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Poles' Attitudes to the Concept of Whistleblowing. Historical and Present Background

Abstract: The issue of whistleblowers is one of great interest and controversy because of EU Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. While the English meaning of “whistleblowing” is inherently positive and not associated with anything negative, the Polish translation of the word, “*sygnalista*”, often does not evoke positive associations. Blowing the whistle versus snitching are two types of activity and it is important to understand the essence of these terms. Unfortunately, the linguistic connotations indicate that Poles do not always read the proper intentions when hearing the word “whistleblower”. Whistleblowing is often seen in Poland as a reprehensible activity, and whistleblowers are usually referred to as denouncers. The meaning of the word “whistleblower” in Poland is rather pejorative. European history, experienced through Nazi practices, the spying age of the Cold War and invigilation by the Soviet Union, has developed firmly established hostility against so-called informers. That is why it is so difficult to attain a level of positive understanding of the meaning of this word in Poland. The current realities of operating an organization, regardless of its legal nature, force it to conform to certain standards. These standards, arising either from legal norms or good practice, form the so-called compliance system. Regulations on whistleblowing are inevitably part of it.

Keywords: compliance, informing, whistleblower, whistleblowing procedures

Introduction

Imagine a person who works in a particular organization and who is engaged in illegal activity. Say he uses the company's credit card to pay for private dinners, accounting them as if they were business ones. What would you do if you found out? Would you say something to your boss? Would you confront your colleague directly

or would you turn to your supervisor? Answering these questions is not that easy and depends on the perception of the role of whistleblowers in particular circumstances and cultures.

While the English meaning of “whistleblowing” is inherently positive and not associated with anything negative, the Polish translation of the word, *sygnalista*, often does not evoke positive associations. Blowing the whistle versus snitching are two types of activity and it is important to understand the essence of these terms. Unfortunately, the linguistic connotations indicate that Poles do not always read the proper intentions when hearing the word “whistleblower”.

Whistleblowing is often seen in Poland as a reprehensible activity, and whistleblowers are usually referred to as denouncers. The meaning of the word “whistleblower” is very often pejorative, and in the Polish language one can find many terms used interchangeably for this concept. Examples of such words are: snitch, rat, mole, sleeper, informer, agent, spy, ear, collaborator.¹ None of these words capture the true nature of whistleblowing. For the purposes of this article, the term “whistleblower” will be used in a positive context, while the term “informer” will be used in its negative terms.

An informer in this spirit acts in his or her own self-interest for personal gain. A whistleblower reports information about suspected illegal or unethical activity in good faith, motivated by the good of his or her workplace, concern for the organization’s interests or the public interest. It has been repeatedly stressed that negative evaluations of whistleblowing are closely related to the mentality of a given society and that former socialist societies have a greater problem accepting whistleblowing as a praiseworthy activity.²

In Poland, whistleblowers are most often associated with secret collaborators. The whistleblowing associated with denunciation may be conditioned by our history and times when cooperation with employer and state was seen as treason.

The issue of whistleblowers is very popular these days, thanks to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law³. Member states were obliged to implement its provisions into national law by 17 December 2021. Poland has not yet fulfilled this obligation, and the Polish law on the protection of whistleblowers is currently in the legislative process.

The main objective of this paper is to determine what the contemporary attitudes of Poles towards the concept of whistleblowing are, considering the historical

1 A. Lewicka-Strzałecka, *Instytucjonalizacja whistleblowingu w firmie jako wyzwanie etyczne*, “Diametros” 2014, no. 41, p. 79.

2 *Ibidem*, p. 79.

3 Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, O.J. UE L 305/17.

background. Moreover, the author's intention is also to indicate the role that whistleblowing procedures play in organizations and to determine what the social and corporate benefits associated with whistleblowing are.

Due to the chosen purpose of the paper, the main research method adopted in this study is the descriptive and dogmatic method. It was not the author's intention to conduct her own research. For the purposes of this paper, available sources and studies were used. An in-depth source of information was the report by G. Makowski and M. Waszak referenced later in the paper.

European history, experienced by Nazi practices, the spying age of the Cold War and invigilation by the Soviet Union, has developed firmly established hostility against so-called informers. That is why it is so difficult for us to attain a level of positive understanding of the meaning of this word.⁴

The phenomenon of whistleblowing is much more favourably received in public opinion in Western European countries and the USA, particularly where the legal system is based on common law, than in post-Soviet or Eastern Bloc countries. In common-law countries, "ethical denunciations" and informers are protected by the state, while in countries with a continental legal system, such protection does not exist. This is particularly evident in countries that were under German occupation during World War II and in countries with totalitarian regimes after the war. Informers there were perceived by society in a negative context. For this reason, there is a tendency among Poles to "cover up" negative phenomena in the workplace rather than reveal them. Disclosing irregularities in the organization may be treated as unethical because of a lack of loyalty to the employer. The truth however is quite the opposite – whistleblowing is as ethical as the behaviour revealed by it is unethical.⁵

1. Definition of Whistleblowing and the Main Differences between Whistleblowing and Informing

The term "whistleblowing" made its appearance in the public debate in the late 1950s to present the idea of a sports referee who stops the action when players have committed a foul. At the beginning it was used for describing those professionals who reported threats to the safety of customers, finally becoming a way of describing the public exposure of examples of corruption or fraud. The core of whistleblowing lies in a dilemma between being loyal to the organization or exposing some wrongdoing in it. To make it all much harder, reporting wrongdoing typically has consequences for

4 H.Ch.L. Yurttagul, *Whistleblower Protection by the Council of Europe, the European Court of Human Rights and the European Union*, Brussels, 2021, pp. 3.

5 K. Ziółkowska, *Whistleblowing jako przejaw dbałości o dobro zakładu pracy* (in:), B. Baran, M. Ożóg (eds.), *Ochrona Sygnalistów. Regulacje dotyczące zgłaszających nieprawidłowości*, Warsaw 2021, p. 81.

the whistleblower and for the organization itself. Unfortunately, many whistleblowers face tragic personal consequences.⁶

This term was also used in the 1970s by Ralph Nader – a well-known, highly respected American lawyer and social activist – to describe the action of a pro-socially motivated individual informing those around him that his organization is violating the public interest. In reaching for the new term, Nader wanted to avoid the negative connotations associated with disclosing matters considered confidential.⁷

In the *Merriam-Webster Dictionary* the term “whistleblower” is explained as: “an employee who brings wrongdoing by an employer or by other employees to the attention of a government or law enforcement agency.”⁸

Generally speaking, whistleblowing is the practice by which a person who is part of a particular organization voluntarily informs about some wrongdoings with the expectation that a proper response and action will be taken. Bearing in mind what was said above we can distinguish six main elements of whistleblowing: the action of reporting, the whistleblower, the place where the informing appears, the content of the complaint, the channel of reporting (internal and external) and the intention of the whistleblower.⁹

It is not the purpose of the article to precisely define the term “whistleblowing”. Besides, this word is now widely known and understood. It is rather intuitional, so these remarks are of an orderly nature.

Breaking with the thesis that links the mentality of society to the way whistleblowing is understood requires the identification of several issues. The main point is to distinguish whistleblowing from other denunciatory and informing activities. Additionally, it is important to define the societal benefits of whistleblowing – the benefits that accrue to the organization itself.

It seems to be difficult to distinguish permissible whistleblowing from required whistleblowing. It happens that by reporting wrongdoing, whistleblowers face hard consequences such as retaliation, losing their job, or even death threats. Even if blowing the whistle is morally appropriate it could destroy relations among co-workers and harm the reputation of the organization.¹⁰

The basic and most important difference between whistleblowing and informing is the purpose for which the former is done. When we talk about whistleblowing, it is about actions done in the public interest, out of loyalty to colleagues and to one’s organization. We see or suspect violations and we report them. We feel that boundaries have been crossed that should not have been crossed, and we report it to the

6 E. Ceva, M. Bocchiola, *Is Whistleblowing a Duty?* Cambridge 2019, pp. 4–5.

7 A. Lewicka-Strzałecka..., *op. cit.*, p. 3.

8 <https://www.merriam-webster.com/dictionary/whistleblower>.

9 E. Ceva, M. Bocchiola..., *op. cit.*, pp. 21–22.

10 *Ibidem*, pp. 11–13.

appropriate people. The whistleblower must act in good faith. This means that the whistleblower must believe that the information he provides is true and that he is reporting a behaviour or phenomenon that is contrary to specific rules, the violation of which constitutes a danger to others. In addition, a whistleblower informs about such behaviour that, if undertaken in connection with an activity, may cause harm to someone because it violates a specific legal or ethical framework. The whistleblower system assumes that awareness of irregularities occurring in an organization is a necessary element for its proper functioning. Therefore, when building the compliance system in our organization we act to systematize certain processes to minimize the risk of serious violations.¹¹

Denunciation occurs when the person making the report is acting solely in his or her own interest or in retaliation against another person. He or she is not acting in the common interest, nor for the common good. When passing on information, he is often hoping to gain an advantage. The informer does not care about the truth of his words. He is only interested in whether he can be proven a liar. An informer reports violations that may humiliate another person or lower confidence in that person, although they are not related to that person's professional activity.¹²

2. The Situation of Whistleblowers in Polish History

When analysing the meaning of the term “whistleblowers” in the Polish organizational space, most references can be found to the contemporary situation and possible references to the communist period after World War II. For a complete picture of the situation, it is however also worth focusing on an earlier period, since the concept of whistleblowing was already known in Poland in the 16th century.

Reporting violations of the law is nothing new in Polish legislation. Only the socio-political context of this phenomenon has changed. The key issue is the question of the sources of law and the formation of a model of whistleblowing, whether in the category of a moral obligation, a social duty or a legal injunction, the violation of which may have specific consequences. Reaching back to past legal institutions does not provide a direct translation to the regulation of modern whistleblowing legal arrangements. However, their common denominator remains the reporting of deviations from legal norms.

The term “whistleblower” was not an expression of old Polish legal language. It was a term of Anglo-Saxon legal culture. However, regardless of the wording used, the fact remains that whistleblowing itself is a legal and factual phenomenon that has existed since the beginnings of Polish statehood. The issue of naming legal institu-

11 D. Tokarczyk, *Whistleblowing i wewnętrzne postępowania wyjaśniające*, Warsaw 2020, pp. 18–20.

12 *Ibidem*, pp. 18–19.

tions is merely a current convention of the legislator, and the problem of violation of law and whistleblowing has been present in the Polish legal system for a long time.¹³

In the historical context, from the point of view of signalling violations of the law, it is necessary to point out the special role of the Christian religion, which obliged to observe the law. The religious rota of the coronation obliged the king to obey the law, and immediately after the coronation the so-called general confirmation (*confirmatio generalis iurium*) was drawn up in the form of a royal privilege. Flagrant violations of the law could be grounds for disobedience in accordance with the doctrine of the right of resistance developed in the Middle Ages. The exercise of this right was related to a special procedure for signalling the violation of the law and evaluating the facts.¹⁴

In the 16th century, very serious political changes took place in the Crown of the Kingdom of Poland with the rise of the nobility. At that time there was talk about the so-called well-mannered state. This meant cooperation between the magnate oligarchy and noble democracy. In practice, both groups were supposed to complement and restrain each other to achieve harmony and prevent abuses and irregularities. The two groups were also seen as two centres of sovereignty and therefore no single authority could be identified in the system of government. Therefore, a superior had to be sought in the form of a system of norms and values. The supreme factor was the law.¹⁵

In such an arranged legal order, where the law was still customary law, the concept of exorbitance – irregularities referring to unlawful actions of state organs – appeared. The first legal bases for reporting exorbitances and their removal appeared in the Articles of Henrician (1573) and the *pacta conventa*.¹⁶

Their provisions implied the necessity for the king-elect to swear not only election promises, but also the implementation of the postulates for the remedy of exorbitance. This regulation was reflected in the *pacta conventa*, a public-legal agreement between the elector and the electors.

The Constitution of 1609 contained provisions on the procedure for admonishing the monarch in case of violation of the law by him and his officials. By exorbitance the nobility understood mainly those abuses which infringed on their rights and freedoms, and also constituted a transgression by the monarch of the rules of state functioning, leading to a change in the absolute system.¹⁷

13 M. Ożóg, Sygnalizacja naruszeń prawa a zasada praworządności w dziejach prawa polskiego-zarys problematyki (in:) B. Baran, M. Ożóg (eds.), *op. cit.*, pp. 241–242.

14 *Ibidem*, p. 246.

15 I. Lewandowska-Malec, Sposoby sygnalizowania nieprawidłowości w Rzeczypospolitej Obojga Narodów, (in:) B. Baran, M. Ożóg (eds.), *ibidem*, pp. 229–230.

16 Articles of Henricans, 11 May 1573, <https://historia.org.pl/2009/10/27/artykuly-henrykowskie-11-maja-1573-r/>.

17 I. Lewandowska-Malec, Sposoby sygnalizowania nieprawidłowości w Rzeczypospolitej Obojga Narodów, (in:) B. Baran, M. Ożóg (eds.), *op. cit.*, pp. 234–235.

It should be emphasized that the Constitution of 1609 guaranteed freedom of speech to the nobility, which in turn influenced the formation of the institution of the *liberum veto*.

Demanding the implementation of the law and taking action to eliminate abuses was mainly in the form of expressing the position of the nobility. The nobility verbally criticized the actions of royal officials, and by extension the king himself. There were also written anonymous reports.¹⁸ It is worth pointing out that in some situations whistleblowers were even rewarded by the state.¹⁹

It is noteworthy that the implementation of exorbitance was very popular. Abuses against the law were exposed by the nobility very often. It was a kind of control over the management of the state. Exorbitance indicated not only irregularities in the application of the existing law, but also constituted demands for its change or the need to adopt new solutions.

What is most important, however, is that informing about irregularities was not perceived as denunciation and did not expose anyone to ostracism.

The period of partitions at the end of the 18th century significantly altered the development of the institution of whistleblowing on Polish soil. The legal situation in each partition differed due to the specificity of the political system of the individual partitioning powers. The common denominator, however, was the hostile attitude towards everything Polish, towards tradition, culture and language. The basic problem became the lack of identification of members of society with the law. For obvious reasons, reporting violations of the law was not received positively. Any activity in public life was often associated with social ostracism and accusations of national treason. This period in history significantly influenced later the public perception and meaning of the term "whistleblowers".

The legal system became an instrument of oppression, which led to a decline in respect for the law among Poles subjected to foreign jurisdiction. As a result, providing information about violations of the partition laws could not gain approval. This type of behaviour was often undertaken for selfish reasons and out of a desire for financial gain, which demoralized the Polish nation. The upholding of the law as a value was seriously undermined. History shows how important the concept of the rule of law is for the formation of citizens' attitudes about reporting violations of law.²⁰ During the partition period, no criticism of the government was permitted. All this was due to the lack of an effective system of human rights and freedoms, especially freedom of expression. Therefore, whistleblowing had no guarantee of fair consider-

18 S. Ochmann-Staniszevska, *Pisma polityczne z czasów panowania Jana Kazimierza wazy 1648–1668. Publicystyka-eksorbitancje-projekty-memoriały*, vol. 3, 1665–1668, Warsaw – Wrocław 1991, t.3.

19 J. Tazbir, *Silva rerum historicum*, Warsaw 2002, p. 90.

20 M. Ożóg, *op. cit.*, pp. 249–250.

ation without fear of retaliation. Besides, the relaxed approach towards obeying the law by the authorities was not without its impact on the attitudes of the members of society.

In the years 1918–1945, Poland underwent enormous changes in its social and political system. From the point of view of the issue of whistleblowing the presence of administrative judiciary in the system of the Second Republic was of particular importance.

The Code of Criminal Procedure of 1928²¹ regulated that everyone had the right, and every office within the scope of its activities the duty, to notify the competent authority of the commission of a crime prosecuted *ex officio*. It should be pointed out that the obligation to inform about violations of the law concerned only the public administration. Citizens had the right to do so.

This legal solution certainly affected the perception of the institution of whistleblowing and gave it a pejorative overtone.

The law of the People's Republic of Poland (PRL), in a decree of 30 October 1944²², defined criminal responsibility for evading the obligation to denounce certain criminal acts under penalty of death.

In the above-mentioned Code of Criminal Procedure, citizens had the right to report irregularities, while in the decree, failure to report them could result in the death penalty.

Another example is the Little Penal Code of 1946²³, which made it obligatory to denounce persons who carried out activities against the government apparatus of the time. This led to a perpetuation of distrust in the organs of state and excessive cooperation with it. This situation certainly contributed to the emergence and consolidation of difficulties in the functioning of whistleblowers in Poland. The lack of systemic guarantees made it virtually impossible for whistleblowers to function.²⁴

Such an approach shows that the development of civil society and the idea of shared responsibility for the common good were alien to the legislative authorities of the time, and past experiences effectively shaped later attitudes towards whistleblowing in Poland. In the communist era, whistleblowing concerned reports of violations against the interests of the state and of typical crimes, including criminal offences. Under the totalitarian regime, the scope of whistleblowing was very broad in the case of political crimes. This was especially true in the case of anonymous denunciations,

21 Code of Criminal Procedure of 19 March 1928 – consolidated text Journal of Laws 1928, no. 33, item 313, as amended.

22 Decree on State Protection of 30 October 1944, no. 10, item 50.

23 Decree on especially dangerous crimes during the period of national reconstruction of 13 June 1946 no. 30, item 192.

24 T. Kocurek, *Działalność sygnalistów jako przejaw społeczeństwa obywatelskiego w szerokim kontekście historycznoprawnym* (in:) B. Baran. M. Ożóg, *op. cit.*, pp. 263–264.

which were often actions aimed at harming another person. The social assessment of cooperation with the authorities was very negative.

Only the Constitution of 1997²⁵ enabled the realization of democratic standards. Its adoption made it possible to begin introducing protection for whistleblowers with a sense of responsibility for the community.²⁶

3. Polish People's Attitudes to Whistleblowers Today

Despite the often negative attitudes towards whistleblowing, organizations have conducted a number of investigations. This issue has recently, through Directive 1937/2019, become an important element in the discussion of compliance management in organizations.²⁷

Whistleblowing is still commonly associated with simple denunciation. Where it is a case of "denunciation for a good cause", it is assumed that the whistleblower should act for a good cause and not expect any additional reward.

In Anglo-Saxon societies, where the awareness of the "public interest" is much better developed, people are less likely to see anything sinister even in such matters as the story of Bradley Birkenfeld, who in the United States exposed the financial malpractice of leading European banks.

He himself was an accomplice, but he filed a report and served a prison sentence. In return for his services, he received a portion of the taxes recovered from the U.S. treasury (he was paid over \$100 million).

Even though he himself was an accomplice, he ultimately did his part by ensuring that society lost less or regained the loss, and for that he should be rewarded.

In Anglo-Saxon culture, this is perfectly acceptable, otherwise it would be difficult to expect that legal regulations in this area would gain social and political support.²⁸

In the Polish culture of compliance, the answer to the question of what an employee who witnesses a criminal act should do captures well the essence of the attitudes towards the institution of whistleblowing.

In order to present the most important aspects of the attitudes of Poles to the concept of whistleblowing, the author decided to use the results of a study by G. Makowski and M. Waszak²⁹. The research was survey-based and aimed to show what the

25 Constitution of the Republic of Poland of 2 April 1997, no. 78, item 483.

26 M. Ożóg, *op. cit.*, pp. 253–257.

27 D. Tokarczyk, *op. cit.*, p. 9.

28 *Ibidem*, p. 9.

29 Most of the information in this section was taken from a report produced as part of the Making a real change in Poland project. Citizen's bill on whistleblowers implemented between 2017 and 2019, G. Makowski, M. Waszak, Gnębieni, podziwiani i... zasługujący na ochronę. Polacy o sygnalistach, Warsaw 2019.

attitudes of Poles to whistleblowing are. The background of the conducted research was the ongoing efforts in Poland to bring about the enactment of the Law on the Protection of Whistleblowers and the adoption by the EU in 2019 of the Directive on the protection of whistleblowers.

In the referenced survey, respondents were asked, among other things, about:

- compensation paid by the employer to a whistleblower who previously disclosed the abuse and was subsequently dismissed;
- access to free legal aid provided by the state;
- protection from accusations of defamation and violation of personal rights when they are related to the disclosed abuse;
- compensation paid by the state in the event of job loss, granted for the duration of a court hearing related to the disclosure of the abuse;
- guarantees of anonymity provided by external bodies to which the whistleblower goes with information about abuse (e.g., law enforcement, inspection authorities).

In addition, respondents were also asked if they would have informed their supervisor about the violation and how whistleblowers should not only be protected, but also rewarded by the state, in return for their contribution to protecting the public interest.

In the survey there were about as many respondents who said they would inform their superiors about such a situation (26%) as there were respondents who would not do so (27%). Some would make the decision dependent on certain circumstances (16%). However, as many as 29% of respondents gave the answer “I don’t know”. This testifies to the confusion of Poles about what to do and how to behave in difficult situations when one is a witness to a crime (violation of public interest) but remains bound by colleague and employee relations.

It is interesting to analyse the responses to the open-ended question posed to respondents who answered “It depends”. Some respondents chose not to explain what they would depend on, but as many as 93% gave an expanded answer. There were four predominant types of factors that influence the decision:

- the scale and persistence of the violations/abuses – the recurrence of the abuse, the value of the bribe, and the type of bribe;
- relationship with the person committing the abuse – camaraderie, liking; personality type of the one committing the abuse;
- circumstances of abuse – in this case, the respondents’ answers lacked any indication of what kind of circumstances might prompt them to report the abuse; the most common answers were general statements such as “it depends on the situation”;

- the perpetrator's willingness to engage in dialogue before reporting - if an admonition would do nothing, respondents would have no qualms.

What is most interesting in these responses is the tendency to turn a blind eye when the scale of the abuse is small or when personal relationships are close. A bribe is a crime; even the promise of one is a crime, regardless of the type, scale or kind.³⁰

Meanwhile, respondents seem to tend to absolve others of even obvious violations of the law, which, like bribes, are extremely amoral because they usually serve to extract personal benefits in exchange for something that is due to us anyway by law or other norms (e.g. access to some services or public goods). This in turn may indicate a deficit of education and civic culture (of which respect for the law is a part). The issue of indifference in responding to workplace corruption abuse is further illuminated by responses to the question of why people in general are reluctant to report violations. This is a kind of projective question because it does not directly concern the respondent but makes him think about why others don't do it, which is always filtered through their own attitudes and experiences.

It turns out that the most frequently cited reason for not reporting the abuse to superiors is fear of being seen as a "whistleblower". This means that a large proportion of Poles will not react to abuse in their workplace simply because they fear social ostracism. Such a reaction fully reflects the attitude of Poles towards the institution itself, which seems to derive to a large extent from understanding the meaning of the word "whistleblower" in Polish organizational culture.

It is impossible to talk about whistleblowers without making at least a few comments about compliance. It should be emphasized that the concept of whistleblowing and the related procedures for protecting whistleblowers are part of the broader compliance system in an organization. In Poland, this concept is still often a barrier that organization managers do not want to overcome. The reference point for compliance in an organization is the individual – a potential source of irregularities whose occurrence can have a number of dangerous consequences. These can include loss of credibility in business relationships, loss of customers and business partners or even liquidation of the entity. Compliance activities are designed to prevent irregularities, and if they do occur, to take appropriate countermeasures. A well-built compliance system is also an assessment of the risk in a given area, which the organization can afford.³¹

From the point of view of the organization's interests, internal proceedings as part of the compliance have many advantages over proceedings conducted by external bodies. By reacting to irregularities themselves, it is possible to prevent the occurrence of serious irregularities, which is not possible in the case of external bodies,

30 *Ibidem*, pp. 10–13.

31 B. Jagura, *Rola organów spółki kapitałowej w realizacji compliance*, Warsaw 2017, p. 21.

which usually initiate proceedings after a criminal act has already been committed. Conducting an internal investigation also allows a company to avoid a situation in which people from outside the organization gain knowledge about processes and irregularities occurring in the organization, which is often uncomfortable for the company. Moreover, acting internally, the organization can quickly react and take appropriate steps. And perhaps most importantly, disclosing certain circumstances to the outside is not in the interest of the organization. Internal investigations should be a key element of the compliance management system. Whistleblowing makes it possible to examine the state of implementation and application of procedures by the personnel of a given organization and to notice gaps in the implemented system, as well as its defects or areas requiring additional interference.³²

As indicated above, the meaning of the word whistleblower simply connotes badly. It will take time to change these attitudes. The fact that compliance is also something relatively new which Polish employers are still getting used to does not help in this situation. Employers often ask: “Why do I need these regulations?” or “Do I have to have them?” The starting point for them is primarily the legal basis, which means that employers want to regulate only those areas that are covered by legal obligations. Wherever there is talk about ethical codes or principles of good cooperation, reactions are still very often different. Unfortunately, there are far fewer employers who approve of global trends, where building compliance systems is their ally. This situation, according to the author, greatly affects the understanding of the meaning of the word “whistleblower” in the Polish space and thus affects attitudes towards the concept itself.

This, in turn, indicates that there are significant deficits in general civic education concerning such issues as the ethos of the worker. If the issue of the public interest or the common good were better ingrained in Polish society (through formal education at school and informal education in peer groups, at work, etc.), then the word “*sygnalista*” would not have such a negative connotation and people would thus have a different attitude towards the institution of whistleblowing.

The fear of being considered a “whistleblower” when speaking out about a threat to society or a particular community (e.g. a workplace) would certainly not be so strong. It is worth thinking about the development of the organization’s culture and the compliance system in its broadest sense.

32 D. Tokarczyk, *op. cit.*, pp. 10–11.

Conclusions

The main objective of this paper was to determine what the contemporary attitudes of Poles towards the concept of whistleblowing are, considering the historical background. The author's intention was also to measure the role that whistleblowing procedures play in organizations and to determine what the social and corporate benefits associated with whistleblowing are.

The attitudes of Poles towards the institution of whistleblowing are not very good. Many of us still view the functioning of this institution negatively, questioning its sense. This is undoubtedly influenced by our history, especially the era of the communist regime, in which this concept was mainly associated with denunciation. A lack of trust in the state and society has been passed down through the generations, learned through centuries of partitions and communism, which is not conducive to thinking in terms of the common good.

The growing role of compliance and the fact that more and more organizations understand its idea gives hope that in the future we will understand what the main purpose of whistleblowing is and we will stop referring pejoratively to people who report violations of law.

If whistleblowing is clearly separated from denunciation by a given organization and is free of negative linguistic or historical connotations, it should not meet with negative moral evaluation. It is the responsibility of management to ensure that whistleblowing is properly understood by those associated with the organization. Adequate training, encouraging ethical conduct, and explaining the difference between whistleblowing and denunciation help to increase public awareness of whistleblowing.

In connection with the direction of European law development and the obligation for member states to adopt national legislation in this regard, acceptance of the concept of whistleblowing can be expected. Wrongful historical associations require that appropriate educational measures be taken to properly shape attitudes of social responsibility for the common good.

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