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FROM PRINCIPLE TO PRACTICE: CIVIL SOCIETY PERSPECTIVES ON IMPLEMENTING RESOLUTION 10/8 ON THE PROTECTION OF REPORTING PERSONS

Prepared by Government Accountability Project and the UNCAC Coalition Working Group
on Whistleblower Protection and other Reporting Persons

Date Submitted: June 6, 2025

Location: Washington, D.C. / Vienna, Austria



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Written Submission

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I. Executive Summary

This summary report evaluates the global implementation of United Nations Convention against Corruption (UNCAC) Resolution 10/8 on the Protection of Reporting Persons and Article 33. Drawing on responses from legal experts and civil society in 31 countries across five UN regions,¹ the report identifies challenges and best practices in protecting individuals who report wrongdoing in their professional context, sometimes referred to as whistleblowers. Resolution 10/8 affirms the fundamental role of reporting persons in combating corruption and calls for comprehensive legislative, institutional, and social measures to protect them from retaliation. Since its adoption in December 2023, implementation remains inconsistent.

Key findings reveal that only a minority of jurisdictions have enacted comprehensive legal protections, and many lack essential safeguards such as anti-retaliation mechanisms, independent oversight bodies, or adequate support services.² Retaliation remains a widespread concern, and public awareness of reporting channels is generally low. While several countries demonstrate promising practices—including the use of anonymous reporting systems, burden-shifting legal frameworks, and civil society partnerships—most operate with fragmented or under-resourced systems.

The report presents legal and institutional trends, highlights implementation challenges, and outlines practical recommendations tailored to governments, civil society, and international organizations. These findings aim to complement voluntary self-reporting by UNCAC States Parties to UNODC and inform efforts to fulfill the commitments within Resolution 10/8 and Article 33.

¹ Africa, Asia and the Pacific, Eastern Europe, Latin America and the Caribbean and, Western Europe and Other Groups (WEOG).

² Studies show that in the absence of effective whistleblower protections, individuals who report wrongdoing are more vulnerable to retaliation, including job loss, legal threats, professional isolation, and psychological harm. Studies from multiple countries document that some whistleblowers suffer long-term consequences like chronic unemployment, emotional distress, strained personal relationships, and in rare but tragic cases, homelessness, or suicide.

II. Assessment Framework & Methodology

The assessment examined the following criteria from Resolution 10/8³:

- **Legal recognition** for reporting persons;
- **Anti-retaliation protections** including enforcement mechanisms and remedies;
- **Institutional frameworks** with dedicated specialized bodies and adequate resources;
- **Support services** encompassing legal aid, psychological support, and financial assistance; and
- **Reporting mechanisms** that are effective, confidential, with transparent outcomes.

III. Global Implementation Trends

The implementation landscape varies significantly across jurisdictions studied. Only a minority have formal, comprehensive legal frameworks specifically for whistleblower protection. Most reporting systems have multiple and anonymous reporting channels. However, few countries have dedicated whistleblower protection bodies with sufficient authority and resources. Many countries lack periodic review mechanisms, designed to assess and improve reporting and protection systems.

Burden-shifting legal frameworks, which ease the evidentiary burden on reporting persons in retaliation cases, remains limited but shows encouraging growth in select jurisdictions. Most countries do not utilize financial incentives programs. Few jurisdictions report having Strategic Lawsuit Against Public Participation (SLAPP) protection, leaving reporting persons vulnerable to retaliatory litigation.

While some countries demonstrate encouraging implementation trends and innovative approaches, the majority continue to operate with fragmented, under-resourced systems.

³ See Civil Society Questionnaire. Available at: <https://uncaccoalition.org/monitoring-resolution-10-8-on-the-protection-of-reporting-persons/>

IV. Legal and Institutional Framework Analysis

Countries demonstrating the most comprehensive protection frameworks successfully integrate whistleblower safeguards across employment law, administrative regulations, and criminal law. However, significant gaps persist. Many laws exclude certain individuals such as former employees, contractors, external consultants, and political employees.

Many enforcement institutions face capacity constraints and lack the independence, resources, or authority to investigate complaints and provide meaningful remedies. Even where multiple reporting avenues exist, they often lack confidentiality protection and secure case tracking.

Support services including legal aid, psychological counseling, and financial assistance remain limited in availability. Where protections are stronger, the presence of well-resourced, independent oversight bodies with broad mandates, and secure digital reporting platforms that ensure anonymity proves beneficial. Meaningful collaboration with legal experts and civil society also contributes to the establishment of more effective frameworks.

V. Best Practices

Several best practices emerged:

- **Independent whistleblower protection bodies** with broad investigative mandates and adequate resources help provide protection and building public confidence in reporting mechanisms.
- **Burden-shifting⁴ legal frameworks** reduce the burden on reporting persons who often lack access to evidence.
- **Encrypted digital reporting platform utilization** allows secure, anonymous disclosures.
- **Partnering with civil society** to deliver legal aid training, public education, peer support, and advocacy assistance allows whistleblowers to receive more robust support.
- **Holistic support structures** that address financial, legal, and emotional needs of reporting persons are more responsive to the full range of challenges they face.

These practices demonstrate scalable roadmaps for implementation that can be adapted across diverse legal systems and country contexts.

VI. Challenges to Effective Implementation

Respondents identified several structural barriers. Countries lack anti-SLAPP legislation, leaving reporting persons vulnerable to expensive, retaliatory litigation designed to silence disclosures.

Insufficient government-led public awareness campaigns result in limited public understanding of available protections and underutilized reporting mechanisms. The lack of formal recognition or incentive programs to encourage disclosures may further limit the success of whistleblower programs. Prolonged case processing times and the lack of communication

⁴ In a burden-shifting framework, the whistleblower only needs to show, by a lower standard such as preponderance of the evidence, that they engaged in protected activity and suffered an adverse action. The burden then shifts to the employer to prove, by clear and convincing evidence, that the action would have occurred regardless of the protected disclosure—an approach that promotes fairness and reduces barriers to justice.

about updates on the status of whistleblowers' disclosures erodes trust in the system and feedback loops are rarely institutionalized.

Some systems fail to incorporate gender-sensitive or inclusive approaches to reporting, discouraging marginalized groups from using existing mechanisms.

VII. Recommendations

We recommend the following actions for different stakeholders.

Recommendations for governments:

1. Governments should take meaningful steps to strengthen legal protections for all reporting persons regardless of their personal reasons or motives.
2. States should establish or enhance confidential, accessible, and inclusive reporting channels that allow anonymity and safeguard the identity and personal data of reporting persons.
3. Governments should seek technical assistance from international organizations, civil society, and legal experts, including on best practice legislative reforms.
4. Legislation should include safeguards against unjustified treatment and extending protections to relevant third parties, as encouraged by resolution 10/8.
5. Legal definitions of reporting persons should encompass all forms of employment relationships and professional affiliations.
6. Legislation should also include comprehensive anti-SLAPP and retaliatory criminal prosecution protection, burden-shifting frameworks, and enforceable identity protections. Banning the use of non-disclosure policies or agreements to cancel rights and protection is another vital best practice.
7. Legislation should require transparency for the results of whistleblower laws, both in terms of effectiveness against retaliation, and for making a difference against illegal spending or other significant misconduct.

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8. Governments should regularly evaluate the effectiveness of their whistleblower protection systems and allocate sufficient and sustained resources to responsible oversight bodies.

Recommendations for legal experts and civil society:

1. Continue to monitor the implementation of Article 33 and Resolution 10/8.
2. Continue to offer legal aid, psychological support, and guidance to reporting persons, particularly in navigating legal and procedural frameworks.
3. Work closely with public authorities to strengthen public understanding of whistleblower protections, including in underserved communities, and support the design and delivery of training and educational initiatives.

Recommendations for International Organizations and Donors:

1. Prioritize supporting the provision of technical assistance for legislative reform and utilizing experts from the legal and civil society community.
2. Ensure Resolution 10/8 benchmarks are systematically incorporated into peer review processes and compliance assessments.
3. Incentivize reform through conditional funding mechanisms and technical assistance to drive implementation across jurisdictions.
4. Promote the exchange of good practices, encourage regional collaboration, and support intergovernmental dialogues on the protection of reporting persons.
5. Provide flexible and sustained funding to ensure that the implementation of Resolution 10/8 reflects national contexts and priorities.

VIII. Conclusion

This report underscores the compelling need for stronger protections for reporting persons across all jurisdictions. While Resolution 10/8 establishes a comprehensive framework for protection, gaps in law, policy, resources, and institutional capacity limit its potential impact.

Encouragingly, jurisdictions that combine legal reform with strong institutional support and civil society engagement demonstrate that progress is achievable. Realizing the full potential of Resolution 10/8 and Article 33 requires ongoing political commitment, adequate resources, and inclusive, cross-sector collaboration.

Legal experts and civil society will continue to play a significant role in monitoring implementation and providing essential support to reporting persons. To translate Resolution 10/8 and Article 33 from principle to practice, we call for coordinated action from states, international actors, legal professionals, civil society, and other relevant experts. Ultimately, the credibility of anti-corruption systems—and the trust placed in them by the public—depends on the courage of reporting persons and the integrity of the protections designed to support them.