JE Cairnes School of Business and Economics

NUI Galway

University Road,

Galway,

Ireland.

29th June 2021

Re: Pre-Legislative Scrutiny of the General Scheme of the Protected Disclosures (Amendment) Bill 2021.

Dear Mr McGuinness

Thank you for inviting my comment on the draft legislation for this Bill. I am a full professor of Business and Society at the JE Cairnes School of Business and Economics, NUI Galway and have researched whistleblowing for over ten years. I research the experiences of managers who receive protected disclosures, and of whistleblowers who make them. I have studied sectors ranging from financial services to healthcare and engineering and different country contexts, having interviewed over 100 whistleblowers, managers and experts in this area. My research focuses on the impacts of whistleblowing laws on the people and organizations they aim to help. I make my submission from this perspective.

While the majority of workers who disclose wrongdoing do not receive reprisal, about one in five do encounter retaliation and it can be serious[i]. The threat of retaliation is among the top reasons workers decide to remain silent. As noted by the Council of Europe, "Disclosing serious failings in the public interest must not remain the preserve of those citizens who are prepared to sacrifice their personal lives and those of their relatives, as too often happened in the past."[ii] We have seen people sacrifice much for speaking out in Ireland, and research bears this out[iii].

Existing Protected Disclosure law in Ireland fails to protect the majority of workers who seek to use it, with success rates estimated at 12% (which is in line with other countries). It is vital to transpose the EU directive correctly and in a way that does not weaken existing provisions[iv]. Where member states are given a choice in how to transpose particular aspects, Ireland must do so in the spirit of protecting workers and helping organizations benefit from the early warning systems that whistleblowers represent.

I have provided references to support each point made below.

Areas where the Bill should be improved

Head 5 (2) re. 'Matters concerning interpersonal grievances'

This is not needed, it may discourage organizations from following up relevant disclosures, and may result in worse outcomes for whistleblowers raising disclosures that are 'mixed' (i.e., contain a relevant wrongdoing, as well as an interpersonal grievance).

Australian legislation has a similar clause, delineating grievances from relevant wrongdoing. And yet a 2019 study of 17,000+ workers found that disclosures were mixed in 47% of cases[v]. The reality is that 'not all staff concerns can be neatly separated into integrity or public interest matters on one hand, and personal grievances on the other' (p12). In practice it is difficult for organizations to make the distinction.

For whistleblowers raising mixed disclosures, the outcomes were worse according to the Australian study. While mistreatment of whistleblowers was reported by 42% of those who had reported wrongdoing, this rose to 54% for cases involving a mixture of workplace and public interest concerns. The reasons are:

- Mixed cases can be categorised as 'simply' a personal grievance, leading to an inappropriate investigation path, and/ or breach of confidentiality.
- Australian research indicates that grievance processes in cases of genuine disclosures of relevant wrongdoing can fail to deal with the wrongdoing because: "investigation competence for resolving personal and workplace grievances was significantly lower than processes for resolving public interest wrongdoing".

- Procedural justice was significantly poorer in the responses to mixed wrongdoing concerns.
- Organisational interpersonal justice was also lower for mixed wrongdoing concerns than other concerns, according to both managers and reporters.
- Investigations in mixed wrongdoing cases were more likely to bog down, with 11% taking over a year according to managers.

These findings are backed up by research into 600 whistleblowing cases heard at Employment Tribunals over four years in the UK[vi]. It found 'whistleblowing cases commonly include a discrimination claim, yet those are the least successful whistleblowing cases'.

The proposed Head 5(2) is not needed because if "interpersonal grievances exclusively affecting the reporting person" do not represent relevant wrongdoings this will become clear in the normal process of triage when organizations receive and deal with disclosures, as recommended by the EU Directive. There is no need to include Head 5. It may encourage authorities to dismiss mixed disclosures or not accord them appropriate weight. This will lead to worse outcomes for the whistleblower and will mean that wrongdoing that contravenes the public interest will go undetected.

Head 8 (5A(2)) re. Anonymous disclosures

The EU Directive leaves it up to individual member states to decide whether or not anonymous reports should be accepted and followed up. Best practice and recommendations from leading experts worldwide recommend that they should.

- The US Sarbanes-Oxley Act 2002 ('SOX') requires companies listed in the US and their subsidiaries to establish protocols for anonymous reporting.
- There is clear agreement among influential bodies including the OECD, Transparency International and the UK Department for Business Energy and Industrial Strategy, that anonymous reporting must be available.[vii]
- According to the Transparency International Ireland *Integrity at Work* survey, 33% of employees surveyed (n=878) said that a key influencing factor for reporting wrongdoing in the workplace is the ability to report anonymously[viii].
- Ireland's DPER's own guidance states that organizations *should* follow up on anonymous disclosures.

The inclusion of the proposed wording in Head 8 (5A(2)), may allow an employer to justify not acting in such cases where serious and dangerous wrongdoing has been reported, but the report was anonymous.

The reality is that in some cases, whistleblowers are afraid that if their name is associated with a disclosure, they will be the target of retaliation and would thus remain silent.

For all these reasons it is clear that the wording in Head 8 (5A(2)) should be amended.

Head 9: Private sector organizations with a staff of less than 50 are not required to establish internal reporting channels and procedures.

It is difficult to see why organizations in all sectors and sizes should not be required to establish procedures.

- Whistleblowing saves organisations money, time and reputation in the long run and can protect against serious public interest breaches because it acts as an early warning system[ix]. Whistleblowing reporting channels and procedures are increasingly favoured by investors and shareholders.[x] Having procedures in place benefits the organisation by preparing staff to receive disclosures, ensuring issues are solved effectively, and preventing disclosures being made to parties outside the organisation. Why would channels not be extended to small firms therefore?
- Having consistent standards for all organisations, regardless of size or sector will help ensure that all employees are aware of the protection they are entitled to, and appropriate steps are in place for them to make disclosures.
- The Act protects all employees, regardless of organisation size, or sector. In order to have the best chance of accessing this protection, there should be clear policies and guidelines in place.
- Legal battles that may ensue if workers seek protection under the Act, will be more complicated if organizations do not have reporting procedures in place and cannot demonstrate exactly how and when a disclosure was made and dealt with.
- Ireland is highly dependent on small and medium sized enterprises, even more so since the outbreak of Covid-19 according to ESRI[xi]. In 2015, approximately 50% of those employed in the private sector worked in firms of less than 50 staff[xii]. Given this significant presence in the Irish economy, it is absolutely vital that this group be required

to establish reporting channels, for their own long-term sustainability and for that of the Irish economy.

- Staff levels can fluctuate over time and so numerical thresholds are problematic.
- Small organisations are required to have policies on health and safety, data protection, equality and so forth, so it is natural that they should be required to have a policy on whistleblowing as well[xiii].
- The Act allows for third parties to help provide these, where necessary. Support can be obtained from, for example, TI Ireland's *Integrity at Work* program, which has helped organisations of all sizes write and implement policies since 2017.

Speak up procedures are clearly in the best interest of workers, organizations, and shareholders, and the general public, whether or not the organizations in question are small in size.

Head 10: External reporting channels

The detail on the responsibilities and requirements of prescribed persons is welcome. However it does not go far enough in promoting a speak-up culture in Ireland, in which people feel comfortable disclosing serious breaches to external authorities. Our research on international best practice in speak-up arrangements highlighted that people are more likely to report where they perceive the recipient to be trustworthy, and responsive[xiv]. Trust is not easy to develop and needs to be earned over time, by diligent treatment of disclosures in accordance with Directive, and crucially by clear signalling of this commitment.

The critical thing to note is that signalling trust does not necessarily involve breaching confidentiality around protected disclosures, nor revealing the details of ongoing processes—this would be a problem. Trust can be signalled by publicly reporting metadata on what is happening in relation to the prescribed person's protected disclosure activities.

There is scope for improvement in the proposed requirements for prescribed persons to publicly report activities.

The Council of Europe recommends member states do what they can to promote a 'genuine culture of transparency' (p4) when transposing the EU Directive.[xv] It goes on to specify how reporting plays a role, via:

> Gathering and broadly disseminating… information on the functioning of mechanisms for the protection of whistleblowers (for example, the number of cases, their duration, their outcomes and penalties for retaliation), in order to improve assessment of the functioning of the law… (11.12)

Providing as much information as possible, within the constraints of confidentiality, will indicate to would-be disclosers that the prescribed person is trustworthy (in that they have the expertise and the intention to take and follow up disclosures) and responsive (in that they are committed to reporting and communicating). Research indicates these measures are key in promoting speak up cultures. This information should be easily accessible to members of the public e.g. via the same public webpage that details information on how to make a disclosure (See Head 10(13)), or similar means.

Heads 9, 10 and 19 re: Timeframes for response

The proposed timeframes for responding to whistleblowers—by organizations, prescribed persons and authorities dealing with disclosures, is not suitable for ensuring confidence in the system and promoting the kind of trust needed to encourage disclosers to come forward. The Heads require recipients to "Provide feedback to the reporting person within a reasonable timeframe not exceeding three months or six months in duly justified cases".

The reality of the situation is as follows. The vast majority of whistleblowers will attempt to disclose internally within their organization in the first instance[xvi]. Many disclose multiple times if there is no response. If their expectations of a positive outcome are proved wrong, for example the wrongdoing is not addressed or the whistleblower begins to experience reprisals, then a worker may decide to go externally, to a prescribed person, a regulator or a journalist[xvii].

What makes people decide to either remain with the internal process, or go externally? Research is clear: it is the responses- real or anticipated- from the recipient in question[xviii]. Potential disclosers watch out for signs that the recipient is taking previous attempts to speak out seriously[xix]. Workers talk to each other. Perceived non-response or silence after a disclosure has been made can be interpreted by the worker and their colleagues as a sign that the system is not to be trusted—in such cases they may go outside to external parties. Waiting three months for a response is far too long – after all, serious wrongdoing may be ongoing in the meantime.

Silence on the part of the recipient can send a message that the organization is not taking the disclosure seriously, or worse that the whistleblowers is in danger for having spoken out. Responses do not need to consist of the results of concluded investigations, or substantial details if these are not available or cannot be shared for procedural or legal reasons, but recipients need to actively keep in touch with disclosers to put their mind at ease and let them know what is going on.

The well-being of the discloser should be central to the operation of disclosure channels.

It is critical to note that the EU Directive gives three months as the upper limit, not the recommended timeframe. Ireland can and should do better for the reasons set out above.

Head 10 (5) The reporting person shall cooperate, as required, with any investigation or other follow up procedure initiated in accordance with section 4(c).

There is no reason to include this requirement.

- Investigations are the responsibility of the organization. A worker's duty is to disclose wrongdoing, and may, for various reasons, not be able to take part in subsequent investigations.
- Recent cases in Ireland's health and energy sectors have seen whistleblowers compelled to be part of lengthy and time-consuming investigations, with unfair burdens placed upon them.
- The inclusion of this clause offers a reason for a wrongdoing organization not to follow up a genuine disclosure, in cases where the reporting person does not cooperate with an investigation.

Head 21 (3) re: Compensation for reprisals

It is not clear that the proposed changes meet requirements under the EU directive. Article 21(8) states that 'Member States shall take the necessary measures to ensure that remedies and full compensation are provided for damage suffered by persons referred to in Article 4 in accordance with national law.' "Full compensation" is the key phrase here.

Reprisals can vary dramatically from person to person, with impacts ranging from financial detriment through dismissal, demotion, career stagnation, industry blacklisting, to personal and

health-related impacts including to both physical and mental health. In recent research we detail the extent of financial implications based on a survey of 92 whistleblowers who left their role as a result of their disclosure[xx]. We found an average drop of 67% between earnings pre- and post- disclosure. Expenses went up including legal and health-related costs. Combining income loss with rises in costs, shortfalls averaged £24,817 ($32,580) per annum. Isolating those whistleblowers who experienced a depletion of their earnings, their annual shortfall ran to £58,114 ($76,291). This is indicative of the severity of financial loss, but compensation can only fairly be assessed in practice on a case-by-case basis.

The proposed Head leaves unchanged Schedule 2 of the Principal Act (as amended by s.52(1) of the Workplace Relations Act 2015), which provides that redress shall be determined by reference to the remuneration of the successful claimant but limited to 260 weeks. Subhead 3 allows for compensation to be awarded (subject to a limit of 13,000 euros) in cases where a determination based on remuneration is not possible.

This is wholly inadequate. It sends a message to would-be disclosers of serious wrongdoing that they risk they incur is not fully understood. It signals that their wellbeing and that of their families is not taken seriously.

Ireland must acknowledge its duty of care to people who disclose in the public interest. If a person suffers a loss, then they should be compensated for that loss. The approach adopted in the UK not to impose a cap on the amount of compensation awarded should be implemented in Ireland.

Head 22 Measures of Support

Article 20 is clear that member states must provide a variety of supports for those who disclose wrongdoing in their organizations, and this is interpreted in Head 22.

We conducted an extensive study on the post-disclosure experiences of whistleblowers[xxi]. Supports required are multi-faceted because whistleblowing is a complex process. Measures include: legal support, affordable counselling and psychological support, advice on dealing with disputing organizations, advice on engaging with politicians and journalists, career rehabilitation advice.

An approach which has abundant engagement and assistance from knowledgeable NGOs offers the best support to whistleblowers[xxii]. Some of these supports are currently available through

organizations like Transparency International Ireland, Transparency Legal Advice Center, among others, but there is scope and need for these organizations to extend their services. The burden on such organizations is likely to increase exponentially: as awareness of workers' rights to disclose grows, as organizations become aware of their responsibilities, and not least because of the reported rise in various forms of wrongdoing as a result of the C-19 pandemic. Sufficient resources must be provided in order to meet this demand.

Head 24: Penalties

The EU Directive (Art 23) requires financial penalties against those who: try to prevent whistleblowing ("whistleblowing inhibitors"), carry out retaliation against a whistleblower or disclose his or her identity. The current Heads are unclear as to how this will be transposed.

From my research into financial sector whistleblowing and from studies in countless other sectors, it is abundantly clear that without a downside, some organizations will continue to inhibit whistleblowing either through retaliation or other means. Penalties, and widespread signalling of their application where they have been applied, are critical in order to deter such behaviour. Financial penalties can also be used to help promote a culture of transparency as recommended by the Council of Europe.

Significant detail on options for transposing Article 23 were provided in submissions to Ireland's DPER during its 2020 Consultation on the transposition of the EU Directive. They remain publicly available on its website[xxiii]. Helfpul submissions on this topic include: International Whistleblowing Research Network (Professor Dave Lewis), Co-signing University Academics (Drs Van Portfliet, Kierans, Kenny, Abazi, Cullen) and that of Transparency International Ireland.

Overall it is essential to ensure that penalties are: effective, proportionate and dissuasive, in order to promote a culture of fairness and transparency in Ireland.

OTHER AREAS OF CONCERN:

Coverage for legal fees and costs

Currently there is no provision for assistance for legal costs in Ireland. Yet whistleblowers can incur significant legal costs[xxiv]. What experts call the 'inequality of arms' between individual disclosers and an organization that retaliates, is a significant and growing problem and a reason why current rates of success are so low. Organizations with deeper pockets can more easily pay for lengthy legal processes. Financial burdens on individuals can cause them to either give up, or to settle—in both cases the wrongdoing does not come to the public attention.

The International Bar Association's 2021 survey of whistleblower protection law worldwide notes the importance of this issue, 'Legal fees and reimbursement of litigation costs should be available for whistleblowers who prevail. Otherwise, they could not afford to assert their rights.'[xxv]

Research into 600 whistleblowing cases heard at Employment Tribunals over four years in the UK found concerning trends[xxvi].

- While most employers have legal representation, 'more than three out of five whistleblowers at ET hearing have weaker representation power than the employer'.
- Almost half of whistleblowers in 2018 represented themselves. It is more common for 'litigants in person' who are unrepresented, to have their claim dismissed at the preliminary stage. They are far less likely to succeed in the final hearing.

Equivalent data is not available in Ireland but parallels can be drawn.

Noting the increasing importance of support for legal costs, the Council of Europe (11.4) recommends merging the issue of support and penalties (see Head 24), recommending that "setting up a legal-support fund, fed by the proceeds from fines imposed on individuals or organisations that have failed to comply with whistleblowing legislation, with a view to financing high-quality legal support for whistleblowers in court proceedings, which are often long, complex and costly; the fund would be administered by the independent authority, which would grant assistance if it considered that the person being prosecuted, claiming to be a whistleblower, met previously established criteria".

If Ireland is to address the clear imbalance in spending power associated with a discloser in dispute with their former organization, support for legal costs is critical.

Burden of Proof

The reversal of the burden of proof is a critical aspect of the EU directive (Article 21(5)) and pertains to Ireland's protected disclosure law, but the Heads are silent on this issue. We provide detailed discussion in our submission to DPER's consultation[xxvii].

Trade secrets

Currently s5(7A) of the 2014 PDA Act imposes an extra and cumbersome test for disclosers in cases involving Trade Secrets. This represents a serious disincentive for workers to speak-up about wrongdoing because it makes protection more difficult to secure.

This goes against explicit instruction in the EU directive Article 21(7), in which the protection of whistleblowers supersedes protection of trade secrets. It specifies that whistleblowers cannot be prosecuted if the reported information includes trade secrets[xxviii]. The directive states:

> "In legal proceedings, including for defamation, breach of copyright, breach of secrecy, breach of data protection rules, disclosure of trade secrets, or for compensation claims based on private, public, or on collective labour law, persons referred to in Article 4 shall not incur liability of any kind as a result of reports or public disclosures under this Whistleblowers Directive. Those persons shall have the right to rely on that reporting or public disclosure to seek dismissal of the case, provided that they had reasonable grounds to believe that the reporting or public disclosure was necessary for revealing a breach, pursuant to this Whistleblowers Directive."

s5(7A) must be deleted in order to ensure compliance with the minimum standards in the EU Whistleblowers Directive.

Moreover workers' exemption from liability in the other types of proceedings listed here should be made clear. While Section 15 of the 2014 PDA refers to criminal immunity for the discloser, threats of prosecution can be made by organizations in disputes as demonstrated during a recent case involving the Department of Health 2020, indicating a lack of clarity around the legislation.

Sectoral provisions

Finally it is important that Head 6 (where sector-specific rules are already in place) is clarified. It is confusing for workers in sectors like health and others, if both a sectoral act and the PDA

appear to apply. This confusion can create uncertainty about whether one is protected, which is likely to lead people to remain silent rather than to report.

I make these comments to the best of my knowledge to date. I hope that this is useful, but should you require any more information then please contact me at National University of Ireland, Galway, on +353 91 493472/ 087 2967711, kate.kenny@nuigalway.ie

Yours faithfully,

Professor Kate Kenny

REFERENCES

Note: Full reference is provided in the first mention of a publication, with abbreviations for subsequent mentions

---

[i]Transparency International Ireland (2017) "Speak Up Report 2017". Available at: https://www.transparency.ie/sites/default/files/18.01_speak_up_2017_final.pdf

[ii] Council of Europe (2019). Improving the protection of whistle-blowers all over Europe. Available: https://pace.coe.int/pdf/598393cc1e3fa7c4e6c80a48d1974a60deac34332c17764edd99a2a87a0bee05/doc.%2014958%3A%20collection%20of%20written%20amendments%20(final%20version).pdf Accessed 10th June 2021

[iii] Kenny, K., Fotaki, M. and Bushnell, A. (2019) "Post Disclosure Survival Strategies: Transforming Whistleblower Experiences". UK Economic and Social Research Council study. NUI Galway: Galway. Available at: https://www.whistleblowingimpact.org/wp-content/uploads/2019/06/19-Costs-of-Whistleblowing-ESRC-report.pdf

[iv] Article 25 of the EU Directive provides for a non-regression clause

[v] Brown, A.J. et al (2019), *Clean as a whistle: a five step guide to better whistleblowing policy and practice in business and government.* Key findings and actions of Whistling While They Work 2, Brisbane: Griffith University, August 2019. Available https://www.whistlingwhiletheywork.edu.au/wp-content/uploads/2019/08/Clean-as-a-

whistle_A-five-step-guide-to-better-whistleblowing-policy_Key-findings-and-actions-WWTW2-August-2019.pdf

[vi] Vandekerckhove, W. & William, L (2020) All Party Parliamentary Group (APPG) for Whistleblowing report, *Making whistleblowing work for society.* Available https://www.researchgate.net/publication/343136321_Making_whistleblowing_work_for_society_APPG_Whistleblowing?channel=doi&linkId=5f185a2e299bf1720d58fe91&showFulltext=true Accessed 21 June 2021.

[vii] Organisation for Economic Co-operation and Development, G20 Compendium of Best Practices and Guiding Principles for Legislation on the Protection of Whistleblowers, Paris, 2019; Transparency International, International Principles for Whistleblower Legislation, Best Practices for Laws to Support Whistleblowers and Support Whistleblowing in the Public Interest, Berlin, 2013. Department for Business, Energy and Industrial Strategy, *Whistleblowing Guidance for Employers and Code of Practice*, London, 2015.

[viii] Transparency International Ireland, 2017: 39

[ix] Sources include: Kenny, K., Vandekerckhove, W. and Fotaki, M. (2019). *The Whistleblowing Guide: Speak-Up Arrangements, Challenges and Best Practices*. Wiley: Chichester.

ACFE (2018). "Report to the Nations: 2018 Global Study on Fraud and Abuse". Available at: https://www.acfe.com/report-to-the-nations/2018/ [1 July 2020].

Stubben, S.R. and Welch, K.T. (2020) "Evidence on the Use and Efficacy of Internal Whistleblowing Systems". *Journal of Accounting Research* 58(2):473-518.

[x] UNPRI (2020) United Nations Principles for Responsible Investment. Report: "Whistleblowing: Why and How to Engage With Your Investee Companies". Available at: https://www.unpri.org/download?ac=12194 [6 June 2021].

[xi] FitzGerald, J. (2020) Understanding recent trends in the Irish economy, Dublin: Economic & Social Research Institute.

[xii] Central Statistics Office (2015) "Business In Ireland 2015: Small and Medium Enterprises". Available at: https://www.cso.ie/en/releasesandpublications/ep/p-bii/bii2015/sme/ [1 July 2020].

[xiii] This is not as burdensome as it may sound. For example, the Workplace Relations Commission provides a model policy (see https://www.workplacerelations.ie/en/what_you_should_know/codes_practice/cop12/) that can be adapted to suit small businesses across all sectors, so it should not be a burden on SMEs to write and implement this. This template has already been adopted by many organisations.

[xiv] Kenny, K., Vandekerckhove, W. and Fotaki, M. (2019).

[xv] Council of Europe (2019). Improving the protection of whistle-blowers all over Europe. Available: https://pace.coe.int/pdf/598393cc1e3fa7c4e6c80a48d1974a60deac34332c17764edd99a2a87a0bee05/doc.%2014958%3A%20collection%20of%20written%20amendments%20(final%20version).pdf Accessed 10th June 2021

[xvi] Brown, A. J., Moberly, R., Lewis, D. and Vandekerckhove, W. (eds) (2014a). International Handbook on Whistleblowing Research. Edward Elgar.

Miceli, M. P., Near, J. P. and Dworkin, T. M. (2008). *Whistle-blowing in organizations*. New York: Routledge.

[xvii] Brown, A. J. (2008). Whistleblowing in the Australian public sector. Canberra: Australian National University.

Vandekerckhove, W. and Phillips, A. (2019). Whistleblowing as a protracted process: A study of UK whistleblower journeys. Journal of Business Ethics, 159, 201-219.

[xviii] Rothschild, J., and Miethe, T. D. (1999). Whistle-blower disclosures and management retaliation: The battle to control information about organization corruption. Work and occupations, 26(1), 107-128.

[xix] Kenny, K., Vandekerckhove, W. and Fotaki, M. (2019); Vandekerckhove and Phillips (2019)

[xx] Kenny, K., Fotaki, M. and Bushnell, A. (2019)

[xxi] Kenny, K., Fotaki, M. and Bushnell, A. (2019)

[xxii] Loyens, K. and Vandekerckhove, W. (2018) "Whistleblowing from an International Perspective: A Comparative Analysis of Institutional Arrangements". Administrative Sciences, 8(3): 1-16. (pp. 8-9)

[xxiii] All available here: https://www.gov.ie/en/consultation/8b345-consultation-on-the-transposition-of-directive-eu-20191937-of-the-european-parliament-and-the-council-on-the-protection-of-persons-who-report-breaches-of-union-law-eu-whistleblowing-directive/#submissions-received

[xxiv] Kenny, K., Fotaki, M. and Bushnell, A. (2019)

[xxv] International Bar Association (2021) "Are whistleblowing laws working? A global study of whistleblower protection litigation". Available at: https://www.ibanet.org/article/EE76121D-1282-4A2E-946C-E2E059DD63DA [6 June 2021]

[xxvi] Vandekerckhove, W. & William, L (2020) All Party Parliamentary Group (APPG) for Whistleblowing report, *Making whistleblowing work for society.* Available https://www.researchgate.net/publication/343136321_Making_whistleblowing_work_for_society_APPG_Whistleblowing?channel=doi&linkId=5f185a2e299bf1720d58fe91&showFulltext=true Accessed 21 June 2021.

[xxvii] Van Portfliet, Kierans, Kenny, Abazi, Cullen (2020). Submission to consultation on transposition of EU Whistleblowing Directive by Co-signing university academics. Report available: https://assets.gov.ie/88074/a372d66b-4fd6-4d11-a098-79a50cd4c21e.pdf

[xxviii] Abazi, V., (2016) "Trade Secrets and Whistleblower Protection in the European Union", *European Papers*, 1(3): 1061-1072.

Abazi, V., (2020) "The European Union Whistleblower Directive: A 'Game Changer' for Whistleblower Protection?" (2020) Industrial Law Journal, forthcoming.