Whistleblowing: Between organizational constraints and practical realities

Le lancement d'alerte : entre les contraintes organisationnelles et la réalité pratique

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Abstract

Whistleblowing, as a mechanism designed to prevent and detect financial crimes affecting public funds, is increasingly recommended in both academic and practical literature. The debate has recently been reignited following legislative changes related to the amendment of the Penal Code, which restricts associations' ability to bring legal action in cases of corruption or embezzlement. This article adopts a narrative literature review approach to examine institutional whistleblowing, with particular attention to the role of civil society in reporting such crimes. Drawing on academic, institutional, and critical sources retrieved from the CAIRN and SCOPUS databases, this review synthesizes existing findings on the gap between the formal institutionalization of whistleblowing mechanisms and their actual effectiveness on the ground. The findings show that empirical evidence on how whistleblowing systems function in practice remains scarce relative to the abundance of prescriptive, policy-oriented literature, and that internal and external reporting channels are too often treated as separate rather than complementary mechanisms.

Keywords : littérature review ; Financial Crime ; Public Funds; Non profit Organizations.

Résumé

Le lancement d'alerte, en tant que mécanisme destiné à prévenir et à détecter les délits financiers portant atteinte aux fonds publics, est de plus en plus recommandé tant dans la littérature universitaire que dans la pratique. Le débat a récemment été relancé à la suite de modifications législatives liées à la révision du Code pénal, qui restreignent la capacité des associations à intenter une action en justice dans les affaires de corruption ou de détournement. Cet article adopte une approche de revue narrative de la littérature pour examiner le lancement d'alerte institutionnel, en portant une attention particulière au rôle de la société civile dans le signalement de tels délits. En s'appuyant sur des sources académiques, institutionnelles et critiques issues des bases de données CAIRN et SCOPUS, cette revue synthétise les résultats existants sur l'écart entre l'institutionnalisation formelle des mécanismes d'alerte et leur efficacité réelle sur le terrain. Les résultats montrent que les preuves empiriques sur le fonctionnement pratique des systèmes d'alerte demeurent rares au regard de l'abondance de la littérature normative et institutionnelle, et que les canaux de signalement internes et externes sont trop souvent traités comme des mécanismes distincts plutôt que complémentaires.

Mots clés : revue de la littérature ; criminalité financière ; deniers publics ; organisations à but non lucratif.

Introduction

Reporting wrongdoing, and financial misconduct in particular, has become a central concern for organizations and public institutions alike. Recent debates surrounding the withdrawal of whistleblowing protections for financial crimes affecting public funds have reignited academic and policy interest in the conditions under which whistleblowing mechanism's function or fail to function inside organizations.

Whistleblowing is widely presented in the governance and compliance literature as a key instrument for detecting fraud, corruption, and misuse of public resources (Taryn & al., 2022). Legal and institutional frameworks in many countries have progressively formalized channels for internal and external reporting, framing whistleblowers as essential allies of oversight bodies (Duong & al., 2025). Yet despite this formal recognition, a growing body of research suggests that the mere existence of whistleblowing policies does not guarantee their effective use: employees who witness misconduct often remain silent, deterred by fear of retaliation, organizational loyalty norms, or doubts about the anonymity and follow-up of their disclosures (Near & Miceli, 1985).

This tension, between whistleblowing as a formal governance mechanism and whistleblowing as a lived organizational practice, is the starting point of this literature review. This tension can be condensed into a single guiding research question: under what organizational and institutional conditions do whistleblowing mechanisms become effectively operational in the protection of public funds?

Rather than treating organizational constraints as a loose collection of separate obstacles, this review organizes its analysis around seven interrelated dimensions that recur throughout the literature examined: trust in the organization and its reporting channels, protection against retaliation, anonymity and confidentiality of disclosures, institutional autonomy of the bodies receiving or acting on disclosures, organizational capacity to process and investigate reports, organizational response once a disclosure is made, and the surrounding legal and regulatory environment. These seven dimensions structure the sections that follow and are subsequently integrated into the explanatory model proposed in Section 2.5.

This narrative review draws on a range of academic, institutional, and critical sources to examine how organizational constraints shape the practical effectiveness of whistleblowing, particularly in contexts involving financial misconduct and the protection of public funds.

In response to this question, the central thesis of this review is that institutional whistleblowing, although widely framed as a formal governance and compliance mechanism, is in practice deeply shaped by organizational reality.

Accordingly, this review aims to synthesize existing findings on the gap between the formal institutionalization of whistleblowing and its actual functioning, with particular attention to power imbalances, retaliation dynamics, and the discrepancy between stated procedures and organizational practice.

1. Review method and conceptual background

The literature search was conducted using the following databases: CAIRN, SCOPUS… The newly published articles were considered. The selected studies were analyzed through a thematic approach. In line with the exploratory and interpretive aims of this study, a narrative review approach was adopted rather than a systematic or scoping review. Unlike systematic and scoping reviews, which follow a standardized protocol with predefined inclusion and exclusion criteria to exhaustively map a bounded evidence base, a narrative review allows for the interpretive synthesis of a heterogeneous body of conceptual and empirical literature across disciplines, which is better suited to the aim pursued here: identifying recurring organizational constraints on whistleblowing rather than quantifying the evidence base itself (Grant & Booth, 2009)

Research on whistleblowing first emerged in North America, across management sciences, sociology, political science, and law, before receiving comparatively little scholarly attention in Europe until the late 2000s (Chateauraynaud & Torny, 1999). The most internationally influential legislative development remains the U.S. Sarbanes-Oxley Act (SOX) of 2002, which introduced criminal penalties for retaliation against whistleblowers and prompted numerous countries to adopt comparable protections (Mowrey & al., 2010). According to de Bry (2008, p. 45), this approach reflects an implicit contract between citizen and state a framing that contrasts with the French tradition, where whistleblowing was recognized considerably later in law and remains, according to Charreire Petit and Surply (2008), comparatively limited in scope. The French law of December 6, 2013, extended protection to those reporting a felony or misdemeanor in both the private and public sectors, formally recognizing "ethical whistleblowing" as a means of disclosing acts affecting the public interest (Charreire Petit & Surply, 2008). This divergence illustrates that whistleblowers do not enjoy equal social status on both sides of the Atlantic: in Europe, and in France in particular, social norms have been slower to shift away from viewing whistleblowing as akin to informing.

2. Literature Review

2.1. Definitions and conceptualizations

2.1.1. Whistleblower

A whistleblower can be defined as a person who discloses information that appears to be illegal, unethical, or in violation of their profession's code of ethics. A whistleblower believes they have uncovered information that they consider a threat to people, society, the economy, or the environment, and decides to bring it to the attention of the relevant parties, official authorities, organizations, or the media sometimes even against the advice of their superiors. What distinguishes a whistleblower from an informant is not the purity of their motives, but the good faith and public relevance of the disclosure itself: whistleblowers do not act to accuse a particular individual, but to disclose facts they believe pose a threat to the common good, the public interest, or general welfare. As discussed later in this review, the literature does not require this disclosure to stem from disinterested or purely altruistic motives, what matters for the qualification of an act as whistleblowing is the good faith, seriousness, and public relevance of the information disclosed, rather than the psychological purity of the individual who discloses it (Kumar & Santoro, 2017).

Given the range of related terms used throughout this review, it is useful to clarify their relationship before proceeding. Whistleblowing refers to the individual act of disclosure carried out by a person with direct or indirect knowledge of wrongdoing. A whistleblowing system, by contrast, refers to the broader institutional architecture an organization or regulator puts in place to receive, process, and act upon such disclosures encompassing reporting channels, protection policies, and investigative procedures (Miceli, Near & Dworkin, 2008). A reporting channel or reporting mechanism designates one specific pathway within that architecture, whether internal (e.g., a hierarchical or hotline channel) or external (e.g., a regulator, a journalist, or a civil society organization). External reporting therefore does not imply that the recipient is itself a whistleblowing system: a civil society organization that receives and relays a disclosure function as an external reporting channel, not as the institutional system responsible for investigating or sanctioning the wrongdoing reported. Finally, early warning systems, a term more commonly used in risk management and internal audit practice, refer to *ex ante* mechanisms designed to detect anomalies or emerging risks before they materialize into confirmed wrongdoing, such as control indicators or anomaly-detection procedures. While such systems may incorporate whistleblowing as one of several inputs, the two are not synonymous: an early warning system is a broader risk-detection function, whereas whistleblowing is specifically triggered by an individual's disclosure. This review focuses on whistleblowing and its associated reporting channels and systems, drawing on the early warning system literature where it directly informs the discussion of financial misconduct affecting public funds.

The term "whistleblower" is said to have been coined by French sociologists Francis Châteauraynaud and Didier Torny in the late 1990s. For these sociologists, a whistleblower is a risk professional, a doctor, inspector, expert, or committee member. They may also be someone with no prior expertise who relies solely on their direct experience of the world. But whistleblowing is not merely an act of perception. It is the reconstruction of a perceptual experience in such a way as to make it present and tangible for others. In addition to the technical nature of their approach, the whistleblower embodies an ethical dimension: that of challenging others by positioning themselves at the intersection of event and action, of a phenomenon and its critical evaluation. For the two sociologists, the whistleblower can play off against one another an open perceptual capacity, a faculty of interpretation, and a reflexivity that creates tension between their individual inclinations and the public interest, all while adopting the perspective of others.

Among the many definitions proposed, the most widely cited remains that of Near and Miceli Janet Near and Marcia Miceli published in 1985. According to these two authors, a whistleblower is a current or former member of an organization who exposes illegal, unethical, or illegitimate practices under the control of an employer, individuals, or organizations that may influence the organization's actions. It can be added that these practices can also have an impact on the development of knowledge and on those involved in it, whether they are students, research participants or subjects, research ethics or human subjects' protection committees, institutions, or funders.

Beyond definitional debates, the literature shows that whistleblowing should not be understood merely as an individual act of disclosure, but as a broader institutional and communicative process. In this perspective, the act of reporting wrongdoing is shaped by the nature of the organization, the status of the discloser, the seriousness of the alleged misconduct, and the availability of channels capable of receiving, assessing, and acting upon the information disclosed. This is one reason why the classic definition proposed by Near and Miceli has remained foundational while also being progressively revisited by later scholarship. Their formulation offered an important starting point for conceptual clarity, yet subsequent authors have pointed out that whistleblowing cannot be reduced to the situation of a current or former employee reporting wrongdoing within a strictly corporate setting (Jubb, 1999; Jubb, 2000). In practice, whistleblowing also occurs in public administrations, universities, hospitals, regulatory agencies, non-governmental organizations, and transnational governance settings, where reporting relationships are often more complex than a simple employer-employee framework.

A second important clarification in the literature concerns the object of disclosure. Whistleblowing generally refers to the reporting of wrongdoing that is considered sufficiently serious to justify disclosure in the public interest. Such wrongdoings may include corruption, fraud, embezzlement, abuse of office, waste of public funds, conflicts of interest, professional misconduct, regulatory breaches, and risks to public health or safety (Gobert & Punch, 2000). In this sense, whistleblowing is not limited to the denunciation of explicitly criminal acts. It may also concern practices that are formally legal but ethically problematic, institutionally abusive, or socially harmful. This distinction is particularly important for a literature review dealing with organizational realities, because many harmful practices persist precisely in the grey zone between illegality, institutional tolerance, and administrative routine.

The literature also suggests that whistleblowing should be conceptualized as a graded and differentiated phenomenon rather than a single homogeneous act. One common distinction is between internal whistleblowing, where concerns are reported through hierarchical or designated institutional channels, and external whistleblowing, where disclosure is made to regulators, oversight bodies, journalists, civil society actors, or judicial authorities. Another distinction opposes open and anonymous disclosures, as well as formal and informal reporting practices. These distinctions matter because they reveal that whistleblowing is deeply conditioned by organizational trust, perceived retaliation, and the credibility of internal mechanisms. In many contexts, the decision to bypass internal channels is not necessarily a sign of disloyalty, but rather evidence of weak institutional responsiveness or fear of reprisal (Dworkin & Baucus, 1998; Devine & Walden, 2013). From this point of view, whistleblowing is as much a test of institutional integrity as it is an act of individual courage.

Another important conceptual issue concerns motivation and directly qualifies the definition proposed above. While whistleblowers are often presented, including in early definitional work, as disinterested and morally driven actors committed to the common good, literature adopts a more nuanced position. It recognizes that disclosures may result from mixed motives, including ethical conviction, professional duty, personal indignation, fear of future harm, or frustration with institutional inaction. However, the existence of mixed motives does not necessarily invalidate the legitimacy of the disclosure. What matters, in many accounts, is less the psychological purity of the whistleblower than the seriousness, truthfulness, and public relevance of the information reported (Kumar & Santoro, 2017). This point is analytically important because organizations frequently attempt to discredit whistleblowers by shifting attention away from the wrongdoing itself and toward the presumed intentions or personality of the reporting individual.

In relation to governance and accountability, whistleblowing has increasingly been conceptualized as an essential mechanism for revealing information that ordinary oversight systems fail to detect. This is particularly true in cases involving financial misconduct and the management of public resources. In such contexts, insiders may hold privileged information about procurement fraud, budget diversion, illicit enrichment, accounting irregularities, misuse of grants, or collusion in public contracting. Because these practices often unfold within bureaucratic routines and protected institutional spaces, they may remain invisible to the public unless disclosed by individuals with direct access to organizational information. Whistleblowing therefore plays a critical role not only in exposing wrongdoing, but also in safeguarding public accountability, financial transparency, and confidence in public institutions (Mobara & al., 2025).

Further conceptual development in literature concerns the question of effectiveness. Whistleblowing is not effective simply because a disclosure has been made. Rather, effectiveness is generally linked to whether the warning produces recognition, investigation, corrective action, or at least partial interruption of the wrongdoing within a reasonable period (Near & Miceli, 1995; Dworkin & Baucus, 1998). This outcome-oriented understanding is useful because it shifts attention from the act of speaking up to the institutional capacity to respond. It also highlights a central tension in the field: organizations may formally encourage reporting while remaining structurally unwilling to protect whistleblowers or address the misconduct disclosed. Consequently, the study of whistleblowing cannot be separated from the analysis of organizational receptivity, legal protection, and the actual functioning of accountability mechanisms.

Taken together, these perspectives invite a broader conceptualization of whistleblowing as a situated practice at the intersection of ethics, organizational power, and public accountability. It is not merely the disclosure of hidden information, but a contested process through which wrongdoing is named, transmitted, evaluated, and possibly acted upon. For a review focused on organizational constraints and realities on the ground, this broader understanding is especially useful, since it makes it possible to examine not only who speaks out and why, but also under what institutional conditions disclosures are silenced, ignored, reinterpreted, or transformed into meaningful corrective action. (Al-Thani & Wright, 2026).

2.1.2. Protecting public money

Understanding the specific vulnerability of public funds is a necessary precondition for grasping why whistleblowing plays a distinctive role in this domain, public funds occupy a central place in the functioning of the state, given their far-reaching political, economic, and social implications. Safeguarding them against misuse whether through waste, embezzlement, or mismanagement has therefore become a policy priority (Fritsche, 2013). While financial corruption has historically accompanied the management of public resources, it has taken on considerably more sophisticated forms in recent decades, as technological and administrative advances have multiplied the means available for diverting or manipulating public funds (Jones, 1993).

These realities have made legal and institutional oversight a necessary safeguard. Financial oversight can be broadly defined as the set of processes designed to verify the accuracy and integrity of financial transactions, with the aim of protecting public resources, improving the efficiency of their use, and ensuring the intended outcomes of public expenditure and revenue collection are achieved (Iskandar & Yuniasih, 2018). Whether exercised internally or through independent external bodies, oversight fundamentally consists of the procedures needed to confirm that public funds remain shielded from embezzlement.

This responsibility is shared across institutions: alongside the executive branch, legislative and judicial bodies play a role in overseeing public funds, while civil society increasingly contributes to monitoring and countering financial corruption. Financial corruption itself can be understood as the misuse of public authority for private ends, a deviation from legal and institutional norms, or an exploitation of their absence, undertaken to secure personal, political, social, or financial gain for an individual or group (Kemp 2010). It is precisely within this space where formal oversight mechanisms may prove insufficient that whistleblowing has come to be regarded as a complementary safeguard, capable of surfacing misconduct that conventional control systems fail to detect.

2.1.3. Civil society organizations

Civil society organizations act as intermediaries between individuals and the state and increasingly play a role in the whistleblowing process itself. Beyond their traditional functions of raising awareness, promoting civic values, and shaping public policy (Fardeau, 2016), these organizations have become significant recipients of external disclosures, particularly when internal institutional channels are perceived as unresponsive or unsafe (Devine & Walden, 2013).

In the context of financial misconduct and the protection of public funds, civil society organizations, including anti-corruption NGOs, transparency watchdogs, and press-affiliated associations, often provide whistleblowers with an alternative reporting channel, legal support, or public visibility that formal institutions fail to offer (Fardeau 2016). Their independence from political authority allows them to relay disclosures without being directly implicated in the organizational or bureaucratic structures being exposed, which can make them a more credible outlet in contexts marked by weak institutional trust (Fardeau 2016).

This role, however, is not without limitations. Civil society organizations generally lack investigative or enforcement powers, meaning that their contribution depends on their capacity to transfer information to competent authorities, mobilize public opinion, or pressure institutions into corrective action (Cvetek & Daiber 2009). Their effectiveness as a whistleblowing channel is therefore closely tied to the broader legal and political environment in which they operate.

2.2. Main methodological approaches

This review adopts a narrative and thematic literature review methodology, as opposed to a systematic or scoping review. This choice reflects the aim of the study, which is to synthesize conceptual and empirical insights into an explanatory model of organizational constraints on whistleblowing, rather than to exhaustively map a bounded evidence base against standardized inclusion criteria (Grant & Booth, 2009). Accordingly, the methodological transparency expected of a narrative review differs from that of a systematic review: it does not require a Preferred Reporting Items for Systematic reviews and Meta-Analyses (PRISMA)-type flow of identified, screened, and excluded records, but it does require explicit reporting of the databases consulted, the search terms used, the period covered, and the logic guiding source selection each of which is detailed below.

The literature search was conducted using two databases selected for their complementary coverage: SCOPUS, for its breadth of international, English-language, peer-reviewed literature on whistleblowing, organizational behavior, and governance; and CAIRN, for its coverage of French-language academic literature on whistleblowing (*lancement d'alerte*, *alerte éthique*) and public administration, which is directly relevant to the francophone and Moroccan institutional context central to this article.

Search terms combined the concepts of whistleblowing (*"whistleblowing", "whistleblower", and "ethical alerts"*) with terms relating to financial misconduct and public governance (*"financial crime", "public funds", and "Non-profit Organizations"*).

The search covered publications from 1981 to 2026, with priority given to sources published since 2020 to capture recent developments, particularly regarding the legislative changes affecting Morocco. While the broader research process described by Manheim and Rich (1981) applies to any literature-based inquiry, the specific review strategy adopted here, as clarified above, remains narrative and thematic rather than systematic: "*We reconsider what we know about the problem and what other scholars studying it have learned. A systematic review of the literature will unearth different answers, conflicting results and multiple opinions*" (Manheim & Rich, 1981, p. 191). A small number of earlier, foundational sources (e.g., Near & Miceli, 1985; Manheim & Rich, 1981) were retained irrespective of their publication date, given their continued conceptual centrality to the field.

Rather than applying rigid inclusion/exclusion filters, source selection was guided by thematic and conceptual relevance to four recurring themes identified during an initial scoping pass of the literature: definitions and conceptualizations of whistleblowing, the protection of public funds and financial oversight, the role of civil society organizations in reporting mechanisms, and empirical evidence on the effectiveness of whistleblowing systems. Sources were retained when they contributed substantively to at least one of these themes, purely technical or jurisdiction-specific legal commentary without conceptual transferability to the organizational focus of this review was set aside. This process is consistent with recommended practice for narrative reviews, which favor representativeness and thematic saturation over exhaustive retrieval (Grant & Booth, 2009). This review draws on a corpus of 29 references spanning academic journal articles, institutional reports, doctoral theses, and primary legal texts.

Selected sources were then analyzed using a thematic approach: each source was read in full and coded against the four themes listed above, allowing recurring patterns, points of convergence, and points of tension across the literature to be identified. This thematic coding forms the basis of the explanatory model of organizational constraints developed later in this review (see Section 2.5).

Beyond its conceptual aim, this review is also motivated by a practical concern: understanding the potential implications of the recently weakened role of civil society in reporting crimes affecting public funds in Morocco. This concern does not translate into an empirical hypothesis to be tested the documentary and narrative nature of this review does not allow for that but rather into a theoretical proposition drawn from the literature synthesized above: restricting civil society's capacity to report suspected financial misconduct may plausibly weaken one of the external reporting channels identified as significant throughout this review (Klitgaard, 1992; Devine & Walden, 2013). This proposition guides the thematic emphasis of the review, particularly in Section 3 (Discussion), and is offered as a conjecture for future empirical research rather than as a demonstrated causal relationship.

2.3. Key findings in empirical studies

Beyond conceptual and definitional debates, the literature also offers insight into the practical value of external reporting channels, particularly civil society, in detecting financial misconduct affecting public funds. Klitgaard (1992, p. 16) argues that "*civil society can be called upon to report on both isolated cases and chronic problems, as it generally has a clear understanding of the areas where the government functions effectively and those where it does not*." This perspective suggests that citizens themselves can constitute an important, if underused, safeguard against corruption, insofar as public intolerance of wrongdoing may act as a deterrent. When such reporting mechanisms are curtailed for instance, when the right to report, wrongdoing is restricted to individuals with direct proximity to public funds, a potentially significant source of information is removed, one that has historically contributed to detecting financial crimes affecting public resources.

The literature further distinguishes whistleblowing from malicious denunciation through three cumulative criteria: the discloser must act in good faith rather than to settle a personal score, failing which they may be liable for defamation or false accusation; they must act without personal gain; and they must act in public interest (Mbata, 2005).

A particularly informative source of empirical findings on the practical functioning of whistleblowing systems is provided by the scoping review conducted by Taryn et al. (2022) on whistleblowing as an anti-corruption strategy in health and pharmaceutical organizations in low- and middle-income countries (LMICs). Although their review focuses specifically on the health and pharmaceutical sectors, several of its findings offer instructive parallels for understanding whistleblowing more broadly in contexts involving the protection of public funds.

A first major finding from their review concerns the limited empirical nature of the available evidence base. Of the 22 sources retained, Taryn et al. (2022) identified only one empirical study, while the remainder consisted mainly of organizational reports, policies and procedures, guidance documents, news articles, policy analyses, and commentaries. This suggests that current knowledge on whistleblowing in the organizations examined is shaped less by field-based investigation than by institutional, policy-oriented, and interpretive sources, indicating a literature rich in formal frameworks and normative guidance, but comparatively weak in direct empirical evidence on how whistleblowing systems function in practice.

A second finding concerns the dominance of non-peer-reviewed and institutionally produced materials. A large share of the reviewed corpus originated from major international or transnational actors, including the European Union, the World Health Organization, the Global Fund, and Gavi. While such sources offer valuable insight into the official architecture of whistleblowing systems, including reporting channels, protection policies, and procedural safeguards, they also reflect a predominantly prescriptive perspective, explaining how mechanisms are designed and expected to function rather than documenting their actual implementation, accessibility, credibility, or effectiveness on the ground.

A third finding relates to the sectoral concentration of the evidence base. Most retained sources concerned health organizations specifically, with a smaller number addressing pharmaceutical whistleblowing, food supply, or overlapping areas (Taryn & al., 2022). This concentration suggests that whistleblowing has attracted scholarly attention in sectors where corruption, procurement irregularities, and resource misuse carry direct consequences for public welfare, while also revealing that broader literature remains unevenly distributed across sectors. This imbalance is particularly relevant to the study of financial misconduct affecting public resources more generally, since corruption-related risks are by no means confined to the health sector.

Taryn and al. (2022) also emphasize the centrality of institutional and regulatory context in interpreting whistleblowing policies. Because their review was restricted to Low- and Middle-Income Country (LMIC) settings, their findings underscore that whistleblowing cannot be understood independently of institutional environment, regulatory capacity, organizational culture, and broader governance conditions dimensions equally relevant to public-fund protection in other institutional contexts. In such settings, formal reporting procedures may exist without necessarily ensuring effective protection or encouraging disclosure in practice; whistleblowing systems should therefore be assessed not only in terms of their formal existence, but also in relation to the institutional contexts in which they are embedded.

Taken together, these findings point to a significant gap between the formal institutionalization of whistleblowing and the empirical understanding of its real-world operation. While the literature documents a growing body of policies, procedures, and official commitments, it offers comparatively little evidence on users' experiences, reporting outcomes, retaliation risks, or corrective action following disclosure. This gap reinforces the broader argument of the present review: whistleblowing is increasingly recognized as an anti-corruption tool, yet its practical functioning, particularly in relation to financially harmful practices affecting public-interest sectors, remains insufficiently documented

2.4. Current limitations in literature

The present review is subject to several methodological and scope-related limitations that should be acknowledged. First, the analysis relies predominantly on publications available in English. This linguistic restriction may have led to the underrepresentation of locally grounded scholarship, region-specific debates, and practice-based evidence produced in other languages. As a result, the overall picture provided here may reflect a partial view of the literature and may not fully capture the diversity of whistleblowing arrangements across different institutional settings.

Second, the existing body of literature appears vulnerable to both selection and reporting bias. Published accounts tend to give greater visibility to whistleblowing cases that generated public attention, formal documentation, or observable outcomes. By contrast, less visible cases, such as disclosures that remained confidential, were not formally registered, or failed to move beyond initial reporting stages, are far less likely to appear in the literature. This imbalance may distort the evidence base by disproportionately highlighting high-profile cases while overlooking more ordinary or unsuccessful reporting experiences.

Third, robust empirical evidence remains limited, particularly regarding the effectiveness of whistleblowing mechanisms in transitional or emerging economies. In many such contexts, literature still relies heavily on regulatory frameworks, policy analyses, institutional reports, and documented cases, rather than on systematically designed outcome-based studies. This makes it difficult to draw firm conclusions about the real impact of whistleblowing systems on detection, accountability, or corrective action.

Since much of the available evidence is derived from secondary materials, including policy documents, regulatory texts, and case-based documentation the implications drawn from this review should be understood primarily as indicative governance and institutional design considerations rather than as strong causal claims. In that respect, particular attention should be paid to the conditions that appear to support more effective whistleblowing arrangements, notably credible enforcement, confidentiality safeguards, institutional autonomy, and sensitivity to local organizational cultures. Any reform effort should therefore be tested carefully through pilot implementation and continuous monitoring before being generalized more broadly.

From a theoretical standpoint, institutional theory offers a useful lens for understanding why whistleblowing systems vary so significantly across national and organizational environments. However, the literature still provides insufficient empirical insight into how these theoretical expectations operate in practice. More research is needed on actual reporting behavior, institutional handling of disclosures, and organizational response patterns across cultural and regulatory contexts.

A final limitation relates to the rapidly changing technological environment in which whistleblowing now operates. Emerging tools such as blockchain-based anonymous reporting systems and AI-assisted fraud detection are already transforming the ways in which concerns are reported, assessed, and acted upon. Consequently, some observations made in current literature may lose relevance as these technological developments reshape both the opportunities for disclosure and the risks associated with reporting wrongdoing.

2.5. Synthesis: toward an explanatory model of organizational constraints on whistleblowing

Before turning to the explanatory model, it is useful to organize the findings of this review around three structuring questions, rather than presenting the literature source by source.

What do we know? The literature establishes with reasonable consensus that:

- Whistleblowing has evolved from a narrow employer-employee framing (Near & Miceli, 1985) toward a broader institutional and multi-sector phenomenon spanning public administrations, hospitals, and transnational governance settings (Jubb, 1999, 2000);
- The choice between internal and external reporting channels is primarily conditioned by organizational trust and the perceived credibility of internal mechanisms, rather than by the severity of the wrongdoing alone (Dworkin & Baucus, 1998; Devine & Walden, 2013);
- Civil society plays a complementary and at times substitutive role in detecting financial misconduct precisely where formal institutional channels are weak or unresponsive (Klitgaard, 1992; Fardeau, 2016);
- The formal architecture of whistleblowing protection has expanded substantially since the 1930s, from the National Labor Relations Act to the Sarbanes-Oxley Act and the French law of 2013.

Where does the literature diverge? Two tensions recur across the sources reviewed. First, there is disagreement on the relevance of motive to the legitimacy of a disclosure: while Kumar and Santoro (2017) argue that the seriousness and truthfulness of the information reported matter more than the "psychological purity" of the whistleblower, the legal criteria distinguishing whistleblowing from malicious denunciation continue to place good faith and the absence of personal gain at the center of legitimacy (Mbata, 2005). Second, the American and French/European traditions diverge sharply in their underlying philosophy: the American approach frames whistleblowing as an implicit contractual duty between citizen and state (de Bry, 2008), while the French tradition has historically treated whistleblowing with greater social ambivalence, closer to informing than to civic duty (Charreire Petit & Surply, 2008).

What do we not yet know? The literature offers markedly less certainty regarding the actual, on-the-ground functioning of whistleblowing systems. As Taryn et al. (2022) show, empirical studies remain rare relative to policy-oriented and institutional literature; the effects of restricting civil society's legal standing to report financial misconduct the situation now facing Moroccan associations have not, to our knowledge, been empirically studied; and the influence of emerging reporting technologies, such as blockchain-based anonymous channels, on actual disclosure behavior remains almost entirely unexplored.

The literature reviewed above cannot be reduced to a simple inventory of separate obstacles to whistleblowing. Read critically, it points instead to a cumulative and largely sequential process, in which each organizational constraint conditions the probability that the next stage of disclosure will occur at all. This process can be read as an explanatory model in four interlocking moments.

The starting point is formal recognition: the existence of a policy, a legal channel, or an institutional mandate authorizing disclosure (Charreire Petit & Surply, 2008; Devine & Walden, 2013). Yet formal recognition alone explains almost nothing about actual reporting behavior, since the literature consistently shows that policies are adopted independently of the organizational conditions needed to make them operative (Taryn et al., 2022). Formal recognition therefore functions less as a guarantee of disclosure than as a necessary but insufficient precondition, whose effect is mediated by what happens next.

The second moment is what can be called an institutional credibility test: before disclosing, a potential whistleblower implicitly assesses whether the hierarchy and the organization are likely to act on the information rather than merely register it. This is where power relations become decisive. Because internal channels pass through the very hierarchy that may be implicated in, or indifferent to, the wrongdoing, individuals often perceive bypassing that hierarchy as an act of disloyalty rather than of civic duty (Dworkin & Baucus, 1998). The choice between internal and external channels is thus not primarily a legal or procedural choice, but the outcome of this credibility test: weak institutional credibility pushes disclosure toward external factors, such as civil society organizations, precisely when those actors are themselves most constrained, as the Moroccan case discussed below illustrates.

The third moment concerns individual risk calculation, in which retaliation risk and reputational exposure are weighed against the perceived seriousness of the wrongdoing (Near & Miceli, 1995; Kumar & Santoro, 2017). Critically, the literature shows that organizations frequently intervene at this exact moment not by addressing the wrongdoing, but by attacking the discloser's motives, converting a factual question ("is the wrongdoing real?") into a moral one ("is the whistleblower sincere?"). This displacement is analytically significant: it shows that the risk calculation faced by the individual is not fixed but actively shaped by the organization's own defensive strategies once a disclosure becomes likely.

The fourth and final moment is the institutional response itself, understood as recognition, investigation, corrective action, or, conversely, silence and inaction (Near & Miceli, 1995; Dworkin & Baucus, 1998). This is where the model becomes cyclical rather than linear: the nature of the institutional response feeds back into the credibility test faced by future potential whistleblowers within the same organization or sector. A weak or absent response does not merely fail to correct one instance of wrongdoing; it recalibrates, for every subsequent observer of misconduct, the expected value of disclosure downward. This feedback loop offers a critical explanation for a finding that recurs throughout the literature reviewed: the coexistence of extensive formal whistleblowing architecture with persistently low levels of effective, acted-upon disclosure (Taryn et al., 2022).

This four-moment model (formal recognition, institutional credibility test, individual risk calculation, institutional response) reframes organizational constraints not as a checklist of independent barriers, but as stages in a single decision process whose weakest link determines the outcome. It also clarifies why sectoral and national context matters so much: contextual factors, such as the legal restrictions recently placed on Moroccan associations' capacity to report corruption, do not act as a fifth, separate constraint, but intervene directly within the second and third moments of the model, by narrowing the range of credible external channels available once internal credibility has already failed.

This four-moment model absorbs the seven dimensions identified in the introduction: trust and institutional autonomy shape the credibility test (second moment), retaliation protection and anonymity shape the individual risk calculation (third moment), organizational capacity and organizational response together constitute the fourth moment, and the legal and regulatory environment conditions all four moments simultaneously.

The Moroccan case discussed below can accordingly be read not merely as an illustration of civil society's weakened role, but as an empirical instance of this broader explanatory logic: legal constraints on associations intervene precisely at the point where the model predicts disclosure is most likely to be redirected from internal channels toward external, civil-society-based ones. This logic is represented visually in Figure 1 (Section 3).

3. Discussion

Building on the explanatory model proposed above, particularly the gap identified by Taryn et al. (2022) between the formal institutionalization of whistleblowing and its actual operation on the ground, this section examines how the sectoral and national/regulatory dimension of that framework finds a direct illustration in the Moroccan context, where recent legal developments have reshaped the role of civil society in reporting financial misconduct affecting public funds. Morocco has made notable legislative and regulatory progress regarding civil liberties, both in streamlining the procedures for exercising the freedom of association and in broadening the base of civic participation in public life (Seddiki, 2020). This progress, however, has not eliminated legal obstacles and administrative practices that limit the scope of action available to many associations, reinforcing a cautious and discouraging perception of associative engagement among broad segments of society (Bellamine, 2025). While associations legally established in Morocco possess legal personality, this status remains limited in practice, partly due to the absence of jurisprudence capable of supporting a more modern conception of associative rights (Seddiki, 2020).

Table N°1. Comparative reading grid: international literature vs. the Moroccan context

Dimension	International literature	Moroccan context
Whistleblower protection (general)	Increasingly formalized through dedicated statutes (SOX, 2002; French law of 2013) (de Bry, 2008; Charreire Petit & Surply, 2008)	No dedicated legal status of "whistleblowers"; protection remains fragmented across Law n° 37-10 (protection of witnesses, victims, experts, and denunciators within the Code of Criminal Procedure) and Law n° 46-19 (corruption reporting via *Instance Nationale de la Probité et de la Prévention et de la Lutte contre la Corruption* (INPPLC)); a draft bill (n° 61-20) on protection for public officials reporting corruption remains pending
Confidentiality / anonymity	Identified as a key determinant of reporting	Identity protection under Law n° 46-19 is granted only upon request or at the

	behavior (Near & Miceli, 1985); emerging technological solutions such as blockchain-based anonymous channels	INPPLC's initiative, not by default; earlier practice required signed, fully identified complaints, limiting effective anonymity
Internal channels	Central object of comparative analysis (Dworkin & Baucus, 1998; Devine & Walden, 2013)	Not documented in the sources reviewed, a gap in the available literature, not evidence of absence
External channels	Regulators, journalists, civil society, judicial authorities (multiple sources)	INPPLC call center ("3003," launched 2026) provides a centralized external channel; associations' capacity to pursue external legal action is now constrained by Law n° 03.23 (2025)
Role of civil society	Complementary or substitutive safeguard where internal channels are weak (Klitgaard, 1992; Fardeau, 2016)	Historically active in public-finance oversight (Seddiki, 2020); recently constrained by Law n° 03.23; civil society and press actors are publicly advocating for its revision

This comparative reading shows that the Moroccan framework is not simply "weaker" than the international literature in a uniform sense. On several dimensions external reporting channels, the role of civil society. Morocco has recently developed identifiable institutional responses (the INPPLC call center, the Law n°46-19 framework), even as the legal standing of associations has simultaneously been restricted. On other dimensions, however internal channels, investigative capacity applied to civil-society disclosures, retaliation protection, and institutional response the literature reviewed here, and the sources currently available on the Moroccan case, remain largely silent. This unevenness is itself an analytical finding: it suggests that the Moroccan whistleblowing framework is not being weakened uniformly, but rather that its already underdeveloped dimensions (internal channels, retaliation protection) are compounded by a targeted restriction on one of its comparatively more active dimensions (civil society's external legal standing).

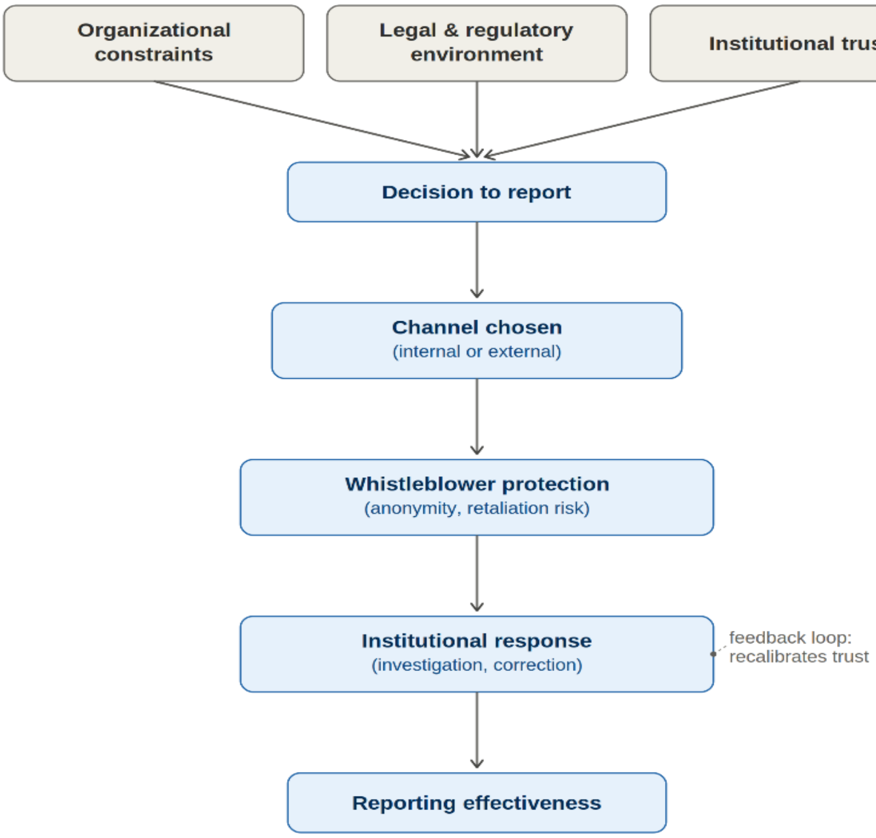
The right to establish associations in Morocco is governed by Dahir n° 1-58-376 of November 15, 1958, as amended and supplemented by Law n° 75-00. This legal framework illustrates the extent of state oversight over associative life, beginning with incorporation procedures. More recently, amendments to the Penal Code have restricted the ability of associations working on the protection of public funds to file legal complaints against local officials in cases of corruption or embezzlement (Law n° 03.23, Bulletin officiel n° 7437, 2025).

Prior to this restriction, such organizations demonstrated a prominent presence in the field of public finance, acting both as investigative and awareness-raising actors and as a moral authority proposing concrete alternatives. Beyond exposing wrongdoing, they engaged in submitting recommendations to public authorities while advocating for their implementation in the public sphere (Seddiki, 2020).

The proposals put forward by these associations in the fight against corruption point to the need for comprehensive reform across multiple levels, political, legislative, judicial, financial, and economic, in order to regulate the management of public funds more effectively and to safeguard the very channels of disclosure that recent legal changes have placed at risk.

Bringing together the international literature reviewed above and the Moroccan case discussed in this section, a central lesson emerges for the design of whistleblowing mechanisms in Morocco: effectiveness does not depend on any single reform, but on the sequential integrity of the reporting process. International literature shows that strengthening one link in this chain while leaving others untouched for instance, creating a reporting channel without also strengthening institutional response capacity tends to produce exactly the pattern observed by Taryn et al. (2022): extensive formal architecture coexisting with limited practical effectiveness. Applied to Morocco, this suggests that recent restrictions on associations' external reporting channel (Law n° 03.23) cannot be evaluated in isolation from the state of the other links in the chain institutional trust, whistleblower protection, and institutional response several of which, as the comparative grid above shows, remain themselves underdeveloped or undocumented. Figure 1 summarizes this process as an explanatory model, showing how organizational constraints, the legal and regulatory environment, and institutional trust jointly shape the decision to report, which then moves through channel choice, protection, and institutional response toward ineffectiveness with institutional response itself feeding back into future institutional trust.

Figure 1. Explanatory model of the whistleblowing reporting and response process



Read through this model, the Moroccan reform does not simply weaken "whistleblowing" as an undifferentiated concept; it intervenes specifically at the *channel choice* stage, narrowing the range of credible external options at precisely the moment when, as the comparative grid above suggests, internal channels, protection guarantees, and institutional response capacity are themselves insufficiently documented or developed. This is, in itself, the paper's central analytical contribution: the international literature does not merely warn that restricting civil society's role is problematic in the abstract but explains *why* by identifying the specific stage of the reporting process it disrupts, and the extent to which the surrounding stages are prepared, or not, to absorb that disruption.

Conclusion

This review set out to examine institutional whistleblowing not merely as a formal governance and compliance mechanism, but as a practice deeply shaped by organizational realities, power relations, retaliation risks, and the limited operational capacity of institutions. The literature reviewed confirms this central thesis: while whistleblowing policies and reporting channels have become increasingly formalized across sectors and jurisdictions, their actual effectiveness remains constrained by organizational trust, institutional receptivity, and the credibility of internal mechanisms (Dworkin & Baucus, 1998; Devine & Walden, 2013). The scoping review conducted by Taryn & al. (2022) further illustrates this gap, showing that empirical evidence on how whistleblowing systems function in practice remains scarce relative to the abundance of prescriptive, policy-oriented literature.

This tension between formal institutionalization and practical effectiveness is particularly visible in the Moroccan context. Granting civil society, a role in financial oversight is consistent with the principles of good governance and contributes to strengthening transparency and democratic accountability in the management of public funds (Seddiki, 2020). Institutional initiatives reflect a formal commitment to civic participation. Yet, as discussed above, recent legal restrictions on associations' ability to report corruption and embezzlement involving local officials illustrate precisely the kind of gap this review has sought to highlight formal recognition of civil society's role coexists with legal and administrative constraints that limit its practical capacity to act.

Protecting public funds in Morocco therefore requires more than legal recognition of whistleblowing and civic oversight; it calls for sustained civic and institutional awareness of the legal and ethical principles underlying the responsible use of public resources. Political parties, public-interest associations, and citizens alike have a role to play in promoting transparency, accountability, and the rule of law, but this role can only be meaningful if it is supported by accessible reporting channels, credible institutional responses, and effective protection against retaliation.

More broadly, financial crime affecting public funds carries consequences that extend well beyond immediate financial loss: it weakens public trust in institutions, undermines the rule of law, and constitutes a significant obstacle to sustainable development (Mbata, 2005). Strengthening whistleblowing mechanisms, not merely as formal policy instruments, but as genuinely functional channels of disclosure, therefore remains a critical, if still insufficiently documented, lever for safeguarding public resources. Future research should prioritize empirical investigation of how whistleblowing systems operate in practice, particularly outside the health and pharmaceutical sectors that have so far dominated the evidence base, to better understand the organizational conditions under which disclosures are heard, acted upon, or silenced.

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