

## Rules and Principles Governing the Disclosure (Whistleblower) Protection System (Comparative Study of Different Legal Systems and Iran)

*Ahmad Khosravi\**

Received Date: 02/06/2019 - Accepted Date: 20/07/2019

DOI: 10.22096/law.2020.107690.1450

### Abstract

One of the most important concerns of governments in managing of public affairs and even overseeing the private sector is corruption, especially administrative and financial corruption. In this way they have incurred a lot of costs. One of the ways to fight corruption is to use social capacities, including participation of citizens and employees, through discoursing that are envisaged in most countries. This approach not only reduces the need to employing employee, structures and therefore costs, but also increases public confidence to the government and strengthens citizens' sense of responsibility, and also, due to its large population and dispersion throughout the country, if implemented properly, it can be more comprehensive than other anti-corruption tools. And if not done properly, it can be just as dangerous. Given the above, what are the characteristics of a good disclosure system? In this research, an attempt has been made to extract the principles and rules that can lead to the establishment of a favorable disclosure system by descriptive and qualitative methods using the experiences of other countries.

**Keywords:** Disclosure; Citizen; Whistleblower Protection Law; Corruption; Supervision.

---

\* Assistant Professor, Faculty of law, University of Birjand, South Khorasan, Iran.  
Email: a.khosravi@birjand.ac.ir



## Bibliography

### A) Book & Articles

- Alexander Hamilton Institute (2002). *Whistleblowing: A New Perspective on an Old Issue*. New Jersey: Kindle Direct Publishing.
- American Institute of Certified Public Accountants (2015). *Member CPA Letter, newsletter*, Washington: American Institute of Certified Public Accountants
- Bagley, Constance E (1991). *Managers and the Legal Environment: Strategies for the 21st Century*. St. Paul, Minnesota: West Publishing Co.
- Banisar, David (2011). "Whistleblowing: International Standards and Developments" in *Sandoval, Corruption and Transparency: Debating the Frontiers between State, Market and Society* Washington, D.C: World Bank-Institute for Social Research, UNAM.
- Ghorbani, Ali & Mir Farhad Sedigh Mohammadi (2008). *Strategies to Combat Economic Corruption in Iran with Emphasis on the Experiences of Successful Countries*, Tehran: Tadbir Eqtesad Research Institute. [In Persian]
- Haji Deh Abadi, Mohammad Ali (2004). "Enjoining what is good (Al-Ma`roof) and forbidding the Evil (Al-Munkar) and criminal policy", *jurisprudence and law*, Vol. 1, No. 1, pp. 77-108. [In Persian]
- Hoffman, W.M Michael & Moore Jennifer Mill (1982). "What is Business ethics; a reply to Drucker", *Journal of Business Ethics*, Vol. 1, No. 29, pp. 293-300.
- Latimer, Paul & A. J Brown (2008). "Whistle-blower Laws: International Best Practice", *UNSW Journal*, Vol. 31, No. 3, pp. 766-794.
- Miceli, Marcia P. & Janet P Near (1992). *Blowing The Whistle: The Organizational and Legal Implications for Companies and Employees*, New York: Lexington Books.
- Nader, Ralph & Peter J Petkas (1972). *Whistle Blowing: The Report of the Conference on Professional Responsibility*, New York: Grossman.
- Rozakerman, Susan et al. (2003). *Government, Corruption and Social Opportunities*, translator Hossein Raghfar, Tehran: Naghsh va Negar Publications. [In Persian]

### B) Document

- UNODC (2004). "UN Anti-Corruption Toolkit", 3<sup>rd</sup> Edition, United Nations, Vienna.

### C) Website

- "Centre for the Advancement of Public Integrity", Carrol, John F, False Claim Act; an Inspector Generals Best Friend. available at: [https://www.law.columbia.edu/sites/default/files/microsites/public\\_integrity/files/community\\_contribution\\_-\\_john\\_carrol.pdf](https://www.law.columbia.edu/sites/default/files/microsites/public_integrity/files/community_contribution_-_john_carrol.pdf). 23/4/2020.

- “Civil Law Convention on Corruption, Council of Europe”, (Strasbourg, European Treaty Series, No.174. Strasbourg (4/6/1999)), Council of Europe (1999). Available at: <http://conventions.coe.int/Treaty/en/Treaties/Html/174.htm>. 18/11/2019.
- “Committing to Effective Whistle-blower Protection”, OECD (2014), Available at: <https://www.oecd.org/corruption/Committing-to-Effective-Whistleblower-Protection-Highlights.pdf>. 14/4/2019.
- “Council of Europe Criminal Law Convention on Corruption, Council of Europe”, (Strasbourg (27/1/1999)), Council of Europe (1999). Available at: <http://conventions.coe.int/Treaty/en/Treaties/Html/173.htm>. 5/3/2020.
- “International Best Practices for Whistle-blower Policies, Government Accountability Project”, (Washington D.C: eBook series.Devine), Tom & Walden, Shelly (2013). Available at: [http://whistleblower.org/wp-content/uploads/2017/11/Best\\_Practices\\_Document\\_for\\_website\\_revised\\_April\\_12\\_2013.pdf](http://whistleblower.org/wp-content/uploads/2017/11/Best_Practices_Document_for_website_revised_April_12_2013.pdf).
- “Korea Phase 2: Follow up Report on the Implementation of the phase 2 Recommendations”, OECD (2004). Available at: <http://www.oecd.org/korea/38239546.pdf>. 2/4/2020.
- “Protection of Whistle-blowers, study on whistle-blower protection frameworks compendium of best practices and guiding principles for legislation”, OECD (2011). Available at: <http://www.oecd.org/corruption/48972967>. 2020.
- “Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in international Business Transactions”, (Tenth Anniversary of the entry in to force of the OECD Anti-Bribery Convention, 28 November), OECD (2009). Available at: <https://www.oecd.org/investment/anti-bribery/anti-briberyconvention/oecdantibriberyrecommendation2009.htm>. 2/6/2019.
- “Speak Up Report, Transparency International, Ireland”, Transparency International (2015). Available at: <https://transparency.ie/resources/whistleblowing/speak-report-2015>.
- “Whistle Blowing Exercise in Indian Corporation- Does it really blow? social Science Research Network Electronic Journal”, (January), Barman, Arubm (2011). Available at: [https://www.researchgate.net/publication/228120587\\_Whistle\\_Blowing\\_Exercise\\_in\\_Indian\\_Corporation\\_-\\_Does\\_It\\_Really\\_Blow](https://www.researchgate.net/publication/228120587_Whistle_Blowing_Exercise_in_Indian_Corporation_-_Does_It_Really_Blow). 2/4/2020.
- “Year of the bounty hunter”, (Nov 17th 2011, From The World in 2012 print edition), Valencia, M (2011). Available at: <http://www.economist.com/node/21537931>. 24/12/2019

