegations involving senior managers; and also building a new organisational structure with segregated reporting lines.

* *Mukesh Kapila, former UN Director, interview on 11/01/2024.*

The case study above offers insights into various aspects. Firstly, it underlines the importance of easily missed signals such as staff emotions (eg a culture of fear) to indicate a lack of accountability and corruption risks. In fact, we know that a speak-up and listen-up culture is related to employee well-being and work conditions.³ Staff overseeing the whistleblowing system should therefore consider the work environment.

3. See, for instance, our work on values-based approaches.

Strategic ignorance occurs when those in positions of power suppress unsettling information and create taboos as a defence mechanism to protect their interests and avoid accountability.

Secondly, it prompts reflection on one of the difficulties whistleblowers face: strategic ignorance. This occurs when those in positions of power engage in the suppression of unsettling information and create taboos as a defence mechanism to protect their interests and avoid accountability. Whistleblowing management underscores the tension between transparency and the preservation of established power structures.

Accordingly, running an efficient whistleblowing management system should not depend solely on resources but also on trust and moral support from the leadership. One of the biggest mistakes organisations make is not engaging in adequate discussions and preparations before deploying a whistleblower system, says Laurenz Uhl, a compliance expert, internal investigator, and ombudsperson with the Zurich law firm Pikó Uhl Rechtsanwälte: ‘What we see is companies waking up at the last minute and hectically implementing the system. They put it online and go back to work. This is not working. Once the system is on the website, people think that’s the end, but it’s only the start.’⁴

For CHS Alliance, an organisation that works towards accountability in the aid sector, ‘aid organisations understand the importance of providing victims and survivors with support, but whistleblowers who may become vulnerable by speaking up are often seen as adversaries, as a challenge for the organisation, with drawn-out processes and procedures damaging staff morale.’

The following section suggests practices and standards to support aid organisations in enhancing their whistleblowing standards and procedures.

4. Laurenz Uhl, compliance expert, internal investigator, and ombudsman with the Zurich law firm Pikó Uhl Rechtsanwälte, interview on 27/09/2023.

Building blocks of a robust whistleblowing system

In this section we will cover the main elements of a whistleblowing system for: 1) operations: whistleblowing channels, reports' assessment and response, and protection mechanisms; 2) support: staffing and roles, and communication and training; and 3) performance evaluation: system monitoring and continual improvement.

Whistleblowing reporting channels

Many aid organisations rely on universal reporting channels. 'I don't make any distinction between whistleblowers. Any person has equal opportunities to become a whistleblower.'⁵ While we acknowledge this disposition to avoid discrimination, this perspective can also limit willingness to blow the whistle. There is a need to ensure that sensitive or complex issues can be expressed through various whistleblowing channels. For example, sexual corruption is a very sensitive issue to report, and care must be taken to avoid revictimisation. Gender-based reporting channels would include face-to-face reporting with female staff trained in inclusive dialogue communication.

Numerous factors can influence the willingness to speak out: language barriers; confidence in technology; handling of previous alerts; culture within the organisation (eg power relationships, loyalty, distance between headquarters and field staff); and culture outside the organisation (eg freedom of speech). Considering these aspects would be a way to tailor whistleblowing channels to the relevant audiences and the nature of the wrongdoing.

Most aid organisations rely on online forms, email addresses, and hotlines. U4 has provided support guidelines on the use of whistleblowing software. Interestingly, the Norwegian Agency for Development Cooperation (Norad) relies on the private firm EY to manage the reception of whistleblowing reports. 'It is a way to guarantee complete anonymity in the reports we get, building trust in the reporting system.'⁶

To be effective, the system should include various types of channels that are easy and safe for everyone to use.⁷ Moreover, we believe that the channels should be available

5. Michael Strand, Whistleblowing Unit, Danish Ministry of Foreign Affairs, interview on 11/01/2024.

6. Svend Skjønsberg, Head of Internal Audit and Investigations, Norad, interview on 21/03/2023.

7. The EU Directive on whistleblowing covers employees who report misconduct in the context of their work-related activities. For aid organisations, however, there should be no such restriction. Anyone with knowledge of potential corruption, misconduct, or irregularities should be

in all the languages relevant to the organisation, including the language of beneficiaries and third parties. For instance, trained embassy staff speaking vernacular languages could act as contact persons to receive alerts and provide advice.

The following case study offers an example of the implementation and impact of whistleblowing channels at the Swedish International Development Cooperation Agency (Sida).

The use of whistleblowing channels at Sida

In 2021, Sida had a 26.4 billion Swedish Krona aid volume (around 2.4 billion Euros), disbursed in high-risk contexts – mainly conflict and post-conflict countries (eg Afghanistan, the Democratic Republic of the Congo, Somalia). Of that aid, 40% is delivered through bilateral channels and 60% through the multilateral system. In 2021, Sida registered 303 cases of suspected corruption or irregularities, corresponding to 11.3 cases per billion Swedish Krona disbursed (approximately 126 cases per billion Euros disbursed).

Of those cases, 12% were reported directly to Sida by whistleblowers, 77% were reported by Sida's partner organisations, while only 3% were detected with audits. Moreover, whistleblowers (29%) and regular follow-up (24%) were by far the most common tools used by Sida's partner organisations to identify suspected corruption or irregularities.

Sida's whistleblowing webpage offers an encrypted way to report concerns and is available in Swedish and English. Whistleblowers can also reach Sida staff: 'Our embassy staff receives anti-corruption training, and specific embassy staff receive training and advice from the investigation team. When there is a new case, we set up a kind of task force together with the local staff to work throughout the case.'^{*}

The investigation team collaborates with the operational unit to examine cases potentially affecting the activities or programmes funded by Sida through its partner organisations. Conversely, the Human Resources (HR) department handles cases involving Sida employees. Depending on the nature of the case, HR may use or engage other resources, particularly when specific expertise is required.

entitled to make a report, be assured the report will be investigated, and be protected from retaliation and harm to the best of the organisation's ability.

Information is available online about the process of handling personal data and the management of previous cases.

* *Amal Hassan Dirie, Controller, interview on 26/10/2023.*

Sida's practices are interesting for several reasons. In particular, it provides public information on reports, their origin, and Sida's follow-up. This appears to be a good practice to build trust among potential whistleblowers. A reminder of the principles and values related to whistleblowing, along with information about whistleblower protection and gender aspects, would add value. Moreover, for many donor aid agencies, their online information, and digital whistleblowing channels are not available in the language of donor recipients – therefore reducing incentives to report.

Furthermore, it demonstrates a reliance on partners' whistleblowing systems to identify irregularities. Consequently, it is essential for donors to assess the quality of those reporting channels and reflect on how they inform beneficiaries and third parties about all reporting channels, including those from donors. As acknowledged by Finland, 'there is a need for more training or awareness with partners to ensure that they report any irregularity. Our monitoring practices should also be credible so that our partners prefer to report on their own instead of being instructed by us.'⁸

It is also a good practice to embed opportunities for local stakeholders to raise their concerns. Donors can request their partners to tailor reporting channels to project activities and target audiences. For example, a smartphone application can be adapted for healthcare personnel in hospitals, given their time constraints and limited privacy. In poor rural areas, relying on an external and trustworthy organisation (eg a local non-governmental organisation) to receive whistleblowing alerts can help build trust and increase the willingness to report wrongdoing.

Whistleblowing assessment and response

In line with international standards on whistleblowing management (such as [ISO 37002](#)), procedures should encompass receiving, assessing, and addressing reports, as well as concluding whistleblowing cases. This ensures that every report receives the appropriate attention and follows professional standard investigation and

8. Tomi Särkioja, Senior Advisor, Ministry for Foreign Affairs of Finland, interview on 21/11/2023.

disciplinary protocols. Without such a quality assurance programme, the organisation may face accusations of favouritism and covering up misconduct.

The triage assesses incoming reports, considering attribution (eg is it related to the aid organisation?) and materiality. It also assesses the likelihood and severity of the impact of suspected wrongdoing on personnel, the organisation, and interested parties.

The next case study illustrates the practical implementation and effectiveness of whistleblowing management at the Norwegian Agency for Development Cooperation (Norad).

Norad's whistleblowing assessment and response

'We contextualise alerts, triangulating information with available records and reports, existing data on the whistleblower, and the seriousness of the report, including amounts at stake, etc. One of the first things we try to identify is if it is a misunderstanding, weak management, or an act committed with a purpose. A report claiming that someone has done something wrong with a purpose can be considered more seriously. In case there is suspicion of irregularities, as we follow a zero tolerance for corruption policy, we are obliged to consider suspending fundings. As the suspension might entail a negative impact on third parties, the impact on people and activities is part of our risk assessment, as well as reputational and legal risks for the organisation. It is all about finding the right level of intervention.'

The follow-up varies from one case to another, according to the evidence and suspicions. The team assesses the type of investigative steps that could be taken, defining means and persons involved. 'If it is a high risk, it might trigger a political situation in the country where the incident might have occurred or in Norway. Are there politically exposed persons involved? Are human rights at stake or life at stake? Those considerations must be taken early on.'

All these aspects are considered during the pre-investigation phase. 'Sometimes we have to go very indirectly to find information as the reported situation might be extremely tense. In such circumstances, our intervention has to be cautiously made.' Throughout all this period, the whistleblower can be involved or not – depending on the circumstances – but in any case, the whistleblower will be informed that Norad received the report and about the outcome of the case management.

If an investigation is opened, it can be managed internally or externally. 'My experience is that sometimes it is good to use investigators familiar with the risk environment. We can work with national auditors or partners in neighbouring countries. Then we define

terms of references to undertake the investigation. In that case, our work is mainly quality control. Sometimes we won't tell them about our whistleblowers' reports; we find excuses, for instance, that we are launching a new round of quality controls. This might in a few cases initially be necessary to protect whistleblowers. Our contracts give us the possibility to do that, but we like to be as frank and transparent as possible, and most often we be so.*

The majority of the reports received by Norad do not focus on Norad's contractual partners. They refer to incidents involving Norad's contractual partners' partners. 'We generally profit from a good confident relation with our contractual partners.'*

* *Svend Skjønsberg, Head of Internal Audit and Investigations, Norad, interview on 21/03/2023.*

Norad's practice reveals many relevant aspects. Firstly, it highlights structured processes to deal with cases (eg triage, assessment, pre-investigation, addressing alerts, and concluding the case), with clear considerations for risks and protection early on, such as special consideration for vulnerable people (eg assessing the consequences for an isolated woman). Yet, at the same time, it shows the complexity of dealing with alerts across jurisdictions and organisations, with significant freedom to interpret a situation and define the way forward.

Secondly, it demonstrates reliance on many third parties to deal with alerts, both within the organisation (eg human resources, legal, compliance etc) and externally, to collect information and take preliminary measures. This makes whistleblowing responses vulnerable to internal and external threats, including breaches of confidentiality of the whistleblower's identity.

Thirdly, it underscores the need for communication between the whistleblower and the case manager, with respect to anonymity and confidentiality. The EU Directive stipulates clear guidelines regarding the timeline for communication: acknowledgement of receipt is to be provided within seven days, and feedback to the whistleblower should be delivered within three months. This period may be extended to six months for external reports to competent authorities. Yet, the directive does not mandate the resolution of the case within these timeframes. Rather, it confirms that the final outcome of investigations – particularly those concerning external reports – should be communicated to the whistleblower upon conclusion. This indicates that the investigative process may extend beyond the initial three- to six-month window designated for feedback. Furthermore, the directive emphasises the importance of minimising unnecessary public disclosures,

ensuring a careful balance between transparency and the protection of all parties involved.

Protection mechanisms

Whistleblower protection encompasses processes related to the treatment of reports, as well as the support and protection system for all parties involved.⁹ Protection during report handling involves safeguarding the whistleblower's identity and all identifying information, ensuring discretion, and maintaining confidentiality and anonymity throughout the process when required.

National legal frameworks define the kind of protection that aid organisations should provide, differing from one country to another. For instance, while the EU Directive offers protection to individuals reporting wrongdoing with reasonable grounds to believe the information is true, the Canadian Public Servants Disclosure Protection Act requires whistleblowers to demonstrate 'good faith' to receive protection during legal action.

It is important to stress that a person should be entitled to protection even if his or her report does not lead to an enforcement or corrective action, or even if the person who made the report was mistaken. For instance, in 2011, the European Court of Human Rights ruled that German courts wrongly upheld the dismissal of an elderly care worker whose report of negligence and abuse did not lead to an enforcement action. The worker's right to make the report, the European Court said, should not be contingent on the outcome of the investigation. This case highlights the fact that conditioning whistleblower protection on the outcome of the subsequent investigation would strongly deter a person from making a report.

The provision of assistance can manifest in various forms, including ethical and legal advice, protection from retaliation, material and psychological support, and compensation for victimised witnesses. This compensation may include reinstatement, lost wages, and compensation for moral damages. We emphasise the importance of contextualising protection, using a victim-centred approach to assess individual needs.

This contextualisation should also consider that donors have little power to enforce the law in recipient countries, even for nationals of donor countries. The case study below highlights, among others, the fact that whistleblowing takes place in a political-economic context influencing whistleblower protection.

9. Interested parties can include witnesses, people assisting or related to the whistleblower or involved in the report, but also subject(s) of the report, internal investigators, family members, trade union representatives, and those who are wrongly suspected of reporting wrongdoing.

The case of Brigitte Fuzellier

In 2010, Brigitte Fuzellier reported financial irregularities at Kolping International, a Catholic charity based in Cologne. Ms Fuzellier, who oversaw Kolping's anti-poverty work in Paraguay, discovered that a large portion of 1.4 million Euros that Kolping received from the German government and the EU did not go towards its intended purposes. For example, a building that was supposed to be used as a school was used as a brothel. Ms Fuzellier said she found invoices for projects that never happened and 323 signed checks worth 164,000 Euros, with account numbers removed in an apparent attempt to hide financial gaps.

'I first told my direct managers at Kolping. Then I told the German government and Bundestag. And then OLAF [the European Anti-Fraud Office]. We went everywhere, we tried everything we could, and everywhere we got knocked out. [...] I was expecting them to do the right thing, but I became the bad person. I thought they would support us, that somebody at least would be interested. It was just the opposite. Instead of a pat on the back, we got a punch in the stomach. Nobody helped.'*

Without adequate whistleblower protection and because she did not get any support from the German government despite her requests for assistance, Brigitte Fuzellier was particularly vulnerable. She was dismissed and faced multiple criminal prosecutions resulting in loss of money and reputation, personal injury, and even a travel ban from Paraguay. In 2021, the Supreme Court of Paraguay quashed the remaining retaliatory criminal charges that Kolping International had filed against her. Ms Fuzellier is currently involved in a legal battle to recover her losses. The German government continued to fund Kolping despite the misconduct she exposed.

* *Brigitte Fuzellier, former Country Director for Paraguay, Kolping International, interview on 18/09/2023.*

The above case illustrates the vulnerability of individuals (especially employees abroad) who report misconduct to various forms of retaliation – ranging from dismissal and demotion to harassment and prosecution. It also shows the possible lack of support from donors when cases are not directly related to their organisation but further down in the value chain.

The ability of aid organisations to protect whistleblowers in recipient countries is limited by local dynamics and their own power relations.

This is particularly relevant considering the weak rule of law in some recipient countries and the limited capacity of aid organisations to protect individuals from potential retaliation by those outside the organisation, such as when perpetrators possess powerful government connections. In essence, the ability of aid organisations to protect whistleblowers in recipient countries is limited by local dynamics and their own power relations.

Moreover, while development aid agencies expect any individual to blow the whistle, their protection systems typically apply to employees and partners only. For example, in line with the EU Directive on whistleblowing and the Danish Whistleblower Protection Act,¹⁰ Danish aid extends protection to employees, contractors, subcontractors, and suppliers. Our investigation found no evidence of aid organisations extending protection to beneficiaries. Existing legal frameworks on whistleblower protection mainly refer to direct or indirect work relationships, creating limited incentives for third parties to blow the whistle.

Consequently, ensuring adherence to aid organisations' policies would require securing some degree of cooperation with or 'buy-in' from legal authorities in recipient countries. Connection with and support from independent organisations, such as ombudspersons and [Advocacy and Legal Advice Centres \(ALAC\)](#), would help assisting whistleblowers and victims of corruption. Donor organisations would also benefit from clearly communicating disciplinary measures for those violating processes and procedures. Additionally, donors can encourage their partners to adopt anti-retaliation policies, outlining the consequences for recipient organisations that retaliate against whistleblowers, such as debarment.

Staffing and roles

It is crucial to incorporate the whistleblowing system as seamlessly as possible into the organisation. Many workplaces are precarious: changes in one subsystem could have an impact on the organisational system overall. To be effective and trusted, whistleblower policies and mechanisms should be custom-made according to the organisation's structure and activities. The system should rely on sufficient resources, skilled staff, clear procedures, and timelines for receiving, investigating, and responding to retaliation complaints and misconduct reports.

To be effective and trusted, whistleblower policies and mechanisms should be custom-made according to the organisation's structure and activities.

10. [Danish Whistleblower Protection Act, Act. no. 1436 of 29/06/2021](#) (in force).

In practice, the system can be influenced by the national legal framework. For instance, national legal frameworks differ on how to qualify as a whistleblower. According to academic expert Mahaut Fanchini, ‘organisations tend to apply a legal perspective on alerts, basing conditions of reception and treatment on legal frameworks.’¹¹ On the contrary, for Svend Skjønsberg, ‘it is not necessarily whistleblowing as defined by Norwegian law that we consider; we treat all the tips we get as whistleblowing.’¹²

Additionally, organisational structures can influence how alerts are handled. According to Mahaut Fanchini, ‘the treatment of alerts represents a management response, carrying the risk of being partially centred on the victim while simultaneously safeguarding the organisation’s interests. These interests may diverge. Furthermore, this managerial response may, whether consciously or unconsciously, narrow down the scope of the whistleblowing report. It might prioritise aspects considered important by the management while overlooking other facets deemed less significant.’¹³ This echoes the margin of freedom identified in the previous section.

Along these lines, there is a clear need for a segregation of duties in the management of cases. For instance, whistleblower retaliation investigations should be completely independent of the organisation’s legal department, as the legal department’s first ‘instinct’ will be to defend what they perceive as a potential threat to the organisation. However, we noticed in several aid organisations that whistleblowing managers are part of the legal department. This puts those managers at risk, such as pressures from the management and conflict of interests. It may also undermine their independence, impacting their capacity to respect whistleblowers’ interests.

Blending tasks and responsibilities can lead to tensions within organisations. For example, HR departments traditionally manage grievance mechanisms that sometimes overlap with whistleblowing systems – such as in cases of harassment – yet they follow distinct procedures for report management. Accordingly, achieving effectiveness and impartiality requires autonomy and task-specific approaches. For example, investigations into whistleblower retaliation should be conducted separately from the examination of the reported misconduct. Ideally, HR should handle retaliation complaints, while reports of misconduct should be addressed by compliance, legal, or internal investigations departments.

Thad Guyer from the Government Accountability Project cautions that independence can be difficult to achieve: ‘We need to be aware of the curse of

11. Mahaut Fanchini, Assistant Professor in Organisation Theory at Paris-Est Créteil University (UPEC), interview on 09/01/2024.

12. Svend Skjønsberg, Head of Internal Audit and Investigations, Norad, interview on 21/03/2023.

13. Mahaut Fanchini, Assistant Professor in Organisation Theory at Paris-Est Créteil University (UPEC), interview on 09/01/2024.

independence. It is a dual-edged sword: enforcers of the rules are most effective if they are independent and can investigate without interference. Yet, these bodies are never ever given power. They can only make recommendations. The only way for an independent body to make a difference is if it has the authority to act.¹⁴

Another important aspect is to gather the most trusted and skilful people. Building the perfect team is not easy, as caseworkers need not only legal education, but also an understanding of gender aspects and human rights, risk management, human resources, mediation, and arbitration. For instance, Anne Rivera, Head of the Division Contracts, Procurement, Compliance at the Swiss Ministry of Foreign Affairs (MFA) presents multiple skills, as a lawyer, but also a psychologist, criminologist, and specialist in harassment. In her experience, ‘we can also constitute ad hoc groups to ensure fair treatment and get the best expertise.’¹⁵

A growing trend for organisations is to bring in an ombudsperson. For instance, GIZ relies on an external ombudsperson. Such an independent and neutral person can build trust in the system and provide a legitimate and safe point of contact. Another example is the French Development Agency which established an independent ethics desk, whose role is to listen to the employee’s concerns and to help them build a constructive approach towards ethical dilemmas. Importantly, the ombudsperson should have no other role: the person should have a ‘separate in-house function’.

Communication and training strategy

Patterns of communication reflect the organisation’s integrity culture. As stated earlier, demonstrating that the whistleblowing system is active and fully functional will help build trust among people who wish to benefit from it. ‘You must give the system a positive spin, showing it aligns with the organisation’s values and objectives and supports individuals.’¹⁶ Such a positive spin can be achieved by developing the system in partnership with managers, staff, and employee representatives or unions.

Incentives for reporting are also influenced by the clarity of messages about the system’s goals and procedures. For instance, GIZ’s whistleblowing system clearly explains its purpose, the different reporting channels, and the processing procedure. Its whistleblowing portal is available in four languages and includes a reporting system, useful information for whistleblowers, and messages on the importance of whistleblowing to protect GIZ’s interests.

14. Thad Guyer, attorney with the Government Accountability Project, interview on 21/09/2023.

15. Anne Rivera, Head of the Division Contracts, Procurement, Compliance, Swiss Federal Department of Foreign Affairs, interview on 21/11/2023.

16. Laurenz Uhl, compliance expert, internal investigator, and ombudsman with the Zurich law firm Pikó Uhl Rechtsanwälte, interview on 27/09/2023.

Communication on the whistleblowing system can be based on a tailored strategy to reach different target audiences. For instance, information can be shared with staff during regular training sessions, with beneficiaries during activity briefings, and with partners through emails, contracts, and online communication.

For aid organisations, communication with partners is crucial, as many organisations rely on partners for their projects. For instance, ‘the Swiss cooperation maintains a dialogue on whistleblowing with its partners and provides support, when necessary. Big organisations have enough capacities to manage their system. It is harder with small organisations, lacking expertise and resources to manage reports adequately.’¹⁷

The best way to promote a whistleblower culture is to tackle the reasons why employees hesitate to speak up.

Communicating on the efficiency of the whistleblowing system and the protection it affords is also important – fear of retaliation and the usefulness of whistleblowing are clear (dis)incentives for whistleblowing. The best way to promote a whistleblower culture is to tackle the reasons why employees hesitate to speak up. For instance, research has shown that monetary incentives – when paired with intangible benefits, like awareness on wrongdoings and related social recognition for whistleblowers – would increase the likelihood of individuals to raise concerns by 40%.

For example, CHS Alliance, an organisation that helps the aid sector apply standards and good practices, interviewed its member groups about internal whistleblowing. Some groups expressed concern that whistleblower policies are not communicated or understood well enough. Most people interviewed said the policy was introduced to them when they were hired, but reminders or trainings were rare. Several people mentioned the need to train managers to ‘understand not just the process but also their own biases and potential defensiveness.’

Regular training and continual education should be provided for caseworkers, including how to identify (risks of) retaliation and assess reports and retaliation complaints. For instance, the French Development Agency uses anonymised case studies during training. In particular, managers should be trained to listen without being judgemental. ‘The first thing is patience. A lot of people are confused. They

17. Anne Rivera, Head of the Division Contracts, Procurement, Compliance, Swiss Federal Department of Foreign Affairs, interview on 21/11/2023.

don't know their rights and what to expect. We provide information on processes, confidentiality, and protection. I tell them not to worry.'¹⁸

System monitoring and continual improvement

System monitoring serves as a means for management to ensure that policies, processes, and resources are sufficient for the effective operation of the whistleblowing system.

The success of an organisation's whistleblower system is often gauged by the receipt of a 'significant' number of reports. The definition of 'significant' varies based on criteria such as aid volume, risk context, aid modalities, and the number and quality of whistleblowing channels. This metric provides insight into the level of trust and the system's ability to identify irregularities. For example, at the French Development Agency 'the number of reports received via the reporting mechanism for both AFD agents and third parties increase each year; for us it is a sign that people trust the system and are not scared to report.'¹⁹

Anonymous surveys and feedback mechanisms offer additional performance insights. These include surveys on employees' readiness to raise concerns and feedback from whistleblowers on their experiences. This provides management with a means to monitor the impartiality, confidentiality, and objectivity of the system. Effective monitoring should track all reports, identifying weaknesses such as problematic regions, managers, and required training.

Internal audits and evaluations are crucial for assessing the system's performance in receiving, analysing, investigating, and responding to reports and retaliation complaints. It is vital to ensure there is no retaliation against whistleblowers and to address all reported misconduct. Results should be shared with boards, directors, managers, employees, and the organisation's legal department, along with external auditors if applicable.

Finally, public reports on the whistleblowing system's effectiveness can enhance trust, demonstrating accountability and transparency in aid funding management. According to Laurenz Uhl, 'staff regularly should be informed on how many reports have been made, the types of reports submitted and what corrective actions were taken. It shows the system is working. This is a very powerful tool to increase trust.

18. Boris Vukašinović, Deputy Director of the Montenegro Agency for Prevention of Corruption, interview on 28/08/2023.

19. Emilie Loiseau, Head of Investigations and Legal Compliance Division, French Development Agency, interview on 12/02/2024.

If you don't trust the system, you don't use the system.²⁰ Notably, some organisations, like the Sida, publish such reports; others do not.

It is important to note that a whistleblowing system can be exploited for greenwashing. Without the tailoring of its whistleblowing channels and insufficient communication about it, the system may exist merely to formalise compliance with legal requirements, offering no genuine incentives for individuals to voice concerns. A low number of reports could indicate potential greenwashing practices.

20. Laurenz Uhl, compliance expert, internal investigator, and ombudsman with the Zurich law firm Pikó Uhl Rechtsanwälte, interview on 27/09/2023.

Taking stock and moving forward

All aid organisations implement whistleblowing systems to uncover malpractices. While these organisations strive to comply with their national legal framework, we identified challenges and best practices.

Aid organisations tend to rely mainly on universal reporting channels. We believe there is a need to tailor whistleblowing channels to specific contexts, such as operational environments and target audiences, while also ensuring gender and inclusivity considerations. Unfortunately, encountering whistleblowing contact persons trained in inclusive dialogue within aid organisations is still rare. Additionally, a reliance on digital reporting channels that are managed remotely may not be the best solution for reporting sensitive issues. Best practices include engaging external trustworthy organisations for receiving alerts and using locally trained staff for face-to-face interactions.

Whistleblowing management processes emphasise principles of identity protection, security, and credibility, with many organisations adopting a victim-centred approach. Whistleblower protection is embedded within whistleblowing assessment and response processes. However, staff in charge can be under pressure to prioritise organisational interests over individuals.

Moreover, while aid organisations anticipate that any individual will report misconduct, the lack of assistance and protection for beneficiaries is a notable gap. Best practices include autonomy and task-specific approaches for units in charge of whistleblowing management, as well as the presence of an ombudsperson providing guidance and support to whistleblowers, with a voice to raise concern to the top management.

Development aid organisations also rely on their partners' whistleblowing system to know about irregularities. It is then crucial for aid organisations to maintain a trust relationship with their partners while making sure that their partners' whistleblowing system is efficient. Best practices highlight regular communication with partners on whistleblowing requirements, but also the need to tailor reporting channels to project activities and target audiences.

System monitoring is pivotal for the efficacy of whistleblowing systems, serving as a barometer for policy, process, and resource adequacy. Performance can be assessed through evaluations, as well as anonymous surveys and feedback, spotlighting trust in the whistleblowing system and the willingness to speak up.

Finally, although aid organisations wield considerable power, their ability to protect whistleblowers in recipient countries is limited. These limitations arise not only from the existing legal frameworks but also from the organisations' restricted capacity to ensure the enforcement of laws in these countries. Therefore, to effectively guarantee whistleblower protection in relation to their activities, aid organisations would benefit from establishing some level of collaboration with the legal authorities within these countries, where possible, and with independent support organisations such as ombudspersons and Advocacy and Legal Advice Centres (ALAC).

In conclusion, while progress has been made, aid organisations can still enhance the effectiveness and inclusivity of their whistleblowing systems.

Strategic recommendations

- Revise policies so that they encourage reporting by offering recognition for whistleblowing; foster a speak-up and accountability culture; and ensure transparency in the management of whistleblowing.
- Ensure autonomy and task-specific approaches for the management of whistleblowing cases. Different departments and staff should be responsible for investigating separately: 1) whistleblower retaliation and 2) the misconduct reported by whistleblowers. The progress and results of each type of investigation should not be linked, and the respective outcomes should not influence each other.
- Train whistleblower caseworkers (the staff who investigate retaliation) so they have a diversity of skills, including employment law, social work, dispute resolution, crisis intervention, and ombudsperson work. Caseworkers should have previous experience dealing directly with people in vulnerable situations, especially in the workplace.
- Tailor whistleblowing channels to suit specific contexts and target audiences, taking language, gender, and inclusivity into account.
- Assess the quality of the whistleblowing system by checking its performance as well as the willingness to voice concerns.
- Establish ombudsperson roles to offer ethical guidance and support to whistleblowers, taking into consideration the political-economic contexts in which aid organisations operate.
- Secure collaboration with legal authorities to ensure whistleblower protection in recipient countries.

Annex 1: Operational checklist

Here is a useful checklist²¹ to help ensure the system is functioning properly:

- Have you clearly stated your commitment to enable reporting by employees and citizens?
- Have you reviewed your whistleblowing policy and procedures in the last two years?
- How many disclosures have you received in the past 12 months?
- Is the policy a collaborative effort of management and employees?
- Have all employees been given adequate information and training?
- Do you have an ongoing awareness/promotion programme for employees and partners?
- Does the policy explain what steps will be taken when a report is filed, when, how, and by whom?
- Do employees feel confident enough to make a report anytime?
- Can a whistleblower make a disclosure confidentially and anonymously?
- Are whistleblower caseworkers appropriately trained and skilled, with a victim-centred approach?
- Are gender and inclusivity considered in whistleblowing channels?
- Are whistleblowing channels tailored to the activities and context of your organisation?
- Are the consequences of misconduct or breaching the policy clearly defined?

21. Adapted from 'Whistleblowing Program Checklist' (Your Call, 2019).

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