

THE **WHISTLEBLOWER** PROTECTION OFFICE 2024 ANNUAL REPORT



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ZUZANA DLUGOŠOVÁ
WPO President



FOREWORD

The Whistleblower Protection Office is an independent institution. Not only in terms of not being subordinated to any executive authority or in terms of transparency in the selection of its leader, but also in terms of its decision-making practice. It was set up to defend the rights and interests of those who choose to blow the whistle regarding violations of the law observed in the course of their work. That is, to act as a system of checks and balances that balances the position and power of the employer and the protection of employee rights. In practice, this translates into advising and accompanying whistleblowers in receiving and investigating whistleblowing reports of misconduct and protecting them when their employer seeks to retaliate against them.

In 2024, in addition to carrying out these primary tasks, the WPO developed its supervisory activities. In doing so, it focused not only on how employers behave towards whistleblowers, but also on how they have de-

signed their internal whistleblowing systems in their workplace. Several of the inspections have also been followed up by sanctioning procedures.

One of the highest fines imposed by the WPO so far was the one imposed last year on the Ministry of the Interior of the Slovak Republic for its course of action against members of the Police Corps who had been granted protected whistleblower status by a prosecutor and who had been temporarily suspended from state service without the WPO's consent. This decision will still be subject to review by an administrative court, however, it could have been avoided through institutional dialogue.

Instead, however, the WPO has had to face verbal attacks and untruths from public officials. Neither the politicisation of the whistleblower protection issue nor attacks on the grounds of the exercise of the WPO's powers should be part of the democratic rule of law. The focus should remain on the citizen, whom the

whistleblowing and protection system is intended to serve. As a matter of fact, people's trust in public institutions can be lost very easily and quickly, and is very difficult to build back up over a long period of time. The WPO therefore tried to communicate and explain its positions to the general and professional public, for which it also earned the Prokop award given by the Public Relations Association of the Slovak Republic. This is exceptional for a public institution without any cooperation with a PR agency.

The inspection activities suggest that in many institutions, but also in companies, the internal whistleblowing system is more of a formality that is not regularly communicated to employees. Employees are often unaware of this option or do not trust the system. This is evidenced by data from ministries and other central government agencies themselves, according to which only three institutions received a whistleblowing report last year.

If we want citizens to help the state detect crime, we need to create the best possible environment for them to do so and encourage them to do so. Indeed, individuals often face a complex dilemma between securing their own livelihood and protecting the public interest. Let us keep in mind that it is the ordinary people who are a unique source of information about what is happening in the workplace and some types of serious crime would never be detected without them. Whistleblowers are thus important for our country, not only, but especially at a time when Slovakia has dropped significantly in the global corruption perception index.

The WPO sees its role not only in protecting whistleblowers, but also in strengthening citizens' values and building a fair and just country for all. Therefore, as in every annual report, in addition to a summary of our activities, we also try to highlight the institutional and systemic challenges posed by legislation and everyday practice. We believe that they will contribute to further professional and constructive dialogue, which is so much needed in our country.

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ABOUT THE WHISTLEBLOWER PROTECTION OFFICE



The Whistleblower Protection Office was established by Act No 54/2019 Coll. on the Protection of Whistleblowers as a budgetary organisation accountable to the National Council (Parliament) of the Slovak Republic. It is an independent state authority with nationwide remit. The official seat of the WPO is at Námestie slobody 29 in Bratislava, however, due to renovation works on the building, the WPO has moved its offices for a part of 2024 to Jozefská 1 in Bratislava.

The WPO officially started operating on 2 September 2021. Its activities focus on whistleblower protection and the related agenda. The establishment of the WPO can be seen as a logical outcome of the unsatisfactory state of whistleblower protection, but also of the low awareness and insufficient application of Act No 307/2014 Coll., which laid the foundations of the current legislation.

The basic tasks of the WPO include:

1. Receipt of whistleblowing reports

The WPO receives whistleblowing reports concerning corruption, fraud, environmental damage, or any other serious breaches of the law or other unfair practices compromising the public interest. It is essential that the misconduct is one that the whistleblower has discovered in the course of his or her work, in the performance of his or her duties or in the exercise of his or her profession, internship, temporary job, or even in the context of a job interview. Also, that the whistleblowing report is made in good faith, which means that at the time of blowing the whistle, the whistleblower believes that they are providing truthful information.

If the whistleblower approaches the WPO anonymously or requests anonymity, the WPO shall file a criminal complaint in its own name.

2. Advice and support

The WPO also provides free legal advice to whistleblowers who wish

to make a whistleblowing report or who wish to seek advice on their rights when making a whistleblowing report and on their protection options. People can approach the WPO at any stage of their case, but ideally they should do so as soon as they suspect they have encountered an unlawful practice in their workplace.

Employers are also supported by the WPO in designing or streamlining their internal whistleblowing mechanisms within the organisation or in investigating complex whistleblowing reports. Both whistleblowers as well as persons responsible can also obtain basic advice from the WPO via a hotline. The WPO also issues expert opinions and methodological guidance on whistleblower protection under the Act.

3. Whistleblower protection

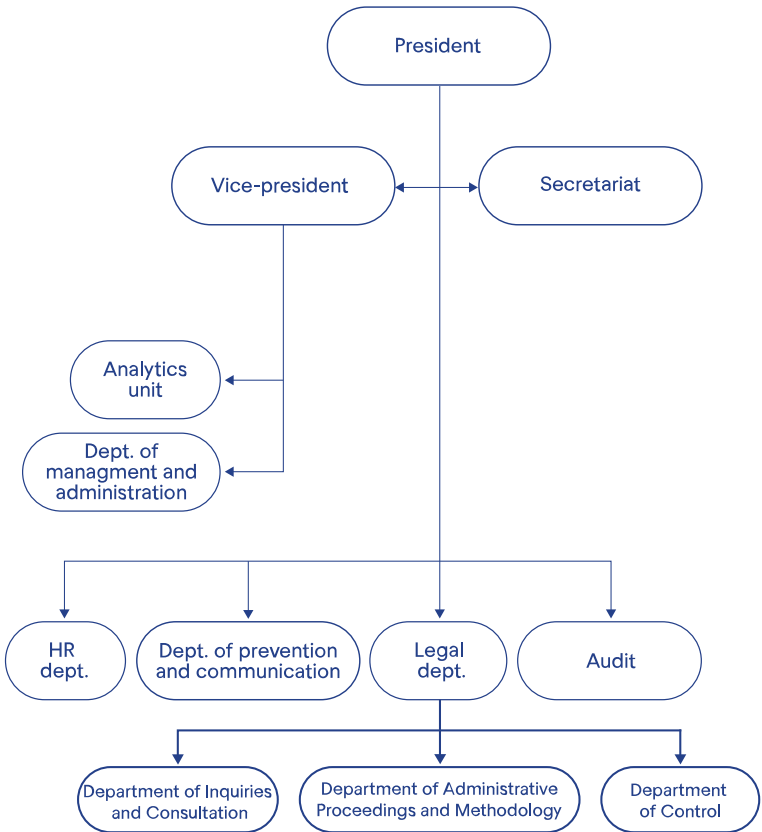
The WPO protects the rights and legitimate interests of whistleblowers in and after whistleblowing to alert to unfair practices. For whistleblowers who have obtained "protected whistleblower" status from a prosecutor or an administrative authority, the WPO must approve in advance any work-related measure taken by the employer with which the protected employees disagree. This is a precautionary protection that provides a guarantee to whistleblowers that they will not suffer any harm for choosing to speak up about violations of the law.

In the case of what is referred to as 'follow-up protection', the WPO lends a helping hand to whistleblowers who do not have the protected whistleblower status and have already been subjected to a work-related measure with which they disagree and consider it an act of retaliation. Unless the employer can sufficiently demonstrate to the WPO that such measure is unrelated to the whistleblowing report, i.e., it has not been taken in retaliation, the WPO will suspend the measure for 30 days. The whistleblower must then apply to the court within 30 days, which reviews the case and may issue a preliminary injunction, which in practice means that the measure will continue to be "frozen" until the court finally decides whether or not it is valid.

In addition to its basic tasks, the WPO is also authorised to monitor compliance with the provisions of Act No. 307/2014 Coll. and is also involved in education on whistleblowing and awareness-raising activities.

ORGANISATIONAL CHART

The increasing volume of work in the WPO's Legal Department has necessitated the formal splitting of the Department into three units according to their focus. This has led to the creation of a separate Submissions and Advice Unit, an Administrative Proceedings and Methodology Unit and an Inspection Unit.



2

SERVICES OF THE WPO



The Whistleblower Protection Office works as a guide for people who blow the whistle on violations of the law observed in connection with the performance of their work. It provides them with expert advice, assistance in submitting the whistleblowing report, and protection should they face retaliation from their employer.

2.1 COMPOSITION OF THE WPO'S AGENDA

In 2024, the number of people approaching the WPO – mainly through the hotline – fell slightly year-on-year. A total of **404 people** sought help from the WPO. **282 cases** fell into the WPO's remit.

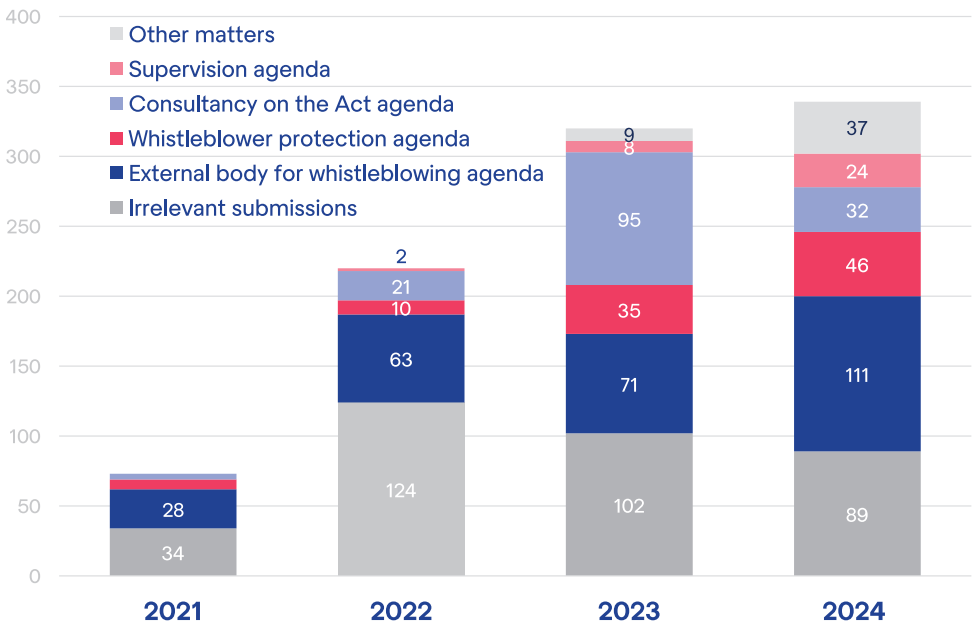
The number of files on the Law Department's docket, on the other hand, increased slightly. This is because the WPO has been approached more by institutions asking for assistance, and the number of court proceedings in which the WPO has been involved has increased.

A total of 339 files were opened in 2024. The largest part of these was the external whistleblowing authority's agenda, which includes open case files (11%) and also presumed whistleblowing reports (22%), i.e., submissions which, on initial assessment, appear to be whistleblowing reports that could meet the statutory definitional characteristics. These submissions undergo a more detailed examination in the next step and those that actually meet the definition of a whistleblowing report are selected out of them. The WPO also includes submissions that were outside the WPO's remit in the agenda of the external whistleblowing authority (26 %). A smaller proportion of the agenda includes files relating to the protection agenda, advice on the law and supervision.

The composition of the files in 2024 suggests a favourable trend of a decreasing number of irrelevant submissions and, conversely, an increasing proportion of submissions in the agenda of receipt of whistleblowing reports and whistleblower protection. The propor-

tion of advice on the law agenda, which was higher in 2023 due to the amendment to the Whistleblower Protection Act, also fell.

Graph 1: Development of the WPO’s caseload since its establishment



In 2024, the WPO received **32 submissions concerning employer retaliation**, including **15 requests for suspension of a work-related measure**. Of these, **12 cases were found to have merit**, and in the remaining cases, the Legal Department indicated that they were not retaliation by the employers. In most cases, whistleblowers have had to face a transfer of duties, a change of work location, a reduction in pay or a change in working hours, as well as dismissal, suspension or removal from office.

2.2 WHISTLEBLOWER PROTECTION IN PRACTICE

Although protected whistleblower statuses are the most visible in the media, it is important to underline that whistleblower protection is a complex of measures and tools, the common basis of which is the prohibition to threaten whistleblowers with retaliation or to take retaliatory action for making a whistleblowing report. This prohibition is enshrined in § 1(4) of the Whistleblower Protection Act and also follows from Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law, which sets out a "common minimum standard for the protection of persons reporting breaches of Union law".

The choice and use of tools to enforce the prohibition of retaliation for whistleblowing reports made depends on the life situation, the whistleblower's position, or the types of retaliation the whistleblower is currently facing. Sometimes the whistleblower's anonymity may be the most effective protection, other times the only effective option is to seek in court the nullity of the dismissal or payment of non-pecuniary damages due to the interference with the whistleblower's rights.

The dynamics of workplace relations may also justify the use of soft tools, where the Whistleblower Protection Office warns the employer that the intended measure may violate the whistleblower's rights or directly recommends specific remedial measures.

At the same time, the law has also stipulated formal protection tools that can prevent litigation or strengthen the whistleblower's position in the event of litigation. It is the whistleblower – the employee – who "gets the short end of the stick" in such cases if he or she loses his or her job because of blowing the whistle.

These formal tools include the granting of protected whistleblower status and the suspension of a work-related measure:

→ Protected whistleblower status (§ 3 – § 8)

A whistleblower may apply for protected whistleblower status if he or she, in good faith, makes a whistleblowing report pointing to a suspected criminal offence or administrative offence, which may contribute or has contributed to the clarification of serious misconduct harmful to the society or to the detection or conviction of its perpetrator. Such a whistleblowing report is referred to as a qualified whistleblowing report. If a prosecutor or an administrative authority recognises that the whistleblowing report is a qualified whistleblowing report they it shall decide on the granting of protected whistleblower status.

The whistleblower then receives a confirmation from the **prosecutor or the administrative authority**, of which his/her employer and the WPO are also informed and becomes a protected whistleblower. This means that the employer cannot take any work-related measure against the whistleblower, which the whistleblower does not agree to, without the Whistleblower Protection Office's consent. The essence of requesting the WPO's consent is to exclude the possibility that the intended measure is related to the whistleblowing report made. Thus, protected whistleblower status preemptively protects the whistleblower from suffering retaliation for speaking up and blowing the whistle.

29 new protected whistleblower statuses were granted in 2024. The highest number of protections, up to 78%, was granted by prosecutor's offices, while 22% were granted by labour inspectorates.

The WPO is automatically informed of persons who have obtained protected whistleblower status by the competent authorities.

In 2024, the WPO considered **10 employer requests for consent to a work-related measure**, the highest number yet since the WPO's inception. However, these requests were also related to protections

granted in previous years, not only in 2024. Data collected by the WPO since its inception suggest that, on average, the employer seeks the WPO's consent to a work-related measure in 20% of whistleblowers with protected status.

In most cases, the proceedings concerned the termination of the protected whistleblower's employment. The WPO granted its consent to the employment terminations in two cases. In other cases, the WPO did not grant its consent, or the proceedings were discontinued because the employer sought consent for a measure that was not within the WPO's remit or the whistleblower's protection status had expired in the meantime. The most common reason for not granting consent was that the employer did not carry the burden of proof – failed to provide relevant evidence to support its claims and failed to prove the legitimacy of the measures that preceded the dismissal.

The case of protected police whistleblowers

The case of several police officers, including investigators, who were granted protection by the prosecutor's office, was heavily publicised in 2024. Police officers with protected whistleblower status granted have been suspended from state service, transferred to posts in other cities, or removed from duty. All of these actions were taken without the Ministry of the Interior having requested the Whistleblower Protection Office prior consent, as required by law.

The WPO has initiated administrative proceedings under the Act for a breach of the Whistleblower Protection Act. It resulted in the highest fine ever imposed by the WPO, EUR 90 thousand, which was decided in June by the WPO's first instance body. The Ministry appealed against the fine, but it was upheld by a second-instance authority in October. Despite initial public statements, the Ministry of the Interior has paid the fine imposed and has brought an administrative action against the WPO's decision. The legality of the deci-

sion of the Whistleblower Protection Office will be reviewed by an administrative court.

→ **Suspension of a work-related measure (§ 12)**

If a whistleblower without protected whistleblower status believes that their employer has taken a work-related measure against them in retaliation for a whistleblowing report made and disagrees with it, the whistleblower may request its suspension by the WPO within 15 days. Unless the employer proves that the measure is unrelated to the whistleblowing report, the WPO will suspend it for 30 days.

This gives the whistleblower time to apply to the court for a preliminary injunction, which can suspend the legal effect of the work-related measure pending the outcome of the dispute. If the court grants such a preliminary injunction, the whistleblower's employment remains in effect until a final decision on the validity or invalidity of, e.g., the termination of employment is issued.

The WPO received 15 requests for suspension of a work-related measure in 2024, significantly fewer than the year before, when the WPO received as many as 26 such requests. The WPO granted the request in eight cases and suspended the effectiveness – the most frequent being the suspension of the legal effect of a termination of employment.

The measure was not suspended in 7 cases mainly because the procedural conditions were not met, the employer proved that the work-related measure was not taken in connection with the whistleblowing report or the applicant was a protected whistleblower, which means that follow-up protection of suspension of a work-related measure cannot be applied at the same time.

Selected anonymised whistleblower cases in which the WPO assisted:

→ Case 1

An accountant working at a secondary school has been granted protection in connection with an investigation into allegations of manipulation of staff bonuses. Her employer wanted to make an organisational change in the workplace that would have resulted in her losing her job. The WPO reviewed all of the employer's circumstances and reasons and decided not to grant its consent to the work-related measure against the protected whistleblower. The employer was unable to clearly prove the necessity of the organisational change in the school and it was also proven that it had not taken the same approach towards other employees in a similar situation. The whistleblower did not lose her job as a result.

→ Case 2

A senior member of staff of an enterprise run by a self-governing region approached the WPO after being served with a redundancy notice by his employer. As he had previously been granted protection by the prosecutor's office, the WPO contacted the enterprise to inform it that it had a protected whistleblower in the workplace and instructed the enterprise on how to proceed in respect of him.

The employer, whose course of action in several cases is being investigated by criminal prosecution authorities, proceeded to request consent with the organisational change and subsequent dismissal after being warned. However, the employer failed to carry its burden of proof and prove that it had objective reasons for the organisational changes and the whistleblower's dismissal, and so the WPO did not grant its consent to the employer.

→ Case 3

Whistleblowers from a social services centre decided to draw attention to serious deficiencies in a home for the elderly, where restrictions of personal freedom, beating the clients and other situations that could endanger the lives of clients were allegedly taking place. They also pointed to understaffing of the facility. All the whistleblowers were subsequently served with an employment termination notice. However, they approached the WPO within the statutory period of 15 days, and, as the employer was unable to prove that there was no causal link between the employment termination and the whistleblowing report, the WPO suspended the terminations. The whis-

whistleblowers subsequently applied to a civil court for a preliminary injunction, which the court granted. The litigation is still ongoing.

The employer defended itself by filing a petition with the prosecutor's office for a review of legality of the WPO's procedure but was unsuccessful. The whistleblowers continue to work at the social services centre.

The WPO also oversees whistleblower protection in other ways:

- by inspecting compliance with the provisions governing the receipt and investigation of whistleblowing reports,
- by inspecting that the employer does not retaliate against or intimidate the whistleblower after a whistleblowing report is made,
- in the event of a finding of a breach, the WPO may impose a fine for an administrative offence or misdemeanour on those responsible.

2.3 ADVISORY ACTIVITIES

Whistleblowing is a complex subject that is not always easy to navigate. Experience shows that Act No 54/2029 Coll. on Whistleblower Protection is not always sufficiently comprehensible for employers and ordinary citizens alike. That is why the WPO operates a free hotline (0800 221 213) which is available from all over the country at regular times from Monday to Thursday.

The main purpose of the hotline is to provide advice on whistleblowing. A secured online form available on the WPO's website is used to submit whistleblowing reports.

A total of **404 people** contacted the WPO in 2024 – via the hotline, the secured online form, by mail or in person. **166 calls** were record-

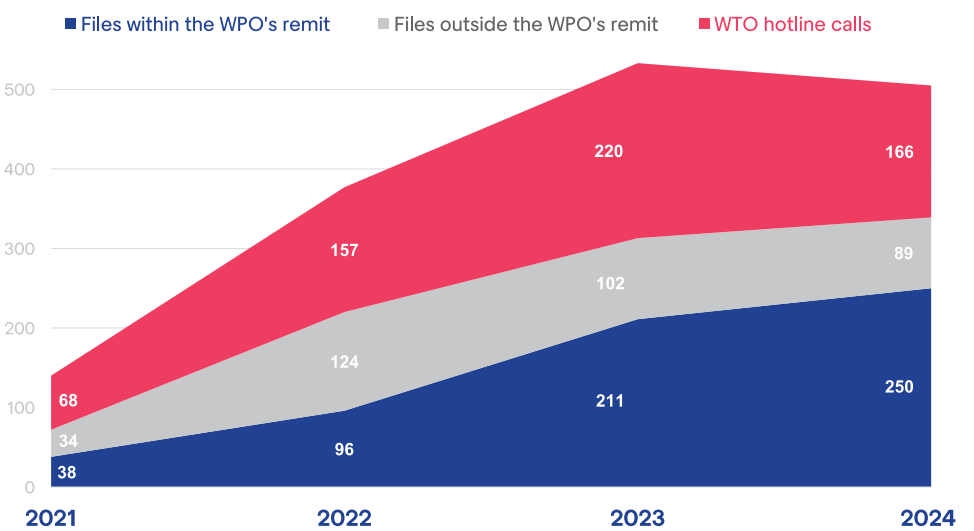
ed on the hotline alone. This is a decrease compared to 2023, when there were as many as 220 calls. This is probably related to the fact that the amendment to the Whistleblower Protection Act came into force in the previous year and the WPO has been providing more advice to employers on the amendment via the hotline.

The hotline was mainly used by citizens in 2024. However, it was also contacted by “persons responsible” performing the tasks of the employer under Act No. 54/2019 Coll., as well as law firms and employers themselves.

Individuals who are considering filing a whistleblowing report and need advice on a specific case already have access to advice directly by the WPO lawyers.

In addition to advising on whistleblowing, legislation and protection options, the WPO also provided basic orientation and guidance to citizens in cases outside its remit involving private or labour disputes.

Graph 2: Development of the WPO’s agenda from 1 September 2021 to 31 December 2024



The most frequent topics of 2024 in the WPO's remit were, for example:

- legal advice on legislation (interpretation of the law, the employer's obligations),
- advising persons responsible on internal whistleblowing system,
- advice on whistleblower protection pursuant to § 7 and § 12 of Act No 54/2019 Coll.

2.4 PSYCHOSOCIAL SUPPORT

Whistleblowing, as well as any subsequent employer retaliation, places a significant burden on whistleblowers. It affects not only their professional life, but also their private life, and can have an impact on their health, both physical and mental. For some whistleblowers, the situations in which they find themselves or the findings they have uncovered are so fundamental that they cannot imagine continuing to work for their employer, or the difficulties in the job they want to stay in also affect their health and private life.

The WPO has introduced a psychosocial support programme for these most difficult situations – targeted individual consultations and counselling focused on psychosocial and career support, which the WPO provides on the basis of an individual needs assessment.

Four whistleblowers used these services in 2024. According to their feedback, they benefited from this assistance.

2.5 REWARDS

If a whistleblower files a qualified whistleblowing report, the WPO may grant a reward of up to 50 times the minimum wage to the whistleblower under the Act. The legislation sets out specific conditions that must

be met. For example, a reward request may be made if an indictment has been filed in a case where the whistleblower has contributed to its detection and investigation, or if a final decision has already been taken that an administrative offence had been committed.

The provision of § 9(7) of Act No 54/2019 Coll. on Whistleblower Protection also stipulates that there is no legal entitlement to the reward. In practice this means that a whistleblower is not automatically entitled to a reward and the WPO may or may not grant it to the whistleblower after reviewing the specific case.

The law also states that when deciding on a reward request, "the degree of the whistleblower's merit in the clarification of serious misconduct harmful to the society, the identification of its perpetrator, the loss of the whistleblower's earnings and the extent of the assets saved or recovered, if quantifiable, shall be taken into account in particular".

No reward request was received by the WPO in 2024.

3

WHISTLEBLOWING REPORTS



The WPO also serves as an external whistleblowing channel – that is, whistleblowers can contact the WPO with suspected violations of the law that compromise the public interest. To do so, they can use a form on the WPO's website through which they can make a whistleblowing report.

When reporting misconduct directly to the Whistleblower Protection Office, whistleblowers benefit from consultation and legal advice from the first contact on and, if necessary, assistance in filing a whistleblowing report.

During 2024, the WPO received **180 submissions** from citizens, including **17 submissions concerning retaliation** and **74 submissions concerning other misconduct** pursuant to Act No. 54/2019 Coll.

The WPO received **55 anonymous submissions**, of which 5 could be considered as whistleblowing reports meeting the conditions of the Act after examination. The proportion of anonymous whistleblowers was 24%.

What were the characteristics of a typical whistleblower who approached the WPO in 2024? Men predominated among whistleblowers with 60%, while women accounted for 23%. The remaining whistleblowing reports were anonymous. As many as 87% of the whistleblowers were employees of the organisation, they filed a whistleblowing report against and 63% had a rank-and-file job position, with no managerial responsibilities. As many as 87% of the whistleblowers work in the public sector or municipal or regional self-government, with the remaining 13% coming from the private sector. Most of them (72%) contacted the WPO via the online form, 14% used the mail and 12% used email. The remaining 3% came to the WPO to file the whistleblowing report in person.

The whistleblowing reports most frequently concerned breaches of legal obligations, conflicts of interest, abuse of power and misuse of public funds or property. They were directed in particular against

practices detected in the areas of financial services, public procurement, spending of EU funds and breaches of the Whistleblower Protection Act.

Of the cases monitored by the WPO, **8 have been the subject of a criminal complaint. 14 referrals to administrative authorities** were made.

Since early 2024, the WPO has changed its methodology for data collection and keeping of statistics. The WPO has ceased to classify all submissions that, on initial assessment, appear to be whistleblowing reports that could meet the statutory definitional characteristics, as whistleblowing reports. These came to be classified as presumed whistleblowing reports. The presumed whistleblowing reports are subject to a more detailed examination and those referred to as accepted whistleblowing reports are selected out of them. This change allows the WPO to keep more accurate statistics of its activities and to have an overview of how many of the submissions received were eventually assessed as whistleblowing reports under the Act. Due to the change in methodology, it is not possible to compare the number of whistleblowing reports received with the period before 2024.

Selected anonymised cases in which the WPO has made a whistleblowing report:

→ Case 1

A whistleblower alerted the WPO that meat intended for disposal in a rendering plant on the territory of Slovakia due to African swine fever may have been processed in an establishment intended for the processing of game animal products. The processing of the defective meat can pose a risk to human life and health, so the WPO referred the submission to the competent administrative authority, the State Veterinary and Food Administration. The latter carried out an inspection of the establishment but concluded that no significant irregularities had been detected and that the processing of the spoiled game could not have occurred.

However, the reasoning provided by the State Veterinary and Food Administration was not considered by the WPO to be sufficient and convincing, the scope of the inspection did not cover the problematic situation from the WPO's point of view. Therefore, the WPO decided to file a criminal complaint with the District Prosecutor's Office. The criminal complaint was made in the name of the WPO, on behalf of an anonymous whistleblower. The District Prosecutor's Office has initiated criminal prosecution for the criminal offence of endangering health with defective food.

→ Case 2

The WPO filed a criminal complaint on behalf of a whistleblower, who wished to remain anonymous as a municipal employee. The criminal complaint was filed in connection with steps taken by the mayor, who executed legal acts without the necessary prior approval by the city council. A criminal prosecution was initiated on suspicion of the abuse of power of a public official following the criminal complaint filed by the WPO.

→ Case 3

The director of the Regional Veterinary and Food Administration in Senica accepted bribes for not carrying out physical checks on the health condition of animals intended for export. In addition, she did not charge the firms the mandatory fees associated with these exports.

According to the judgment of the Specialized Criminal Court, she thus allowed the export of live animals of unknown health condition outside Slovakia without proper examination.

The Director entered into a plea agreement. The court imposed a three-year suspended sentence, a financial penalty of EUR 3,500 and a five-year ban from the civil service for taking bribes and for the abuse of power of a public official.

This case was uncovered thanks to a group of anonymous employees who brought the practices of the head of the regional administration to the WPO's attention. After reviewing their whistleblowing report, the WPO filed a criminal complaint in 2022, and the investigator and the prosecutor were able to bring the case to a close in 2024.

4

INTERNAL WHISTLEBLOWING SYSTEMS



4.1 ASSISTANCE WITH STREAMLINING INTERNAL WHISTLEBLOWING SYSTEMS

The Whistleblower Protection Act stipulates that a private employer with 50 or more employees and a public employer with at least five employees must have an internal system for receiving, recording, and investigating whistleblowing reports in place.

Well-designed internal whistleblowing processes help institutions to prevent leakages of resources while identifying the processes that make them happen. At the same time, they also increase the whistleblowers' willingness to use the internal channel to report malpractice, giving the institution the space to investigate suspicions internally first.

The WPO's assistance in streamlining whistleblowing systems

Back in 2023, the WPO developed "qualitative criteria" for efficient internal whistleblowing systems. This is a list of legal and recommended obligations with a description, and compliance with these obligations will contribute to a functional internal whistleblowing system.

In the Open Government Initiative 2024-2026 Action Plan, the WPO promised to assist central government agencies in reviewing their existing whistleblowing systems and adapting them to the criteria.

The central government agencies were given the following tasks under Government Resolution No. 488 of 27 September 2023 on the Action Plan:

- to implement the qualitative criteria developed by the Whistleblower Protection Office into their internal whistleblowing systems,

- to provide assistance to the Whistleblower Protection Office in assessing the quality of their internal whistleblowing systems,
- to include training in whistleblowing and whistleblower protection in staff induction training,
- to ensure the participation of persons responsible in trainings or working meetings organised by the Whistleblower Protection Office,
- to keep the Whistleblower Protection Office informed whenever there is a change in the person responsible, including stating the new person responsible
- to conduct staff training on whistleblowing with participation of the person responsible.

In 2024, the WPO approached these agencies with an offer of assistance in both the implementation of the qualitative criteria and the training of senior staff. The one-off WPO training event was attended by staff of the Ministry of Finance, Ministry of Investment, Regional Development and Informatisation, Ministry of Transport, Ministry of Justice, Ministry of Agriculture and Rural Development and the Office for Spatial Planning and Construction.

The offer to assist with the streamlining of the internal whistleblowing system was accepted by the Ministry of Justice of the Slovak Republic, the Ministry of Defence of the Slovak Republic, the Ministry of Investment, Regional Development and Informatization of the Slovak Republic, the Antimonopoly Office of the Slovak Republic and the Office for Spatial Planning and Construction of the Slovak Republic.

In practice, the WPO's assistance included:

- signing of a memorandum of cooperation between the WPO

and the central government agency,

- a review of the institution's current guidelines on the receipt and investigation of whistleblowing reports,
- a review of the internal whistleblowing reports received in the last calendar year in which the institution recorded any whistleblowing report,
- an interview with the person responsible of the institution to complete the information,
- drafting and submission of an assessment report evaluating the internal system for the investigation of whistleblowing reports, with recommendations for changes where appropriate,
- if necessary, providing consultation on the introduction of changes to the internal system for the investigation of whistleblowing reports for the following two months.

Several other ministries and authorities have announced that they would take up the offer to cooperate during 2025.

These forms of assistance are a process that is not related to the performance of the inspection that the WPO carries out pursuant to the Whistleblower Protection Act and the Act on Inspection in the Government Sector.

The forms of assistance carried out have shown that there are only a few internal whistleblowing reports filed by employees in the government sector. Of the five institutions, only one had recorded any whistleblowing reports. There may be several reasons for the low number of whistleblowing reports, including the lack of regular training in the field or active, personal support from top management, lack of trust in the internal whistleblowing system, and poor support provided to subordinate organisations for which these systems are also intended.

4.2 INSPECTION

If ethical principles and legislation are followed, the employer's internal whistleblowing system becomes a key tool in the fight against corruption and unfair practices. That is why inspection of internal systems for the investigation of whistleblowing reports is one of the fundamental pillars of Act No 54/2019 Coll. on Whistleblower Protection.

The WPO has a statutory **obligation to inspect compliance with the provisions governing the internal system for the investigation of whistleblowing reports**, the granting and enforcement of protection, and the employer's conduct towards the whistleblower after a whistleblowing report has been made.

The WPO is **empowered to draw employers' attention to inadequate or incorrect follow-up of a whistleblowing report** and to require rectification or to warn that the measure the employer intends to take against the whistleblower may be contrary to the law, or to recommend measures to ensure compliance with the law.

During the first years of its existence, the WPO focused primarily on **educating and supporting entities** that are legally obliged to have an internal whistleblowing system in place. However, in 2024, the WPO has already stepped up its inspection of employers. The WPO has also published information about the inspection process on its website.

The WPO launched **13 inspections** during 2024. Based on the deficiencies identified, two fines of **€7,000** and **€2,000** have been issued, administrative proceedings for fines are being considered in six cases, and such proceedings are already underway in three cases.

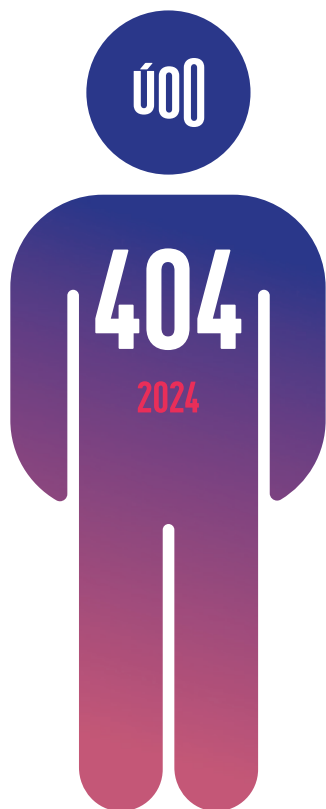
The selection of entities to be inspected is performed based on a plan of inspections. In 2024, the plan focused primarily on public institutions, where the WPO primarily inspects the functionality and requisites of internal whistleblowing systems. Further inspections were based on submissions by citizens who approached the WPO.

Among the inspections carried out we can mention:

- An inspection at the **Headquarters of Labour, Social Affairs and Family** and its subordinate organisations revealed incorrectly set up internal systems for the investigation of whistleblowing reports. The inspected entity failed to comply with its obligations in relation to the budgetary and semi-budgetary organisations established and controlled by it and also in relation to the facilitation of whistleblowing. According to the law, the Headquarters of Labour, Social Affairs and Family is to have an internal system for the investigation of whistleblowing reports in place, which shall also be made available to its subordinate organisations with fewer than 50 employees. The inspection revealed that the parent organisation's internal rules formally included these subordinate organisations, however, they also had their own systems for the internal investigation of whistleblowing reports, which were not linked to the parent organisation. Inconsistencies were also found in the content of the internal rules and the designation of the person responsible. The staff of the subordinate organisations did not have access to the Headquarters' internal rules and the Headquarters was prevented from complying with its legal obligations in relation to its subordinate organisations.
- In 2024, in response to a submission, the WPO conducted its **first inspection that focused on the employer's treatment of whistleblowers after a whistleblowing report had been made**. The WPO assessed an article in an internal magazine in which the statutory representative officer himself had disproportionately attacked whistleblowers in relation to a whistleblowing report made. The WPO's inspection concluded that such conduct could damage the reputation of whistleblowers and could be considered a form of retaliation. The conclusions of the inspection group's examination are subject to further proceedings which may result in the imposition of a fine.

NUMBER OF SUBMISSIONS RECEIVED

Submissions received by the WPO as a body competent to receive external whistleblowing reports (including submissions concerning acts of retaliation)



NUMBER OF PERSONS WHO APPROACHED THE WPO

Via the online form, hotline, by mail and via other communication channels.



NUMBER OF WHISTLEBLOWERS WITH PROTECTION GRANTED

On the basis of qualified whistleblowing reports, who were granted protection by the prosecutor's office or by another administrative authority.



13

NUMBER OF INSPECTIONS

initiated in the respective calendar year.

32

NUMBER OF ACTS OF RETALIATION

– submissions to the WPO in which whistleblowers request assistance with regard to acts of retaliation and requests for suspension of a work-related measure.



■ number of requests ■ number of suspensions

186

NUMBER OF WPO PROCEEDINGS

Related to whistleblower protection, inspection activities, fine imposition, or misdemeanour, granting a reward, as well as assistance provided to whistleblowers with regard to acts of retaliation and whistleblowing reports, and others.

NUMBER OF REQUESTS FOR CONSENT WITH THE EMPLOYER'S WORK-RELATED MEASURE

– if the employer wished to impose such measure against a protected whistleblower.



■ number of requests ■ number of refused consents

5

EDUCATION



One of the main statutory tasks of the WPO is to **raise public and employer awareness of whistleblowing and to provide protection to whistleblowers**. Education is therefore an essential part of the WPO's agenda.

Many employees in both the private and public spheres are unaware that the law protects them from retaliation, and employers are often unaware of the proper procedures for designing internal whistleblowing systems. Regular training therefore increases awareness of and confidence in the whistleblower protection system, thereby promoting its actual use in practice. Education is thus not only a tool for better functioning whistleblowing systems, but also an important element of prevention and the promotion of transparency in society.

A total of **931 people** received training from the WPO in 2024.

As part of its whistleblowing awareness-raising and education efforts aimed at the general public, the WPO has produced a comprehensive and detailed guide for whistleblowers, entitled Whistleblowers' Manual and subtitled Everything you need to know before making a whistleblowing report. The Manual is available in PDF format on the WPO's website.

5.1 EDUCATION OF PERSONS RESPONSIBLE

The employer has an obligation to ensure that the person responsible maintains and develops their expertise necessary to perform the tasks of receiving and investigating whistleblowing reports and whistleblower protection. It must therefore create the space and conditions for them to enhance their education in this agenda and provide them with the necessary resources to enable them to responsibly fulfil the employer's legal obligations. The Whistleblower Protection Office plays a key role in the practical training of persons responsible.

For example, while in the private sector or state institutions it is up to the employer to decide who to designate as the person responsible under the Whistleblower Protection Act, in the case of municipalities or self-governing regions it is a legal requirement that the chief inspectors assume this role. In 2024, the WPO has succeeded in establishing cooperation with the Association of Chief Inspectors, to which both parties have also committed by signing a memorandum. The cooperation resulted in two jointly organised training sessions. They took place in Košice and Trenčín and were attended by **101 participants** in total. The WPO has also developed a methodological guideline for the chief inspectors tailored to the needs of their role. It is also published on the WPO's website.

In addition to the training of chief inspectors, the WPO organised six other face-to-face training sessions last year. They were attended by a total of **232 employees** from both the public and private sectors, who are designated as the person responsible of their employer. Four training sessions were organised by the WPO in Bratislava, the rest in Banská Bystrica and Poprad.

The all-day training event covered topics such as how to design effective whistleblowing mechanisms, how to properly assess what constitutes a whistleblowing report, how to record and investigate whistleblowing reports, and participants also received useful tips on how to communicate effectively with whistleblowers.

In addition to face-to-face training sessions, the WPO provides manuals, methodological guidance, a model directive and other training materials to the persons responsible, which are made available to them in a shared online repository. They are also informed about new developments in the field through a newsletter, which the WPO sends to more than **900 contacts** among the persons responsible, and they can also use the WPO's hotline for consultations.

Networking meetings with persons responsible

The concept of networking meetings for persons responsible from central government agencies was developed in late 2023 and continued in the form of two such meetings in 2024. Their aim is to exchange knowledge and experience in an informal atmosphere, to establish professional relationships and ultimately to enhance the competences of persons responsible in designing internal whistleblowing systems and in investigating whistleblowing reports more effectively.

At each of the meetings, a theoretical introduction was followed by practical examples that were discussed with invited guests, such as investigators from the Police Corps. The meetings were concluded with informal discussions and exchange of experience.

Both networking meetings took place in Bratislava and were attended by a total of **41 persons responsible** from ministries.

Staff training

International research¹ shows that educating employees in whistleblowing and whistleblower protection increases the likelihood of detection of unfair practices. That is why the WPO is also dedicated to training staff, whether in the private or public sector. In addition to explaining the operation of a particular internal whistleblowing system, it is also an opportunity to send a clear message to employees that whistleblowing is welcome in the organisation and that they need not fear possible retaliation.

In 2022, the Government approved the Open Government Initiative's 2022-2024 Action Plan, and it passed a resolution obliging the ministries, the Office of the Government of the Slovak Republic and other central government agencies to train employees on whis-

¹ Association of Certified Fraud Examiners, 2020. *Report to the Nations on Occupational Fraud and Abuse*. n=2504 certifikovaných vyšetrovateľov podvodov (CFE), zber júl – september 2019.

tleblowing on an annual basis. In addition to the central government agencies covered by this initiative, the WPO has also trained staff and managers of other state institutions upon request.

13 such training sessions were held in 2024, attended by a total of **557 persons**.

5.2 E-LEARNING

Training via the e-learning platform **elearning.oznamovatelia.sk** is a new flexible alternative to face-to-face training of employees and persons responsible, which the WPO launched in 2024.

It was created in response to the need to scale learning opportunities while maintaining the flexibility with regard to the participants' time, their own pace of learning and without the need to physically attend training sessions.

The first to be developed was an e-learning module for staff induction training, which was key from the WPO's perspective in that it gives employers the opportunity to brief each new employee on the options for reporting misconduct observed at work and the ways to protect whistleblowers. It is the WPO's vision that this course should be compulsory as part of staff inception training provided by employers in the future.

This module was launched in September, and **six training modules** have subsequently been created to complement the knowledge of persons responsible. These cover in detail the topics:

- the concept of a "whistleblowing report",
- the internal whistleblowing system,
- keeping records of whistleblowing reports,

- duty of confidentiality,
- staff training and management support,
- ESG and reporting obligations of companies in the field of whistleblower protection.

Courses can be taken by an unlimited number of participants and the content can be easily updated if necessary. The individual modules include a final test, based on which a **certificate of completion** is generated for the participant.

E-learning is a way for the WPO to **maximise the availability** of whistleblowing education at minimal cost. However, it is not the WPO's ambition to replace face-to-face training events with fully online training. Face-to-face training events will remain an important part of the training strategy.

The open-source platform Moodle was chosen for the e-learning system. It combines affordability, security and flexibility, making it ideal for state institutions that need a robust, scalable and sustainable system for education and training.

The development of further modules will be pursued by the WPO depending on the feedback and requirements of the cooperating institutions.

5.3 EDUCATION AT SCHOOLS

As part of the activities of the Prevention and Communication Department, the WPO conducts awareness-raising and educational lectures at universities when requested. In 2024, the WPO was invited to lecture to students of the School of Management in Bratislava on the subject of Business Ethics. The lecture was attended by 16 students of the subject, and in addition to them, 10 other prospective students during the Open Day.

The WPO also co-organised a scientific conference at the Faculty of Law of the University of Trnava with international participation, focused on whistleblower protection. The topic of the conference was "Current challenges of the legal regulation of whistleblower protection in the EU and in the Slovak Republic". As part of the agenda, Zuzana Dlugošová, the WPO President, gave a presentation: "The Whistleblower Protection Act as a Not/Understood Instrument? Challenges in the Light of the EU Directive" and analyst Ľudmila Chovancová presented the WPO's research report "Corruption and Cheating in the Eyes of High School Students" and the behavioural experiment "The Impact of Legislative Instruments on the Willingness to Blow the Whistle in the Workplace". The contributions were positively received.

Values education

The project with the working title Values Education at Secondary Schools, in which the WPO cooperates with the National Institute of Education and Youth (NIVAM), the Ministry of Education and the Bratislava Self-Governing Region, also continued in 2024. The project is based on the Survey of Students' Values and Attitudes on Academic Honesty and Relationship to Justice, which was conducted by the WPO's Analytics Unit in collaboration with NIVAM in 2023.

Based on the outcomes of this survey, the WPO has developed alternative content for the subject of ethics education, i.e., a comprehensive curriculum for the subject, methodological materials for teachers and secondary resources for the needs of teaching the subject. After pilot testing of the content of the upgraded ethics education at five secondary schools, the project moved to a two-year experimental validation phase under the auspices of NIVAM, approved by the Ministry of Education, in the school year 2023/2024.

In the experimental validation, the value attitudes of students are measured by questionnaires at the beginning and at the end of the school year and compared with the results of students who are not involved in the project. Teachers at the selected schools teach according to the alternative curriculum and provide feedback at regular meetings, which will be incorporated into the content of the subject guide after the experimental validation.

In case of successful validation, the subject Values Education will be available to secondary schools that wish to include it in their curriculum. This would add topics such as academic honesty, integrity, anti-corruption behaviour, active citizenship as well as whistleblower protection to secondary school education.

6

COMMUNICATION ACTIVITIES



The aim of the WPO's communication activities in 2024 was to continue **increasing the WPO visibility and to explain its powers to the public**. The WPO's long-term goal is also to **influence society and reduce its tolerance towards unfair practices**, thus contributing to Slovaks being active citizens who speak up when they encounter fraud, corruption, or any other misconduct.

The range of means by which the WPO seeks to achieve these goals is varied. In addition to communicating in conventional media and via social media, the WPO also communicates through podcasts, which can bring whistleblowers' stories to diverse audiences. The WPO organises and participates in events that provide an opportunity to present itself to and build a relationship with more citizens.

Media communication – topics that have kept us busy

The WPO's communication in 2024 was mainly influenced by current political and social events. Early into the year, verbal attacks by public figures questioning the purpose of the WPO, in which inaccurate or even untrue information about its powers and activities was disseminated, reverberated. This wave of attacks began back in autumn of 2023. It was followed by a push to amend the Whistleblower Protection Act in an expedited legislative procedure, which was tabled in Parliament in late 2023. The WPO has drafted its own legal analysis of the unconstitutional provisions of the proposed amendment, as well as of the harmful provisions contrary to the EU Directive and has used all available means of communication to draw the attention of legislators and the public to the harmful consequences of the adoption of this amendment. The amendment was withdrawn from the Parliament in late February 2024.

The second half of the year in media communication was mainly focused on explaining the WPO's position on the case of protected investigators from the ranks of the Police Corps. As the Ministry of the

Interior had taken personnel measures resulting in an out-of-service status, reassignment or transfer without the WPO's prior consent, the WPO initiated administrative proceedings against the Ministry. In June, the WPO's first instance body fined the Ministry of the Interior **90 thousand euros**, the highest fine ever imposed in the WPO's history. The Ministry appealed against the fine. The decision was upheld by the second-instance body in October 2024. The Ministry of the Interior paid the fine and brought an administrative action against the WPO's decision. The further development will therefore be decided by an administrative court.

The communication strategy adopted by the WPO in response to the topics described above has been to refute false claims tirelessly and patiently, to emphasise facts backed up by data, to speak professionally but in a way that is understandable to all and, above all, not to be drawn into a political battle. In this way, too, the WPO strengthened its position as an independent state agency.

The described strategy for responding to attacks by public officials, the amendment of the law and the case of protected police investigators proved to be very effective and in May it was additionally **awarded a victory** in the PROKOP 2023 communication project competition, in which the WPO was awarded first place in the Crisis Communication category.

Of course, the WPO's communication activities during the year were not only reactive, but also proactive in order to raise awareness of the WPO existence and its powers and to motivate citizens to speak up and draw attention to serious malpractices at work.

Awareness of the WPO

According to a June 2024 poll conducted for the WPO by Focus agency on a sample of 1,025 respondents, awareness of the WPO **has increased** compared to May 2023. In June 2024, 39% of res-

pondents said they were aware of the existence of an institution that protects whistleblowers (compared to 30% in May 2023).

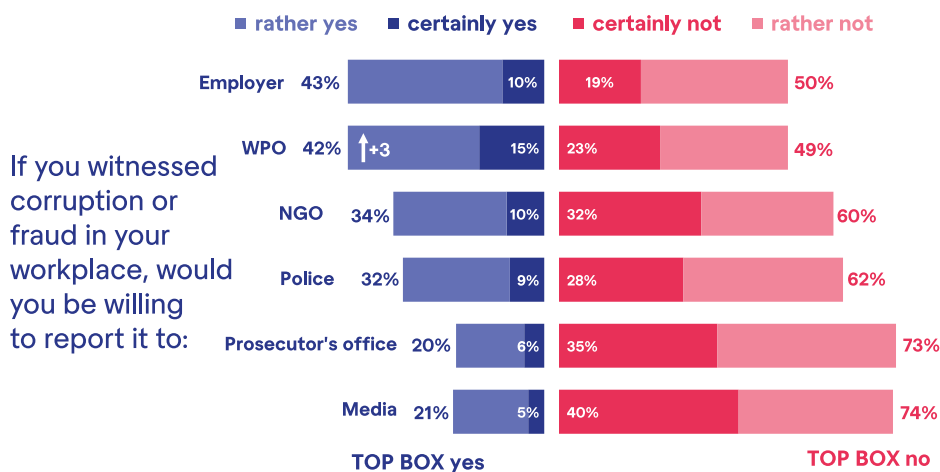
30% of the population correctly identified the Whistleblower Protection Office from among multiple institutions presented, representing a 10% year-on-year increase in awareness of the WPO, which was only 20% in May 2023.

The increase in awareness of the WPO can probably also be attributed to some extent to the increased media attention in the period between the opinion polls.

The Whistleblower Protection Office also annually surveys people's views on reporting corruption, fraud and other misconduct. The latest data show that the stated willingness to report misconduct is not decreasing. As many as 62% of people declared that they would be willing to report misconduct in the workplace. It is positive news that this figure has remained stable compared to previous years – it probably reflects the society's value attitude, which is not subject to rapid change, but rather to long-term development.

43% of respondents would contact their employer to report misconduct and 42% would be willing to contact the WPO. The number of people who would contact the WPO to make a whistleblowing report has been on an upward trend each year, increasing by 3% in 2024. Smaller proportions of people would turn to NGOs, the police, the media, and the smallest proportion to the prosecutor's office.

Graph 3: Where would citizens of slovakia potentially make whistleblowing reports



6.1 EVENTS

In 2024, the WPO was part of several interesting events as an organiser, partner or guest and used its presence to raise awareness of its agenda, educate on whistleblowing and build public relations.

→ Pucung

In April, the WPO participated in a multi-genre anti-corruption festival Pucung of Nadácia Zastavme korupciu (Stop Corruption Foundation) in Košice. At the information stand, participants could learn about the existence, operation and tasks of the WPO. They were able to gain new knowledge in the field of whistleblower protection and public interest protection in an online quiz, competitions and other activities, for which they were rewarded with WPO merchandise.

→ Talk show: To Blow or Not to Blow the Whistle? When Does it Pay Off to Speak Up

In June, on the occasion of World Whistleblowers Day, the WPO organised a talk show in Nitra. A light-hearted discussion on the presence of corruption in society, how to report it and what protection options are available was moderated by the humourist Samo Trnka. Interviews with guests were interspersed with musical performances. The Nitra region shows lower than average numbers in surveys on the awareness of the WPO, so the WPO tried to introduce itself to the inhabitants of this region in this way, too. The event was also streamed on the WPO's Facebook page and the recording was posted on the WPO's social media and YouTube channel, extending the reach of the event to a significantly larger audience.

→ **Pohoda Festival**

In July, the WPO was again part of the biggest Slovak music festival Pohoda in Trenčín, which is visited by about 30 thousand people each year. After previous positive experience of the festival, the WPO has decided to participate again in 2024.

At the information stand, the WPO's staff explained the WPO's powers to visitors, including through fun activities – competitions, quizzes, and games. Participants were rewarded by the favourite WPO merchandise.

Despite the early closure of the festival due to a severe storm, the WPO staff managed to have a number of pleasant interactions with visitors and to enhance the awareness of the WPO.

→ **Discussions, lectures and events to which the WPO has been invited**

The WPO President attended several lectures and discussions. As a lecturer, she led a workshop as part of the initial training of the Anti-Corruption Academy of Nadácia Zastavme korupciu (Stop Corruption Foundation). The Academy is a 10-month training pro-

gramme for young people, aimed at raising anti-corruption awareness and activism. Its 4th edition was attended by 30 people aged 17-28.

The WPO President also took part in a discussion in Piešťany as part of the Anti-Corruption Marathon organised by Nadácia Zastavme korupciu (Stop Corruption Foundation). It was a series of ten discussions across Slovakia on current anti-corruption topics. The topic of the discussion in Piešťany was "Education against Corruption" and a recording of it was also published on the Foundation's social media and YouTube channel.

At the end of the year, traditionally on the occasion of the International Anti-Corruption Day, the WPO also participated in a discussion by Transparency International Slovakia (TIS) entitled **"Trade Unions and their Role in Whistleblowing"**. The WPO President discussed this topic together with the Vice President of the Confederation of Trade Unions Štefan Gajdoš and TIS lawyer Ján Ivančík, who also moderated the discussion.

The WPO also participated in a meeting of EU Member State representatives convened by the European Commission in November to discuss and share experiences on how individual countries are implementing the EU Whistleblower Protection Directive in their countries. In Brussels, the WPO President Zuzana Dlugošová presented, among other things, the WPO's activities in the field of education and communication with the public, which received a positive response among the attendees. For example, they were interested in the training of persons responsible, but also in values education at secondary schools. The podcast Neumlčaní (Unsilenced) or blogs that the WPO regularly published on its website also awoke interest.

In December, a meeting was held with the Ambassador of the Swiss Embassy in Slovakia, Peter Nelson, and the Democracy Adviser to the Organisation for Security and Cooperation in Europe (OSCE),

Martin J. Hemmi. They were interested in the prevailing atmosphere in Slovakia, how the Slovak judicial system works and what challenges our country faces in the rule of law. The Swiss Ambassador met with representatives of several Slovak state institutions and civil society as part of the monitoring of the state of democracy in Europe.

6.2 PODCAST

In 2024, the WPO continued producing the Neumlčaní (Unsilenced) podcast produced by the SME daily. Through interviews with whistleblowers, it strives to:

- encourage employees to blow the whistle if they encounter misconduct in the course of their work,
- identify the moral dilemmas faced by whistleblowers,
- give a realistic picture of what whistleblowers may experience when they blow the whistle on unfair practices,
- present whistleblowers to the public as courageous and honest people,
- inform about the current whistleblower protection options,
- raise people's awareness of the existence of the Whistleblower Protection Office.

Four episodes were published during the year which are available on the SME website and on all podcast platforms. The podcast has more than 1,800 subscribers on the Spotify platform alone. The largest group of its listeners are people aged 28-44.

6.3 MEDIA

The WPO uses a wide range of communication channels to reach the public effectively. In addition to its own website, it is active on social media (LinkedIn, Facebook, Instagram).

In 2024, the WPO saw an increasing number of followers on social media – by year end, it had around 8,700 followers on Facebook, 1,800 on Instagram and almost 1,000 on LinkedIn. The WPO Prevention and Communication Department is constantly trying to innovate and adapt the content to the specificities of the different platforms. For example, a WPO lawyers' section was added on the LinkedIn social network to discuss nuances of the Whistleblower Protection Act and topics intended mainly for professionals in the field. The most viewed videos on the YouTube channel were the speech of the WPO President Zuzana Dlugošová in the National Council (Parliament) of the Slovak Republic, where she reported on the WPO's activities in the previous calendar year, and the Talk show: To Blow or Not to Blow the Whistle? When Does it Pay Off to Speak Up.

Cooperation with conventional media remains an integral part of communication activities aimed at raising awareness of the WPO and its activities. 1,198 mentions of the WPO were published in relevant media during the year. The WPO also sent out to the media and published on its website a press release summarising the results of a survey on the awareness of the WPO and the stated willingness of citizens to report misconduct encountered in the workplace.

In addition to articles in print and online media, WPO was also featured on radio and television shows in which the WPO President commented on current topics and explained the agenda and powers of WPO. She has given extensive interviews to the SME daily and the Aktuality.sk portal. She also raised awareness about the whistleblower protection issue in the TV show Teleráno of the Markíza television channel. She also gave several interviews on the occasion

of the International Anti-Corruption Day, e.g., in the Morning News of TV JOJ and in the show of Braňo Závodský on Radio Expres. The total number of relevant media outputs in 2024 was 1,198.

Cooperation with the SME daily in the production of the Neumlčani (Unsilenced) podcast continued as well.

The WPO's website underwent major structural modifications in 2024 to make the content clearer and easier to navigate for users. The WPO publishes all legislative, educational and analytical documents, as well as WPO decisions and press releases on its website. The News section is used to keep the public informed of new developments in the WPO's activities and to offer education through blog posts.

7

ANALYTICAL ACTIVITIES



The Analytics Unit plays a vital role in ensuring that the WPO's management decisions are supported by data and rigorous analysis. Its main tasks include mapping the environment, conducting opinion polls, collecting and analysing data.

The WPO's analysts worked primarily on the following projects in 2024:

→ **Public opinion poll on whistleblowing in Slovakia**

The WPO Analytics Unit, in cooperation with the Focus agency, included questions on whistleblowing in Slovakia in a public opinion poll in 2024 as well. The aim was to identify changes in attitudes of the population towards reporting corruption and other unfair practices, the perception of whistleblowers and the level of awareness of the WPO. The data was collected in June and an internal report with conclusions was subsequently produced by the Analytics Unit.

The data showed that the stated willingness to report misconduct is not decreasing. As many as **62% of people would speak up about misconduct encountered in the workplace**. It is positive news that this figure has remained stable compared to previous years.

According to the survey, most Slovaks would report violations of the law to their employer (43%) or to the Whistleblower Protection Office (42%). Willingness to turn to the WPO has been increasing each year, up 9 percentage points since 2021.

The biggest incentives to report misconduct are the ability to make the whistleblowing report anonymously and protection from dismissal or other sanctions at work.

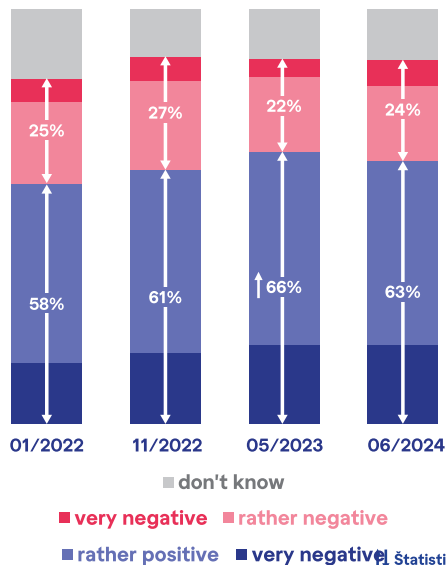
The good news is also that positive perceptions of whistleblowers prevail in the Slovak population. As many as 63% of respondents to the survey stated they would have a positive perception of a col-

league who reported corrupt behaviour or fraud in the workplace. At the same time, more than three-quarters of respondents (77%) think the state should protect such people.

Graph 4: Perception of Whistleblowers & Graph 5: Demand for protection

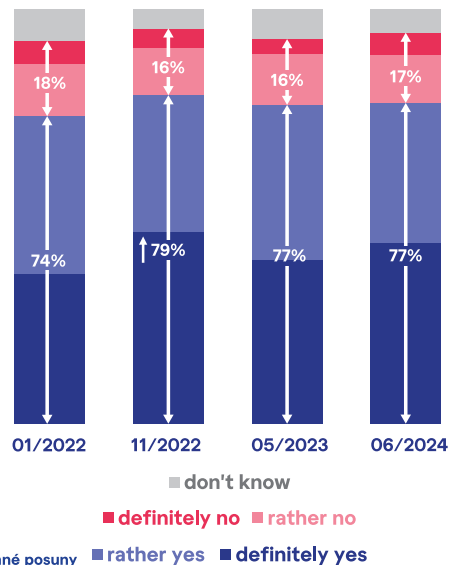
Whistleblower perception

Imagine if your colleague reported corrupt conduct or fraud committed by another colleague or supervisor. What would be your opinion on this person?



Demand for Whistleblower protection

In your opinion, should the state provide legal protection to such people, i.e. whistleblowers of corruption and fraud, through its institutions?



→ **Quantitative research into the experience of chief inspectors with whistleblowing in municipalities**

In 2024, the WPO's analysts conducted quantitative research in local government (municipalities). The research report assesses the state

of internal whistleblowing systems in Slovak municipalities from the perspective of the challenges faced by chief inspectors as statutory persons responsible.

Currently, only 73% of municipalities with a population above 2,500 and 45% of small municipalities have complied with their obligation to set up internal whistleblowing systems. On average, only 1% of municipalities with a population above 2,500 register a whistleblowing report each year. The low efficiency of internal whistleblowing systems in municipalities is influenced by the fragmentation of municipalities, the legislative limitation of the choice of the person responsible to the chief inspector only, the ambiguity of coverage of selected established organisations and the low awareness of the agenda. There is also a lack of training for chief inspectors on the subject of whistleblowing.

The WPO's recommendations include a systematic communication focus on small municipalities, training not only for inspectors but also for statutory representative bodies, clearer legislative rules and the possibility to delegate duties to other persons or to merge internal whistleblowing systems among several municipalities, or a complete exemption from this obligation, e.g., for municipalities with less than 10,000 inhabitants. Efficient systems can enhance transparency and the protection of public resources, but better legislative support, increased capacity of persons responsible in municipalities and targeted information campaigns for municipal staff and staff of organisations established by municipalities are needed to address the current challenges.

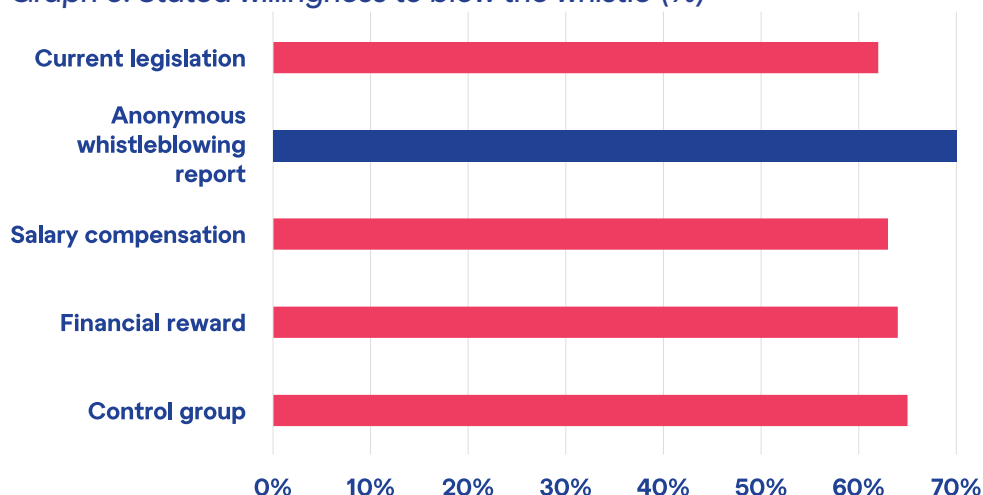
→ **Behaviorálny experiment**

In 2024, a research report was published on an experiment conducted in collaboration with the Behavioural and Experimental Analyses Unit of the Financial Policy Institute.

The experiment examined the impact of selected legislative in-

struments on the stated willingness to report unfair practices in the workplace. Its key finding is that the stated willingness to make a whistleblowing report was positively influenced specifically by the option to do so anonymously, using a secure web form. The sole information on legislative protection options or the provision of a reward or financial compensation alone did not lead to any significant increase in the stated willingness to blow the whistle.

Graph 6: Stated willingness to blow the whistle (%)



Source: Financial Policy Institute of the Ministry of Finance of the Slovak Republic and the Whistleblower Protection Office, 932 respondents, December 2023

→ Data collection for regular reporting to the European Commission

The Whistleblower Protection Act obliges the WPO to report annually to the European Commission on the number of whistleblowing reports received by the authorities competent to receive whistleblowing reports, the number of criminal and administrative offence proceedings initiated following the whistleblowing reports and other data.

As part of the annual data collection exercise, the WPO's analysts contacted all prosecutor's offices in Slovakia and administrative authorities that granted protection to whistleblowers in the given year: two labour inspectorates and the Public Procurement Office.

The project has confirmed several shortcomings perceived by the WPO in the current legislation. The law does not clearly define all authorities competent to receive whistleblowing reports. Many authorities are unaware of this obligation, and they do not perceive their obligation to receive whistleblowing reports as a separate agenda to be attended to under a separate regime. They do not have any channels for receiving whistleblowing reports in place as stated in § 22 (5) and do not keep any records of whistleblowing reports according to § 22 (6) of Act No. 54/2019 Coll. on Whistleblower Protection. They usually narrow down their records only to cases in which they have granted protection to a whistleblower.

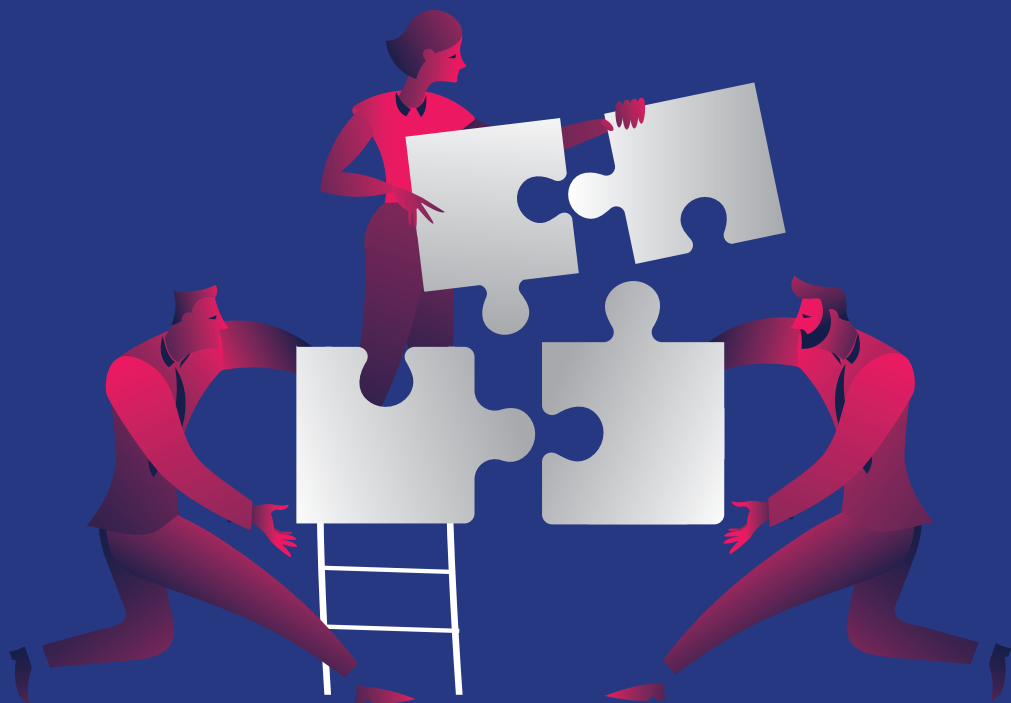
For these reasons, the WPO is unable to report consistent data to the European Commission at a central level and without duplication, and thus the Slovak Republic does not have it available for its own needs to assess the effects of legislation in practice. (Please also refer to section Conclusion).

→ **Statistics of the WPO**

The collection and monthly reporting of data on the WPO's activities is a part of regular agenda of the Analytics Unit to regularly evaluate the WPO's activities as well as to provide an objective picture of how many people use the WPO's services and in which areas. The focus of the statistics is on several indicators, such as the number of persons who approach the WPO, the number and nature of whistleblowing reports addressed to the WPO, the protection granted to whistleblowers, training provided by the WPO, and others. Quarterly

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COLLABORATIONS AND PARTNERSHIPS



and annual statistics are regularly published in the Data and Analyses section of the WPO's website.

The Whistleblower Protection Office is an independent institution, which, however, forges partnerships and collaborations with various organisations, both nationally and internationally, in its activities. The aim of these collaborations is to increase the WPO's impact and effectiveness and to better achieve its main objective – whistleblower protection and prevention of corruption and other unfair practices that compromise the public interest.

The WPO established or enhanced the following partnerships in 2024:

→ **NEIWA European Network**

The WPO is an **active member of NEIWA** (The Network of European Integrity and Whistleblowing Authorities) – a network of state institutions focused on whistleblower protection and integrity. It brings together state organisations of EU Member States and serves primarily as a platform for the exchange and dissemination of whistleblower protection knowledge and experience. It also informally oversees the transposition process of EU Directive 2019/1937 on the protection of persons who report breaches of Union law. The President of the Whistleblower Protection Office is also Vice President of NEIWA and a member of its Management Board.

The WPO was involved in several working groups in 2024, one of which it chaired. The efforts of the working groups resulted in a presentation of outcomes of a project which addressed communication with whistleblowers, training of potential whistleblowers, whistleblower status, psychological and financial support for whistleblowers in the countries where NEIWA member organisations are based.

The working groups also collected and analysed the expertise and

best practices of the different member organisations on the functioning of various elements of whistleblower support. The outcome is a comparative analysis entitled Following-up on whistleblowing reports – a comparative analysis of models adopted by selected European countries. The results of the joint work were presented at a NEIWA members meeting in Valencia in the first half of 2024.

The NEIWA group has formalised considerably this year, its Articles were drafted, rules and processes defined, such as the process for accepting new members and measures to maintain an active membership base.

→ **Latvian Anti-Corruption Agency – KNAB**

In April, the WPO received a visit from the Latvian Anti-Corruption Office, known locally as KNAB. For 22 years it has been working to prevent and fight corruption, overseeing compliance with the rules on political party and election campaigns financing, as well as receiving whistleblowing reports in its area of responsibility as an external body.

Colleagues from Latvia spent two days at the WPO, during which there was an intensive exchange of information on the functioning of both offices, sharing experiences and inspirations from practice.

→ **The Office of the Slovak Government Plenipotentiary for Civil Society Development**

Since its establishment, the WPO has been cooperating with the Office of the Government Plenipotentiary for Civil Society Development in connection with the Open Government Initiative Action Plan. In the 2024-2026 plan, the WPO has promised to develop the inception training content that employers can adopt for their inception training of newly recruited employees. It also undertook to develop qualitative criteria for internal whistleblowing systems, which the WPO will help central government agencies to implement in

their existing whistleblowing systems. It delivered on these promises during 2024 (please refer to section 4. Internal Whistleblowing Systems).

Another joint activity was the Platform for Press Freedom and Protection of Journalists, which was established in accordance with the implementation of the task under Government Resolution No. 483 of 27 September 2023 on the Open Government Initiative 2024-2026 Action Plan. Its aim was to coordinate the implementation of commitments under international and national initiatives to promote press freedom and the protection of journalists. The platform, of which the WPO is a member, was also to serve as the national coordinating committee for the Council of Europe's campaign for the safety of journalists. Last year, the WPO was a member of a working group in charge of drafting an internal regulation for the Police Corps of the Slovak Republic, which was supposed to set up supervision over the safety of journalists during public events. The platform members changed during the year and there has been no meeting since June 2024.

→ NGOs

Cooperation with NGOs focusing on whistleblowing and anti-corruption topics continued in 2024. In April, the WPO was given room at Nadácia Zastavme korupciu (Stop Corruption Foundation's) Pucung anti-corruption festival. (Please refer to section 6.1 Events)

Zuzana Dlugošová, the WPO President, was also a lecturer at the Anti-Corruption Academy of Komunita Zastavme korupciu (Stop Corruption Community). It focuses on education, awareness raising and activation of young people aged 17-28 years.

The WPO President accepted an invitation from the non-profit organisation Transparency International Slovakia to participate in a discussion on the occasion of the International Anti-Corruption Day.

(Please refer to section 6.1 Events)

As part of cooperation with the Pontis Foundation, Zuzana Dlugošová was a jury member in the selection of the winner of the Responsible Large Company award. It is awarded to companies with more than 250 employees for their comprehensive and exceptional approach to responsible business conduct, including the existence of a functional system for the internal investigation of whistleblowing reports.

→ ***The National Institute of Education and Youth***

The partnership with the National Institute of Education and Youth, with which the WPO has been cooperating on a project entitled Values Education at Secondary Schools, together with the Ministry of

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RESOURCES OF THE WPO



Education and the Bratislava Self-Governing Region, also continued.
(Please refer to section 5.3 Education at Schools)

9.1 FINANCING OF THE WPO

From a financial perspective, 2024 was a year in which the WPO was able to deal with several unexpected circumstances without making extraordinary demands on the state budget. This is due to the implementation of rigorous public procurement procedures generating low prices, and careful planning of the WPO's expenditures. This enabled the WPO to cover the temporary, three-quarters of a year lease of the building that was needed during the renovation of the headquarters, including the move and start-up of the institution in its original premises.

Table 1: The WPO budget table as of 31/12/2024 (state budget resources, excluding Recovery and Resilience Plan funds)

Budget classification		Approved (EUR)	Adjusted (EUR)	Spending (EUR)	Balance (EUR)
610	Payroll	719 865,00	719 865,00	690 893,06	28 971,94
620	Insurance contributions	240 674,00	266 529,00	266 220,08	308,92
630	Goods and services	329 031,00	325 618,30	321 221,77	4 396,53
640	Current transfers	35 000,00	12 557,70	1 158,47	11 399,23
700	Capital expenditure	100 000,00	100 000,00	99 992,16	7,84
Total		1 424 570,00	1 424 570,00	1 379 485,54	45 084,46

State budget

A number of selection procedures took place in the first months of the year in view of expansion of the WPO's staffing capacity in 2024.

The recruitment of staff to newly created posts during the year generated a 4% year-end saving on budgeted payroll items, which we indicated and returned to the budget manager, the General Treasury.

In terms of the cost of goods and services, the limit was about 99 % spent, and cost rationalisation was a priority for the WPO in 2024 as well. It was achieved mainly through public tenders, self-regulation, or by seeking alternative and less costly ways of implementing its activities (e.g., through partnerships, outsourcing payroll management, or using open-source solutions).

Detailed descriptions of the goods and services procured are published on the WPO's website and on the relevant specialised portals – in the Central Register of Contracts or the Public Procurement Office portal.

In addition to investments under the Recovery and Resilience Plan, capital funds from the State budget from previous years were also used to provide a better environment for the WPO's clients and staff. These funds were invested in renovation of the sanitary facilities at the WPO headquarters.

Recovery and Resilience Plan of the Slovak Republic

The Whistleblower Protection Office acts as a beneficiary in the Recovery and Resilience Plan (RRP) under Investment 1: Anti-Corruption and AML Tools and Capacities. Based on this, start-up assistance funds have been allocated to the WPO, with investments in two areas implemented in 2024:

- Investment in renovation of the WPO headquarters,
- Purchase of an official passenger car.

As part of renovation of the Whistleblower Protection Office seat,

the “zero stage” of the renovation was completed in 2024, consisting mainly of rehabilitation works in the basement of the building, where measures were implemented to remove the unsatisfactory condition of the old sewerage system (its complete replacement), complete insulation of the underground spaces in order to remove the negative effects of dampness of the building, installation of a heat recovery unit, etc. In addition, windows of the building were also replaced to increase the building's energy efficiency.

This stage was followed by the “first stage”, during which the project documentation was followed up and a completely new insulating cladding of the building was implemented, including the repair of balconies, replacement of water supply and wastewater removal systems, lightening, repair of and access to the roof of the building.

To further improve the energy efficiency of the building, energy-saving measures were also implemented through upgrading the technical equipment for water heating, the installation of thermostatic heads on the heating elements and, in particular, the complete replacement of the lighting on the upper floors with more energy-efficient versions. The furniture of the WPO seat was also upgraded.

The WPO assesses the spending of Recovery and Resilience Plan resources as successful. Thanks to communication and operational coordination with the executing body – the Office of the Government of the Slovak Republic – almost 88% of the allocated resources were spent, despite the fact that the investment included

construction works demanding complex approval processes. Savings were also due to the consistent implementation of public tenders, which generally resulted in lower prices than those foreseen in the determination of estimated contract values.

Table2: Overview of investment projects under the RRP during 2022 – 2024

		Contract budget (EUR excl. VAT)	Spending (EUR excl. VAT)	Brief description
1	Renovation of the building	890 000,00	729 408,29	Renovation of the building aimed at increasing its energy efficiency, removing deficiencies due to aging and technical condition of the building, upgrade of the facilities and interior furnishing and equipment for clients and staff
2	Opening media campaign	595 000,00	593 772,79	A comprehensive multimedia campaign aimed at raising awareness of the new institution and the whistleblower protection agenda
3	Procurement of hardware	80 000,00	44 631,52	Hardware equipment of the institution
4	Specialised software	100 000,00	97 401,51	Software for the institution, including the development of the whistleblowing platform and the institution's website
5	Procurement of an official car	40 000,00	38 325,00	Škoda Superb hybrid official car
Total		1 705 000,00	1 503 539,11	

Public procurement

The WPO carried out several public tenders during 2024, most of them for its core operational needs. However, in addition to these, the WPO has also carried out several more complex public tenders, for example for the implementation of the exterior phase of the build-

ding renovation.

During all the above-mentioned activities, the WPO has ensured transparency of the processes, which have been duly published on the relevant platforms (EVO, VO Bulletin, etc.). As a general rule, all public tenders have generated final prices lower than those assumed in the determination of the estimated contract value.

9.2 ASSET MANAGEMENT

During the year, the WPO managed and improved the assets entrusted to it or acquired by it. Investments were mainly directed to the building renovation project. The renovation had to be divided into several phases for objective reasons, but nevertheless, once all the phases were completed, most of the critical deficiencies of the building were eliminated and as a result it was significantly modernized and contributed to the energy efficiency of the building from the first half of the 20th century.

9.3 HUMAN RESOURCES

The WPO has expanded its staff capacity during 2024. At the beginning of the year, intensive selection procedures were launched to fill posts primarily intended to strengthen the provision of advice to clients, methodology and inspection activities of the WPO.

The WPO aspires to be a fair employer that values feedback from its employees. The staff evaluation process was consistently applied in 2024, too, and staff suggestions for improving processes and the overall functioning of the WPO were evaluated. Relevant suggestions have been incorporated into the processes of the service office. The social programme continued to be developed through the provision of supplementary pension insurance contributions, the

allocation of resources to team-building activities was kept up, the material equipment of the working environment for employees was improved, etc.

Allocating financial and time resources to training and developing the potential of staff was a priority for the WPO. In addition to supporting inception training and training in competencies, the WPO creates space for on-the-job language training for staff, personal development for staff and IT training. The training activities are

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primarily aimed at developing the individual competences of staff members related to their professional activities and improving their professional level in the provision of services to clients and the WPO's outputs.

In addition to receiving whistleblowing reports and accompanying whistleblowers, in 2024 the WPO was mainly occupied with explaining the applicable rules governing whistleblower protection and internal whistleblowing systems, not only to the public, but also to state authorities.

Having well-designed internal whistleblowing systems in place should be a priority, especially for ministries and other central government agencies. Not only because the state is supposed to lead by example, but especially because a huge amount of public funds flows through these institutions every year and, as foreign surveys show, it is internal employees who are a valuable source of information in detecting fraud and other violations of the law. However, it is particularly central government agencies that appear to still have a long way to go, especially in terms of raising staff awareness and trust in their own internal whistleblowing systems.

This is also evidenced by the regularly low figures for the number of internal whistleblowing reports received by these institutions. For example, in 2024, 27 central government agencies received a total of 24 submissions, of which only six were assessed as whistleblowing reports. No submission or whistleblowing report was received by as many as 22 institutions. The reasons may be varied and, in the WPO's experience, include staff lack of awareness of whistleblowing and whistleblower protection options, a lacking 'tone from the top' where the management of the institution does not support or communicate the internal whistleblowing system, staff distrust of the system or even a climate of fear to speak up. Building an internal system involves not only the adoption of a policy on the subject, but also active communication, information about the activities of the

person responsible, staff training and, last but not least, an authentic and communicated management attitude.

In early 2024, the government decided to abolish the Office of the Special Prosecutor, which prosecuted organised crime and corruption. This change became effective on 20 March 2024 after approval by the National Council (Parliament) of the Slovak Republic. The cases supervised by the Office of the Special Prosecutor have been transferred to regional prosecutors' offices, but this has not always gone smoothly. The WPO is aware of cases where the whereabouts of files were unknown, which also had an impact on the WPO's proceedings, which were prolonged as a result. The same consequences – i.e., the prolongation of investigations – have been perceived by the WPO also after the dissolution of the National Criminal Agency, when cases were put on the desk of new investigators who had to study them anew.

Due to amendments to criminal codes, we can again speak of the fact that investigators have to reclassify some criminal offences according to the current legislation in force, which again prolongs the investigation of whistleblowing reports, or to discontinue prosecutions because the act has become time-barred under the new legislation. One example for all.

A whistleblower, who in good faith brought to the attention of her employer several alleged economic crimes, has been fighting for five years for the matter to be investigated. Among other things, she has been pursuing an employment litigation because she had been dismissed for her whistleblowing report. The first instance court ruled that she was wrongfully dismissed, but the investigation into her allegations, which had been going on for several years and had incurred certain cost in sworn expert reports, was halted due to a change in legislation.

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These negative effects on the length of proceedings, as well as the constant reassessment of investigations due to new legislation or simply because another investigator is assigned the case due to organisational changes, increase the risk that the case will not be investigated at all or that the investigation will take a disproportionate amount of time.

The length of criminal proceedings is a challenge that the Slovak Republic has been facing for a long time, and frequent organisational changes in the investigation and prosecution authorities exacerbate this situation, because such changes always bring with them departures from the ranks of the Police Corps or directly from the ranks of investigators. At 2,115, the number of police officers leaving the Police Corps in 2024 was among the highest on record.

According to its own records, the Whistleblower Protection Office can state that of the criminal complaints filed by the WPO or by whistleblowers between 2021 and July 2024, 12 have not yet reached the next procedural stage – i.e., no charges have been brought, but the investigation has not been dropped either.

Stabilization of the numbers and expertise of police officers should be one of the priorities in terms of performing the basic tasks of the state in protecting the health and property of its citizens, but also in terms of the state's credibility in addressing serious suspicions brought forward by whistleblowers. Last year, too, alongside the application of the law in practice, the WPO has also been continuously analysing and evaluating the need for its amendments – not only in terms of a correct transposition of the EU Directive. To enhance the clarity, consistency and predictability of the rules, the WPO has identified a number of needs for legislative amendments. These are the most important ones:

→ **The authorities competent to receive whistleblowing reports are unaware of their obligations**

The Whistleblower Protection Act allows whistleblowers to submit their whistleblowing report concerning a misconduct they have become aware of in connection with their work to external authorities, namely the Whistleblower Protection Office, the prosecutor's office, and administrative authorities. Such a broad definition of the authority competent to receive whistleblowing reports is a problem especially for administrative authorities. There are dozens of administrative authorities in Slovakia and even the state itself does not have a complete list of them.

The broad and vague definition of "external whistleblowing channels" does not meet either the general requirement for clarity and predictability of the legal standard or the requirement of Directive (EU) 2019/1937 of the European Parliament and of the Council on the quality of the independence and autonomy of the external channel.

The question is how a citizen can then navigate such a system and correctly identify to whom to submit their whistleblowing report concerning misconduct observed in connection with their performance of work. Alternatively, where to apply for the protected whistleblower status or even to find out that he or she can be a whistleblower within the meaning of Act No. 54/2019 Coll. and thus benefit from his or her rights under whistleblower protection, since the competent authorities communicate with him or her in the same way as with any other citizen – a whistleblower who contacts them under their standard regime.

Moreover, the institutions themselves are often unaware of their obligations under the Whistleblower Protection Act, which causes confusion and a risk that whistleblower protection will fail in practice. Indeed, the institutions do not view their obligation to receive whistleblowing reports as a separate agenda to be dealt with under a separate regime, with an emphasis on protecting the whistleblower's identity and observing confidentiality of the details of the whistleblowing report, separate from the ordinary agenda

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of the administrative authority. Thus, they do not have in place processes, separate channels for receiving external whistleblowing reports or a register of whistleblowing reports within the meaning of Act No 54/2019 Coll.

These challenges concern both an unspecified number of administrative authorities and the prosecutor's office itself, which is also the authority competent to receive whistleblowing reports under the law. However, prosecutors' offices do not have processes in place that would respect the rules for external whistleblowing bodies.

In order to address this challenge, the Whistleblower Protection Act needs to be amended and clarified so that the legislator itself is clear about which external whistleblowing channels should operate in Slovakia and what procedural rules they should follow when receiving and investigating whistleblowing reports. The WPO has been drawing attention to this for a long time and stands ready to provide its expertise and experience.

→ **Data collection and reporting challenge**

The role of the Whistleblower Protection Office is also to centrally collect and report to the European Commission data on the number of whistleblowing reports received by external authorities, the number of criminal or administrative proceedings, as well as the financial damage and fines recovered in relation to the whistleblowing reports.

Data collection and reporting challenge:

- The Whistleblower Protection Act defines too broadly the administrative authorities designated to receive and investigate the whistleblowing reports, while even the state itself does not know exactly how many administrative authorities there

are in Slovakia.

- Many external authorities are not aware that they should have a separate regime in place to receive and investigate such whistleblowing reports, and therefore do not keep records from which the necessary data could be drawn.
- External authorities have no statutory obligation to publish this data or to actively share it with the WPO.

These shortcomings have an impact not only on the Slovak Republic's inability to fully comply with its reporting obligations to the European Commission, but especially on the state's inability to assess the effectiveness of the current legislation and practice in whistleblower protection in the given circumstances accurately and objectively.

The solution would be to amend the law to precisely define and limit the range of external authorities, in particular administrative authorities, which are competent to receive whistleblowing reports and grant protection in the form of protected whistleblower status. The law should also specify which statistical data they are obliged to collect and share with the Whistleblower Protection Office.

→ **Unknown results of cases**

It is also sometimes a challenge for the WPO to comply with its obligation to the whistleblower, whom it is required to inform of the outcome of the investigation of the whistleblowing report under the Directive. It happens that when a criminal complaint or notice of an administrative offence is filed, either by the whistleblower or by the WPO, it is often difficult to find out the outcome of the investigation of the whistleblowing report by the investigating authority. The solution would again be a clear statutory provision that makes it mandatory for the relevant institutions to inform about the outcome of the proceedings related to the whistleblowing report made.

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Whistleblower protection should include not only the actual investigation of the suspicions raised by the whistleblower, but also feedback to the whistleblower on the outcome of the proceedings. This builds trust in the whistleblowing system and in the public institutions themselves. The WPO thus also collects data on how individual proceedings opened at the initiative of whistleblowers ended, how much money the state saved, what sanction was imposed, etc.

→ *Inefficient whistleblowing systems in municipalities*

The practice of the WPO and analytical mapping of the environment showed the need for legislative amendments also with regard to the implementation of the Whistleblower Protection Act in self-governing municipalities and regions.

The implementation of the Act is problematic, especially in municipalities. Municipalities in Slovakia are very fragmented, Slovakia has thousands of municipalities, which are obliged to have an internal whistleblowing system in place under Act No 54/2019 Coll., and the chief inspector of the municipality must always be the person responsible under the Act. In practice, however, chief inspectors often have several part-time employment contracts in different municipalities and in many cases are not even aware of their duty to carry out the person responsible's agenda.

The requirement that in municipalities, towns/cities and self-governing regions, the role of the person responsible must be exclusively entrusted to chief inspectors is very restrictive. In addition to time capacity challenges, municipalities in particular also face a challenge of substitutability.

This situation could be changed by an amendment to the Act that would exempt the smallest municipalities from the obligation to have an internal whistleblowing system in place, and that would give

other municipalities the freedom to choose who they assign to carry out the person responsible's agenda. Other recommendations resulting from the quantitative research are discussed in more detail in section 7 Analytical Activities.

In addition to the above-mentioned systemic deficiencies, the challenges identified and elaborated on by the WPO in previous annual reports persist. As a reminder, these are the following deficiencies:

- Restrictive exemptions from whistleblower protection in breach of the Directive.
- The need for a specific definition of the concept of "misconduct harmful to the society".
- Insufficient definition of the concepts of "financial services, transport safety services or environmental services".
- The need for legislative regulation of the mechanism for determining the number of employees from which the employer is obliged to establish an internal whistleblowing system, in order to meet the limit of the Directive and the Act.

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