

The Challenges Facing the Whistle-Blowers in the Arabian Gulf: Kuwait as a Case Study

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Abstract:

Corruption plays a role in several economic and social crimes. In addition, corruption substantially impacts governmental sovereignty, undermining state institutions and laws, which may put nations at risk of international penalties and sanctions. Whistleblowers of corrupt activities should be given more robust protection assurances to divest the state of corruption.

This topic is crucial since corrupt crime predators frequently have considerable knowledge and expertise. Thus, they not only engage in corrupt behaviour but also possess the authority to keep it hidden from law enforcement or other oversight bodies.

Whistleblowers who disclose these crimes are under significant pressure; there is a good probability that they may lose their employment. Moreover, if a whistleblower's case does not succeed, a compensation claim may be made against them. Furthermore, the whistleblower may be held accountable for failing to report crimes if they remain silent. Therefore, stronger protections must be provided for whistleblowers.

This paper focuses on the rules and regulations regarding whistleblowers in Kuwait and the GCC, including the history and development of whistleblower regulation and the legal framework. Additionally, this paper includes suggestions and solution proposals regarding whistleblower activity.

Keywords: Whistle-blowers – Whistleblowers protection – anti corruption

1- Introduction

Corruption plays a role in several economic and social crimes. Corruption substantially impacts governmental sovereignty, which undermines state institutions and laws. In addition to harming the economy and human rights, corruption puts nations at risk of international penalties and sanctions.

Whistleblowers of corrupt activities should be given robust protection and assurances to divest the state of corruption. Additionally, corruption frustrates community members, and if no progress is made or corrupt individuals are held accountable, the culture will shift. People will eventually accept or even adapt to corruption.

This topic is crucial since corrupt crime predators frequently have considerable knowledge and expertise. As a result, they not only engage in corrupt behaviour but also possess the authority to keep it hidden from law enforcement or other oversight bodies.

Whistleblowers who disclose these crimes are under a significant amount of pressure. First, there is a high likelihood that they will lose their job. Second, if the whistleblower's case does not succeed, a compensation claim may be made against them. Third, the whistleblower may be held accountable for failing to report crimes if they remain silent. Therefore, stronger protections must be provided for whistleblowers.

This paper focuses on the rules and regulations meant to regulate whistleblowers in Kuwait and the GCC,¹ which includes the history and development of whistleblower regulation and the legal framework. Moreover, this paper includes proposals for solutions regarding whistleblower activity.

This paper argues that corruption is undeniable and occurs regularly. It exists at every level of both private enterprise and public administration. Whistleblowers frequently worry about losing their career and having no other options. The distinction is in how society responds to and combats corruption.²

Whistleblower protection is in the early stage in Kuwait, and the legislation is filled with ambiguous terminology. Article 38 of the Kuwait Anticorruption Authority law “Reporting under the provisions of this law, requires that the whistleblower shall have serious indications to justify his belief in the veracity of the reported incident”³. The regulations governing whistleblower protection in Kuwait have numerous legal loopholes.

Whistleblowing has gained recognition as an essential mechanism for uncovering misconduct and promoting transparency in organizations worldwide. This literature review focuses on the development of whistleblowers within the Gulf Cooperation Council (GCC) countries located in the Arabian Gulf Peninsula. It examines the existing literature to identify factors that influence the development of whistleblowers in this specific regional context.⁴ The review explores cultural, legal, and organizational aspects, highlighting unique challenges and opportunities faced by whistleblowers in Kuwait and Arab legislation.⁵ This review delves into the topic of disciplining public employees in Kuwait. It aims to find ways to increase fairness, coherence, and protection for employees, specifically those who have the duty to blow the whistle. In addition, the review takes into consideration the expanding responsibilities of employees.⁶ By providing a comprehensive analysis, this review aims to shed light on the current state of whistleblower development in the GCC Arabian Gulf Peninsula and identify potential areas for further research and practical interventions.⁷

Corruption is a global concern that hampers economic development, undermines governance, and erodes public trust. This descriptive analysis focuses on the corruption levels in the Gulf Cooperation Council (GCC) region, specifically on Kuwait, utilizing the Corruption Perceptions Index (CPI).⁸ The CPI, developed by Transparency International, is a widely recognized measure of corruption based on expert assessments and surveys. This analysis examines the historical trends and comparative rankings of GCC countries, particularly Kuwait, to provide an overview of corruption levels in the region. The findings highlight the challenges and opportunities for combating corruption and promoting transparency in Kuwait, thereby contributing to a better understanding of the corruption landscape in the GCC region.

This descriptive analysis provides insights into the corruption levels in the GCC region, with a specific focus on Kuwait, utilizing the Corruption Perceptions Index (CPI). Examining historical trends, comparative rankings, and anti-corruption efforts sheds light on the challenges and opportunities for combating corruption in GCC and in Kuwait. The findings underscore the significance of transparency, accountability, and good governance in addressing corruption issues and contribute to understanding the GCC region's corruption landscape. This

¹ An international grouping of six countries, all of which are in the Persian Gulf, is known as the Gulf Cooperation Council, or GCC. The following is a list of the Gulf Cooperation Council's (GCC) members: Bahrain, Kuwait, Oman, Qatar, and the United Arab Emirates.

² It can involve passing new legislation, setting new guidelines, and altering societal norms.

³ Law No. 2 of 2016 On Establishing Kuwait Anti-Corruption Authority and the Provisions on Disclosure of Assets and Liabilities.

⁴ A Guide to Whistleblowing and Various Regulations in the Middle East,(2018-2019)

⁵Faisal Al-Haidar, Disciplining Public Employees in Kuwait: A search for increased fairness, coherence, and protection in the light of prevailing and expanding employee duties, particularly the duty to Whistleblow.2020.

⁶ J. E. Asia & Int'l L. 247 (2020) Kuwait's Anti-Corruption Body (Nazaha): Some Aspects from the Perspective of International Law

⁷ Dr. Faisal Al-Kandari, The philosophy of the Kuwaiti and Arab legislators in combating corruption crimes. Kilaw 2013. (**Arabic**)

⁸ Faisal Al-Haidar, Disciplining Public Employees in Kuwait: A search for increased fairness, coherence, and protection in the light of prevailing and expanding employee duties, particularly the duty to Whistleblow.2020.

descriptive analysis provides a ranking of GCC countries based on their Corruption Perceptions Index (CPI) scores out of 100. The United Arab Emirates scored 67, ranking 27th out of 180 countries.⁹ Qatar received a score of 58, placing 40th out of 100 countries.¹⁰ The Kingdom of Saudi Arabia scored 51, ranking 54th out of 180 countries.¹¹ Bahrain and Oman both achieved a score of 44,¹² securing the 69th position out of 180 countries.¹³ Where policymakers, organizations, and stakeholders can utilize this analysis to develop effective strategies and initiatives to curb corruption and promote a more transparent society in Kuwait and the broader GCC region.

Over nearly two decades, from 2003 to 2020, Kuwait's Corruption Index has shown fluctuations over nearly two decades with an average of 44.17 points. For example, the highest point was recorded in 2003 with a score of 53, while the lowest point was noted in 2017 with only 39 points. In the latest 2022 CPI report, Kuwait scored 43 out of 100, ranking 73rd among 180 countries. Similarly, in the same year, Kuwait's score was 42, ranked 77th among 180 countries. These numbers provide valuable insights into Kuwait's efforts to combat corruption and promote transparency in its governance.¹⁴

This paper aims to expose authorities' improper actions and suggest remedies and procedures for correction. In particular, the study on "Whistleblower Protection in Kuwait" should support the following: 1. The freedom of speech. 2. Clarification of the authority in handling whistleblowers. 3. Introduction of procedures based on GCC nations' experience, focusing on legal considerations.

Real whistleblower protection is crucial to advancing society. Giving whistleblowers complete protection will inspire society to combat corruption and speak out against wrongdoing. Unfortunately, whistleblowers have not always received complete protection in corruption cases in Kuwait. As a result, whistleblowers could face numerous civil and criminal cases.

The results of this study can be used to determine how to revive whistleblower protection in Kuwait and the GCC countries. Indeed, the subject is relevant to daily life. Additionally, we must acknowledge the UN Convention against corruption's emphasis and how it imposes its standards on UN convention members.

The research methodology of this paper is to review and analyse laws relevant to whistleblower protection in Kuwait and the GCC countries. In addition, we reviewed and analysed material and statistics on whistleblower protection. The paper uses a black-letter law, which may result in Arabic and English references.

A. The historical development of whistleblowers and whistleblower protection Before whistleblowing protection was implemented, whistleblowers were treated as traitors. If seen as traitors, they may become victims of reprisal and retaliation, harassment, and poor management. However, if seen as heroes, they may promote high standards in public life and public bodies.¹⁵ The concept of whistleblowing has a long history dating back to ancient civilizations. However, the modern idea of a whistleblower as someone who exposes wrongdoing within

⁹ Transparency international, the global coalition against corruption in UNITED ARAB EMIRATES

<https://www.transparency.org/en/cpi/2022/index/are>

¹⁰ Transparency international, the global coalition against corruption in QATAR

<https://www.transparency.org/en/cpi/2022/index/qat>

¹¹ Transparency international, the global coalition against corruption in SAUDI ARABIA

<https://www.transparency.org/en/cpi/2022/index/sau>

¹² Transparency international, the global coalition against corruption in BAHRAIN

<https://www.transparency.org/en/cpi/2022/index/bhr>

¹³ Transparency international, the global coalition against corruption in OMAN

<https://www.transparency.org/en/cpi/2022/index/omn>

¹⁴ Transparency international, the global coalition against corruption in KUWAIT

<https://www.transparency.org/en/cpi/2022/index/kwt>

¹⁵ See, e.g., National Commission to Review the Working of the Constitution, *Probity in Governance* (2001)

[3.4.9] <http://lawmin.nic.in/ncrwc/finalreport/v2b1-12.htm> from 13 August 2008, where in referring to Standards in Public Life, it is cited that in the UK, the recommendations of the Nolan Committee in 1996 were accepted by the Major Government in its 1997 White Paper: Great Britain Cabinet Office, *The Governance of Public Bodies (Command Paper)* (1997).

an organization can be traced back to the 19th century. In the United States, the first significant piece of legislation to protect whistleblowers was the Whistleblower Protection Act of 1989.¹⁶ This law protected federal employees who reported illegal or unethical conduct by their superiors. The Sarbanes-Oxley Act (2002) provided legal protections for whistleblowers and encouraged individuals to come forward with information about illegal or unethical activities.¹⁷ Several international organizations have recognized whistleblowing rules and guidelines. In 2003, the United Nations adopted the Convention Against Corruption which was signed and was formally ratified, accepted, approved, or acceded by 137 countries out of 140 countries.¹⁸

Afterwards, the concept of whistleblowing began to be supported by several other international organizations, such as the Organization of American States Inter-American Convention against Corruption. In addition to the African Union Convention on Preventing and Combating Corruption.¹⁹ The Group of Twenty (G20), in addition to, the Organization for Economic Cooperation and Development, and the Asia-Pacific Economic Cooperation (APEC). All the aforementioned international organizations recognized and encouraged the adoption and recognition of whistleblower laws and best practices.²⁰

In recent years, the concept of whistleblowers has become more widely recognized and accepted, where many countries have established and issued laws and regulations to promote the concept of whistleblowers and the protect whistleblowers and support their efforts to expose wrongdoing.²¹

B. International Position on the Concept of Whistleblowing

Since then, several other countries, including the United Kingdom, Canada, and Australia, have enacted at least 59 similar laws to protect whistleblowers. In addition, various international organizations have developed guidelines for protecting whistleblowers, such as the International Labour Organization and the Organization for Economic Cooperation and Development.²² The rise of technology has also played a role in the development of the whistleblower concept, as it has made it easier for individuals to report misconduct and share information with a broader audience anonymously. The internet and social media have enabled whistleblowers to reach a larger audience and have a more significant impact on public opinion and government action.²³

Now, the position of whistleblowers is more optimistic. Countries around the world are working on formulating policies for the protection of whistleblowers. Most signatory states to the United Nations have ratified and adopted the United Nations Convention against Corruption (UNCAC). The Convention provides for promoting anti-corruption activities within the public and private sectors, and the protection of whistleblowing is also covered.²⁴

The United Nations Convention against Corruption (UNCAC) stated that member countries adopt legal provisions to protect whistleblowers who report corruption and other related offenses from punishment. Article 33 of the same convention provides protection for whistleblower as follows:

¹⁶ Devine, T.M., 1999. The whistleblower protection act of 1989: Foundation for the modern law of employment dissent. *Admin. L. Rev.*, 51, p.531.

¹⁷ Olesen, T., 2022. The birth of an action repertoire: on the origins of the concept of whistleblowing. *Journal of Business Ethics*, 179(1), pp.13-24.

¹⁸ <https://www.whistleblowers.org/whistleblower-laws-around-the-world/>

¹⁹ <https://www.clientearth.org/latest/documents/african-union-convention-on-preventing-and-combating-corruption/#:~:text=Download%20Item-.African%20Union%20Convention%20on%20Preventing%20and%20Combating%20Corruption,the%20public%20and%20private%20sectors.>

²⁰ <https://www.whistleblowers.org/whistleblower-laws-around-the-world/>

²¹ <https://www.whistleblowers.org/whistleblower-laws-around-the-world/>

²² Schultz, D. and Harutyunyan, K., 2015. Combating corruption: The development of whistleblowing laws in the United States, Europe, and Armenia. *International Comparative Jurisprudence*, 1(2), pp.87-97.

²³ Schultz, D. and Harutyunyan, K., 2015. Combating corruption: The development of whistleblowing laws in the United States, Europe, and Armenia. *International Comparative Jurisprudence*, 1(2), pp.87-97.

²⁴ Baker, S., 2019. A Guide to Whistleblowing and Various Regulations in the Middle East. *Ct. Uncourt*, 6, p.21.

“Each State Party shall consider incorporating into its domestic legal system appropriate measures to provide protection against any unjustified treatment for any person who reports in good faith and on reasonable grounds to the competent authorities any facts concerning offences established in accordance with this Convention.”²⁵

The Civil Law Convention on Corruption in Europe came into force in 2003 to address preventing corruption among member countries. Article 9 in the convention shows the protection of whistleblowers: *“Each Party shall provide in its internal law for appropriate protection against any unjustified sanction for employees who have reasonable grounds to suspect corruption and who report in good faith their suspicion to responsible persons or authorities.”*

Despite the growth of legal protections for whistleblowers, speaking out against misconduct remains challenging and often controversial, as whistleblowers can face retaliation and even persecution for their actions. Nevertheless, the role of whistleblowers in promoting transparency, accountability, and integrity continues to be recognized as an essential aspect of a healthy and functioning society.

Whistleblowers are often not treated fairly. Sometimes, they are referred to as heroes or icons for helping to stop fraud, crime, and public safety. Other times, whistleblowers can be put at risk physically, lose their careers, develop a negative image in society, and be subject to legal action.²⁶

“Without strong watchdog institutions, impunity becomes the very foundation upon which systems of corruption are built. And if impunity is not demolished, all efforts to bring an end to corruption are in vain.”²⁷

C. The concept of whistleblowers and related philosophy

The increase in recognition and importance of the concept of whistleblowing around the world. The establishment whistleblower policies are much needed to prevent fraud and unethical activities within a private or public organization and to secure a better institutional culture, thereby increasing efficient management and transparency.²⁸

The concept of whistleblowing is clarified through four main steps, and it may be illustrated as follows:²⁹ The identification of the wrongful act. The act of reporting. The response of the governmental or private entity towards closing the reported activity. The reaction of the governmental or private entity towards the whistleblower. The term ‘whistleblowing’ is defined in Organizational Dissidence³⁰: The Case of Whistle-Blowing (Vol.4, No.1-1985) as *“...the disclosure by organizational members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organisations that may be able to effect action.”³¹*

The reported activity may be currently occurring or has already taken place. In general, whistleblowing reports consist of two types, namely: Internal whistleblowing is a kind of whistleblowing wherein a person provides a

²⁵ Baker, S., 2019. A Guide to Whistleblowing and Various Regulations in the Middle East. Ct. Uncourt, 6, p.21.

²⁶ David Banisar, WHISTLEBLOWING: INTERNATIONAL STANDARDS AND DEVELOPMENTS.(2011). Page 2

²⁷ Rigoberta Menchú, (born January 9, 1959, Chimal, Guatemala), Guatemalan Indian-rights activist, who was awarded the Nobel Prize for Peace in 1992. <https://www.britannica.com/biography/Rigoberta-Menchu>. (last visited Jan. 15, 2023).

²⁸ Baker, S., 2019. A Guide to Whistleblowing and Various Regulations in the Middle East. Ct. Uncourt, 6, p.21.

²⁹ Janet P. Near and Marcia P. Miceli in their case study see Baker, S., 2019. A Guide to Whistleblowing and Various Regulations in the Middle East. Ct. Uncourt, 6, p.21.

³⁰ Janet P. Near and Marcia P. Miceli has defined

³¹ Baker, S., 2019. A Guide to Whistleblowing and Various Regulations in the Middle East. Ct. Uncourt, 6, p.21.

reported information within an governmental or private organization , or it can be from an External whistleblowing occurs when the reported information is by an external party outside the governmental or private organization .³²

It is essential to understand that there are distinctions between whistleblowers, informers, and other people responsible for reporting wrongdoing. These individuals are in vastly different circumstances. Informers often have a negative reputation. Whistleblowers are not the same as informers in reality. Informers frequently engage in unethical behaviour or commit crimes and utilize the revelation to minimize their liability.³³

Whistleblowing is a term that is frequently used to refer to the responsibility of employees to report any misbehaviour to their superiors in the banking, civil service, and accounting industries. Several factors drive each motivation. If there is a responsibility to report, an individual who fails to do so could face criminal charges or other penalties. Conversely, a whistleblower may be motivated to report wrongdoing because it is a moral issue.³⁴

Additionally, academics distinguish between witness protection and whistleblowing. In a criminal proceeding, witness protection usually includes the physical safety of an uncooperative witness. By contrast, the attention of a whistleblower should be on the facts, statistics, and information rather than the person who made the disclosure.³⁵

D. Historical overview of whistleblowing in Kuwait and GCC countries

Anyone should be able to expose corruption and raise the alarm about wrongdoing while being completely protected from any type of punishment. Legislators should also require public and private companies to disclose internal and external information.

This article provides a ranking of GCC countries based on their Corruption Index (CPI) scores out of 100. The United Arab Emirates scored 67, ranking 27th out of 180 countries. Qatar received a score of 58, placing 40th out of 100 countries. The Kingdom of Saudi Arabia scored 51, ranking 54th out of 180 countries. Bahrain and Oman both achieved a score of 44, securing the 69th position out of 180 countries.

Finally, Kuwait Over nearly two decades, from 2003 to 2020, Kuwait's Corruption Index has shown fluctuations over nearly two decades with an average of 44.17 points. For example, the highest point was recorded in 2003 with a score of 53, while the lowest point was noted in 2017 with only 39 points. In the latest 2022 CPI report, Kuwait scored 43 out of 100, ranking 73rd among 180 countries. Similarly, in the same year, Kuwait's score was 42, ranked 77th among 180 countries. These numbers provide valuable insights into Kuwait's efforts to combat corruption and promote transparency in its governance.

The Kuwaiti government must expeditiously implement a law on conflict of interest and revise the Penal Code to include regulations on bribery of foreign public officials and in the private sector. This is essential to broaden the scope of accountability for corruption-related offenses and enhance Kuwait's global standing. Immediate action must be taken to improve the country's reputation.

i. The recognition of whistleblowing in Kuwait and the GCC countries

A whistleblower is a person who discloses any information or action considered criminal, unethical, or incorrect within an organization that is either private or public. The information disclosed is usually related to misconduct, violations of laws or regulations, and corruption. The main aim of whistleblowers is to bring these issues to light in the public domain so that corrective action can be taken.

³² Baker, S., 2019. A Guide to Whistleblowing and Various Regulations in the Middle East. Ct. Uncourt, 6, p.21.

³³ David Banisar, WHISTLEBLOWING: INTERNATIONAL STANDARDS AND DEVELOPMENTS. (2011). Page 6

³⁴ *Id* at 7.

³⁵ *Id*.

In Kuwait

Kuwait has a history of whistleblowers speaking out against corruption and wrongdoing in the government and private sectors. However, there is no specific law in Kuwait that protects whistleblowers from retaliation, and individuals who blow the whistle have sometimes faced legal or professional consequences for their actions. Regardless, whistleblowers in Kuwait have continued to play a significant role in bringing important issues to light and advocating for transparency and accountability.

The State of Kuwait's participation in the Anti-Corruption Convention on October 31, 2003, alongside the rest of the world, was the first step towards combating corruption. However, the National Assembly failed to approve the United Nations Convention against Corruption (UNCAC). The Kuwaiti National Assembly took four years to ratify (UNCAC).³⁶ Following the adoption of Law No. 2 of 2016, the Kuwait Anti-corruption Commission was founded. Whistleblowers are protected under the law established by the Kuwait Anti-Corruption Commission. However, from 2003 until 2016, or nearly 13 years, the legislator moved extremely slowly to enact the Kuwait Anti-Corruption Commission Law.

The Kuwaiti legislature defines a whistleblower as a natural or legal person who submits information to the Kuwait Anticorruption Authority (NAZAHA) or any other authority concerned with whistleblowing about a crime,³⁷ attempted crime, concealing a crime, disposing of evidence of a crime, or a severe financial violation.³⁸

According to articles 20,³⁹ 37,⁴⁰ and 38⁴¹ of law 2 of 2016, reporting corruption is not just a right but an obligation. If a person witnesses a corruption crime and does not report it, he or she shall be penalized. Here lies the

³⁶ A Guide to Whistleblowing and Various Regulations in the Middle East,(2018-2019) page 7.

³⁷ Article 22 of the Law establishing NAZAHA explains the crimes of corruption, and it includes the following:

- i. Offences against the public funds as stated in Law Number (1) of 1993 dealing with protection of public funds.
- ii. Bribery and abuse of influence as stated in Law Number (31) of 1970.
- iii. Crimes stipulated in Law Number (106) of 2013 dealing with the money-laundering financing of terrorism.
- iv. Falsification and forgery offenses as stated in Law Number (16) of 1960.
- v. Offenses relating to the administration of justice as provided in Law Number (16) of 1960.
- vi. Crimes of illicit gain.
- vii. Crimes of smuggling as provided in Law Number (10) of 2003 dealing with Common Customs Law of the GCC States.
- viii. Crimes of tax evasion stipulated in Decree Number (3) of 1955 dealing with Kuwait Income Tax.
- ix. Crimes of impeding the work of the authority, putting pressure upon it to hinder the performance of its duties, interfering in its terms of reference, or refraining from providing it with the required information.
- x. Crimes provided in Law Number (10) of 2007 dealing with the protection of competition.
- xi. Crimes stipulated in Law Number (25) of 1996 dealing with disclosure of commissions in connection with state contracts.
- xii. Any other crimes stated in any other law that are considered as corruption offences.

³⁸ <https://www.nazaha.gov.kw/en/Pages/ImportantInfo.aspx>

³⁹ Law No. 2 of 2016. Article 20 "Subject to the inviolability of the privacy, honor and dignity of individuals, whoever becomes aware of the occurrence of any corruption offences shall report them to the Authority or the competent body and present the information, which he possesses, thereon in order be studied by the authority to ascertain the seriousness thereof and take the legal actions in this respect. In coordination with the competent bodies, the Authority shall ascertain the corruption offences herein set forth, whenever such offences are brought to the knowledge of the Authority by any means."

⁴⁰ Law No. 2 of 2016. Article 37 "It is the duty of every person to report corruption offences, and the freedom, security and tranquility of the whistleblower is guaranteed in accordance with the provisions hereof or any other law establishing other guarantees in this regard. The whistleblower shall not be offended in any way whatsoever for reporting such offences."

⁴¹ Law No. 2 of 2016. Article 38 "Reporting under the provisions of this law, requires that the whistleblower shall have serious indications to justify his belief in the veracity of the reported incident."

importance of reporting corruption. It mirrors society's role in the fight against corruption. Moreover, the law provides protections for whistleblowers; the protection system is solid and efficient.⁴²

ii. The rest of the GCC countries

The concept of whistleblowers and whistleblower protection is relatively new in **Saudi Arabia**. There have been some instances of individuals reporting corrupt practices and other forms of misconduct, but the country has no specific laws to protect whistleblowers from retaliation. As a result, people who come forwards with information about wrongdoing often face consequences, including loss of employment and even imprisonment. Despite these challenges, some individuals continue to speak out against corruption and other forms of misconduct in Saudi Arabia,⁴³ but the issue of whistleblower protection remains a significant challenge in the country.

Whistle Blowing Policy for Financial Institutions in Saudi Arabia encourages individuals to report corrupt practices and other misconduct. The Policy provides general information about whistleblowing and guidelines for protecting whistleblowers. In addition, this Policy aims to establish secure communication channels between whistleblowers and financial institution units accountable for accepting and processing reports on offenses that have been conducted, are being committed, or are about to be committed. The financial institution aims to combat any illegal acts such as fraud, embezzlement, corruption, and unlawful, unethical, or unprofessional conduct in financial institutions.⁴⁴

The history of whistleblowers in **Qatar** is limited, as the country has strict laws that restrict freedom of speech and criminalize criticism of the government. However, there have been some instances of individuals speaking out against corruption or other misconduct, often at great personal risk. Whistleblowers in Qatar face significant challenges, including imprisonment, fines, and other forms of retaliation. Despite these obstacles, some people continue to speak out, and the issue of whistleblower protection has become increasingly important in Qatar. The Qatar Financial Center has stated in their employment regulation in Article 16 – encouraging any person in good faith to report or to raise concerns about crimes, contraventions, miscarriages of justice, dangers to health and safety or the environment, and the cover-up of any of these by their Employer shall not be dismissed or otherwise punished directly or indirectly for such acts, including concerning any prohibition against disclosure of non-public information.

The United Arab Emirates (UAE) has laws and regulations that aim to protect whistleblowers, and the UAE Penal Code requires that all UAE individuals report criminal activity. However, these regulations may not provide full protection in practice. The UAE Labor Law and the Penal Code provide some protections for whistleblowers, but these laws may be difficult to enforce. As a result, whistleblowers in the UAE may still face the consequences for

⁴² NAZAHA shall provide personal protection, if required, by:

1-Concealing the person's identity and replacing it with special codes

2-Providing eligible persons with personal guard and following-up their legal affairs and interests for fear that they become compromised and hindered. Persons shall be secured to attend court hearings and investigations in collaboration with the Ministry of Interior and other relevant bodies. NAZAHA has the right to seek assistance from companies and persons of expertise in this field under a contract.

3-Changing the place of residence or work or both, temporarily or permanently, and providing suitable alternatives according to circumstances and needs.

4-Changing telephone numbers or putting them under surveillance upon the owner's request and after following the legal procedures in this regard, in addition to providing emergency numbers for distress calls from the protected persons against any possible assault or threat.

5-It is allowed, when necessary, that whistleblowers, witnesses, and experts provide their statements using video and telecommunication technology and other means and applications that ensure secrecy and safety, or moving to them to secure places and hear their statements from behind curtains. See.

<https://www.nazaha.gov.kw/EN/pages/reportcorruption.aspx>

⁴³ See. <https://www.arabianbusiness.com/politics-economics/saudi-whistle-blowers-slam-sackings-lack-of-protection-518365>

⁴⁴ Saudi Arabian Monetary Authority. Whistle Blowing Policy for Financial Institutions. August 2019
Whistle_Blowing_Policy_for_Financial_Institutions-ENG.pdf

their actions, including retaliation from their employers or the government. Additionally, the legal definition of a whistleblower in the UAE is not well defined, and there may be confusion about who is protected under the law. Despite these challenges, some individuals continue to speak out against corruption and other forms of misconduct, and the issue of whistleblower protection remains an important issue in the UAE.

The ruler of Dubai introduced Law No. 4 of 2016 concerning Financial Crimes.⁴⁵ This law provides a degree of protection for whistleblowers, where the disclosure report should be valid and related to an activity that may impact the economic security of Dubai, and the disclosure report should be submitted to the Dubai Centre for Economic Security for review and action.⁴⁶

If the disclosure fulfils the specified criteria, the whistleblower will be protected against trial and disciplinary action. While this law is meant to provide in a way to implement protection for whistleblowers, it is still quite limited. Moreover, given its relative newness, the law remains in its testing period to any significant degree of changes.⁴⁷

In **Bahrain**, there are no specific laws that provide comprehensive protection for whistleblowers. However, there are provisions in the country's Penal Code and Labor Law that criminalize retaliation against whistleblowers, and the government has taken steps to encourage reporting of any type of corruption activities and other forms of misconduct. Despite these efforts, whistleblowers in Bahrain still face significant risks, including retaliation from their employers or the government. The lack of a clear legal framework for whistleblower protection in Bahrain has been a source of concern for some, and the issue remains an important one in the country.

The development of laws regulating whistleblowing in the Arabian Gulf is inconsistent and varies from country to country. However, some Arabian Gulf countries have issued free-standing regulations or regulatory authorities to regulate or provide legal protection to whistleblowers. In addition, some countries have taken a further step by establishing a governmental entity that handles the establishment principle of transparency and integrity in economic and administrative transactions to safeguard the State's agencies from any kind of illegal activities such as bribery, exploitation, and misuse of power and prevention of mediation and nepotism. In addition, the main goals should be to protect whistleblowers and to secure the achievement of the rational management and optimal utilization of the State's funds, resources, and properties.⁴⁸

Kuwait, for example, has stabled the Anti-Corruption Commission and the Saudi Oversight and Anti-Corruption authority. On the other hand, some gulf countries kept such laws under the Penal code and Central Bank regulation – Monetary Fund's Authority or Financial Centers that covered some articles meant to cover whistleblowing matters.

Chapter Two: The legal structure framework of whistleblowers

A. International conventions and other instruments and NAZAHA in Kuwait

To combat corruption, Kuwait has created and approved a National Anti-Corruption Strategy. It aims to sustain and govern a society free of any type of corruption. The strategy's main objective is to reduce workplace corruption, but it also aims to eliminate social, political, and economic factors supporting the institution's immoral or illegal behaviour. The plan includes the following components and measures against corruption: i.

⁴⁵ UAE, Dubai Law No. (4) of 2016 Establishing the Dubai Economic Security Centre

⁴⁶ Gordon Barr. Whistleblower Protection in the UAE: New Developments. (2029).

<https://www.tamimi.com/law-update-articles/whistleblower-protection-in-the-uae-new-developments/>

⁴⁷ Gordon Barr. Whistleblower Protection in the UAE: New Developments. (2029).

<https://www.tamimi.com/law-update-articles/whistleblower-protection-in-the-uae-new-developments/>

⁴⁸ Kuwait: Law No. 2 of 2016 On Establishing Kuwait Anti-Corruption Authority and the Provisions on Disclosure of Assets and Liabilities.

Establishment of a separate organization to fight corruption in Kuwait's Anti-Corruption Authority (KACA) (NAZAHA). ii. Establishment of a Board of Trustees with individuals qualified to oversee the Authority's goals.⁴⁹

Kuwait signed the United Nations Convention Against Corruption (UNCAC) in 2003. In 2016, thirteen years later, the Kuwait Anti-Corruption Commission was established as a result of Law No. 2 of 2016.⁵⁰ It is an autonomous organization entrusted with implementing the anti-corruption strategy. Article 4 of the Establishment Law of the Kuwait Anti-Corruption Commission provides protections for whistleblowers.⁵¹

The strategy is initiated when someone informs NAZAHA by whistleblowing about a crime, an attempted crime, concealing a crime, the disposal of criminal evidence, or a serious financial crime. Reporting an act of corruption is not only a legitimate obligation but also a legal duty, as stated in Articles 20⁵², 37⁵³, and 38⁵⁴. Hence, if a person witnesses a crime but does not report it, he or she will be held accountable. This highlights how important it is to report corruption. Nonetheless, it is crucial to remember that current legislation includes protections for whistleblowers.⁵⁵

From January 2020 to January 2022, the Public Anti-Corruption Authority (Nazaha) reported receiving 810 contacts, mostly from whistleblowers. In its most recent report, Nazaha noted that 51.6% of the messages it received fell outside of its jurisdiction, and it also received additional complaints that the authority is still investigating. The majority of the communications came from regular citizens. According to Nazaha, the "coronavirus" crisis's conditions contributed to increased crime rates.⁵⁶

⁴⁹ A Guide to Whistleblowing and Various Regulations in the Middle East,(2018-2019) page 8.

⁵⁰ "Kuwait signed the United Nations Convention Against Corruption (UNCAC) in December 9, 2003 ratified through law 47/2006 in line with article 70 of the Kuwaiti constitution, which states "a treaty shall have the force of law after it is signed, ratified and published in the Official Gazette." On February 16, 2007, Kuwait officially became a member of the UNCAC".

<https://e.gov.kw/sites/kgoenglish/Pages/ApplicationPages/NewsDetail.aspx?nid=1710854#> last seen (Feb,19,2023).

⁵¹ Law No. 2 of 2016. Article 4, in relevant part, states the following: The Authority aims to achieve the following: "1. Establishing the principle of transparency and integrity in the economic and administrative transactions to ensure the achievement of the rational management and optimal utilization of the State's funds, resources and properties. 2. Implementing the United Nations Convention against Corruption approved by the Law No. (47) of 2006 and any anti-corruption international conventions and treaties to be approved. 3. Seeking to combat corruption, prevent its dangers and impacts, prosecute its perpetrators, confiscate and recover funds and proceeds resulted from the practice thereof, in accordance with the law. 4. Protecting the State's agencies from bribery, exploitation and abuse of power in order to achieve personal benefits and prevention of mediation and nepotism. 5. Protecting the whistleblowers of corruption..."

⁵² Law No. 2 of 2016. Article 20 "Subject to the inviolability of the privacy, honor and dignity of individuals, whoever becomes aware of the occurrence of any corruption offences shall report them to the Authority or the competent body and present the information, which he possesses, thereon in order to be studied by the authority to ascertain the seriousness thereof and take the legal actions in this respect. In coordination with the competent bodies, the Authority shall ascertain the corruption offences herein set forth, whenever such offences are brought to the knowledge of the Authority by any means."

⁵³ Law No. 2 of 2016. Article 37 "It is the duty of every person to report corruption offences, and the freedom, security and tranquility of the whistleblower is guaranteed in accordance with the provisions hereof or any other law establishing other guarantees in this regard. The whistleblower shall not be offended in any way whatsoever for reporting such offences."

⁵⁴ Law No. 2 of 2016. Article 38 "Reporting under the provisions of this law, requires that the whistleblower shall have serious indications to justify his belief in the veracity of the reported incident."

⁵⁵ A Guide to Whistleblowing and Various Regulations in the Middle East,(2018-2019) page 8.

⁵⁶ Alqabas, *2,777 abstained from declaring financial disclosure in 4 years to NAZAHA* <https://alqabas.com/article/5877925-> (last visited Feb. 19, 2023).

Corruption reports are referred to the public prosecutor and charged offenses, including forgery, facilitation of public funds theft, and theft of public funds. According to the Nazaha report, 2,777 individuals who are subject to the anti-corruption statute have yet to declare their financial information in the past four years.⁵⁷

The Communications Office at Nazaha specializes in handling whistleblowers regarding complaints submitted in the initial stages of communication and verifying the availability of all formal and objective conditions for accepting such a report. If formal and substantive requirements are met in the complaint report, it is registered and given a special inventory number. After study and examination, records of the complaints received that do not meet the necessary formal and objective conditions are registered as administrative complaints in a different book. The head of the office ensures that such reports are registered and archived temporarily to accept the legal notices after preparing a file of its own.⁵⁸

The total number of complaints and communications received by the authority in 2021 after study and examination reached 456. The Communications Office noted 265 administrative complaints, 133 reports not under Nazaha jurisdiction or not meeting the formal conditions, and 58 reports still under study. Reports are referred to the public prosecution or to the competent authority. The authority recommends keeping the submitted complaint if the report does not meet objective conditions. Public prosecution during the reporting period received 11 reports, with a rate of 16%.⁵⁹ By examining these official numbers, it becomes evident that the difficulties whistleblowers face may be due to the law, as well as how strictly the government and senior employers enforce the law.

B. The legal framework for whistleblowers in Kuwaiti and GCC countries

I. Procedure for handling whistleblowers and the confidentiality of the whistleblowing report

“To see a wrong and not to expose it, is to become a silent partner to its continuance.”⁶⁰

Nazaha's goals include defending whistleblowers against corruption violations, whether they are merely suspected or proven true. Article 4 of Nazaha's founding statutes mandates that it guarantees the whistleblower's complete secrecy. Therefore, Nazaha must always keep the whistleblower's identity undisclosed. In addition, Nazaha upholds the confidentiality of the whistleblower and his or her report throughout the entire process. Additionally, Nazaha will provide confidential records with the original data for the whistleblowers unless the chairman of the appropriate court orders; otherwise, these records will remain confidential and not be publicly released.

Article 33 of the UN Convention Against Corruption⁶¹ highlights the importance of whistleblower protection. The law meets the standards of the UNCAC. Nazaha protects the whistleblower, and the report is confidential. For instance, even though Nazaha will provide private records, including the original information for such people, the information will be kept private and only made public if the chairman or court orders it.

However, some whistleblowers' names have been made public without them being aware of the cause of the improper exposure. To emphasize the importance of whistleblower privacy and confidentiality, a fine may be applied to anyone who discloses information regarding a whistleblower's identity. This illustrates one of Kuwait's issues with efficient whistleblower procedures.

⁵⁷ *Ibid*

⁵⁸ Nazaha annual report 2021/2022. page 37.

https://www.nazaha.gov.kw/AR/DocLib1/Annual_Report_website21_22.pdf.

⁵⁹ Nazaha annual report 2021/2022. page 41.

https://www.nazaha.gov.kw/AR/DocLib1/Annual_Report_website21_22.pdf.

⁶⁰ Dr. John Raymond Baker

⁶¹ Article 33 of the United Nations Convention Against Corruption states that “Each State Party shall consider incorporating into its domestic legal system appropriate measures to protect any unjustified treatment for any person who reports in good faith and on reasonable grounds to the competent authorities any facts concerning offences established in accordance with this Convention.”

Law No. 2 of 2016. Article 51 states, "Whoever discloses the whistleblower's identity or his domicile shall be punished by imprisonment for a term not exceeding three years and a fine of not less than one thousand nor more than five thousand Dinars, or by one of these two penalties."

This paper suggests that Article 51 should be changed. Workers who break confidentiality laws should face felony charges rather than misdemeanours, especially if doing so puts the whistleblower's family at risk of losing their employment, reputation, or source of income.

II. Employment policies and the general concept of whistleblowing

There are specific jobs in Kuwait that are prohibited by law from disclosing secrets or talking to the press about them, even after retiring or resigning. These positions include those in the military, law enforcement, and banking industries. The prohibition against disclosing secrets is intended to protect the public interest as well as the status and importance of the position.

The revelation of information or reporting of corruption offenses outside of the workplace is prohibited by law. Any material related to finance or the military cannot be published.

However, the Kuwaiti legislator has included the failure to report a crime in the criminal penal code⁶² and criminal procedure⁶³. In fact, Law No. 2 of 2016, Article 37 states that "It is the duty of every person to report corruption offenses."

On the other hand, other laws related to banks, police, and the army prevent employees from disclosing information, even after retirement. Hence, the laws conflict with one another. In this case, it is the whistleblower's call to do the right thing and report the corruption, even if it conflicts with other laws. The court should understand the situation and consider the whistleblower's situation.

Two requirements must be fulfilled. The first requirement is that all crimes listed in Article 22 of the Anti-Corruption Law must be included in the report, whether they have already occurred or are about to.⁶⁴

⁶² Penal Code law no 16/1960 article 143 states "Whoever becomes aware of the existence of a project to commit a murder, fire, or theft at a time when he can prevent its commission, and refuses to inform the public authorities or the persons threatened with it, shall be punished with imprisonment for a period not exceeding one year and a fine not exceeding seventy five Kuwaiti dinar or one of these two penalties."

⁶³ Criminal procedure law no 17/1960 article 14 states "Every person who witnessed a crime, and knew of its occurrence, shall immediately report it to the nearest police or investigation department. Whoever refrains from reporting and lets the accused have time shall be punished with refraining from testifying."

⁶⁴ Law No. 2 of 2016. Article 22 states "In applying this Law, Corruption Offences shall include the following:

1. The offences against the public funds set forth in Law No. (1) of 1993 On the Protection of Public Funds.
2. The offences of bribery and abuse of power set forth in Law No. (31) of 1970 amending some provisions of the Penal Code No. (16) of 1960.
3. The offences set forth in Law No. (106) of 2013 Concerning Anti-Money Laundering and Combating the Financing of Terrorism.
4. Counterfeiting and forgery offences set forth in Law No. (16) of 1960 Promulgating the Penal Code.
5. The offences relating to the administration of justice set forth in Law No. (16) of 1960 Promulgating the Penal Code.
6. The offences of Illicit Gain as set forth herein.
7. The offences of evasion of customs duties set forth in Law No. (10) of 2003 on the promulgation of the Unified Customs Law for the Arab States of Gulf Cooperation Council.
8. The offences of tax evasion set forth in Decree No. (3) of 1955 concerning Kuwait Income Tax.
9. The offences of impeding the work of the Authority, putting pressure upon it to hinder the performance of its duties, interfering in its competences, or refraining from providing it with the required information set forth herein.
10. The offences set forth in Law No. (10) of 2007 on Protection of Competition.
11. The offences set forth in Law No. (25) of 1996 on the Disclosure of Commissions in connection with Government Contracts.
12. Any other offences set forth in other laws, which are considered corruption offences."

The second requirement is that there must be a significant indication, similar to Article 38.⁶⁵As a result, the employee's reporting of confidential information does not constitute a crime of disclosing secrets as long as the employee aims to prevent the emergence of a crime that hurts the public interest.

Therefore, the employee's reporting of confidential information does not constitute a crime of disclosing secrets as long as the employee aims to prevent the emergence of a crime that hurts the public interest. In Kuwait, this protection does not exist. There are distinctions between having the rule written down and actually implementing it.

Chapter Three: Proposals for whistleblower suggestions and solutions.

I. Teaching society the importance of whistleblowing

The historian and philosopher Ibn Khaldun⁶⁶ stated that “[a] spirit of social justice is necessary to build a strong united family. Principles like equality, justice, morality must be emphasized by families.”⁶⁷ Parents significantly influence what their children think about the law and whistleblowers. The family is the pillar of society, and parents are in charge of their children's education.

When families successfully educate their children, the vast social system is strengthened. Therefore, creating stable families is crucial to creating a safe community. However, families with difficulties may also experience cultural and social issues.⁶⁸ Families are probably the most important thing to humans. When parents are proactive in having positive interactions with their children, there is a far higher likelihood that the child will develop into a healthy and moral adult.

The family could spread the idea of the importance of whistleblowing by teaching their children. Furthermore, maintaining and building confidence is advantageous to both the community and the government. Studies show that an unstable family might enhance anxiety and increase the likelihood of criminality in the future. As a result, we should not anticipate a whistleblower to come from a dysfunctional home.

A course on corruption offenses was made available as an elective at Kuwait University in 2020. The course will greatly contribute to spreading knowledge about preventing corruption offenses. Additionally, more studies will be conducted on fighting corruption offenses, outlining the biggest corruption dangers and how to avoid them. The anti-corruption culture will eventually grow and become more established as a result.

It is possible to fight corruption with proper training, education, and knowledge of how it affects social, economic, and political advancement. Young people should be educated about the dangers of corruption, how to fight it, and their role in the process. Establishing a strategy with the target audience at the core is also essential. The training provided by NAZAHA must be carefully reviewed and improved to achieve this purpose.

II. Increased the role of civil society groups and NGOs

Civil society and nongovernmental organizations (NGOs) can significantly contribute to closing gaps in whistleblower protection by serving as intermediaries. The threat of revenge by wrongdoers and those who support

⁶⁵ Law No. 2 of 2016. Article 38 “requires that the whistleblower shall have serious indications to justify his belief”.

⁶⁶ Ibn Khaldun was born on May 27, 1332, in Tunisia and died March 17, 1406, in Cairo. He was considered the most significant Arab historian, who developed one of the earliest nonreligious philosophies of history, contained in his masterpiece, the *Muqaddimah -Introduction-*.” Britannica, Ibn Khaldun Muslim Historian, <https://www.britannica.com/biography/Ibn-Khaldun> (last visited Jan. 29, 2023).

⁶⁷ IBN KHALDUN, *MOQADEMAT IBN KALDON*, [INTRODUCTION IBN KHALDUN], 240 (Azhar edition, Cairo, 1930).

⁶⁸ AL-JABSHI, BAHIA, *EHTIYAGAT ALOSRAH ALKALIGIYAH*, [NEEDS AND REQUIREMENTS OF THE GULF FAMILY, SUPPORTING THE ROLE OF THE FAMILY IN A CHANGING SOCIETY] 9 (Executive Office of the GCC Council of Ministers of Labor and Social Affairs, Manama, 1994).

them has severely limited the ability of whistleblowers in countries with a weak rule of law. Fuad Alakbarov states that “Every country needs its whistleblowers. They are crucial to a healthy society.”⁶⁹

NGOs can assist in closing gaps in whistleblower protection by acting as intermediaries for anonymous whistleblowers, educating whistleblowers about the strongest current whistleblower laws, and pushing for improved whistleblower legislation around the world.⁷⁰

III. Convergence of GCC rules and guidance related to whistleblowers

To achieve the important objectives stipulated in the Statute of the Gulf Cooperation Council, which aims to establish similar regulations in various fields, the countries of the GCC have endeavoured to bring their laws and regulations closer together to unify them.

GCC also worked to achieve more convergence and links in the legislative and judicial fields, prepare draft unified regulations (laws), enhance coordination among judicial agencies, and standardize their types, degrees, and procedures.⁷¹ Even though the GCC countries have signed the Anti-Corruption treaty United Nations Convention on the Protection of Whistleblowers, they have different paces of implementation. The State of Qatar joined the United Nations Convention on the Protection of Whistleblowers by Decree No. 17 of 2007 on 19/04/2007. It took almost two months to be issued as a law on 17/06/2007.⁷² The Kingdom of Saudi Arabia signed the Convention United Nations Anti-Corruption on January 9, 2004, with the United Nations Convention on the Protection of Whistleblowers. It was ratified on January 23, 2013, by Royal Decree No. M/5. The Kingdom of Saudi Arabia deposited its instrument of ratification of the Convention with the Secretary-General of the United Nations on April 29, 2013. However, it took more than thirteen years to make the treaty effective.⁷³ Saudi Arabia, for example, is committed to reach zero tolerance of corruption in the Kingdom and does not grant immunity from prosecution to any person or public official, including members of the royal family. Bahrain's kingdom joined the United Nations Convention on the Protection of Whistleblowers on 03/10/2003. It took almost seven years to be issued as a law on 04/02/2010 and to ratify the Convention.⁷⁴

Chapter Four: Conclusion

I. Most essential recommendations

Despite the significant number of corruption offenses that have been reported since the authority's establishment in Kuwait, it has yet to meet the public's expectations regarding eliminating and preventing corruption. Hence, the researchers' recommendations are as follows:

- 1- The legislation ought to modify Article 38: “Reporting under the provisions of this law requires that the whistleblower shall have serious indications to justify his belief in the veracity of the reported incident.” For whistleblowers in Kuwait, this article represents a major barrier. The whistleblower should not have to prove the wrongdoing. The claim must be examined and investigated by the authority.

⁶⁹ Fuad Alakbarov “is an Azerbaijani-Scottish political commentator, human rights activist and photographer.”

⁷⁰ Whistleblowers, How Non-Governmental Organizations Can Help Whistleblowers Around the World <https://www.whistleblowers.org/how-non-governmental-organizations-can-help-whistleblowers-around-the-world/> (last visited Jan. 29, 2023).

⁷¹ Justice and judicial cooperation, <https://www.gcc-sg.org/ar-sa/CooperationAndAchievements/Achievements/LegalandJudicialCooperation/Pages/Legalandjudicialcooperation.aspx> (last visited Jan. 29, 2023).

⁷² <https://www.almeezan.qa/AgreementsPage.aspx?id=1187&language=ar> (last visited Jan. 29, 2023).

⁷³ Conference of the States Parties to the Convention United Nations Anti-Corruption <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/ImplementationReviewGroup/ExecutiveSummaries2/V1801568a.pdf>. (last visited Jan. 29, 2023).

⁷⁴ <https://iloc.gov.bh/HTM/K0710.htm> (last visited Jan. 29, 2023).

- 2- Encourage whistleblowers to expose violations rather than limiting their options to prizes or immunity from punishment. The support should guarantee complete confidentiality.
- 3- The legislature did not penalize other actions that would have been harmful to the whistleblower, such as retaliation; only disclosing the whistleblower's identity is punishable.
- 4- The legislation should change the penalty for an employee who violates confidentiality from a misdemeanour to a felony. This is particularly true because revealing identification could place a whistleblower or their family in danger of losing their income or reputation for a long time.
- 5- To give the whistleblower additional legal protection, we urge the legislature to re-evaluate releasing the whistleblower's identity. Therefore, they have more security in court.
- 6- The Kuwait Anti-Corruption Authority should fill the gap between managing whistleblower reports and handling electronic infrastructure. The Kuwait Anti-Corruption Authority's policy should incorporate technological advances. Additionally, it should have a robust anti-corruption strategy and ensure whistleblowers' confidentiality.
- 7- Organizations should be allowed to submit reports on behalf of whistleblowers rather than having whistleblowers do it themselves directly.

II. Conclusion:

In the GCC, the protection for whistleblowers is still in its development stages. Kuwait implemented legislation with broad applicability, but Kuwait still has issues with whistleblower protection. Governments, NGOs, and businesses all have a part to play in resolving cultural challenges and promoting whistleblowing as a moral behaviour. Whistleblowers face retaliation, threats, job loss, and criminal or civil actions; therefore, the scope of whistleblowing protection legislation should not be restricted.

Additionally, governments and businesses should support the protection of whistleblowers. Protecting whistleblowers should be viewed favourably. An increase in the number of cases in a county related to whistleblowing is a sign of how actively the citizens of that nation are battling corruption. Whistleblowing cases are genuinely always fascinating because the law evolves and improves.

Governments are under considerable pressure to create uniform laws and whistleblowing policies, but these laws are effective only if they are passed in isolation. More research is required to determine the effectiveness of current rules and regulations, how the general public and employees feel about whistleblower laws, and what actions could make the transparency culture stronger.

ABBREVIATIONS:

- **Nazaha:** Kuwait Anti-Corruption Authority
- **MOI:** The Ministry of Interior.
- **FIU:** Financial Intelligence Unit.
- **GCC:** Gulf Cooperation Council, a political and economic alliance of six Middle Eastern countries: Saudi Arabia, Kuwait, the United Arab Emirates, Qatar, Bahrain, and Oman.
- **NGO:** Non-Governmental Organization.
- **DOJ:** Department of Justice.
- **PIFSS:** Public Institution for Social Security.
- **CPI:** The Corruption Perceptions Index.

· **UNCAC:** United Nations Convention against Corruption

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