

# MASTER'S DEGREE FINAL PROJECT

## WHISTLEBLOWER PROTECTION AND AWARENESS: WORKSHOP DESIGN FOR AUSTRIA

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**Abstract:**

This thesis related to the internship completed in the European Parliament aims to develop a workshop design concerning whistleblowing of illicit financial flows related to money-laundering and fraudulent activities within the European Union starting in Vienna, Austria. For this purpose, the relevance and challenges of whistleblowing activities, as well as the specific context of the Austrian case will be analyzed. This analysis stems from the work completed during my internship mainly related to the Whistleblower protection directive and the Anti Money Laundering Directive 6. The next and central step is the design of the workshop which ensures not only awareness of suspicious money flows and activities, but also provides participants with a toolbox on how to report these activities. The threats whistleblowers are exposed to are various but can be limited to a high degree if precautionary measures are taken into consideration. Being equipped with the knowledge on how to act in the case of upcoming activities should have the same effect as emergency training and prepare the exposed person for possible challenges and take away concerns to report.

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# 1. INTRODUCTION

“A democratic society is dependent on courageous and brave whistleblowers who shine a light on shady practices or illegal dealings. However, far too often those that expose wrongdoing are the ones who face trials and punishment, while the perpetrators continue their work without sanctions.”

Evelyn Regner (2016a) Vice-President of the European Parliament

Whistleblowing is a topic that occurred in numerous ways in European media channels over the last few years. There are valid reasons for that. Whistleblowing is a topic that carries the connotation of myths and dangerousness. The current events of Russian aggression against Ukraine and the various cases of suspicious financial movements, as well as the Suisse Secrets, and Wirecard scandal, are just a few occasions out of many which brought the topic into the media anew.

Russian financials being blocked within the European Union to prevent Oligarchs from having access to money and being able to promote war activities came to the attention of European officials earlier this year. Additionally, in the case of Suisse Secrets (OCCRP 2022), it became obvious how many illicit money flows of warlords and other criminals go to banks and the free market afterward. Another prominent example that became public recently was the Wirecard scandal (Financial Times 2021) where approximately one billion Euros went missing. The Austrian manager of the company has never been seen again after a whistleblower reported the suspicious activities. These are just some examples of the various reasons why anti-money laundering and connected to it – whistle-blowing – are essential topics in Europe.

This thesis seeks to look at a topic specifically covered in the framework of my internship in the European Parliament. The implementation and continuous work on whistleblower protection of Evelyn Regner, 7<sup>th</sup> Vice-President of the European Parliament that I worked for, opened perspectives and interest in this topic. I am also pursuing a similar legislative focus in my current employment, which I started after completing the internship, as an economic officer for a politician in the EU Parliament. The thesis will in a first step clarify the understanding of whistleblowing. In a second step the actuality and relevance of whistleblowing will be raised. Chapter 4 treats whistleblowing in the European context and describes the work done to protect whistleblowers in the parliament, especially in the legislative periods Evelyn Regner acted as a rapporteur for the directive for whistleblower protection which also entails the personal motivation for this final paper.

The fifth and crucial step of this thesis marks the presentation of a fictive workshop to enable whistleblower awareness and protection in businesses especially exposed to money-laundering and fraudulent risks. Clarifying the relevance of the workshop and showing the specifics of the Austrian context in which the workshop should first take place, should provide the base for the following chapters. Austria has a specific standing within the European Union as it acts as a bridge-builder between the West and the East but also allows illicit money flows. The before-mentioned scandals connected to money-laundering all have specific connections to Austria. The accessibility and already existing network of specialized lawyers, as well as the relatively stable political infrastructure and the bridge-building function from western to eastern countries, qualify Austria as a starting point for the workshop.

The next step will be the goal definition of the workshop including the expected results. The main results have to be increased awareness and an empowering effect for the participants. Providing resources like websites, journalists, and unions' specialists and teaching about the

law situation and European and Austrian possibilities established to protect whistleblowers and enable whistleblowing, needs to be granted in the framework of the workshop.

In the following part, the (final) beneficiaries will be analyzed. Of course, these are not solely the potential future whistleblowers themselves but also the poorer members of society as money-laundering and corruption have the biggest negative impact on the poorer and lead to unfair distribution of wealth. This final definition leads to the design of the workshop, including the number of participants, work material used, resources provided, best practices used, and details of the planned workshop sessions. The last section deals with the budgeting of the workshop.

## 2. WHISTLEBLOWING – AN OVERVIEW

To define the meaning of whistleblowing and hence the issues that whistleblowers need to face resulting from it, this topic will give a contextualization of what whistleblowing is and why it is relevant for society as a whole. However, whistleblowing does have various meanings in different cultures and also divergent etymological histories.

In German for example the word *Enthüller* equals whistleblower. In the word sense, it means to remove a shell from something. This shell equals the attempt to covering-up. (dwds 2022b). In Spanish, the word *delator* is still commonly used. The Latin origin of the word dates back to the Roman Empire where men who wanted to gain advantages through the transfer of secret information (dwds 2022a). The English word *whistleblower* which is now commonly used in most languages, on the other hand, originates from sports events where a whistle was used to alert the public about wrongdoing and breaking the rules of the game by someone (Merriam-Webster 2022). Interestingly, the German etymological roots in contrast to the Spanish and Anglo-Saxon roots do not imply self-interested actions.

As explained by Devitt (2022: 124), the term whistleblowing has been used in Anglo-Saxon countries for nearly 100 years and evolved over time. While a whistleblower was widely defined as a person who reports activities concerning corruption, this definition no longer reaches far enough. A more adequate way to describe a whistleblower nowadays is as someone who comes from the *inside* and reports concerns about activities within the organization internally or externally. Furthermore, Devitt claims that it is also important to mention that the sharing of information a person is aware of is false, and is not considered to be whistleblowing. The distinction between a *witness* and a whistleblower can be made through the type of reporting. A whistleblower can report something that will not even necessarily happen but the risk of wrongdoing. Furthermore, witnesses do not have to be insiders of an organization.

The reporting of suspicious activities can be done via various channels. However, the main distinction which can be made is in either the in-house or outside reporting. While inside reporting means reporting to the employer, outside reporting describes reporting to regulators or the media. However, Donkin et al. (2008) observed that it is by far the most common to report internally. Their research showed that only an extremely small part of whistleblowers, less than one percent, reported to the media. Furthermore, this was mostly seen as a last resort.

Nevertheless, the Australian researcher group states that it remains difficult to make accurate assessments of the ratio between internal and external whistleblowing. It needs to be considered that whistleblowers sometimes face severe risks after reporting. These risks are relatively higher if they report to external watchdog authorities compared to internal reporting and highest when they report to the press. However, the cases reported to the media become often well-known. Especially in the German-speaking room, many scandals were reported in the last few years.

The importance of whistleblowing for society as a whole, lies mainly in its effectiveness of it as a mechanism against corruption and fraud. Logically, the likelihood of noticing a (possible) crime rises when someone is inside the organization as more touching points occur. Devitt (2022: 125) for example states that more frauds are exposed via whistleblowing than by any other means. As the term *whistleblowing* stems from the origin of making aware that the rules of the game have been broken, the question arises: how does the European Union oversee breaches of the rules, they set for the common market union?



### 3. CURRENT DEVELOPMENTS

The recent events of Russian aggression against Ukraine and the various cases of suspicious financial movements entailed to it, as well as the *Suisse Secrets* scandal, brought the matter of whistleblowing into the media again. In the case of Russian financials being blocked within the European Union to prevent Oligarchs from having access to money and being able to promote war activities, multiple whistleblowers raised their concerns already before the war started. In the case of *Suisse Secrets* on the other hand it became obvious one more time how many illicit money flows of warlords and other criminals go to banks and the free market afterward (OCCRP 2022).

Another very prominent example that went through the media this year is the so-called *Wirecard scandal*. Two Austrian top managers faked two billion Euros in the balance sheet total of the financial service company. In 2015 a manager who was responsible for the Asia-business branch sent data to the Financial Times to call attention to this injustice missing (Financial Times 2021). This data leak made the stock price of the company collapse, thousands of investors lost their money and hundreds of employees lost their jobs (Melichar and Nikbakhsh 2022). The Austrian manager of the company has never been seen again after a whistleblower reported the suspicious activities. Fraudulent behavior like this ultimately results in a welfare loss of European society. These are just some examples of the various reasons why whistleblowing and the current work on anti-money laundering are such relevant topics currently.

The most recent European scandal is the so-called *Suisse Secrets*. Swiss banks are synonymous with secret banking and discretion for many years. The Swiss government established many rules around the banking sector which made this level of secrecy possible. However, with secrecy and therefore non-transparent ways of working, the risk of fraud and

corruption rises. As soon as the money is stored in a Swiss bank account it can go anywhere in the world. A leak in February 2022 of thousands of Credit Suisse account data revealed a list of clients including criminals, sanctioned parties, dictators, and even warlords (OCCRP 2022).

All these stories have a particular thing in common: the way how they were made public. Whistleblowers tried to report the possible fraud and acts of corruption that they discovered internally, but could not reach an outcome and ultimately decided to report to the media. In fact, these scandals only got detected through whistleblowing. Unfortunately, these cases have another aspect in common which is the constant threat the whistleblowers are now exposed to. Also, Braillon (2010: 278-279) reviewed the protection of whistleblowers all over the world and concluded that whistleblowing is neither rewarded nor protected with huge discrepancies from country to country.

A task force report issued by the Finnish politician Eero Heinäluoma (2021) came to the result that money laundering can be best treated with more effective lines of defence in financial institutions, harder consequences, and improved protection of whistleblowers. When it comes to fraud and money laundering only a small fraction of the between two and five percent of the global GDP get laundered, are discovered. This amounts to 1.7 and 4 trillion euros annually that are laundered and therefore taken from mechanisms to distribute wealth more equally. He stresses that the acts of whistleblowing are often not taken seriously enough, and reactions happen too late which results in a gain of time for the ones committing fraud to cover their traces.

## **4. STATUS QUO OF WHISTLEBLOWER PROTECTION IN EUROPE AND PERSONAL MOTIVATION**

The internship with Evelyn Regner, Vice-President of the European Parliament, and the intense work she and her cabinet put into the Whistleblower Protection Directive was the starting point of this work. One of her legislative focus points is whistleblower protection which means that she focuses on this in all dossiers, not just those specifically related to it. As she was a trade unionist before her time as a Member of the EU Parliament and whistleblower protection is an aspect of employee protection, she already had years of experience.

In October 2017, the European Parliament adopted by a large majority its list of demands for the protection of whistleblowers in the EU. The main demand of the EU Commission was to adopt a horizontal legal framework (e.g. in the form of a directive) by the end of 2017. After the European Commission launched a public consultation at the beginning of 2017, the results have not been presented in time, hence the EP increased the pressure for a horizontal legislative instrument. In a democratic society, whistleblowers should be protected, not imprisoned as they provide a valuable service to society. They contribute significantly to transparency in politics and the economy. It is about the protection of those who provide help in the event of democracy and contribute to the preservation of the rule of law and freedom of freedom of expression. Clear procedure for anonymous reports to independent EU and national authorities' bodies, sanctions in case of violation of anonymity.

Evelyn Regner (2016b) states on her website that there is no question that it is good and right to uncover such abuses in companies, institutions or public authorities and to make them known to the public. However, it is against the public interest that the people - mostly ordinary workers - who bring these abuses to light remain unprotected. They risk their jobs, their anonymity, and their freedom, often their entire existence and their lives. The goal of the

creation of the directive was to protect those who expose illegal, irregular, or other misconduct in the public wrongdoing in the public interest.

Evelyn Regner states that for these reasons it has made the following demands necessary and finally included them in the directive:

1. A broad definition of whistleblowers, which includes any person who, in the public interest, reports or discloses information that is unlawful, contrary to duty, contrary to the public interest, or endangering it. This can, but does not necessarily have to be in the context of an employment relationship.
2. An exemplary list of what may constitute a breach of the public interest can be. Full protection in case of retaliation, which is directed against the whistleblower or their families, financial protection in case of loss of livelihood and compensation for the damage caused, as well as access to legal damage, as well as access to legal and psychological help in case of harassment and reprisals by the employer, as well as their exclusion from EU funding funds if reprisals are used by the company.
3. Establish internal reporting programs for employees (a broad definition is needed, which also includes trainees, etc.) with the involvement of workers' representatives who support the whistleblowers.
4. Protection of the whistleblower if, at the time of the report, there are reasonable grounds not to doubt the accuracy of the report, legal remedies in case of malicious or abusive reporting or accusation.
5. Whistleblowers and investigative journalists must be equally protected equally (Regner 2017)

While the last directive for whistleblower protection Evelyn Regner worked on dated back to 2019 (for adoption), a new legislative package concerning anti-money-laundering closely linked to whistleblower protection dominated her legislative focus until mid-2022. The relevance of the topic of anti-money-laundering workshops is especially relevant as the European Parliament is currently working on the sixth draft of the anti-money-laundering directive and regulation. It is unavoidable to bring the topic of whistle-blowers back to the discussion as research has shown that many suspicious activities are still solely detected through whistleblowing (Heinäluoma et al. 2021).

While the legal protection of whistleblowers within the European Union increases steadily, the *status quo* remains far from flawless. There are still multiple cases of people who blow the whistle and do not perceive any protection. They are subject to being harassed and prejudiced against and need to find their way through as stressed by Heinäluoma et al. (2021). As long as protection can not be guaranteed, this source of valuable information suffers. It must also be noted that it often remains the sole source.

The NGO EU Whistleblowing Monitor (EU Whistleblowing Monitor 2022) looks at the status of the adoption of the Whistleblower Directive from 2019. Until today, about nine months after the deadline for adopting the directive, only eleven out of 27 member states adopted the law. 15 delayed the adoption and one country did not even start the adoption process yet. Austria is one of the 15 countries that delayed the adoption of the directive. The next chapter introduces the concept of a whistleblower workshop in Austria to prevent those who report from being fully exposed to all the threats. The specific reasons, why Austrian has been picked as the country of choice, will be described in chapter 5.2. However, the next chapter marks the core of this work and introduces the workshop itself.

## **5. WORKSHOP WHISTLEBLOWING AWARENESS AND PROTECTION**

The following chapter marks the core of this work and describes not only the design of the workshop, but also explains the relevance, goals, Austrian context, and beneficiaries. The workshop design will be further specified by discussing the materials needed, the participant outreach, the setting, risks, and chances entailed in it, and finally, the budget. This chapter aims to put the issues and problems presented above into a practical form to contribute to combating them not only on a theoretical level.

### **5.1 Relevance of the Workshop**

The relevance of the workshop is not only given to the need of society to protect exposed individuals but also to foster whistleblowing as the most effective way of reporting fraud and corruption. As analyzed by Liu et al. (2015: 110-111), even though organizational members sometimes know about the opportunity of whistleblowing they often decide to remain silent due to the interpersonal risks entailed to it. As has already been described, this fear is often justified.

The workshop is designed to enforce human rights and the need for equal distribution of wealth. Furthermore, the workshops pose a contribution to the democratic system of Austria and the European Union as it helps to foster equality and avoids breaches of the law. The big picture is brought into focus just as much as personal goals. However, the workshop could now benefit from the rise in awareness due to the current situation of Russian oligarchs being involved in money laundering activities and having the chance to start in Vienna.

Only through a first step as described by Devitt (2022: 127), that is learning, can the virtuous circle find its start. As shown in the figure beneath, only through learning, change can

be made which should lead to prevention, and whistleblowing action if needed. In a next step the detection can lead to exposure and through whistleblowing action to the authorities or the company enforcement of preventative rules can follow. It needs individuals to learn about whistleblowing to be able to change the current situation. Only with this knowledge the steps of preventing and deterring can be taken, fraudulent acts can be detected and exposed if necessary and acting can be finally enforced.

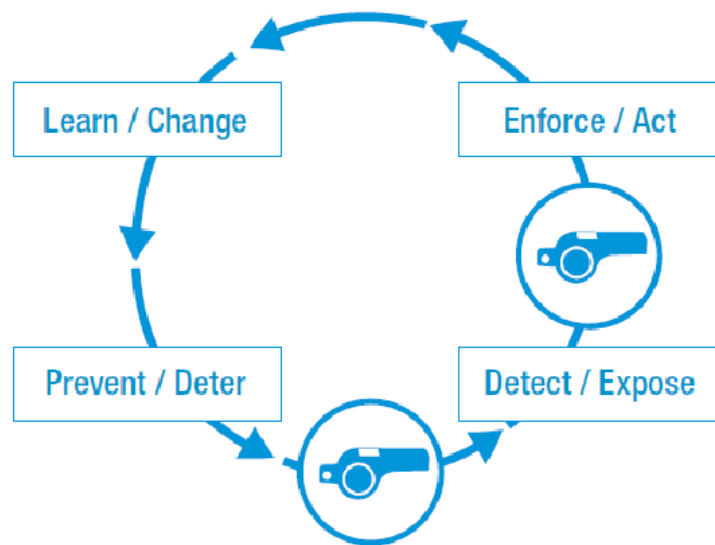


Figure 1: Virtuous Circle: <http://www.jstor.org/stable/resrep20533.4>

While some (cultures) see whistleblowers as heroes defending ethical values and norms like safety and environmental protection, others view them as traitors who risk confidentiality matters. However, whistleblowing should not be pictured as ‘employee vs. company’. The organization can reduce the omnipresent risk of revealing fraud, protecting public interests, and exposing corruption as Liu et al. (201: 118). Efficient management for reporting is not only in the interest of the company for ethical reasons, but also in an economic sense. Whistleblowing that is not handled internally but leaks to the media can lead to bankruptcy.

However, it is also a legitimate approach to ask how this workshop will contribute to peace(s). Several aspects of whistleblowing speak to the field of peace and conflict. Circumvention of applicable law through corruption, for example, increases the vulnerability of EU member states to conflict and runs through various levels of society. Here, the rules of democracy are violated and the goals of maximizing one's benefit are pursued.

According to Göbel (2020: 54), the law is an essential component of modern society and formalizes the prevailing morality. However, it should be noted that not every law has moral content. Some laws are independent of morality, because they are necessary for the practice to enable a regulated coexistence, but have no moral content (legal - illegal, no good - bad), and there are laws that are immoral because the legislative power acts in its interest (e.g. in dictatorships). Essential in law is also the definition of sanctions for those who do not comply with the law. Thus, the law has the function of formalizing norms of action and, through the threat of punishment, a binding character.

However, the importance of whistleblowing also stems from the potential of guarding against economic inequalities. For example, Esteban and Ray (2011) draw attention to the correlation between economic inequality and rising conflict frequency as measured by the Gini coefficient at the state and even international level. Justice remains an essential factor for peace in democratic societies - in the Western system, economic fairness determines large parts of the peace process.

Furthermore, the goal definition of the workshop makes clear that also many individual goals are defined. These do have the potential to foster peace on an organizational and personal level. Critically questioning power structures, consolidating one's moral values, and analyzing conflicts of loyalty are essential components of this workshop. Of course, this is only a sample



of the many points of contact of the purpose of the workshop and whistleblowing in general with the field of peace and conflict studies.

## **5.2 Particularities of Austria and demarcation of the relevant sector**

Reuter (2011: 104-105) draws attention to the widespread narrative in Austria that equates whistleblowers with nest-dwellers. In contrast, the report by Transparency International Austria (2022) shows that Austria has again lost points in the corruption index. In addition, the authors point out in their report the numerous corruption scandals in Austrian politics in recent years. Moreover, the connection of some major whistleblower cases, which were already mentioned in the introduction, has entered the collective memory of Austrians.

While this proximity to numerous cases of fraud or Austrian personalities rather illustrates the need for action, Austria's actually favorable conditions should not go unmentioned either. Special mention should also be made of Austria's unique trade union structure, which makes it particularly easy to intervene in companies. Maurer (2002) describes the Austrian *Bikammeralismus* as a specialty of Austrian politics. Employers and employees are represented by two chambers that have the same political power and influence. This system tries to enable an economic balance within the Austrian system.

As the chambers are equipped with financial resources, they are also interested in providing these resources for workshops, etc. In addition, my proximity to the trade unions and my political participation especially fostered through the internship in the European Parliament, as well as my knowledge of the Austrian market, naturally helped me to establish the idea of the workshop happening in Austria. Furthermore, the teaching of ethics is especially absent in business administration teaching at universities in Austria. Questions of business ethics are currently only dealt with in elective courses.

Furthermore, Austria is an interesting place to hold this workshop, as it continues to default on implementing the EU Whistleblower Directive. The online magazine CompliancePraxis (2021) takes a closer look at the management of the member states of the European Union in terms of the implementation of EU law. While 18 member states are already in between making the draft legislation available and passing the law, Austria has so far not done anything to implement the European whistleblower directive. Since the law was passed at the EU level in 2019, the implementation should have taken place by 2021. However, due to numerous corruption scandals and changes in chancellors and ministers, political work is currently being delayed in addition to the additional workload caused by the pandemic.

For these reasons, it seems reasonable to focus the workshop on Austria. However, this does not mean that a restriction to one country must remain in the future since whistleblowing is of course not only an Austrian or European, but a global problem. Nevertheless, Austria seems to be a good starting point for testing the concept and design. The definition of objectives in the next chapter also shows the numerous benefits of the workshop for the participants and other beneficiaries.

### **5.3 Goal definition of the Workshop**

The outcome should be a heightened awareness of suspicious activities in the shorter run. In the longer run, it should also give employees the courage to report these activities and also avoid becoming part of it. As an outcome especially people from lower income classes should benefit from these workshops as money laundering activities shift wealth to already richer ones.

However, it is by no means the aim of this work to portray employers as fundamentally questionable or untrustworthy. This consideration raises the question of possible consequences and approaches to solutions. One of the most important factors of democracy is transparency, which can only be guaranteed by the economically ethical participation of companies. As Küpper (2011: 12), a German economist and business ethics specialist states, the relationship between ethics and business has always been a chequered one. The attempts to treat business topics and problems in a value-neutral way in the course of business ethics, as well as any other science, must be recognized as a mistake and values must be acknowledged as a component of scientific analyses.

A particular area of tension arises in the field of business ethics between economic values and the respective demands of morality, and this area of tension is to be particularly illuminated in the course of this work. As Küpper (2011: 22) explains, these considerations are based on freedom of choice, which is, however, limited by internal and external conditions. Being prepared for such stressful situations may allow for spirited intervention and reduce the helplessness factor. Thus, this workshop can be recognized as an addition to the broad subject area of business ethics. This connection between ethics and economics is to be highlighted and a contribution is to be made so that the gap, which arises from the lack of teaching in Austria, can be closed.

As described by Küpper (2018: 220), in a democratic and free society, such as the European one, the moral concept is that hierarchical subordination must be legitimized by consensus and laws, as well as contracts. Thus, the basic democratic order also prepares the framework for the free market economy of the Union. By failing to comply with these legal frameworks, an unfair transfer of wealth is obtained.

Based on this overarching goal, the workshop making is also intended to help achieve certain individual goals. Among other things, the ability to assess ethical conflicts, for example in relation to loyalty and power imbalances, should be sharpened. Issues such as individual values and job security make whistleblowing a difficult subject to navigate. Of course, this workshop also serves the empowerment and strengthening of the civil courage of the participants. Many people are not aware of the extent of the social necessity of whistleblowing. Civil courage must be practiced to then be available in the repertoire of those affected in the event of an emergency.

In turn, civic courage and empowerment are inseparable from the bigger picture, resulting in the protection of workers' and fundamental rights. Sometimes the reporting and courage of an individual are enough to expose unjust actions and help society achieve greater justice. All participants should ultimately become aware that it is valuable and important to show courage and thus stand up for more fairness.

## 5.4 Target group and beneficiaries

The main target group on a demographic level is 14 to 30 years old pupils, students, and union group members in Austria. These persons can be reached via their schools', universities', and union groups' secretariats. Especially pupils from commercial college, called *Handelsakademie* in Austria, as well as students of all law and management and economics related studies, should be targeted. By reaching this target group, the aim is to raise awareness of such highly sensitive situations at a low-threshold level in an interactive way. This approach was chosen because it enables to find early access to people who later work particularly often in companies with a financial function.

Economic education in Austria starts already at the age of 14 years. The aspect of ethical behavior is unfortunately not treated in commercial colleges as it was not integrated into the curriculum. Students of law and business are not only close to situations of money laundering and illegal activities in the future, as already explained in Chapter 5.2, but are also particularly little exposed to the aspects of ethical, and economic activity.

It is important to notice that studies suggest that often the ones who are executing the money laundering activities are not the beneficiaries. Hence it is in the interest of the group targeted for the workshops to avoid money laundering and not be exposed to legal fraud and moral issues, but on the other hand to also not lose their jobs. The target group has a high likelihood of being part of a small to large company exposed to the risk of money laundering like law-related companies, auditors, or banks in the future. This might lead to the build-up of resentments against the participation of the workshop.

These workshops should not be introduced by the employers themselves but rather via the unions. As the workshops should be carried out primarily in Vienna, Austria, the regional context that needs to be highlighted is the bridge-building function of the city and country. An

advantage of the Austrian political system is the guaranteed influence of the unions which can also suggest workshops. As the Austrian chamber for workers laid focus on whistle-blowers this year due to the events stated in 1.3.1 and the already established network the outreach and offering of the workshops should be facilitated through these structures. One of the key challenges will be to reach the right people in the framework of the workshop.

The participation of people from various sectors who are exposed to money laundering and financial movements from unions and students in these fields might also lead to the enlargement of the network. Furthermore, the ones who participated in the workshop might talk about money laundering prevention measures, and the workshop help to raise awareness of the topic. It must also be made clear that this workshop was not designed for journalists, as they are partly subject to different legal situations and have different needs.

## 5.5 Workshop Design

The workshop is designed for a group size of approximately 10 to 25 participants. The workshop will follow five sequences. This enables the participants to actively engage in the various aspects of whistleblowing and should appeal to every type of learner. Every activity should have a playful character in order to make the transmission of the complex learning content as pleasant as possible. The workshop should last a total of 150 minutes, which equals three standard units of an Austrian university or school. At the end of each paragraph, the suggested time for the respective part is stated. The following table illustrates the sessions which will be explained subsequently.

<b>Session</b>	<b>Activity</b>	<b>Time planned</b>
1	Introduction and museum walk	20 min
2	Chair circle and input session	20 min
3	Chair circle and discussion museum walk	30 min
	BREAK	10 min
4	Casework preparation and presentation	45 min
5	Debriefing	25 min
<b>Total</b>		<b>150 min</b>

*Table 1: Timetable Workshop*

As a first step different faces of whistleblowers will be presented to raise awareness of the topic. After a brief introduction in the respective room, the participants are welcome to wander around the room. In a museum-like experience, ten portraits of faces will be hanging on the walls of the room and an explanatory piece below them. These portraits and their description are described in the subsequent chapter 5.5.2. This activity is intended to serve as an ice-breaker activity and to arouse the interest of the participants in a playful way. The direct

reference to individuals should ensure a greater connection and an easy entry into the complex topic.

The museum-like technique is not only intended to show the importance of whistleblowing cases, but also to accommodate visual and motor learners in particular. Research by multiple authors, for example, Kenänen (2016: 595), suggests that walking motions promote thinking processes and memory capacity. Furthermore, she highlights that walking should be introduced as a potent work method in academic settings as well. In addition, the memorization process of the participants should be stimulated by the inclusion of the portraits. Here, too, there is some evidence, such as a study conducted by Brédart and Barcics (2012), which concludes that remembering biographical information is made easier by showing the person's face. Their research showed that it does not matter if someone sees the face of a person in real life or on a picture to gain the effect of better retrieval of information about the person. This part of the session should take about 20 minutes. After approximately 15 minutes the trainer tells the group that they got five minutes left.

In a second step, the group comes together and sits down in a chair circle in a horseshoe shape. The trainer will use whatever medium is available to present facts regarding whistleblowing. This could be, for example, a projector or a flipchart. Mainly, the framework conditions of whistleblowing already described in Chapter 2 are discussed. This means that the context of Anglo-Saxon countries which were the first to give more attention to the phenomenon of whistleblowers is described. The participants will already be introduced to the moral and ethical aspect of whistleblowing which intends to let them reflect on their personal values and thoughts about hierarchy and loyalty conflicts. Furthermore, different ways of whistleblowing internally and externally are discussed. This discussion intends to build a bridge for the third step and takes about 20 minutes.



Subsequently, the cases of the whistleblowers seen in the first part are discussed. Guide participants to recognize the common feature of external reporting. However, it should be explicitly pointed out that external reporting is usually the last step. In addition, it should be made particularly clear here once again that whistleblowing harbors dangers, especially in the case of external reporting. The workshop serves not only to better understand whistleblowing but also to be able to avoid such negative examples as best as possible. This part is more in line with a classical teaching model and is intended to benefit visual as well as auditory learners. In addition, the discussion culture is to be activated as preparation for the upcoming fourth step of the workshop.

In this third step the obligatory electronic systems of the various Austrian authorities, but also European media like “Der Standard”, “Spiegel Online” or “Brussels Times” and many more will be presented to show different ways of reporting suspicious activities. Some newspapers and platforms in Europe have specialized in this form of journalism, namely investigative journalism. In the German-speaking region, these are primarily *der Falter* und *der Spiegel*. They have excellent whistleblowing reporting systems and are known to take source protection seriously. Having already come into contact with these names can be quite useful in an emergency. This part should approximately take 30 minutes.

Furthermore, the best way to stay anonymous via using specific browsers and avoiding tracking tools on work devices will be introduced. This gives them the tools of the trade after they have been made aware of the risks of whistleblowing in the step prior. In this third step, the participants will deep-dive into the legal framework they are moving in. Often it is required for employees to sign disclosure agreements that prohibit the reporting of internal activities etc. These specifics will be introduced and tips will be given on how to read these complicated legal texts and forms or how to find someone who can read them. This part should approximately take 30 minutes. After this part, a 10 minutes break follows.

In the fourth step, the participants are divided into groups of equal size. Each group is given a case description that describes different issues of financial abuse. Participants are asked to take on the role of a whistleblower and find meaningful ways to report. As a first step, they should identify the problem and find out about the company structure. The given cases all take place in fictitious Austrian companies, which are based on real situations. The role they take on in the fictitious company is given and should be adapted to the respective group. For example, law students are assigned the role of an employee in the legal department. An example of these cases is provided in chapter 5.5.2. The trainers are of course always available to answer questions from the groups. After about 45 minutes of preparation time, the participants should come together again in a circle of chairs and each group may present its solution. While one group is presenting the other groups should listen.

In a final step, the trainers sum up what was learned today and highlight the importance of whistleblowing. After that participants can ask questions again if anything has not yet become clear. Furthermore, various resources will be shared on how to act after reporting suspicious activities including multiple contacts of lawyers specialized in the field, the worker's union, NGOs who protect and offer help to whistleblowers, and of course the legal authorities on a national, Austrian but also European level. These handouts should not leave the participants empty-handed and can be integrated into other teaching units if desired. An example of the handouts is presented in chapter 5.5.2. This final part mainly serves the purpose to *tell them what you told them*. This part will take the final time of approximately 25 minutes.

In addition, care should always be taken to explain the following steps to participants and to focus questions at the end of each session. This is to avoid too extensive discussions and questions, which may be clarified by the course itself. In addition, an intensive preliminary discussion with a possible teacher should clarify the specifics of the group and special requirements. For example, it may be necessary to place the portraits and descriptions of the

1st part on tables and to leave larger distances between the chairs if someone with paraplegia is part of the group.

If for some reason there is a need for a shortened version of the workshop, e.g. because it is to replace a lesson, this can be discussed with the supervisor and it can be decided together whether individual parts should be omitted. It is also conceivable to give the case study as homework and have the teacher discuss it with the participants. After this description of the workshop, a detailed explanation of how these ideas can be implemented will follow in the next chapters.

### **5.5.1 Reach out to participants and participant demarcation**

The first idea of the workshop was aimed at employees in companies exposed to high money-laundering risk themselves. Via the network of the union and its own initiatives like sending out emails, companies will be invited to send their middle-management executives, especially those working in the financial sector or any positions extremely exposed to money laundering actions, to the workshop.

However, this idea was discarded for two reasons. First, the accessibility of these people is a major hurdle. Often managers decide to resign from the union - in Austria you are automatically a member - to demonstrate loyalty to the employer. Thus, the employees could only be reached through contacts within the companies. Secondly, at this stage of their career, it is probably already late to make participants aware of such problems. The daily work routine could become a hurdle, as the workshops would have to take place either on weekends or in the evenings, or during working hours after clarification with the employer.

Thus, the most sensible way of reaching participants seems to be via the secretariats of the schools and universities. In addition, student representatives and professors who deal with issues of business ethics and laws regarding whistleblowing can be called and contacted. In Austria, this applies to both universities of applied sciences and universities with business and law faculties, which can be found in virtually every major city. The same applies to schools. The responsible economics teachers and class heads can be contacted via the school secretariats. It makes sense to limit this to commercial academies, as this type of school is particularly concerned with economic processes.

For Austrian trade unions, the situation is slightly different. Normally all larger companies in Austria have an internal trade union structure, which in turn is networked through the overall Austrian trade union structure. By offering the workshop at the trade union,

a connection to the individual trade union structures can be achieved. The trade unionists can in turn apply their acquired knowledge in the company and try to implement possible solutions. The Austrian trade unions offer numerous, mostly sector-specific training courses, which are often paid for out of compulsory contributions. They also have their own premises in each province. By establishing contact, the workshop can be held in several classes and groups in consecutive years, if desired.

## **5.5.2 Work materials**

The general pieces of equipment which are needed for the participants are notepads and pencils to write down anything coming to their minds or preferably laptops. This will not be provided by the instructors but can be mentioned by the teacher before the workshop starts. There should be no costs for the participants and therefore no material requirements. However, the necessary equipment for the instructors is described in this chapter.

### **5.5.2.1 Portraits of whistleblowers**

An integral component of the workshop is the portraits of the whistleblowers, under which there is a brief description of their case. To make it even more exciting, five portraits are to show only one silhouette and represent the case. Of course, this concerns cases in which it only became known that whistleblowing made it possible to solve the case. The portraits which will be displayed show famous whistleblowers like Edward Snowden, Mark Felt, and Julian Assange, but also less known ones like Pav Gill (Wirecard scandal), Valerie Plame or Herbert Amry, whose case will be illustrated on the next page.

These examples were chosen because of their scope sometimes entire legal texts changed and caused stock exchange companies to go bankrupt. Moreover, Amry, for example, makes it clear how dangerous whistleblowing can be. Of course, cases are used here, which went through the media because of their accessibility. Undoubtedly, the extremes of whistleblowing are illustrated.

The presentation of the various cases is intended not only to arouse the interest of the participants but also to sensitize them to the dangers. However, the portraits have to be put into context afterward. They should also provoke questions that revolve around individual security risks, for example. As already mentioned, the next pages illustrate the examples of a portrait of Herbert Amry and an unknown whistleblower of the Suisse Secrets case.

## Example 1: Portraits



Figure 2: <https://hdgoe.at/noricum>

About 35 years ago, Herbert Amry, a Viennese diplomat died in Athens. A few weeks earlier, he reported an illegal arms trade of the Voest gun Noricum, which was sold to Iran and Iraq.

### **What happened to him?**

Herbert Amry hosted a diplomatic reception at the Embassy in Athens. More than 350 guests came and around 11 p.m. he ended his day with a glass of orange juice before going to bed. His wife Marlene reported that the diplomat's breathing suddenly quickened and he brought his hands to his heart. She called a doctor, but by the time the emergency doctor arrived, Herbert Amry had already died.

A few days before his death, Herbert Army warned one of his co-workers to look under his car before getting in because he was afraid of attacks. The two had overheard Austrian Voest managers negotiating with Japanese arms dealers at the Defendory international arms fair in Athens. The diplomat reported directly to the Austrian chancellor's office and a few weeks later the illegal deal was captured in photographs.

Within a few weeks, at least 4 more confidants died due to dubious circumstances (n. A. 2015)

## Example 2: Portraits



Figure 3:<https://www.walesonline.co.uk/news/local-news/suspended-shunned-physically-broken-life-14288449>

The year 2022 started badly for one of the largest Swiss banks. The data of more than 18,000 accounts were published. Among them an Algerian general suspected of torture, numerous war criminals, and drug lords. From a Swiss bank account, the money can flow everywhere in the world without limitations. **What happened?**

The data leak was provided by an individual to the German newspaper *Süddeutsche Zeitung*. It was not necessary to guess the motive of the person reporting the data as a statement was provided as well. He or she stated that the Swiss banking secrecy laws have to be seen as immoral. They enable corrupt actions and help to starve poorer countries of tax revenues. Furthermore, the reporting persons state that holding a Swiss bank account **per se** is not immoral but by taking a closer look at the data, the chance of multiple accounts hiding the holder's wealth or playing a part in money laundering is extraordinarily high.

Since then, numerous managers of the bank lost their jobs and the ethical responsibility of a bank to vet its customers became debatable again in Europe.

Until today, the anonymity of the whistleblower was preserved (OCCRP 2022).



### **5.5.2.2 Case Study**

Another central element of the workshop is the cases that need to be worked on by the participants. Participants should gather in groups of between three and five. Active elaboration is intended to provide a change from constant input. On the one hand, the elaboration of the cases should serve to check whether the participants have understood what they have learned. It will also be interesting to see if participants question, for example, whether there are internal whistleblowing mechanisms in place or if they search the Internet for ways to report the misconduct or possibly even want to confront the actors themselves. If comprehension problems arise here, they can be specifically addressed again.

On the other hand, the participants should get in touch with an ethical dilemma and discuss different aspects with their group members. Making personal information available, such as an upcoming promotion, is intended to increase the complexity of decision-making and bring personal considerations into conflict with ethical ones. Of course, the workshop's framework encourages participants to take whistleblowing action. Nevertheless, it should also broaden the participants' perception and make them think about whistleblowing in the future.

The case does not give a lot of information about the company on purpose. The participants do not know if there are internal whistleblowing mechanisms in place so they already need to start finding out if there are without risking their safety. The company will vary in its own context, what is important is its personal situation. For the sake of this thesis report, the case is written in English. This can of course be adapted to the German language if the teachers prefer so.

### **Example 3: Case Study**

Please work on this case as a group within the next 45 minutes. You should be able to talk about your results for about three to five minutes afterwards. To do this, either appoint one person to present the results or divide up who should say what. If you have any questions, you can always reach out to the instructors. Good luck!

Imagine you are a legal assistant in the Vienna office of an Austrian bank. You deal with compliance cases, and you are about to be promoted to department head within the next few months. You like your job and have worked very hard for the last few years to finally be nominated for promotion by your boss last month.

You'll be invited to after-work drinks hosted by your department. While you're about to go to the bathroom, you notice that two managers are talking loudly and alcohol-soaked. While waiting outside the restroom door, you try not to overhear the conversation. Suddenly, you hear one of the managers say, "Okay, you're right. We have to make sure that the tax authorities don't find out about this. That's easily 500,000 euros that we're making disappear through this trick. No one will ever check the Asia business." You take a deep breath and decide to postpone the bathroom visit and go home now.

You let a week go by and you notice, even in the office, that these two top managers are meeting conspicuously often. Curiosity does not leave you alone and you check the Asia-related accounts. You realize that it wasn't just drunken talk. They are trying to sneak hundreds of thousands of euros past the Austrian tax system.

#### **Please answer the following questions:**

What ethical dilemmas can you identify? Is there a need for action here? If so, how would you act? How would you report? Explain how you would mitigate the risks.

### 5.5.2.3 Handouts

Last but not least, the handouts need to include the condensed information and key takeaways the session contained. The purpose of this handout is not so much to give them a written version of what was taught in the workshop - they can go to the website for that - but on the one hand to remind them once they are home and on the other hand to give them valuable resources they can turn to.

Lee (2011) has investigated the usefulness, as well as the sensible procedure for the creation of handouts. He concluded that a handout should not be a mere summary of the main arguments of what happened, nor should it contain too much new information. There should be a lot of open space so as not to overwhelm the reader. It is particularly important for him to emphasize that the handout is responsive to the needs of the participants. In addition, he concluded that handouts should not be given out at the beginning but the end, because otherwise the attention of the participants would be drawn too strongly to the handout.

Through discussions with participants, it will be modified and adapted as needed. However, it is to be used universally by pupils, students, and trade unionists. The handout should also be available on the website to facilitate accessibility. The next page shows what a handout given to the participants might look like. Like all materials, the example is written in English to make it illustrative for the Thesis and could of course be adopted to the German-speaking context.

## **Example 4: Handout Whistleblower Protection Workshop**

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### **Who is a whistleblower?**

A whistleblower is someone who comes from the ‘inside’ of a company or entity and reports concerns about activities within the organization internally or externally. Usually, this information is not available to the public and is needed to detect violations of the legal system.

### **Why is it so important?**

The importance of whistleblowing for society as a whole lies mainly in its effectiveness of it as a mechanism against corruption and fraud.

### **Who can I turn to if I recognize suspicious activities?**

Various organizations can help you to analyze what you might have witnessed.

If you are uncertain about what to do, do not hesitate to turn to us! Our website is called: XXX

[www.report.whistleb.com](http://www.report.whistleb.com)

[www.weisser-ring.at](http://www.weisser-ring.at)

### **Who can I turn to if I am worried about my safety after whistleblowing?**

In Austria, your first way should be to call the police. 112

However, in some cases, there might be reasons to not reach out to the police. In this case, you can turn to Weißer Ring. They operate everywhere in Europe and have a 24/7 helpline: 0800 112 112

### 5.5.3 Evaluation of the Workshop

In a final step, the workshop will also be rounded off with a feedback option. In this way, participants who would not otherwise come forward can be offered a platform to contribute their thoughts in a non-intrusive way. For example, participants could be given a sheet of paper with the following already printed on it:

- In total I would give the workshop the grade 1[] 2[] 3[] 4[] 5[]
- I liked about the workshop...
- I did not like about the workshop...
- This could be done better...
- I would have liked to know more about...

However, this form of giving feedback is best suitable for pupils as no internet access or smartphone is needed and it can be done quickly. It is also tailor-made for the Austrian grading system which reaches from 1 (excellent) to 5 (insufficient). For unionists and students the same questions can be asked but managed via the application mentimeter. The participants should be encouraged to open the webpage menti.com where they can start the survey to answer the questions and give their feedback anonymously.

As explained in the following chapter, intense intensive preliminary discussions should be held with the relevant teaching staff. A debriefing of any observations or suggestions for improvement should also be conducted. This feedback form should enable the workshop to be improved and adapted to the respective needs or changes. This could also be a way of organising the workshop differently for students, pupils and unionists. The results of these surveys should be discussed regularly among the tutors. The concept of *learning by doing* should apply.

#### **5.5.4 Setting of the workshop**

The main aim is to use the faculties of the participants. This should not be a major problem in schools and universities. The workshop can take place virtually anywhere, as long as the room is large enough for the number of participants. Other than that, tables are needed to put the portraits on and for working out the cases. Chairs are also necessary. Cooperation with the university, school, or trade union is hoped for. Of course, with regard to the union, it is also an opportunity to use the respective company infrastructure.

If no rooms are available, own rooms must be rented. Here, of course, the financing must be discussed with the inquirers. If no possibility can be found, an online or hybrid version could be considered. At a more advanced stage after the start of the workshop or depending on the Covid situation, an adaptation of the workshop to online can of course also be considered. As previously explained, coordination with the teachers or someone who knows the group is very important to assess if there are members of the group who are, for example, mobility impaired, or have other requirements.

#### **5.5.5 Best Practices**

Many elements of several work-flows can be taken and adapted to the Austrian and European context as some organizations in the United States already work on the issue of whistleblower protection. However, many innovative parts that include tailoring the workshops to Austrian and European work morals and ways, as well as the European national police and law systems. The key element needs to remain the access to information on how to access whistleblowing tools and the network of lawyers and experts in the field.

Multiple best practice guidelines have been created to support the establishment of whistleblower protection mechanisms. A guideline that was developed in 2018 comes from Terracol et al. (2022) via Transparency International. They took several pieces of legislation from different countries to granulate the most effective mechanisms. They analyzed that the preservation of confidentiality and anonymity should be acted upon most importantly. If a potential retaliator does not know about the identity of the whistleblower no harmful actions can be taken against them.

However, anonymity and confidentiality can not always be guaranteed due to various reasons. In this case, the personal data of the whistleblower needs to be protected. The next aspect is the protection of the whistleblower against any form of unfair treatment. Unfair treatment mainly happens in the case of someone raising a concern and being treated in a negative manner due to their reporting.

Another best practice example comes from the international law firm Raczkowski. The lawyers have set themselves the goal of focusing primarily on the legal aspects of protecting whistleblowers in a four-hour workshop in three modules. In their workshop, they first look at the scope of whistleblowing and its legal foundations to it. In a second step, they take a closer look at the EU Directive and the implementation in Polish law (as they are based in Poland). Furthermore, they look at the disclosure in the media and whistleblowing standards (raczkowski.eu 2022).

The workshop has already been held multiple times with various participants. The main difference between the workshop of the lawyers and the idea of this work is the target group. They mainly address in-house lawyers, Human Resources directors, and other high-ranking managers of companies. Furthermore, they earn profits from it as the workshop costs 4.000 Polish Zloty which equals around 840 euros (as of August 22<sup>nd</sup>, 2022). Due to the high level

of professionalism of the participants, they refrain from more creative approaches to playfully convey the complex content.

The only workshop that addresses a comparable target group, namely schoolchildren, is held by a Berlin-based association. The donation-funded association seeks to bring the protection of whistleblowers in Germany into the spotlight. Their focus is primarily on raising young people's awareness of power relationships. They also offer a wide range of additional services, such as a legal podcast. Through videos, quizzes, and reflection tasks, they try to engage the young audience and attract them to the topic. They then hand out a basic rights catalog to the participants (Whistleblower-Netzwerk e. V. 2022).

Elements of these best practice examples are incorporated into the design of this workshop. A future exchange with those responsible for the workshops could lead to a mutual learning effect. Looking at these examples also makes the opportunities but also possible risks of the workshop clearer. The best practice examples underscore the basic premise of the workshop - the first step to protecting whistleblowers is to educate them early. The next chapter will take a more in-depth look at these.



### **5.5.6 Chance and Risk Analysis**

Brown and Olsen (2008) and Mesmer-Magnus and Viswesvaran (2005) are symbolic of a large number of authors who point out the dangers of whistleblowing. The workshop must be conducted with a great focus on teaching the possible dangers. Nevertheless, it should be possible to empower and encourage the participants to look and act where necessary. Under no circumstances should the risk be taken of inciting careless behavior.

In addition, students and pupils may not take the workshop seriously, may not want to participate properly, or may not see the added value. The workshop tries to counteract this situation through different, integrative approaches. Nevertheless, difficult group dynamics cannot always be avoided. Through the final feedback, such situations can be avoided in the future.

The opportunities presented by the workshop are straightforward to grasp. At best, the objectives of the workshop defined in chapter 5.3 are achieved. If the workshop can be implemented in an interesting way and the participants are able to follow what the instructors are saying, the individual and overarching goals can be achieved. The opportunity to bring issues of ethics closer to business and law students, in particular, is a way to make these studies more holistic.

The possible achievement of these goals is the reason which makes the workshop worthwhile. In addition, future employees tell their acquaintances about the workshop, leading to increased awareness of the topic. Thus, the multiplier effect will ideally also lead to the workshop becoming known and taking place on a regular basis. This would also counteract the risk of not being able to find donors to fund the workshop.

### 5.5.7 Budget Plan

The budget is an integral part of the planning of any project. The idea of the workshop can only be achieved through the ideological independence of companies. The idea would be to finance the workshops on a donation basis. In order to raise funds, a website is to be created, which of course incurs domain costs. Nevertheless, website creation can be done free of charge through a building block system. The website should inform about the workshop and also provide the account data to enable donations. Funding methods will need to be redesigned and reconsidered in the event of a possible expansion of the workshop to other EU states.

1. Budget for the Action	monthly costs in Year 1				
	Costs	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR) per Month
<b>1. Human Resources</b>					
1.1 Administrative/ support staff	Per month	4	200		800
<b>Subtotal Human Resources</b>					<b>800</b>
<b>2. Travel<sup>6</sup></b>					
2.1 Local transportation	Per month	1	30		30
<b>Subtotal Travel</b>					<b>30</b>
<b>3. Local office</b>					
3.1 Consumables - office supplies (flipchart paper, pencils...)	Per month		50		50
<b>Subtotal Local office</b>					<b>50</b>
<b>4. Other costs, services</b>					
4.1 Financial services (bank costs)	Per month	1	5		5
4.2 Visibility actions (Cost for website domain)	Per month	1	25		25
<b>Subtotal Other costs, services</b>					<b>30</b>
<b>Total costs</b>					<b>910</b>

Figure 4: Budgetplan

The budget shows two cost drivers in particular, which will be further defined in this chapter. These are costs for human resources and the equipment and supplies. In Austria, it is possible to hire through a freelance employment contract. This type of employment makes it easier to respond to changes in demand. In summer, for example, there will probably be fewer courses because pupils and students have the time off. Also, it seems reasonable to employ

students as instructors. They can earn extra money while studying and often prefer not to be fully employed so they don't have to handle extra social insurance costs.

During the first year, the workshop will be held the goal would be to hold a session once per week, excluded February break and summer break for schools and universities. Ideally, four students, preferably law and business students will be contracted in Vienna. In Austria, you need the entrepreneurial exam to be able to hire people, but I already have that and can therefore draw up contracts for these four people. These four people will get enrollment training at the beginning and will tend to watch the first few times until they can take over more on their own. They are expected to earn 200 euros per session, but will not be able to claim extra travel expenses. This also includes a monthly meeting for about an hour to clarify any questions and talk about the upcoming month for planning.

The costs for the working materials, i.e. the portraits, case studies, and handouts, remain limited. This way, the costs for the portraits and their frames are incurred once and can then be used again and again. The handouts and cases are to remain with the students and thus have to be printed out again each time. By default, there is a projector in every room of schools, universities, and unions, which can be used for the instructor's presentations. If this is not the case, there is an additional cost for paper and pens for the posters.

The required premises should not incur any costs. They should be provided either by schools or universities. The trade unions also have premises, which could also be used should there be bottlenecks. Renting office space is not necessary at the beginning. Meetings with employees can take place online or in coffee shops and a few materials can be stored at home.

In summary, the budget is kept very minimal. In the beginning, the workshop can always be accompanied and mainly supervised by me and thus keep the costs as low as possible. Since the workshop is not intended to make a profit but is purely donation-based, a

list of income and expenses or management of the surplus must be reported to the state once a year, so as not to have to pay taxes.

## 6. CONCLUSION AND OUTLOOK

Whistleblowing is one, if not the most important, mechanism for exposing numerous unethical activities. Nevertheless, precisely because of this, whistleblowers often face punishment, warnings, and even danger. This work aimed to design a workshop that brings the issue of whistleblowing into the focus of students, pupils and trade union members actively and enjoyably.

The first chapters built the foundation for this thesis by examining whistleblowing and its implications. After giving an overview of whistleblowing, the contextualization of whistleblowing in Europe is done. The specifics of Whistleblowing in Europe and the *status quo* of whistleblower protection in Europe, mainly concerning the Whistleblower Directive of 2019 which should have been adopted by the member states by the end of 2021. This directive and the work This directive represented the starting point of this paper through the internship in the Parliament.

The fifth chapter describes the core of the paper in which the workshop itself is created and designed. As a first step, the goals of the workshop are defined. This is essential as it describes the legitimacy of the workshop design. The workshop design, which includes a four-phase approach in approximately 120 minutes, is intended to lead to the achievement of individual and larger societal goals by engaging and addressing different learning styles. These can be targeted through various materials, such as case studies.

It must be central not to encourage participants to behave carelessly but to reinforce their analytical skills and encourage them to investigate should they be unsure. The key message of the whole workshop revolves around civil courage and ethical analysis skills after

an assessment of one's exposure to danger. As the last step, budgetary planning is a crucial step in every project is taken.

While the first step could be the analysis of the possibilities of the workshop in Germany as the same language and comparable country in terms of existing legislation and large economic interdependencies, an extension of the concept to other EU countries could follow. The workshop design is intended to be universally applicable in Europe. Nevertheless, options for funding and budgeting, etc., would probably need to be readjusted.

Applying this concept in practice could ensure that the most important source for detecting suspicious activities does not dry up. Especially the idea of offering the workshop as an online version could be explored in further work. Adapting the workshop into an online version could work around problems finding space. The targeted use of break-out rooms and other technical tools could possibly maintain the quality of the workshop. Additionally, this could make it easier to respond to potential, future contact restrictions through Covid-19.

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