



From Law to Practice: Explaining the Implementation Gap in Whistleblower Protection at the Local Level in Albania

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Received: 17 January 2026 / Revised: 24 February 2026 / Accepted: 7 March 2026 / Published: 25 March 2026
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Doi: 10.56345/ijrdv13n125

Abstract

Corruption in Albania is pervasive at all levels of public administration. Whistleblowing is one of the most effective ways to prevent, uncover, and eradicate corruption, since people working within the organisation or who have a close relationship with it have access to information about illegal or harmful actions that would be inaccessible to outsiders. Albania has recently adopted a new law on whistleblowing and whistleblower protection, aligning its legislation with Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law. However, the legal regulation of whistleblowing is not new in the country, as a dedicated law was approved in 2016. Using a qualitative and analytical research approach, this study seeks to identify the reasons why the practical enforcement of Law No. 60/2016 remained weak, particularly at the local government level, where few reports were submitted. While cultural factors contributed to shortcomings in implementation, the main obstacles were institutional weaknesses and individual constraints. The findings suggest that, for whistleblowing mechanisms to be effective, closing legal gaps alone is insufficient in the absence of effective enforcement and the development of organisational cultures based on trust and integrity.

Keywords: Corruption, whistleblowing, whistleblower protection, local government, Albania

1. Introduction

Corruption is a scourge that undermines a country's economic and political development, as well as the overall well-being of its citizens. It is particularly pronounced in new democracies, where it hampers the consolidation of fragile institutions (Drapalova, 2019). Where corruption is widespread, people feel that they are not in control of their own destiny and tend to lose confidence in the future (Uslaner, 2015).

Since the transition to democracy, corruption has been a persistent theme in Albanian political discourse, and its articulation has often served to legitimize various reforms (Kajsiu, 2013). Although the country has made some progress in combating corruption and addressing impunity (EC 2025, p. 5), it remains prevalent at all levels of government (U.S. Department of State, 2024, p. 19), and continues to pose a major challenge (Imami & Polese, 2025). Corruption remains a significant issue in terms of public perception among Albanian citizens. According to Transparency International's Corruption Perception Index for 2025, Albania ranks 91th out of 180 countries. Moreover, more than half of the population expresses low trust in institutions, citing a lack of transparency and accountability (IDM 2024a, 5).

Since 2006, the country has made efforts to protect individuals who report corruption and misconduct. However, a

dedicated law regulating and safeguarding whistleblowing in Albania was only enacted in 2016 with Law No. 60/2016, "On Whistleblowing and Whistleblower Protection". Nevertheless, the law's implementation has been weak, particularly at the local government level, limiting the effectiveness of whistleblowing as an anti-corruption mechanism.

Within the framework of the Cross-Sectoral Strategy against Corruption 2024–2030 (VKM No.859, date 26.12.2024), the Albanian Parliament approved in December 2025 a new law on whistleblowing and whistleblower protection (Law 96/2025), aligning its legislation with Directive (EU) 2019/1937 "On the protection of persons who report breaches of Union law". However, there is limited research on the reasons why the whistleblowing framework of 2016 was weakly implemented, particularly at the local level, prior to the adoption of the new law.

This article aims to contribute to the literature by providing the first systematic study of the implementation of whistleblowing mechanisms in Albanian local government since when it was regulated in 2016. It addresses the following research question: why did the whistleblowing mechanism as provided by Law No. 60/2016 was not effectively enforced in Albanian local government? While the paper employs legal analysis, it goes beyond mere compliance and is the first study to use an empirical review of integrity plans across 31 municipalities. It examines the gap between formal legal design and practical enforcement by focusing on national context, institutional arrangements, organisational culture, and individual constraints. Based on the experience with law 60/2016, it provides evidence-based lessons for the implementation of the new legal framework.

Although the focus is on Albanian municipalities, some of the factors contributing to weak enforcement of the law on whistleblowing and whistleblower protection are likely relevant in other countries in the region and may inform comparative studies. The findings also contribute to broader debates on the protection of individual liberties in public administration and on the limits of international legal harmonisation in contexts with fragile institutions.

2. Methods

This study employs a qualitative and analytical research design combining legal analysis, document analysis, and secondary data review. It is divided into three parts.

First, it reviews the academic literature on whistleblowing mechanisms, demonstrating that robust internal channels and an open culture of integrity are essential for their effective functioning, but that these can be influenced by cultural factors in new democracies and individual constraints, such as the fear of retaliation.

Second, it analyses the legal framework that regulated whistleblowing and the protection of whistleblowers in Albania, including Law No. 60/2016, Decisions of the Council of Ministers, and regulations issued by the High Inspectorate of Declaration and Audit of Assets and Conflicts of Interest (HIDAACI). The purpose is to identify the scope, procedures, and protective guarantees formally established by the legislation.

Third, it assesses the implementation of Law 60/2016 in Albanian municipalities. This analysis draws on data provided by HIDAACI annual reports from the approval of the law in 2016 until 2024. In addition, the core empirical component for understanding why the law was weakly enforced at organisational level consists of a manual qualitative content analysis of all 31 integrity plans approved by Albanian municipalities. The integrity plans were found through the municipality's programme of transparency, the website of the Albanian Agency for the Support of Local Self-Government and through a request of information to the same agency.

After familiarisation with the content of integrity plans, codes were developed based on the information contained in the documents, and recurring risks related to the whistleblowing mechanism were identified. Integrity plans provide the most detailed self-assessment of organisational vulnerabilities and risks. While not all 61 Albanian municipalities have an integrity plan, the existing 31 constitute a majority and are broadly representative, as they are geographically distributed across the country, differ in size, and vary in administrative capacity. The different approval dates of integrity plans between 2020-2025 may have influenced the identification of risks in some municipalities. However, for the purpose of this analysis, these risks are not used to compare compliance or shortcomings across municipalities, but to identify recurring patterns over time, reflecting the persistent weaknesses in the enforcement of Law No. 60/2016 during its implementation period.

Finally, the findings are triangulated with existing empirical research and studies conducted by civil society organisations in Albania to contextualise the factors that hinder the effective implementation of whistleblowing mechanisms.

This approach enables a critical understanding of both the formal legal framework and the informal institutional practices that have shaped the poor implementation of the whistleblowing mechanism in Albanian local government, and provides an empirical basis for drawing policy-relevant lessons for the implementation in Albania of the new whistleblowing legal framework adopted in December 2025.

3. Whistleblowing Mechanism in Literature

Whistleblowing is one of the most effective mechanisms to prevent, detect, and eradicate corruption (Cho & Song, 2015; Terracol, 2022), as individuals working within an organisation or who have a close relationship with it possess access to information about illegal or harmful actions that would be inaccessible to outsiders. Whistleblowing is commonly defined as “the disclosure by organisation members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action.” (Near & Miceli, 1985, p. 4). Whistleblowers can be exposed to retaliation at work, ranging from isolation and job loss to more serious acts of revenge that could endanger their lives. Therefore, a comprehensive legal and procedural framework must be established and effectively implemented to protect this act of integrity and courage.

Vandekerckhove (2010) proposes a three-tier model of speaking up: 1. first, within the organisation; 2. second, to an external oversight authority if the organisation in the first-tier fails to correct the malpractice; 3. finally, to a watchdog or to the public if the second-tier does not fulfil its deterrent or remedial duties. While external reporting often reflects a failure of the organisation and its leadership to address malpractices internally, internal reporting instead indicates the presence of an open culture of integrity within the organisation and a willingness to resolve issues before they escalate and become even more severe and costly (Stubben & Welch, 2020). Reporting to the public can result in significant reputational and other damages to the organisation or to the whole sector in the case of public administration. However, disclosures to external parties such as civil society organisations, trade unions, or the media must be justified and protected when there is imminent danger either to the public or to the whistleblower, and must be guided by the principle of the public interest (Worth, 2013).

Being aware of a wrongdoing does not necessarily lead to a disclosure (Lee & Fargher, 2013). There are individual, organisational and national factors that may influence the decision to blow the whistle or not (Chen, 2019).

According to Near and Miceli (1985, p. 4) the decision to report depends on 1. the seriousness of the wrongdoing and the awareness of available reporting channels; 2. the belief that there are no other alternatives to resolve the issue and the reporting will produce results; and 3. the personal circumstances of the whistleblower, such as personality traits or the existence of financial and emotional support systems to rely on in case of retaliation. Consequently, at the individual level, the intention to report primarily depends on a cost-benefit calculation, weighing the risk of retaliation against the likelihood that reporting will cease the malpractice (Miceli *et al.*, 2008). Additionally, while emphasizing the importance of personal costs, Cho & Song (2015) stress that public service motivation, along with training and education on the whistleblowing procedures and values, can increase the intention to act rather than remain a bystander.

At the organisational level, comprehensive laws and procedures cannot achieve full compliance if there is a prevailing culture of secrecy or if speaking up is punished (Abazi, 2020). Speaking up is difficult and futile in contexts where abuses and misuses are tacitly tolerated (Ash, 2017) and corruption is normalized. The normalization of corruption occurs through: 1. institutionalization, the process by which corrupt practices became routine; (2) rationalization, whereby individuals justify corrupt behaviour to themselves; and (3) socialization, through which new employees are gradually integrated into corrupt practices (Ashforth & Anand, 2003, p. 3). Since normalized corruption is difficult to eradicate, the best way to address it is through preventive measures that enforce high ethical standards and promote an open organisational culture. The organisational culture must inspire confidence that raising concerns will be taken seriously and handled according to established procedure (Andreadakis, 2017).

The promotion and enforcement of ethical practices are primarily a leadership responsibility, achieved by setting a personal example and supporting internal reporting while ensuring protection against retaliation, thus encouraging other potential whistleblowers to come forward (Lonne *et al.*, 2004). It is crucial for leadership to understand the benefits of whistleblowing and be familiar with the procedures in place (Khoshabi, 2017). Roberts *et al.* (2011, p. 9) identify four reasons why managers should properly address the role of whistleblowing: 1. it is often the most effective and fastest way for them to become aware of mismanagement, illegal actions, or problems within the organisation; 2. effectively managing internal reporting can prevent external reporting, which would be more costly and damaging to the organisation's reputation; 3. supporting an open culture within the organisation benefits the overall working environment; and 4. it is a duty, especially in public sector organisations, to comply with high standards of integrity and accountability, and supporting whistleblowing is often a statutory obligation. Hence, it is important to incentivise the reporting of malpractices through a supportive culture within the organisation (Pillay *et al.*, 2011), in which “standards for ethical behavior are clear, employees are committed to the ethics of organisation, where ethical dilemmas and issues are open for discussion, and where transgressors are punished.” (Kaptein, 2011, p. 527).

Sound and effective internal channels for disclosure are essential, as most whistleblowers prefer to raise their

concerns within the organisation. This can demonstrate their loyalty and can benefit the organisation by preventing poor performance or reputational damage (Vaughn, 2012). Therefore, beyond leadership commitment to ensuring that staff feel safe in reporting concerns internally, it is important to provide periodic training on the rights and protection mechanisms for speaking up, to enable multiple and effective reporting channels that are highly visible and allow anonymous reporting, to ensure the independence of the investigations with proper feedback to whistleblowers, and to enforce mechanisms for protecting whistleblowers from retaliation (Roberts *et al.*, 2011; Khoshabi, 2017; Maslen, 2023; Terracol, 2022). The responsiveness of the organisation to reports can either increase trust in the procedure or, conversely, create the perception that whistleblowing is futile and risky (Vanderkerckhove *et al.*, 2016).

While organisational culture is crucial in developing and implementing effective internal reporting channels, it is influenced by national culture and context (Vanderkerckhove *et al.*, 2016). Due to the experience with former communist totalitarian regimes, acts of disclosure can “evoke memories of the techniques of a police state” (Vaughn, 2012, p. 253). In such cultures, whistleblowers are labelled with derogatory terms as “informers”, “spies”, or “snitches”, increasing potential repercussions and thus discouraging speaking up (Worth, 2013). Therefore, raising public awareness of the benefits of whistleblowing for the public interest can increase the number of disclosers and help protect whistleblowers from retaliation (Meijers, 2019). Additionally, fragile institutions in new democracies can pose a further barrier to whistleblower protection. Comprehensive laws are insufficient if there is a lack of independent and reliable institutions like the judiciary, to uphold the law and compensate whistleblowers when repercussions arise from the organisation for speaking up (Motarjemi & Hunt-Matthes, 2020).

4. The 2016 Albanian Legal Framework for Whistleblower Protection

Since 2006, Albania has made some efforts to protect reports of corruption or misconduct through the Law on Cooperation of the Public in the Fight against Corruption, which was hampered by the lack of approved by-laws for its implementation, as well as through the Labour Code, the Law on Civil Servants, and the Law on Preventing Conflicts of Interest. Overall, these laws were fragmented and inadequate to provide effective protection to whistleblowers (Dyrmishi *et al.*, 2013; Worth, 2015).

A dedicated law regulating and protecting whistleblowing in Albania was approved only in 2016 with Law No. 60/2016, “On Whistleblowing and Whistleblower Protection”, as a prerequisite for the country’s European integration process (EC, 2015). Its approval was foreseen in the National Inter-sectoral Strategy against Corruption 2015-2020 (VKM Nr. 247, date 20.3.2015). The Law was amended in 2020.

Law No. 60/2016 was based on the premise that enabling employees to uncover or report corrupt acts without fear of retaliation would result in significant savings, improve service quality, and strengthen integrity in both public institutions and the private sector, thereby contributing to the country’s faster development (Dyrmishi, 2017).

The material scope of the law applied to both the public and the private sector (Law No.60/2016, Art 1). In terms of personal scope, a whistleblower was defined as an individual who applied for, was employed by, or had previously worked for a public authority or private entity, regardless of the nature or duration of the employment relationship, and whether paid or unpaid, who reported a suspected act or practice of corruption (Law 60/2016, Art. 3).

The subject of the report was restricted to suspected acts or practices of corruption committed within an organisation, which the whistleblower suspected, in good faith, might constitute a criminal offence, such as active or passive corruption, abuse of office or powers, the exercise of illegal influence in the performance of duties or decision-making, misuse of state budget revenues, illegal gain of interest, giving or receiving bribes, as well as any other similar act (Law No. 60/2016, Art. 3). This excluded reporting on other forms of misconduct that may have harmed the public interest, but were not corruption.

While theoretical frameworks emphasise that whistleblowers should be able to disclose wrongdoing publicly when imminent harm threatens the public or themselves (Worth, 2013), the law provided only two whistleblowing channels from the tripartite Vandekerckhove’s (2010) model a) internal and b) external, whereas protection was not extended when a disclosure was made public (Law 60/2016, Art. 8). This design limited the ability of whistleblowers to report in situations when internal and external institutional channels failed or when there was an urgent threat to the public interest, potentially leaving them and the public unprotected.

For internal whistleblowing, (Law 60/2016, Art. 10), every public authority with more than 80 employees and every private entity with more than 100 employees was required to establish a responsible unit. According to a bylaw, the internal units in public authorities was composed of two employees from the internal audit, or, where such structure did not exist, from the human resources (VKM No. 816, dated 16.11.2016). HIDAACI was designated as the external

whistleblowing authority. HIDAACI could investigate whistleblowing directly when an organisation lacked a responsible unit or when the internal unit failed to act properly, including cases where responsible unit did not initiate an administrative investigation or terminated it unlawfully, where its members were involved in the suspected act or practice of corruption, where there were other well-founded reasons to doubt its integrity and impartiality, or when the whistleblower's evidence might be hidden or destroyed by the organisation (Law 60/2016, Art. 11).

The whistleblower could choose to remain anonymous if the reasons were clearly stated and justified, and if the whistleblowing data provided a sufficient basis for an administrative investigation (Law 60/2016, Art 7). In practice, the requirement to justify anonymity could have acted as a barrier to reporting, discouraging them from coming forward. HIDAACI adopted the Regulation on the Administrative Investigation of Whistleblowing and the Protection of Confidentiality at HIDAACI (HIDAACI, 2016a), which detailed the procedure for administrative investigation and served as a model for similar regulations in all responsible units in public authorities.

Whistleblowing would be ineffective if whistleblowers were not guaranteed adequate protection. Accordingly, Law No. 60/2016 established mechanisms to protect whistleblowers. At the same time, the person accused also needed to be protected, as the report might not necessarily result in an administrative violation or a criminal offence. Whistleblowers, acting in good faith, might not be fully aware of the facts or could have misunderstood them. As a result, the responsible unit or HIDAACI was required to preserve the confidentiality of the whistleblower and of any information related to the disclosure (Law 60/2016, Art. 15).

However, confidentiality alone was not considered sufficient. Whistleblowing is an act of courage, not only in Albania but also in western democracies. Law 60/2016, as detailed in the Regulations on the Administrative Investigation of the Whistleblower's Request for Protection from Retaliation at HIDAACI (HIDAACI, 2016b) provided safeguards against retaliation related to employment activity. Retaliation, under Law 60/2016 (Art. 3) referred to any direct or indirect actions or threat by the organisation that was of discriminatory, disciplinary, or otherwise harmful to the legitimate interests of the whistleblower and resulted from the whistleblowing. Whistleblowers were granted protection against retaliatory measures, including dismissal, suspension, transfer, demotion, salary reduction, loss of status or privileges, non-promotion, exclusion from training, negative evaluations, or other work-related retaliation (Law 60/2016, Art. 18). If the whistleblower requested reassignment within the organisation to avoid hostile reactions, the organisation was required to take reasonable and appropriate measures to facilitate the move. Otherwise, HIDAACI, at the request of the whistleblower, could address the competent body. If the retaliation persisted, the whistleblower or HIDAACI could apply to court (Law 60/2016, Art. 19), and the whistleblower could seek compensation for any damages suffered (Law 60/2016, Art. 20). The organisation had to prove that adverse measures were unrelated to the whistleblowing (Law 60/2016, Art. 19). However, the whistleblower was required to pursue court action without any legal aid, which limited their protection in practice. The law also offered no safeguards for facilitators or colleagues who assisted in making the report, potentially leaving the whistleblower isolated and more vulnerable to retaliation.

HIDAACI was also responsible for issuing guidelines, providing advice, raising public awareness of whistleblowing and whistleblower protection, promoting the cultural acceptance of whistleblowing, and monitoring whistleblowing mechanisms (Law 60/2016, Art. 21).

The law provided for a series of administrative offenses and measures for violations of its provisions, including failure to designate a responsible unit, taking retaliatory actions against the whistleblower, violation of the obligation to maintain confidentiality, and failure to initiate or complete an administrative investigation (Law 60/2016, Art. 23).

However, while Law No. 60/2016 established a relatively detailed legal framework for protecting whistleblowers, predating the EU Whistleblower Directive, its implementation depended on cultural, organizational and individual factors. The following section identifies these factors that hindered the law enforcement in practice in the Albanian municipalities.

5. Challenges in Implementing Law No. 60/2016, amended, at the Albanian Local Government

The public narrative during the drafting and approval phase of the law 60/2016 on whistleblower protection in Albania was influenced by the legacies of the communist era and the role played by the state security in the surveillance of citizens. Various media outlets referred to the draft law using derogatory terms such as "spies" or "snitches" to describe whistleblowers in the public and private sector (Tema, 2014; Balkanweb, 2016). Studies involving public employees and responsible units for whistleblower protection indicate that such terminology in the media discouraged potential whistleblowers from reporting (Vuksani, 2020). At the same time, "Albanian society remains a traditional one, very attached to its family and blood ties and relatively distrustful towards the others and the institutions." (Tamo *et al.*, 2011, p. 53), making it difficult to implement practices in the name of public interest, such as whistleblowing (Dyrmishi *et al.*,

2013). "Individuals may be discouraged from reporting wrongdoing if it affects family members or close colleagues due to traditional notions of loyalty and fear of societal stigmatisation." (Koçi, 2024, p. 370). However, other studies show that Albanian public attitudes toward reporting misconduct are higher than the regional average. According to the Regional Cooperation Council (2017, p. 11), at least 50% of Albanian respondents consider it acceptable to report serious wrongdoing within society and feel a personal obligation to do so at work. Around half believe that appropriate action would be taken if they report misconduct within their organisation, and nearly half feel that whistleblower protection is taken seriously by organisational management (Ibidem). Despite these attitudes, enforcement of the law on whistleblowers has shown limited results, especially at the local government level.

Although corruption is pervasive in the country, reporting through the whistleblowing mechanism remained limited. From the law's entry into force until 2024, according to data reported by HIDAACI, there were 34 internal whistleblowing units receiving reports, of which 29 were in the public sector and 5 in the private one. In these units, a total of 57 whistleblowing reports were recorded, of which 15 were in the private sector (HIDAACI, 2018-2025). Of the public sector units, 27 belonged to the central administration, while only two were municipalities, respectively 7 whistleblowing reports had been submitted in the Municipality of Tirana, and one whistleblowing report had been submitted in the Municipality of Lushnjë (HIDAACI, 2018; 2022; 2024). However data provided by HIDAACI are aggregate and do not provide for the content of the reporting or the result of the investigation, reflecting lack of transparency in the whistleblowing system and making it difficult to evaluate its effectiveness in practice.

With 61 municipalities in total, more than 96% had not received any whistleblowing report, despite local government being closer to citizens and more exposed to integrity risks, such as corrupt behaviour, involvement in decision-making where there is a conflict of interest, fraud, misuse of confidential or private information, discrimination, and abuse of office (IDM, 2019). These findings align with literature indicating that there are more weaknesses of processes and fewer safeguards in place in local government units compared with the national level (Brown & Lawrence, 2017; Meijers, 2019).

Data from HIDAACI also suggest that, contrary to literature indicating that whistleblowers prefer to report internally as an act of organisational loyalty (Vaughn, 2012), Albanian whistleblowers tended to report externally, reflecting a lack of trust and malfunctioning internal channels. Ninety reports were submitted directly to HIDAACI compared to 57 across all internal units (HIDAACI, 2018-2025).

To examine the reasons behind the limited implementation of whistleblowing mechanism in the Albanian local government at the organisational level, all approved integrity plans from 31 municipalities¹ were analysed to identify risks related to whistleblowing, alongside existing studies from civil society on the law's implementation.

The Integrity Plan is an instrument widely used in recent years by the Albanian government at both central and local level as an educational and preventive tool to reduce corruption. It aims to promote an ethical culture within institutions by using various qualitative and quantitative methods to identify risks in generic or specific areas of institutional activity, culminating in a three-year strategic document drafted by the employees themselves, with concrete measures to mitigate the risks. Through this process, leadership and staff develop awareness of ethical shortcomings and risks and become promoters of change (Dhoga & Sulstarova, 2025).

From 31 Integrity Plans, 29 identified risks and shortcomings concerning the establishment of robust internal reporting channels and procedures, or more broadly, the practical implementation of the Law No. 60/2016, amended, at the local government level.

First, risks related to establishment and capacity of internal units were identified. In four municipalities, the internal reporting unit had not been established even six years after the law's approval, or the act defining its duties and responsibilities was missing. (Bashkia Belsh, 2022; Bashkia Has, 2022; Bashkia Kukës, 2022; Bashkia Librazhd, 2024). For example, in Bashkia Belsh (2022) no internal unit existed at all, leaving staff without a formal channel to submit concerns. In municipalities where the unit existed, like in Bashkia Lezhë (2022) and Bashkia Tiranë (2022), its capacity to conduct practical investigations and administrative reviews of suspected corrupt practices was often limited.

Second, there was a lack of multiple channels for reporting misconduct, as some internal units like for example Bashkia Himarë (2022) and Bashkia Kavajë (2022) did not provide a dedicated e-mail or contact address for submitting reports.

Third, municipalities failed to comply with the obligation to approve internal procedures and regulations. Eight municipalities had not fulfilled their obligation to approve internal acts in line with HIDAACI regulations for the

¹ This study analyses the Integrity Plans of Municipality of Belsh, Berat, Bulqizë, Divjakë, Durrës, Dropull, Elbasan, Fushë-Arrëz, Gjirokastrë, Gramsh, Has, Himarë, Kavajë, Kolonjë, Kukës, Lezhë, Librazhd, Libohovë, Lushnjë, Maliq, Mat, Patos, Peqin, Përmet, Pogradec, Prrenjas, Pukë, Roskovec, Shijak, Tiranë, and Vlorë.

administrative investigation of whistleblowing reports and for the administrative investigation of the request for protection from retaliation (Bashkia Berat, 2021; Bashkia Durrës, 2021; Bashkia Has, 2022; Bashkia Kukës, 2022; Bashkia Libohovë, 2024; Bashkia Librazhd, 2024; Bashkia Maliq, 2022; Bashkia Mat, 2020). The presence of internal procedures is associated with the number of concerns raised, their follow-up within the organisation, and whistleblower satisfaction with investigation outcomes (Lewis & Vandekerckhove, 2015). Therefore, their absence has undermined the practical implementation of whistleblowing mechanisms.

Fourth, there was a lack of transparency on whistleblowing mechanism because, even when internal regulations were approved, they were not published in municipal transparency program (Bashkia Berat, 2021; Bashkia Bulqizë, 2022; Bashkia Divjakë, 2025; Bashkia Lezhë, 2022; Bashkia Patos, 2020; Bashkia Peqin, 2025; Bashkia Prrenjas, 2025; Bashkia Vlorë, 2025).

Fifth, although only two municipalities had whistleblowing reports, one of them identified a risk that follow-up was lacking. In Bashkia Lushnjë (2025), the report submitted received no follow-up, illustrating gaps in the enforcement of the mechanism in practice.

Most critically, in more than half of the assessed municipalities, staff were unaware of the law, the existence of internal units, internal procedures, and lacked sufficient training, effectively rendering practical implementation impossible. (Bashkia Berat, 2021; Bashkia Bulqizë, 2022; Bashkia Divjakë, 2025; Bashkia Dropull, 2025; Bashkia Fushë-Arrëz, 2025; Bashkia Gjirokastrë, 2020; Bashkia Gramsh, 2025; Bashkia Has, 2022; Bashkia Himarë, 2022; Bashkia Librazhd, 2024; Bashkia Maliq, 2022; Bashkia Mat, 2020; Bashkia Përmet, 2021; Bashkia Pogradec, 2022; Bashkia Pukë, 2022; Bashkia Shijak, 2022; Bashkia Roskovec, 2023). This finding aligns with a recent study, which indicates that, although integrity plans in both central and local government have increased public officials' awareness of the regulatory framework, ethical infrastructure, and anti-corruption mechanisms within their institutions, the whistleblowing mechanism remains a persistent vulnerability with fewer than half of officials (48 %) declaring to know "how and where to file a protected disclosure" (Sulstarova & Angjeli, 2025, p. 5).

Other studies have identified additional barriers related to the composition and functioning of internal units, which help explain the limited implementation of the law at the local government level. Continuous changes in the membership of the internal units, resulting from job transfers, retirement or removals from office, have led to a lack of functional stability (Vuksani, 2021; Rusi, 2024). Overlapping competencies between the Audit Units and internal units for whistleblowing, have caused a primary focus on auditing functions, leaving limited attention to the implementation of Law No. 60/2016, which was primarily restricted to annual reporting to HIDAACCI (Vuksani, 2021). Additionally, auditor's extra responsibilities as members of the internal unit were not included in municipal job description, were not considered in annual performance evaluation, and did not provide any financial incentive (Rusi, 2024).

Contrary to general statistics in the country, studies show that at individual level, local government employees often exhibited negative or unsupportive attitudes toward the whistleblowing mechanism. These attitudes stemmed from a lack of trust in the independence of internal units, insufficient guarantees of confidentiality during case handling, and fear of retaliation due to inadequate protective mechanisms (Rusi, 2024).

Internal units in municipalities operated under the authority of the mayor, who served as the final decision-making authority, preventing whistleblowing for misconduct by mayors themselves. Furthermore, it is easier to identify reporters in small administrations such as municipalities, thus hindering the prospect of confidentiality. To maintain anonymity, potential whistleblowers may choose other online anonymous platforms for reporting corruption that are outside the scope of the law on whistleblower protection. For example, the Co-Governance Platform was referred to by employees as a mechanism where many complaints and reports could be submitted and civil servants could use it directly as citizens, without fulfilling the condition of an existing employment relationship, as was required in the case of official whistleblowing (Vuksani, 2020). Most importantly, there was mistrust among employees that using the whistleblowing channels would prevent retaliation (Sulstarova & Angjeli, 2025). These findings confirm existing literature that highlights the central role of leadership, organisational culture, and institutional trust in determining whether whistleblowing mechanisms function effectively in practice.

In the broader context, Albania is a democracy in transition and the functioning of other mechanisms and watchdogs for protecting whistleblowers, such as dedicated civil society organisations or trade unions, is largely absent. Although some civil society organisations have conducted studies or reports on the whistleblowing legislation and its implementation, no organisation is specifically dedicated to providing impartial advice or support to potential whistleblowers. Additionally, trade unions in Albania are significantly weak and lack the influence typically observed in more consolidated democracies (Dragoshi & Pappa, 2015). Trade Unions promote a safe and open organisational culture and can act as whistleblowers themselves, receive whistleblowing reports, or provide mechanisms for protecting

whistleblowers from retaliation (Trygstad *et al.*, 2017). As Abazi (n.d., p. 22) notes, “The collective voice of trade unions can amplify not only an individual whistleblower’s voice but also take away the focus from an individual person and rather place the spotlight to the issue being reported”, enhancing the likelihood of effective organisational response (Phillips, 2017). The weakness of trade unions in the public sector has significantly undermined whistleblower protection, leaving them more exposed to retaliation in the workplace.

If authorities continued the reprisals against whistleblowers, the ultimate remedy for compensation for damages, such as job loss, would be a court decision. However, due to the vetting process, the Albanian courts are understaffed, which has seriously affected their efficiency and resulted in backlog of cases (IDM, 2024b). Consequently, compensation, if granted, may take several years to be realised, thus demotivating potential whistleblowers to come forward.

6. Conclusions and Policy Implications

Law No. 60/2016, “On Whistleblowing and Whistleblower Protection,” was approved as an important mechanism for preventing and combating corruption in both the public and private sectors in Albania. However, its practical enforcement has been weak, particularly at the local government level, with only two out of sixty-one municipalities receiving reports. While cultural factors, such as the communist legacy, contributed to these challenges, the main obstacles were institutional and personal.

Weak enforcement stemmed from shortcomings among municipalities in establishing robust, effective, and transparent internal reporting channels and procedures, as well as from the composition and functioning of internal units, which often lacked stability and considered their role in whistleblowing secondary and less important than other formal duties. This reflected insufficient awareness and engagement by municipal leadership, as well as a reluctance to prioritise whistleblowing as an integrity tool. Moreover, organisational culture influenced the individual attitudes, resulting in a lack of trust among employees in the independence of the internal units, perceived inadequate guarantees for confidentiality, and fear of retaliation.

While this study demonstrates that the weak enforcement of Law No. 60/2016 was not primarily the result of deficiencies in its legal design, the law itself contained gaps and was partially aligned with international standards. For example, it was limited to acts of corruption, did not protect public whistleblowing, did not explicitly protect persons who assist whistleblowers or are associated with them, and did not specifically address reimbursements for legal aid or attorney fees, which may have prevented whistleblowers from affording the costs of exercising their rights in court (Devine & Worth, 2021).

The Parliament of Albania, within the framework of the Cross-Sectoral Strategy against Corruption 2024–2030, approved the new Law No. 96/2025 “On whistleblowing and whistleblower protection”, aligned with the EU Directive 2019/1937 “On the protection of persons who report breaches of Union law”, which closes these legal gaps (MAPA, 2025). However, experience from the implementation of the Law No. 60/2016, as amended, in Albanian local government demonstrates that the mere existence of legal acts is insufficient without the will to implement the legislation and a culture of trust and integrity within organisations.

From a theoretical perspective this study contributes to the existing literature by highlighting that formal regulation does not necessarily translate into effective mechanisms for enhancing whistleblower reporting or ensuring their protection. While the literature recognises that the decision to blow the whistle depends on several factors such as national context, organisational culture and individual constraints related to the fear of retaliation (Miceli *et al.*, 2008; Vanderkerckhove *et al.*, 2016; Worth, 2013), these factors are exacerbated in transitional democracies where there is a lack of institutional credibility and a greater mistrust of mechanisms that may be perceived as reminiscent of past authoritarian practices. Additional factors are also important in transitional democracies, such as the absence or weakness of trade unions or dedicated watchdog organisations, and the overall weakness of enforcement institutions. The study, based on statistical data from HIDAACI, and in line with the theoretical approach (Meijers, 2019), also shows that such mechanisms are more difficult to implement at the local level, where safeguards are fewer compared to the national level.

Beyond the Albanian case, these findings may have broader implications for the region where similar laws have been enacted in line with the EU integration process. However, this study demonstrates that legal harmonisation is insufficient without parallel investments to increase public acceptance, promote leadership accountability, foster an organisational culture based on trust and integrity, and enforce mechanisms for protecting whistleblowers in practice.

Based on the findings, several policy implications emerge for strengthening whistleblowing mechanisms at the Albanian local government level under the new law:

- While HIDAACI (2017; 2018) made some efforts following the adoption of the law in 2016 to raise public awareness about the role of whistleblowers in detecting and combating corruption, as well as their overall importance for safeguarding the public interest, in light of the new law these efforts need to continue and be more consistent;
- It is important to increase mayors' awareness of their legal obligations and the benefits for their organisations of establishing effective internal reporting channels for the ethical climate and for avoiding external reports;
- Municipal staff must be trained on their rights, the protections provided by the law, and the availability and procedures of reporting channels;
- The responsibilities of members of the internal unit should be included in their job descriptions and reflected in their performance evaluations. Members of internal units should also be encouraged, for example through salary increases, to take on this additional duty;
- Internal units must operate independently from the mayor when investigating whistleblowing reports;
- HIDAACI should increase the transparency of its reporting on how whistleblowing cases are handled, their outcomes, and the protections granted, thereby encouraging other potential whistleblowers to come forward;
- Civil society organisations should be supported and incentivised to assist potential whistleblowers, for example by creating a network in partnership with HIDAACI, and providing financial support and capacity-building opportunities.

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