

WHISTLEBLOWING AS A TOOL FOR HR COMPLIANCE MANAGEMENT SYSTEM – SURVEY REPORT

Alicja WINNICKA-WEJS

Uniwersytet Ekonomiczny, Katedra Zarządzania Organizacjami; a.winnicka-wejs@ue.katowice.pl,
ORCID: 0000-0001-8263-8064

Purpose: To present an excerpt from author's own study conducted among HR professionals, managers and directors in December 2022 in Poland as part of the research project 'HR Compliance in HR Risk Management'. The aim of the article is to characterise whistleblowing as a tool of the HR Compliance Management System and to identify differences in the evaluation of the process of reporting wrongdoing and undesirable behaviour in organisations depending on the job position of the respondents, the size of employment in the company, the form of ownership and the industry.

Design/methodology/approach: A proprietary survey questionnaire was developed. The study was carried out using a diagnostic survey method. A computer-assisted web interview (CAWI) and a computer-assisted telephone interview (CATI) were used. Statistical methods were used to analyse the survey results, including chi-square test with Yates' correction, Kruskal-Wallis test.

Findings: Whistleblowing is an instrument for detecting wrongdoing in organisations, being one of the three pillars of HR Compliance and an important tool of the Compliance Management System. Differences in the evaluation of the various elements of the whistleblowing system have been diagnosed. One-third of the respondents do not have a clear opinion on the evaluation of a well-established whistleblowing system. In medium-sized companies, respondents' rating is higher than in other organisations in terms of evaluating internal channels for whistleblowing, as well as protecting whistleblowers from retaliation. The HR department is the entity empowered to receive and coordinate the handling of whistleblowing reports in the workplace in public organisations, which stand out with the highest average rating of providing anonymity to the whistleblower and granting protection to the whistleblower against potential retaliation. Differences in rating by job position relate to issues of organisational culture, employee confidence in the proper functioning of the company's whistleblowing system, the scope of reportable wrongdoing within the company, the preparation and provision of internal channels for whistleblowing. On average, professionals rate the whistleblowing system in organisations lower.

Research limitations/implications: The research sample was 205 units. The survey was not randomised and therefore the results developed are not representative and do not allow generalisation and drawing conclusions about the phenomenon on a national scale.

Practical implications: The results obtained from the research may be useful for business owners, managers, human resources and compliance professionals who are responsible in organisations for implementing systemic whistleblowing solutions in the workplace.

Social implications: Building awareness of whistleblowing and its key role in the HR Compliance management system in companies.

Originality/value: The article is of cognitive value for the development of management and quality science in the area of human resource management and organisational risk management. It contributes to the development of knowledge on whistleblowing in companies from a management perspective.

Keywords: whistleblowing, whistleblower, compliance risk, HR Compliance, personnel risk, compliance management system.

Category of the paper: Research paper.

1. Introduction

This article deals with the important and topical issue of whistleblowing in the workplace, and it is written during the period of the planned coming into force of the EU Directive 2019/1937 on the protection of whistleblowers [Directive (EU) 2019/1937], which so far has not yet been implemented in Poland, although it should have been implemented as early as two years ago (Makowski, 2023).

It turns out that the transposition of the directive's provisions to the Polish legal system is not easy, whereas changing the mentality and building a positive image of whistleblowers is also a big challenge. Undoubtedly, whistleblowing should be treated both as a risk management tool, which allows to identify weaknesses, improve management processes and introduce innovations, and as a communication channel between the employees and the employer, which provides him with the necessary knowledge about the current state of the institution and the reservations of the team (Jarzęcka-Siwik, 2021, pp. 152-153).

Indeed, whistleblowing is a tool used to detect organisational irregularities that can assist management in companies (Bielińska-Dusza, Żak, 2018, p. 119). Whistleblowing involves reporting both illegal activities and activities that are immoral or unethical (Bielińska-Dusza, Żak, 2018, p. 119).

The article attempts to look at this topic from a management perspective, describing the current practices of the whistleblowing system in Polish organisations from the point of view of HR specialists, managers and directors, treating whistleblowing as an important tool of the HR Compliance Management System. It should be emphasised that the importance of the Compliance Management System (CMS) is growing in the management of modern organisations, which is mainly determined by key legislative changes and the resulting numerous new obligations imposed on companies (Barcik, 2019, p. 232).

Recently, the issue of whistleblowing has become one of the most important elements in the discussion on compliance management in the organisation, and an increasing number of organisations are conducting internal investigations (Tokarczyk, 2020, p. 9). Hence the interest

and urge to write an article on this topic. It presents an excerpt from the results of the author's own survey conducted as part of the research project entitled "HR Compliance in HR Risk Management". The article is written in the form of a survey report, and includes an extract selected from it, concerning whistleblowing only, supplemented by an analysis of the differences in the evaluation of the process of reporting wrongdoing and undesirable behaviour depending on the respondents' job position, the size of employment in the company, the form of ownership and the industry (see Winnicka-Wejs, 2023).

2. Literature Review

Whistleblowing is the subject of only a few Polish studies and academic publications. For example, in the BazEkon database for the query "whistleblowing" there were only 32 records (publications from 2006-2023) (BazEkon, 2023), and in the National Library database - 43 results, where 25 of them were assigned to the "law and the judiciary" entry (National Library, 2023).

In Poland, the topic of whistleblowing is still under-researched, especially in the context of management. The predominant works are in the field of legal sciences (Szewczyk, 2020b; Sieradzka, Wieczorek, 2021; Baran, 2019; Baran, Ożóg, 2021), as well as in the context of fraud in accounting and finance (see Knopp, Cemel, 2016, pp. 156-166; Niewiadoma, 2009, pp. 221-231; Miklaszewski, 2009, pp. 81-99). The publications of Wolters Kluwer from the so-called "Compliance Library" are also noteworthy (e.g. Makowicz, Jagura, 2020).

The Polish literature on the subject emphasises that whistleblowing aims to protect the public interest, protect the employer's interest and protect the interest of the whistleblowing employee (Hołda-Wydrzyńska, 2023, p. 140). This literature identifies significant factors determining the occurrence of internal whistleblowing, which have been attributed to the following areas: ethics, leadership, policies and procedures, retaliation and safeguarding, social climate, organisational justice, education and training, reporting channels, communication, additional motivation, organisational size and structure, and audit committee (more in Mrowiec, 2022, pp. 142-186). In contrast, based on McKinsey's 7S model, other factors influencing whistleblowing were identified in healthcare organisations: staff, style, shared value, system, structure, strategy, skills (more in: Wiśniewska, 2021, pp. 131-165).

Surveys conducted among municipal-level local government entities showed that almost half of the municipalities had no knowledge of the EU whistleblower directive (they learned about it from a survey), and the main rationale for implementing a whistleblower system is, or will be in the future, the legal obligation imposed on municipalities to introduce it, rather than the belief that the system is an effective tool for preventing the occurrence of irregularities (see Przybylska, Kańduła, 2022, pp. 60-73; Przybylska, 2020, pp. 1-16). It appears that the

implementation of a whistleblower protection system as a management control tool in the aforementioned entities can be a considerable challenge (see Tubek, Przybylska, 2022, pp. 65-77; Małecka-Lyszczek, 2021, pp. 54-61; cf. Wiatrak, 2021, pp. 129-145).

On the other hand, the results of a survey conducted among future professionals (students) also indicated a low level of familiarity and a vague attitude towards whistleblowing (see Świątek-Barylska, Opara, 2016, pp. 2-8), while those conducted among employees of Polish organisations proved that those who are pro-socially oriented have a more positive attitude towards whistleblowing than others (more in: Fornalczyk, Goderska, 2015, pp. 119-129). In contrast, a survey in the pharmaceutical industry showed that the whistleblowing tool evoked bad associations and negative emotions (more in: Stankiewicz-Mróz, 2015, pp. 158-169). Moreover, in Polish organisations, the social acceptance and interest of employees in disclosing irregularities occurring in the workplace that are important for social or public interest is conditioned by the degree of harmfulness of the act. As the degree of the threat increases, so does the declarative willingness to report irregularities (Świątek-Barylska, 2012, p. 410).

Existing cases of whistleblowing and censorship in workplaces in Poland (including those from the COVID-19 pandemic) indicate the need to redefine the issue of loyalty in labour law and the related freedom of expression of employees (see Kobroń-Gąsiorowska, 2021, pp. 131-142; cf. Bolesta, 2018, pp. 35-46), as well as the limits of acceptable criticism of the employer (see Bosak-Sojka, 2018, pp. 59-68).

The analysis of the Polish literature on the subject has identified a research gap regarding the analysis of whistleblowing from a management perspective, from the point of view of experts - practitioners in the field of HR (human resources management). Such a research perspective was also not observed when analysing English-language reviewed papers from the ProQuest database (from 2013 to 2023, with the search query: whistleblowing (abstract) & hr compliance) (ProQuest, 2023). The theme of whistleblowing appears in the context of law (e.g. Tschepik, 2020), business ethics (*Journal of Business Ethics*) and even criminology theory (Peltier-Rivest, 2018).

Their content analysis shows that whistleblowing is a process, rather than a single decision (Vandekerckhove, Phillips, 2019, pp. 201-219; Vandekerckhove, 2018, pp. 15-25). Whistleblowing intentions are higher when the reporting channel is administered externally than when it is administered internally (Gao, Greenberg, Wong-on-wing, 2015, pp. 85-99). Power distance, moral intensity, and professional commitment influence decisions to disclose irregularities (Pangestu, Dian, 2020, pp. 144-162). Whistleblowing both enhances the quality of life in that it sustains the democratic process, and may well be related to economic prosperity (Francis, Armstrong, Foxley, 2015, pp. 208-218).

The legislation should include corporate grievance mechanisms to match remedies with victims' expectations (Saloranta, 2021, pp. 753-780). Corporate wrongdoing continues to take a prominent place in business headlines, and with it the issue of how to manage whistleblowing

(Webster, 2015, pp. 65-75). Employee-perceived organizational politics partly mediates the relationship between ethical leadership and internal whistleblowing (Cheng, Bai, Yang, 2019, pp. 115-130). Employee whistleblowing via social media channels represents a very high risk to corporate reputation and can potentially lead to litigation and financial loss, especially when the message goes viral (Xiao, Wong-On-Wing, 2022, pp. 519-542). Companies can use dissenting voices to improve workplace safety, empower employees and strengthen organizational culture (Rebbitt, 2013, pp. 58-61).

When examining reporting mechanisms, it was found that effective whistleblowing mechanisms should actively encourage reporting wrongdoing, and all credible allegations should be independently investigated and whistleblowers should be given the opportunity to remain anonymous (Peltier-Rivest, 2018, pp. 784-794). Among US employees, the relationship between the frequency of unethical behaviour that employees observe in their organisation and their intention to whistleblow was studied. The results confirmed the expected curvilinear relationship based on the Focus Theory of Normative Conduct (Kaptein, 2022, pp. 857-8750).

However, specific cultural elements may make it difficult to report irregularities and limit the generalisation of the results of previous studies, which were almost always based on the context of Anglo-Saxon countries. For example, in Brazil, researchers have neglected this topic (Sampaio, Sobral, 2013, pp. 370-388), as is the case in Poland.

3. Research Methodology

The literature study identified the state of research in the subject area addressed, defined the research gap in the literature and outlined the research area. The primary literature was identified, a selection of publications was made and a database of publications was compiled. This was followed by a content analysis and an assessment of the quality of the research to date (cf. Czakon, 2020, pp.119-139).

The empirical survey was conducted among HR professionals, managers and directors in December 2022 in Poland, as part of the research project 'HR Compliance in personnel risk management'. It covered the subject area pertaining to research fields concerning managers' attitudes towards risk; sources of personnel risk on the part of the employer (board members, executives) and the staff; assessment of the HR Compliance system in the organisation, including the whistleblowing system, prevailing behaviour towards personnel risk in the company, losses occurring as a result of risks related to the human factor, assessment of the issue of personnel risk management and HR Compliance.

A proprietary survey questionnaire was developed for the study in November 2022. The pilot study, which aimed, among other things, to improve the tool in terms of content and technical aspects, was conducted from 1.12.2022 to 8.12.2022. The survey proper took place

between 12.12.2022 and 19.12.2022. The nationwide survey was commissioned to the Centre for Research and Development at the University of Economics in Katowice, which has experience in conducting this type of market and marketing research and has a contact database of companies.

The study was carried out using a diagnostic survey method. A computer-assisted web interview (CAWI) and a computer-assisted telephone interview (CATI) were used. A total of two hundred and five fully completed questionnaires were obtained. Statistical methods were used to analyse the survey results, including chi-square tests with Yates' correction and the Kruskal-Wallis test.

A total of 205 people took part in the survey. The structure of respondents in terms of gender, age, position, size of employment in the company, form of ownership, PKD industry (as in Polish Classification of Activities), and voivodeship is presented in Table 1.

Table 1.

The structure of respondents in terms of gender, age, position, size of employment in the company, form of ownership, PKD industry (as classified by PKD, i.e. Polish Classification of Activities), and voivodeship

Group	Share (%)
Gender	
Female	57.56
Male	42.44
Age group	
Up to 29 years	1.95
30-39 years	51.71
40-49 years	30.73
50-59 years	15.12
60 years and more	0.49
Position	
HR Specialist	11.22
Recruitment Officer	26.83
Talent Management Specialist	1.46
Payroll Specialist	17.07
Compensation and Benefits Specialist	3.41
Training Officer	9.76
In-House Trainer	1.95
HR Business Partner / HR Consultant	4.39
HR Manager, Payroll Manager	16.10
Personnel Director	3.41
Other	4.39
Employment size	
Up to 9 employees	19.51
10-49 employees	38.54
50-249 employees	30.73
over 250 employees	11.22
Form of ownership	
Foreign	15.61
National private	58.05
State	16.10
Municipal	0.98
Mixed	9.27

Cont. table 1.

PKD Industry (as classified by PKD, i.e. Polish Classification of Activities)	
Agriculture. Forestry. Hunting and fishing	0.49
Mining and quarrying	0.49
Industrial processing	6.34
Electricity, gas, steam and air conditioning supply	0.98
Water supply; sewerage, waste management and remediation activities	0.49
Construction	15.12
Wholesale and retail trade; repair of motor vehicles, including motorbikes	15.61
Transport and storage	9.27
Accommodation and food service activities	2.93
Information and communication	2.93
Financial and insurance activities	6.34
Real estate activities	0.98
Professional, scientific and technical activities	2.93
Administrative and support service activities	0.49
Public administration and national defence; compulsory social security	0.98
Education	6.83
Healthcare and social welfare	1.46
Arts, entertainment and recreation activities	3.90
Other service activities	21.46
Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	0.00
Activities of extraterritorial organisations and bodies	0.00
Voivodeship	
Lower Silesian	3.41
Kuyavian-Pomeranian	8.29
Lublin	0.49
Lubush	1.46
Łódź	15.61
Lesser Poland	4.39
Mazovian	20.98
Opole	0.98
Subcarpathian	0.49
Podlaskie	1.95
Pomeranian	7.32
Silesian	21.46
Świętokrzyskie	2.44
Warmian-Masurian	2.93
Greater Poland	5.83
West Pomeranian	1.95

Source: (Winnicka-Wejs, 2023).

4. Results and Discussion

4.1. Definitions and etymology of the terms “whistleblowing”, “whistleblower”

There is no definite understanding of the terms whistleblowing or whistleblower in the literature. Whistleblowing has its roots in medieval England and the common law that operated there. In those days, as a result of poorly functioning law enforcement agencies, the *qui tam* law was introduced, whereby any person could file a lawsuit on behalf of the king, which

allowed for more effective enforcement of existing laws. *Qui tam* is an abbreviation of the Latin phrase: *Qui tam pro domino regequam pro se ipso in hac parte sequitur*, i.e. he who prosecutes on behalf of the king and himself in this case (Świątek-Barylska, 2012, p. 405).

It appears that the concept, although known since the Middle Ages, has only been associated with the disclosure of crime in organisations since the 1970s (Beściak, 2010, p. 31). Table 2 includes selected definitions of 'whistleblowing' and Table 3 of 'whistleblower'.

Table 2.
Definitions of 'whistleblowing'

Definition	Author
"Whistleblowing is an increasingly common tool for detecting fraudulent activities. It involves informing the organization's management or external entities of any ethically, fraudulently or corruptly motivated irregularities."	(Skoczyła-Tworek, 2020, p. 96)
"The phenomenon of an employee's disclosure of any reprehensible and prohibited activities taking place in institutions or workplaces."	(Kobroń-Gąsiorowska, 2018, p. 131)
" An irregularity detection activity involving the reporting by specific individuals (usually employees of the organisation in question) of violations of the law, perceived fraud or ethical violations in a designated manner, generally ensuring the anonymity of the reporter (the so-called violations reporting system)."	(Eleryk, Piskorz-Szpytka, Szpytka, 2019, p. 179).
"Ethical disclosure of information on crime and abuse occurring in companies."	(Bąk, Witkoś, 2016, p. 116)
"Disclosure in the public interest, by a person inside an organisation, of information about irregularities within that organisation to those with an interest in the proper functioning of that organisation."	(Maciejewski, 2013, p. 341-358)
"The disclosure or transmission of information about irregularities that relate to corruption or other criminal activities, failure to fulfil obligations, unlawful decisions, situations of threat to public health and the environment, abuse of power, unauthorized use of public funds and property, gross waste public resources or mismanagement, conflicts of interest, and all activities aimed at concealing these pathologies."	Transparency International (Worth, 2013)
"Disclosure, in the public interest, of information about irregularities within an organisation by an individual inside that organisation to parties concerned with the proper functioning of that organisation."	(Banisar, 2011).
"The disclosure by organization members (former or current) of illegal, immoral and illegitimate practices under the control of their employers to persons and organizations that may be able to effect action."	(Near, Miceli, 1985, p. 1).
"A type of 'ethical signalling', reporting wrongdoing in the workplace in the name of the greater good. <i>Whistleblowing</i> involves disclosing irregularities, illegal, dishonest or prohibited activities that occur in the workplace."	(Klimczak et al., 2017, p. 3)
"Reporting - by current or former employees, co-workers or counterparties - of illegal, improper, hazardous, harmful or unethical practices by the entrepreneur concerned, a public body or their employees or co-workers."	(Bodziony et al., 2021, p. 15)

Source: own compilation based on sources included in the table.

Table 3.
Definitions of 'whistleblower'

Definition	Author
"A person who reports to his or her employer (e.g. ethical advisor, internal auditor, supervisory board, through a hotline or other mechanisms) or outside his or her employer (e.g. to the competent control, supervisory, law enforcement or ownership body, also to the public) of irregularities occurring in the workplace, professional environment or one falling under the responsibility of the employer."	(Szewczyk, 2021, pp. 32-33)

Cont. table 3.

"In the most general sense - a whistleblower is a person who, having information about improper conduct of other entities, informs the relevant public authorities or the public about it."	(Pietruszka, 2020, p. 115)
"An individual (employee in the broad sense) who, for the sake of his or her workplace and/or the public good, communicates (first to his or her superiors, then - if this is ineffective - to other instances, law enforcement agencies or the media) information about irregularities related to the functioning of his or her organisation."	Batory Foundation (Makowski, 2023) (Markowski, Waszak, 2016, p. 9)

Source: own compilation based on sources included in the table.

An analysis of available publications reveals a problem with finding Polish equivalents of the words whistleblowing, whistleblower, which are not always accurate and adequate. There are both terms with a negative ethical connotation and axiologically neutral expressions. Unfortunately, some phrases do not capture the essence of whistleblowing and are burdened with historically bad connotation (cf. Table 4, 5).

Table 4.*Whistleblowing and its synonymous terms*

Whistleblowing - "blowing the whistle", signalling, voice of conscience, informing in good faith, sounding the alarm, exposing, employee exposure, publicising unethical behaviour, disclosing in good faith, informing superiors, shouting in terror ("bellow in terror", "beat the drums in terror"), "hue and cry" - shouts of displeasure upon hearing of a crime, "catch thief!", early warning of wrongdoing, dirt laundering, signalling, signalling unethical behaviour, reporting irregularities, wrongdoing reporting system, raising the alarm about irregularities in one's company, system of informing about irregularities (SIN for short), irregularities signalling system.

Source: own compilation based on (Hołda-Wydrzyńska, 2023, p. 137; Berry, 2004, p. 1; Bielińska-Dusza, Żak, 2018, p. 121; Rogowski, 2007a, p. 24; Arszułowicz, 2007, p. 97; Piwowarczyk, 2018, p. 103; Beściak, 2010, p. 32; Makowicz, 2020, p. 59; Jagura, Zdziarstek, 2020, p. 208).

Table 5.*Whistleblower and its synonymous terms*

Whistleblower - "one who blows the whistle to expose wrongdoing", someone who blows the whistle, signalman, unmasker, employee who exposes wrongdoing, informant acting in good faith, informer, bona fide informer, informer reporting in the public interest, snitch, denunciator, sneaker, snooper, "discloser", herald, talebearer, stool pigeon, accuser, warner, betrayer, confidential informant, signaller of unethical behaviour, man who can't keep silent, blabber, squealer, gossip, agent, rat, mole, plant, spy, bootlicker, turncoat, traitor, canary, busybody, collaborator.
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Source: own compilation based on (Hołda-Wydrzyńska, 2023, p. 137; Świątek-Barylska, 2012, p. 403; Rogowski, 2007a, pp. 23-24; Brzeziński, 2022, p. 11; Kobylińska, Folta, 2015, p. 1; Beściak, 2010, p. 32; Lewicka-Strzałecka, 2014, pp. 77-98).

4.2. Whistleblowing as a tool of the HR Compliance Management System

The whistleblowing system is one of the essential structural elements of the compliance system in a particular enterprise and it means the disclosure by an employee or other whistleblower of irregularities in the functioning of the enterprise consisting of various acts of dishonesty or malpractice involving other employees, the employer or the employer's representatives, e.g. acts of embezzlement, mismanagement or corruption (Szewczyk, 2021, p. 34). In a well-managed organisation, information about reprehensible acts should be used as a signal to eliminate obstacles that slow down its development (Stawecki, 2010, p. 134).

Whistleblowing is an important tool for diagnosing irregularities in the work environment (see Laga, 2017, pp. 467-484). Whistleblowing systems are implemented by organisations as an integral part of their fraud risk management programme (Sroka, 2019, p. 120), helping to reduce the risk of harmful human behaviour within the company (Kobroń-Gąsiorowska, 2017, p. 74). In the management aspect, it is noted that they should be part of a larger overall effort to build an ethical culture and a comprehensive compliance system (e.g. according to ISO 37001, ISO 19600) (Sroka, 2019, p. 136). It is also pointed out that this is an important method of control in organisations, especially public ones (cf. Piwowarczyk, 2018, pp. 103-114).

The system for reporting wrongdoing and the procedure for conducting internal investigations are elements of a compliance management system. Such a system comprises all the actions taken by the organisation's management to minimise the risk of irregularities and to detect them at an early stage and manage irregularity-induced crises (Tokarczyk, 2020, p. 11). On the one hand, this system minimises the risk of irregularities (e.g. committing criminal offences, acts of unfair competition, violations of ethical principles) and, on the other hand, it constitutes a measure for managing crisis situations caused either by irregularities or other random events (accident at work, construction disaster). In the Compliance Management System, whistleblowing occupies a special position as the glue of all the regulations that make up compliance (Tokarczyk, 2020, pp. 20-21).

In the practice of organisations, a distinction is made between internal whistleblowing, i.e. 'internal reporting' - the communication of information about violations within a public or private legal entity, and external whistleblowing, i.e. 'external reporting' - the communication of information about violations to the competent authorities (outside the entity) or to the public (more in: Szewczyk, 2020, pp. 6-7). In addition to the aforementioned criterion of the addressee of the report, the following criteria are also distinguished in the classification of whistleblowing systems: the identity of the whistleblower (anonymous and non-anonymous whistleblowing), the structure (centralised and decentralised whistleblowing), the form (IT-based whistleblowing, traditional whistleblowing) (cf. Jagura, Zdziarstek, 2020, pp. 212-218). It should be emphasised that whistleblowing is one of the three pillars of HR Compliance (cf. Table 6).

Table 6.
Whistleblowing as the second pillar of HR Compliance

Pillar of HR Compliance	Features
First	The provision by the employer of mechanisms to identify and prevent undesirable behaviour (mobbing, discrimination, sexual harassment) to which individual employees may be victims.
Second	Shaping the mechanisms introduced by the employer for receiving and dealing with employee whistleblowing (whistleblowing procedures).
Third	Ensuring that the employer respects the rights of employees regulated by labour law, internal policies, codes of ethics, separate rules.

Source: own compilation based on (Kibil, 2022, pp. 15-16).

A significant proportion of whistleblowers are employees who help protect not only the rights of employees but also contribute to improving their workplaces (Kobroń-Gąsiorowska, 2018, p. 133). It is not uncommon for them to reveal irregularities completely spontaneously, and this is when so-called autonomous (natural) whistleblowing takes place (Rogowski, 2007b, p. 1). When an organisation starts to act unethically or dangerously to its environment, it is the employees who are usually the first to find out (Dehn, Calland, 2004, p. 1). They are involved in control activities (Pauch, 2012, pp. 71-78) and it is on their involvement and initiative that an effective early warning system depends (Nartowski, 2006, pp. 19-21).

Typically, a whistleblower is an employee, former employee, self-employed person or member of an organisation (state, local government, social organisation) (Pietruszka, 2021, p. 116). The recognition of a given person as a whistleblower is determined by the fact that the following criteria are jointly fulfilled: the whistleblower discovers irregularities; reports them to the relevant entity motivated by 'noble motives' (the good of the employer, protection of other persons); and the whistleblower's situation is endangered as a result of the disclosure of irregularities (Pietruszka, 2021, p. 117).

Threats and irregularities reported by whistleblowers can be identified in two main areas: activities harming individual rights and freedoms (e.g. violations of labour rights by employers), activities related to widespread malpractice and financial fraud in the public and private sector (e.g. nepotism, waste) (more in: Koldys, 2016, pp. 31-38; cf. Kutera, 2016, pp. 116-123).

The results of one study show that employees most frequently report incidents related to abusive employee issues, such as discrimination, harassment, compensation, general HR issues. These types of cases account for up to 72% of reports (more in: NAVEX Global 2016). They can be described as mismanagement or categorised as ethical (moral) issues, which allows for a broader view of irregularities - not only non-compliance with (EU) law (cf. Szewczyk, 2020a, p. 6).

Well-known whistleblowers include: Karen Silkwood (Keer-McGee, 1974), Sherron Watkins (Enron, 2001), Bożena Łopacka (Biedronka, 2004), Thomas S. Inman (Fannie Mae, 2007) (see Rogowski, 2007a, pp. 38-39), Cynthia Cooper (WorldCom), Coleen Rowley (FBI) (Arszułowicz, 2007, p. 101), Edward Snowden (former CIA employee), Christopher Wylie (Cambridge Analytica) (DGTL Kibil Piecuch, 2021, p. 3), Rudolf Elmer (Bank Julius) (Kenny, Bushnell, 2020, pp. 643-656).

4.3. Whistleblowing - evaluation of the whistleblowing system in organisations - results of an author's own empirical study

4.3.1. Evaluation of the whistleblowing system

During the survey, respondents rated the whistleblowing system in organisations on a five-point scale (1 - no, 2 - rather not, 3 - neither yes nor no, 4 - rather yes, 5 - yes). The structure of the responses to the question regarding the attitude to selected statements about the whistleblowing system in organisations is shown in Figure 1.

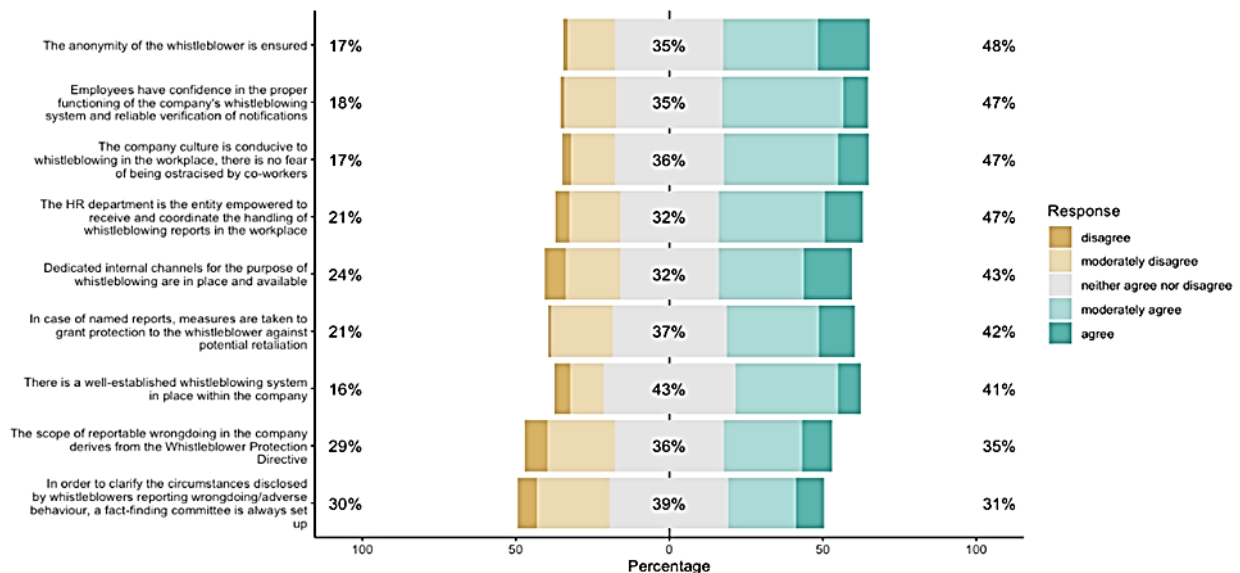


Figure 1. Structure of responses to the question "Please respond to the following statements regarding your organization's whistleblowing system".

Source: (Winnicka-Wejs, 2023).

Figure 1 shows that in the surveyed organisations, the whistleblowing system ensures the anonymity of the whistleblower (48% of responses), employees have confidence in the proper functioning of the company's whistleblowing system and reliable verification of notifications (47% of responses), the company culture is conducive to whistleblowing in the workplace, there is no fear of being ostracised by co-workers (47% of responses), the HR department ('personnel department') is the entity empowered to receive and coordinate the handling of whistleblowing reports in the workplace (47% of responses).

This is followed by dedicated internal channels for the purpose of whistleblowing being in place and available (43% of responses), and in the case of named reports, measures are taken to grant protection to the whistleblower against potential retaliation (42% of responses), there is a well-established whistleblowing system in place within the company (41% of responses).

The fewest positive indications referred to the statement that the scope of reportable wrongdoing in the company derives from the Whistleblower Protection Directive (35% of responses) and that a fact-finding committee is always set up to clarify the circumstances disclosed by whistleblowers reporting wrongdoing/adverse behaviour (31%).

It should be noted that with the question about *Whistleblowing*, higher values were recorded for 'neither agree or disagree' responses when compared to the other survey questions (cf. Winnicka-Wejs, 2023). For example, 43% of the respondents marked this response variant with the option "there is a well-established whistleblowing system in the company" and 39% with the statement regarding the establishment of a fact-finding committee.

4.3.2. Differences in the evaluation of whistleblowing performance in organisations

Differences in the evaluation according to company employment size, ownership form and industry are included in Table 7.

Table 7.

Differences in evaluation by company size, form of ownership and industry (p-values)

	Size of employment ¹	Form of ownership ¹	Industry ¹
1. There is a well-established whistleblowing system in place within the company.	0.056.	0.252	0.156
2. In order to clarify the circumstances disclosed by whistleblowers reporting wrongdoing/adverse behaviour, a fact-finding committee is always set up.	0.034*	0.905	0.731
3. The company culture is conducive to whistleblowing in the workplace, there is no fear of being ostracised by co-workers.	0.258	0.208	0.189
4. Employees have confidence in the proper functioning of the company's whistleblowing system and reliable verification of notifications.	0.120	0.120	0.022*
5. The scope of reportable wrongdoing in the company derives from the Whistleblower Protection Directive.	0.100	0.374	0.319
6. The HR department is the entity empowered to receive and coordinate the handling of whistleblowing reports in the workplace.	0.148	0.050.	0.027*
7. Dedicated internal channels for the purpose of whistleblowing are in place and available.	0.010**	0.191	0.783
8. The anonymity of the whistleblower is ensured.	0.172	0.007**	0.042*
9. In case of named reports, measures are taken to grant protection to the whistleblower against potential retaliation.	0.021*	0.010**	0.071.

¹ Kruskal-Wallis test.

Statistical significance at a level less than: 0.001 '***' 0.01 '**' 0.05 '*' 0.1 '.'

Source: Own study based on survey results.

A thorough analysis of the data showed that, with the option 'there is a well-established whistleblowing system in the company', large companies stood out from the other organisations - respondents marked the answer 'neither agree nor disagree'. The highest average rating (4) was obtained from medium-sized companies. At least 25 per cent of the respondents from medium-sized companies moderately agreed/agreed that a fact-finding committee is set up to clarify the circumstances disclosed by whistleblowers reporting wrongdoing/adverse behaviour. The worst situation is in micro and large companies. In medium-sized companies, respondents' rating is higher than in other organisations in terms of assessing internal channels for whistleblowing, as well as protecting whistleblowers from retaliation. The average rating for the statement 'The HR department is the entity empowered to receive and coordinate the handling of whistleblowing reports in the workplace' (4) is highest among respondents from

public organisations. The highest average ratings from these organisations also relate to ensuring anonymity to the whistleblower and granting protection to the whistleblower against potential retaliation.

There are also differences in the evaluation of different elements of the whistleblowing system depending on the industry. The analysis of the data shows that in the culture, entertainment and recreation industry, employees have confidence in the proper functioning of the company's whistleblowing system and the reliable verification of whistleblowing, while an average of "4-agree" also applies to other service activities, industrial processing, information and communication. Ensuring anonymity of the whistleblower was rated highest by respondents from the professional, scientific and technical industry. Respondents from construction as well as financial and insurance activities were similar in their ratings, with a median of '3'. In terms of taking measures to grant protection to the whistleblower against potential retaliation, respondents from the information and communications industry had the lowest median rating, while respondents from the cultural and entertainment, financial and insurance and other service activities had the highest (more in: Winnicka-Wejs, 2023).

Table 8 shows the differences in the evaluation of the whistleblowing system by the respondents' job position.

Table 8.

Differences in the evaluations of the whistleblowing system by the respondents' job position

	Job position
1. There is a well-established whistleblowing system in place within the company.	0,133
2. In order to clarify the circumstances disclosed by whistleblowers reporting wrongdoing/ adverse behaviour, a fact-finding committee is always set up.	0,169
3. The company culture is conducive to whistleblowing in the workplace, there is no fear of being ostracised by co-workers.	0,030*
4. Employees have confidence in the proper functioning of the company's whistleblowing system and reliable verification of notifications.	0,010*
5. The scope of reportable wrongdoing in the company derives from the Whistleblower Protection Directive.	0,038*
6. The HR department is the entity empowered to receive and coordinate the handling of whistleblowing reports in the workplace.	0,444
7. Dedicated internal channels for the purpose of whistleblowing are in place and available.	0,032*
8. The anonymity of the whistleblower is ensured.	0,160
9. In case of named reports, measures are taken to grant protection to the whistleblower against potential retaliation.	0,256

Source: Own study based on survey results.

A thorough analysis of the data showed that professionals on average rate the whistleblowing system in organisations lower. The differences in evaluation by job position relate to the issue of company culture (cf. figure 2), employee confidence in the proper functioning of the company's whistleblowing system (cf. figure 3), the scope of reportable wrongdoing in the company (cf. figure 4), the preparation and availability of internal channels for whistleblowing (cf. figure 5).

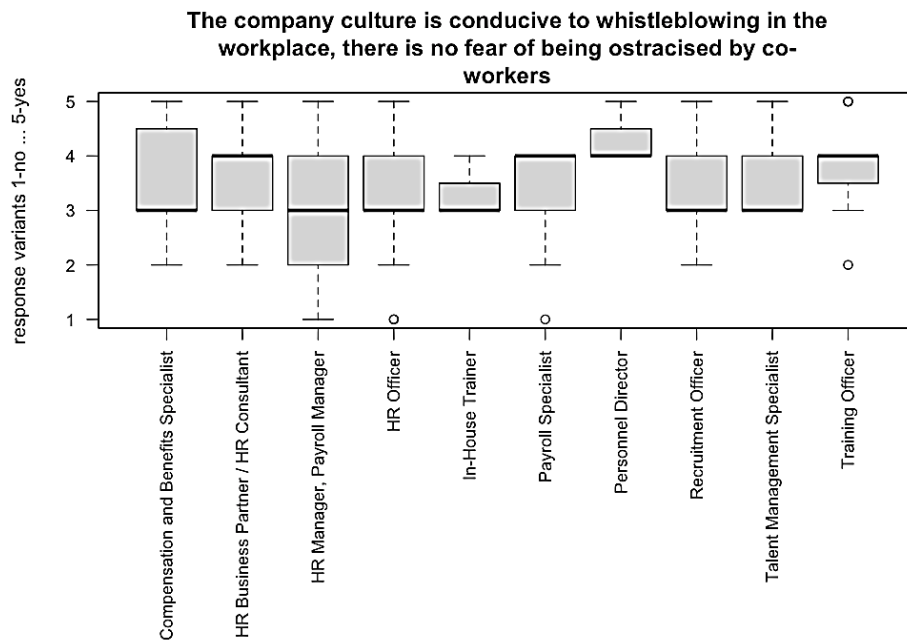


Figure 2. Differences in respondents' attitudes to the statement "The company culture is conducive to whistleblowing in the workplace, there is no fear of being ostracised by co-workers" by job position.

Source: Own study based on survey results.

Figure 2 shows that personnel directors rate higher the statement regarding a company culture being conducive to whistleblowing in workplaces. Recruitment officers and human resources specialists are similar in their evaluations. The ratings of training officers clearly differ from the other ratings.

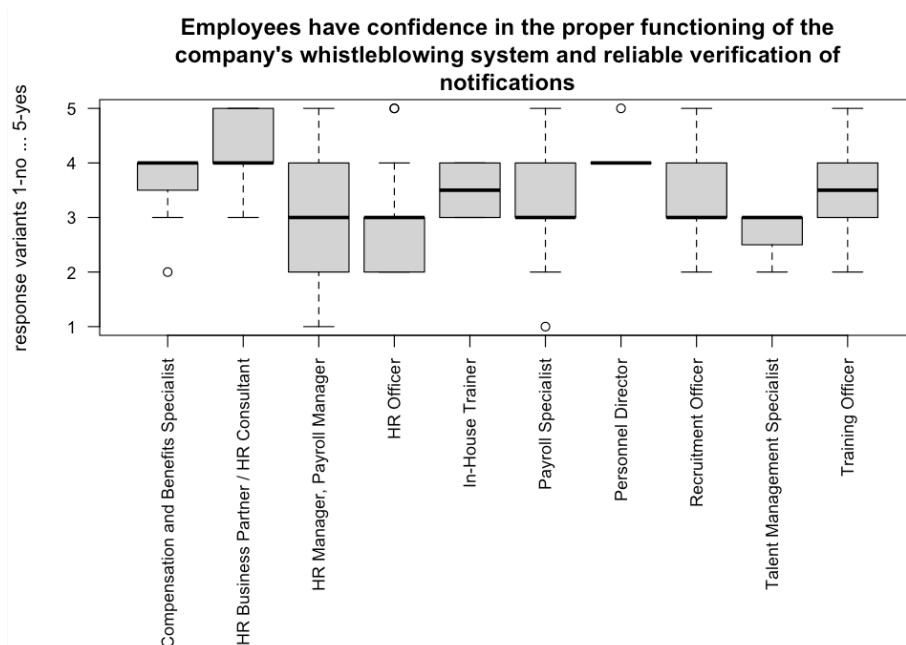


Figure 3. Differences in respondents' attitudes to the statement "Employees have confidence in the proper functioning of the company's whistleblowing system and reliable verification of notifications" by job position.

Source: Own study based on survey results.

Figure 3 shows that HR and Payroll Specialists and Recruitment Officers gave similar ratings regarding employee confidence in the company's proper whistleblowing system. The highest ratings in this respect are represented by Personnel Directors and HR Business Partners/HR Consultants, the lowest by Human Resources Managers/HR and Payroll Managers/Managers (at least 25% of them marked disagree/moderately disagree).

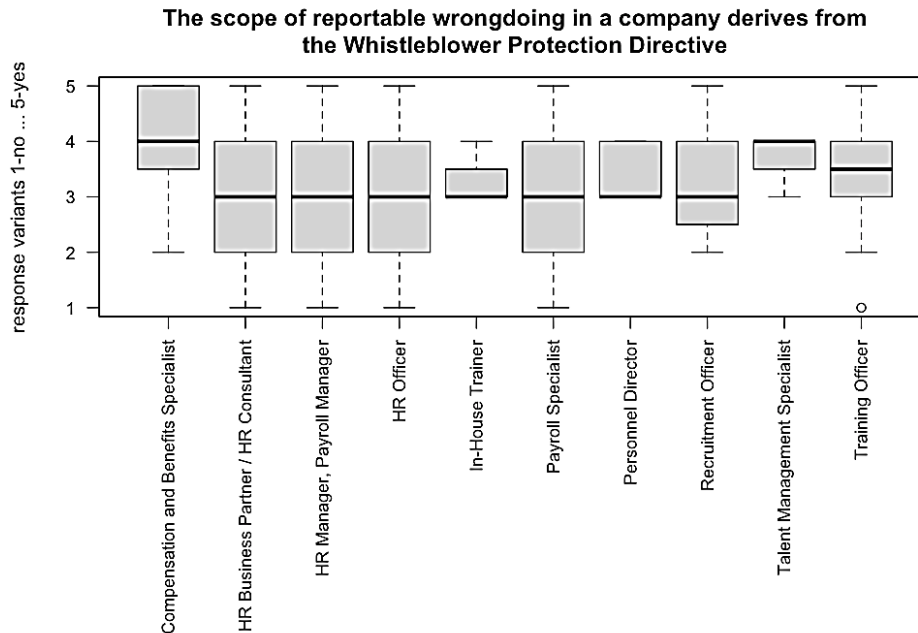


Figure 4. Differences in respondents' attitudes to the statement "The scope of reportable wrongdoing in a company derives from the Whistleblower Protection Directive" by job position.

Source: Own study based on survey results.

Figure 4, on the other hand, shows that the median rating of compensation and benefits professionals is '4' (moderately agree). They were the only ones who gave the highest rating to the statement on the scope of reportable wrongdoing in the company deriving from the whistleblower protection directive.

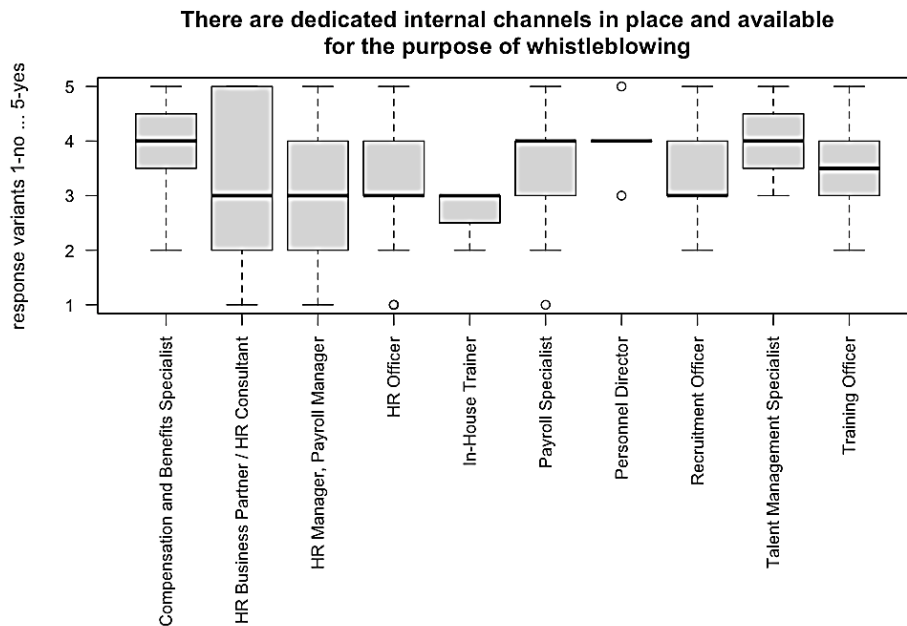


Figure 5. Differences in respondents' attitudes to the statement "There are dedicated internal channels in place and available for the purpose of whistleblowing" by job position.

Source: Own study based on survey results.

Figure 5 shows that personnel directors stand out in their responses, as they confirmed that their companies have dedicated internal channels in place and available for the purpose of whistleblowing.

5. Conclusions

The results of the survey indicate that there is a need to work on the whistleblowing systems currently operating in Polish organisations. No statements describing whistleblowing in the surveyed organisations received more than 50% positive responses (agree, moderately agree). With the statement "There is a well-established whistleblowing system in place in the company", there was the most doubt and ambiguity among respondents, expressed as 43% of "neither agree nor disagree" responses.

It should be noted, however, that despite the lack of implementation of the EU Whistleblower Protection Directive into the Polish legislation, some of the surveyed organisations have already introduced specific procedures on whistleblowing. However, the need to popularise this topic through appropriate training and workshops is recognised (see Winnicka-Wejs, 2023). The results of the survey in this regard are in line with the report *HR Compliance Canary on the Roof. How do we approach whistleblowers?* (DGTL Kibil Picuch and Partners, 2021), which is based on 40 interviews with heads of HR, compliance and law departments of companies operating on the Polish market.

The results of the survey indicated differences in the evaluation of the different elements of the company's whistleblowing system. HR specialists, managers and personnel directors do not agree in their assessment of the existing level of employee confidence in the proper functioning of the company's whistleblowing system and its reliable verification. Previous research available in the literature has shown that the low level of confidence of potential whistleblowers in their personal safety in the event of disclosure of information bearing the characteristics of a criminal offence may be a significant barrier to the implementation of a whistleblowing system in Polish organisations (see Skoczylas-Tworek, 2020, pp. 103-105). Despite some limitations (lack of random sampling and representativeness), the present study provides theoretical as well as empirical knowledge on the characteristics of the whistleblowing system in Polish organisations. It is surprising that one third of the respondents do not have a well-defined opinion on the evaluation of the whistleblowing system. It is not clear what the reason for this is - perhaps another survey (e.g. qualitative) would provide some specific answers in this regard. Is it ignorance, inexperience, lack of participation in this type of procedures? Without relevant data, it is difficult to pass judgment on this situation, although some respondents admitted in open comments that they would like to participate in training and workshops in this area, assessing their knowledge to be unsatisfactory, despite their experience in the HR field. Perhaps there is a need for greater awareness and sensitivity to the topic of HR Compliance on the part of professionals, managers, executives and HR directors (more in: Winnicka-Wejs, 2023).

The author hopes that the article has drawn attention to the need for reporting irregularities in organisations, promoting whistleblowing and remove the "spell" of the pejorative meaning of the term in Polish business practice.

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