





## Article

# Exploring Attitudes towards Whistleblowing in Relation to Sustainable Municipalities

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**Abstract:** There is a consensus in the literature that whistleblowing can operate as an instrument for deterring wrongdoing and promoting transparency in organizations. As such, whistleblowing connects with sustainability, and in particular with the UN sustainable development goals (SDG 16, reducing corruption) for transparency and accountability in public sector entities. The purpose of this study is to explore the attitudes of public servants in Greek municipalities before and after the introduction of the “EU Directive on Whistleblowing”. In particular, we investigate how the political, legal, organizational, and cultural environment within which Greek municipalities operate shapes negative employee attitudes toward whistleblowing. Primary data was collected through in-depth interviews with municipal employees from 2020 to 2023 before and after the incorporation of the “EU Directive on Whistleblowing” into the Greek legal system. Our findings indicate that municipal employees are skeptical and have negative attitudes toward whistleblowing, even if they have witnessed wrongdoing, mainly due to: perceived low protection by the law; limited trust in authorities; absence of an ethical climate; inadequate whistleblowing education; fear of retaliation and social isolation; and concerns that reported crimes will remain unpunished. Important information is generated through this study that can inform practice in relation to political and sociocultural dynamics, and particularly key determinants that negatively influence and undermine the efficiency of the whistleblowing process in certain cultural and organizational contexts. The implications of our findings for regulators, researchers and government authorities are also presented. This study supports the position that whistleblowing is closely related to sustainability as a transparency-promoting mechanism, and should be integrated into strategies in the fight against misconduct, fraud and corruption in public sector entities.

**Keywords:** whistleblower attitudes; fraud and corruption tolerance; EU directive; whistleblowing; sustainable development goals (SDG 16)



**Citation:** Cheliatsidou, Anastasia, Nikolaos Sariannidis, Alexandros Garefalakis, Ioannis Passas, and Konstantinos Spinthiropoulos. 2023. Exploring Attitudes towards Whistleblowing in Relation to Sustainable Municipalities. *Administrative Sciences* 13: 199. <https://doi.org/10.3390/admsci13090199>

Received: 31 July 2023

Revised: 2 September 2023

Accepted: 3 September 2023

Published: 9 September 2023



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## 1. Introduction

Whistleblowing, as a mechanism that promotes transparency, plays a critical role in achieving sustainable development goals (Høedt-Rasmussen and Voorhoof 2018), especially those integrated in UN Sustainable Development Goal 16, focusing on “peace, justice and strong institutions” (United Nations 2015) by maintaining democratic, efficient, and transparent bureaucracies (Kang 2022). Recently, there has been growing agreement that the sustainable development goals (SDGs) cannot be achieved in developing nations

without competent public administration and governance (Jackson 2020). Taking into consideration that: (a) municipalities, as public sector entities, represent an essential part of every country's economy and have an impact on the country's entire political-social structure; (b) most governments face the challenge of reducing financial costs while providing effective services to citizens (Miceli and Near 2013) outside of "the remit of the private sector" (Jackson 2020); and (c) there is a critical need for government accountability (Pillay et al. 2017), investigating and understanding whistleblowing processes is of outmost importance, especially in countries such as Greece with high rankings in corruption and low rankings in public integrity (Mungiu-Pippidi 2019). In addition to the above, press freedom levels are also considered central in the fight against corruption as an external control mechanism for uncovering government malfeasance, thus promoting transparency and accountability (Brunetti and Weder 2003; Jha and Sarangi 2017). According to the World Press Freedom Index, in 2022 Greece fell to 108th place out of 180 countries, resulting in a classification of the country's press freedom as "problematic" (Stilianidou 2022). Additionally, the MPM2023 research report found that media pluralism and press freedom in Greece are "in a state of constant crisis" (Papadopoulou and Angelou 2023).

The "litany" of fraud scandals (Lokanan 2015), the collapse of leading accounting firms (Rajeevan 2020), the plethora of corruption cases (Anand et al. 2004), and the general public's suspicion and loss of trust in institutions that ensure transparency and accountability has brought together governments, institutions and academic researchers in the fight against fraud and its typologies (corruption, nepotism, misappropriation of assets, embezzlement, cronyism), crimes that threaten the financial stability of organizations both in the public and private sectors. Even during the worldwide crisis of the COVID-19 pandemic, fraudulent activities have taken place (Murrar 2021; Levi and Smith 2021; Karpoff 2021) in which huge amounts of money were distributed in violation of standard procedures (Bajpai and Myers 2020). According to the UN, the COVID-19 crisis has highlighted the necessity of establishing whistleblowing protection measures and mechanisms (United Nations 2023).

In the literature on fraud, many researchers refer to whistleblowing as a preventive mechanism (Asare et al. 2015; Kassem 2021) or as a tool for combatting fraud and corruption by improving governance, thus creating ethical governments and organizations (Schultz and Harutyunyan 2015). In a similar vein, the ACFE report (ACFE 2020) states that 43% of fraud schemes were detected through the reporting of internal tips, half of these tips coming from employees. There is a consensus in the literature that whistleblowing operates as an instrument in the fight against corruption and promotes accountability and integrity for stronger institutions, and as such is aligned with sustainable development goals. Prior research raised questions about what leads people to the decision to whistleblow or not (Dungan et al. 2015; Cho and Song 2015; Near and Miceli 2016; Culiberg and Mihelič 2017) in various countries and contexts.

Deriving from their duties and obligations, employees in the public sector are expected to protect and serve the public interest. Consequently, it would be reasonable for them to whistleblow, or at least to have a positive attitude toward whistleblowing. However, according to the findings of a 2016 survey by the OECD and Public Issue, public officials in Greece feel that exposing a crime will result in negative consequences for whistleblowers (OECD 2018). These findings imply negative employee attitudes toward whistleblowing. We frame our research question as follows:

RQ: Why do instances of fraud (and its typologies), illegal/unethical incidents, and wrongdoing in general remain unreported, especially in countries such as Greece, which suffers from fraud (and its typologies)?

- i. Why do citizens, in our case municipal employees, who witness wrongdoing tolerate and fail to report it?
- ii. Why do municipal employees have negative attitudes towards whistleblowing?
- iii. What are the factors that inhibit positive municipal employee attitudes towards reporting wrongdoing?

This study tries to answer the above research questions in a particular national and organizational context, Greek municipalities, which has not been examined in prior research. There are few, if any, studies about whistleblowing attitudes/perceptions of employees in the Greek public sector, and in particular in municipalities. The aims of this paper are: (a) to identify the factors that shape negative attitudes of Greek public servants who have witnessed wrongdoing in municipalities, before and after the introduction of the “EU Directive on Whistleblowing;” and (b) to respond to a call in the whistleblowing literature for studies in various cultural /national contexts in the public sector (Miceli and Near 2013; Kang 2022; Kagias et al. 2023). Municipalities, as public sector entities, represent an important part of Greece’s economy, influencing its overall economic, political and social structure.

Prior studies show that attitudes influence intentions and operate as predictors of actual behavior (Ajzen 1991). Our aim is to investigate how the political, legal, organizational, and cultural environment within which each organization operates influences and shapes attitudes toward whistleblowing in a particular context, municipalities in Greece. In particular, what are the determinants that shape municipal employees’ negative attitude toward whistleblowing? Our efforts are concentrated on identifying the theoretical basis of the factors that inhibit whistleblowing intentions. The ultimate objective is to increase our understanding of the whistleblowing decision process in a particular cultural and organizational context and explore the elements that inhibit reporting of wrongdoing in the Greek public sector, thus contributing to shaping the country’s policy measures in the fight against fraud and corruption.

This paper continues with a review of the whistleblowing literature, connecting whistleblowing with sustainability and social responsibility, and whistleblowing in the Greek context with the introduction of the EU Directive. Next, the research methodology for our analysis is provided, followed by results/findings and discussion. Finally, the conclusion summarizes areas for future research, the limitations of this study, and some recommendations.

## 2. Literature Review

Whistleblowing, representing “principled dissent behavior” (Kang 2022), is defined by Dungan et al. (2015) as the reporting of another person’s unethical behavior to a third party. A more expanded and widely known definition is provided by Near and Miceli (1985), leading authors in the whistleblowing literature, as “the disclosure by organization 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 take effective action”. Based on 30 years of extensive research on whistleblowing, Near and Miceli (2016) point out, among other issues, the importance and significance of whistleblowing in any organization because of the costs and losses associated with wrongdoing, such as reputational damage, negative publicity and media attention, enhanced scrutiny by law enforcement agencies, and reduced organizational commitment by employees.

Similarly, existing studies emphasize the positive impact of whistleblowing on both public and private organizations in terms of: enhancing transparency (Seifert et al. 2010); bureaucratic effectiveness, accountability, and ethicality (Kang 2022); triggering major reforms in the role of governments (Brewer and Selden 1998); uncovering malfeasance in financial reporting (Bowen et al. 2010); “correcting the wrongdoing” in organizations (Near and Miceli 1995); “bringing to light abuses of law and public trust” (Miethe and Rothschild 1994); operating as an anti-corruption strategy by promoting public integrity (De Maria 2008) and the practice of responsible conduct (Lavena 2014); and enabling the reform of government entities (Latan et al. 2023).

### 2.1. Whistleblowing, Sustainability and Social Responsibility

According to On and Ilies (2012), the assumption that public sector entities are established based on highly responsible principles aimed at socially legitimate behavior is

“unsatisfactory and nonproductive,” leaving the public sector not engaged enough with social responsibility (the term corporate social responsibility (CSR) is used for the private sector). They argue that we should view social responsibility as equally applicable to the public sector, since it involves numerous and diverse stakeholders, and its management demands transparency in the use/allocation/spending of public funds. Similarly, [Hawrysz and Foltys \(2016\)](#) argue that public sector activities are intended and designed to foster a well-established, firm belief that money given to administration is spent wisely while producing maximum societal benefits. Therefore, public sector entities should establish socially responsible practices that promote transparency. In addition to the above, public sector organizations are obligated to serve citizens and operate in a sustainable way due to their mission and expectations by citizens for high-level services based on fairness, justice, accountability, and transparency ([Moore 1994](#)).

[Krantz and Gustafsson \(2021\)](#) describe the Sustainable Development Goals (SDGs) as a framework of seventeen indivisible, interlinked and universally applicable goals that can be utilized to accomplish sustainability in municipalities. Considering that whistleblowing is regarded as a means to fight corruption ([Sørensen et al. 2020](#)) as well as a crucial strategy for boosting the effectiveness and sustainability of organizations ([Önder et al. 2019](#)), this study supports the position that whistleblowing is closely connected to sustainable development goals. Strong institutions are established through regulatory enforcement, and whistleblowing is a tool for enforcing and achieving regulatory objectives. According to [Kampourakis \(2021\)](#), this is achieved through whistleblowers acting as “information carriers,” thus “remediating informational asymmetries between the regulator and the target”.

The introduction of the “EU Directive on Whistleblowing” into Greek national law is considered part of the fulfillment, achievement and implementation of Sustainable Development Goal 16.5 ([Hellenic Republic 2022](#)).

## 2.2. Whistleblowing in the Greek Context and EU Directive Introduction

The “whistleblowing” concept seems to have existed since ancient times in Greece. In cases where illegal trade of figs occurred, there were professional “sykofantes” (denouncers) who reported the violators. Over the years, the term sykofantes became synonymous with “blackmailer,” “diabolic” and “defamation” ([Hellenic Parliament 2022](#); [Papakonstantinou 2020](#)), suggesting the negative connotations of the action performed by the ancient professionals who reported violations. Interestingly, the concept of reporting wrongdoing for the public interest was not unknown in Ancient Greece, as the orator Lycurgus (800–730 B.C), in his speech against Leocrates, stated:

*“Neither the laws nor judges can bring any results, unless someone reports the wrongdoers”.* (as cited from [Damaskou and Baltas \(2021\)](#))

Currently, the term “whistleblower” in Greece, as in many other non-English speaking countries, carries negative connotations. In Greece “whistleblower” has been translated with various pejorative terms, such as askarfi, spiounos, roufianos, and hafies (snitch) or pliroforiodotis (informant), a neutral/negative term, probably due to Greece’s historical background. The most recent example of a derogative term used to describe whistleblowers in Greece is “hood wearers,” a term often used for Nazi informants and collaborators in Greece during the Second World War, in the Novartis bribery scandal in Greece, a case that cost the country an estimated EUR 3 billion ([Hagen 2021](#)). The Greek government has been accused of violating the “EU Whistleblowing Directive” by a member of the European Parliament (in the left party Syriza) ([European Parliament 2020](#)). With the introduction of European Union Directive E (EU) 2019/1937, the term “whistleblower” has received, at least in the official translation to Greek, a positive connotation “μάρτυρας δημοσίου συμφέροντος” (public interest witness) ([Transparency International 2023](#)) which seems to capture the nature and purpose of whistleblowing as a good act.

According to the European Whistleblowing Monitor, Greece delayed implementing European Union Directive E (EU) 2019/1937, also known as the “EU Directive on Whistle-



blowing,” relating to the protection of persons who report breaches of Union law, designed to provide protection for whistleblowers across Europe. The directive was adopted on 23 October 2019 and entered into force on 16 December 2019. Member states, among them Greece, had until 17 December 2021 to introduce the directive into their national laws (European Commission 2019).

Greece has been characterized as a country with “no comprehensive whistleblower protection legislation,” showing minimal progress in adopting the EU directive (Terracol 2021). Even though there was protection for whistleblowers under Greek law, numerous legal provisions (Article 281 of the Civil Code, Article 252, 263B, 371 Penal Code, Article 40 of the Code of Criminal Procedure, Article 9 of Law 2928/2001) “scattered” in different sections/parts of legislation indicate that there was no complete legal framework on whistleblowing (Transparency International—Greece 2013). With law 4254/2014, whistleblowers in Greece are “encouraged” to report corruption crimes to the relevant authorities; however, as mentioned above, there is no general legal framework with appropriate channels for reporting such crimes (Terracol 2021).

European member states had the obligation to implement provisions of the EU Directive in national law by 17 December 2021. However, Greece only recently implemented the Directive, enacting Law 4990/2022 in November 2022 (Government Gazette A’/210-11.11.2022). In parliamentary plenary sessions, the Greek government (Hellenic Parliament 2022) received negative criticism from political parties not only for the delay in implementation of the Directive but also for certain legal shortfalls of the law, such as: (1) the introduction of the Directive into Greek national law does not follow the provisions of article 2, paragraph 2 of the Directive; (2) the Directive articles are not fully adopted; (3) reports in the external whistleblowing process are handled by the newly formed National Transparency Authority instead of judicial authorities, and NTA’s independence and reliability are in question; (4) there is no protection of mass media and journalists; (5) penalties are imposed on the informant if the information provided is proven not true (article 23); (6) protection of whistleblowers for breaches of national law is excluded, thus perpetuating corruption, fraud, and other pathologies; (7) there are time limitations on the protection of whistleblowers; (8) there are no financial incentives for whistleblowers; and (9) the law does not cover criminal offenses such as corruption, fraud, bribery, conflict of interest, mismanagement, abuse of power etc.

### 3. Materials and Methods

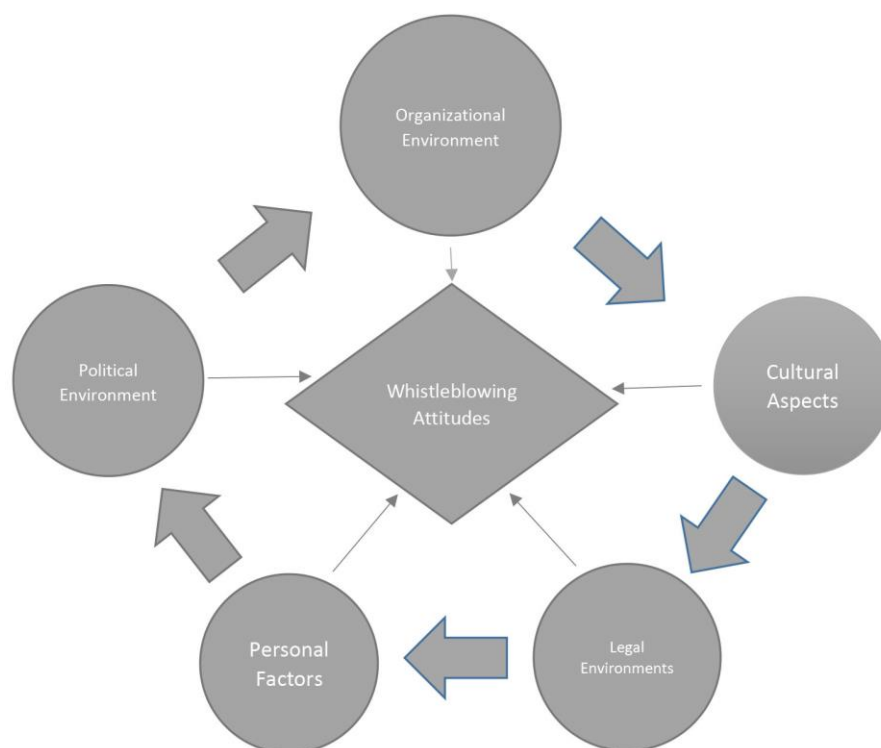
Following a qualitative methodology approach, primary data was collected through in-person semi-structured in-depth interviews, with both closed- and open-ended questions to allow a degree of freedom in the answers. The interviews were conducted from October 2020 to January 2023, before and after the introduction into Greek law of the “EU Directive on Whistleblowing”. The reason for selecting a qualitative approach was to give participants the opportunity to express their beliefs and values in a relatively unexplored context in terms of Whistleblowing context Greek Municipalities (Aguinis et al. 2010; Ebbs 1996). Contact information was obtained via publicly accessible websites or by contacting municipalities via phone through lists provided online, with employee names and department titles.

Participants were full-time municipal employees with permanent status (not time-limited contracts) selected from seven different municipalities, five different departments, and three municipal organizations, in order to ensure: (a) employee tenure and seniority; (b) diversity among the profiles of participants, meaning that they came from different departments, thus having a variety of occupational settings rather than being restricted to financial ones; (c) different educational backgrounds; and (d) avoidance of intragroup contamination among employees in the interview processes (Miles and Huberman 1994).

The sample size was not determined in advance, mainly due to the sensitive nature of the subject, as well as the unexpected COVID-19 crisis, which resulted in total lockdown in the country. We initially invited 75 municipal employees to participate, but due to

the sensitive nature of the research subject many employees did not wish to participate or answer any questions. Aside from describing the research goal, volunteerism in the research endeavor was encouraged, as was the preservation of anonymity throughout the interview process. The interview protocol used was according to university and Greek legislature policy to ensure that ethics standards and guidelines were followed. Informed consent from all participants in this study was obtained.

The interviews were conducted in Greek, transcribed verbatim, and then translated in English by the researchers. The answers were transcribed and then categorized into the examined themes using a thematic analysis approach (Braun and Clarke 2006) based on the conceptual variables examined in this study (see Figure 1). The descriptive thematic areas were examined and then analyzed to identify common characteristics and features in the data.



**Figure 1.** Conceptual variables used in this study.

53 municipal employees (“MEs”) agreed to participate after their anonymity was assured and after answering a required question about whether they had observed illegal or immoral practices (unethical action/wrongdoing) in their organization. Of these, seven participants who answered “not sure” were excluded. After asking them some explanatory questions about their answers, they stated that the subject was rather “sensitive” and they were “not sure” about whether the actions witnessed were illegal or not. Additionally, the majority of them could not justify their answer, probably due to their general reluctance to discuss the subject. The second question was “would you consider reporting illegal, immoral practices (unethical action/wrongdoing) in your organization either internally or externally?” Of the 46 participants, 19 answered “not sure . . . probably not” (depending on the severity of the action/crime committed) and 27 answered “definitely not”. The main reason for excluding the above-mentioned 19 participants is the fact that they could not clearly justify their answers. Furthermore, in alignment with the scope of the present study, we sought clear answers free from doubts and ambiguities. Consequently, we continued with the 27 participants (theoretical saturation) who answered “definitely not” for two reasons: (a) our aim was to explore the factors that hinder whistleblowing in the context of the public sector in Greece and (b) to elucidate perceptions from participants who had a

clearly negative attitude towards whistleblowing in order to determine what discourages them from reporting misconduct and wrongdoing.

The sample consisted of 14 females and 13 males, with an average tenure of 20 years in municipalities or municipal organizations. From a methodological point of view, we tried to elicit respondents' attitudes about whistleblowing through direct questions and open-ended questions, in order to give participants the opportunity to share their views and provide additional insights. The interview schedule also allowed participants to elaborate and share their own ideas and perspectives in their institutional contexts (Azungah 2018).

We did not use a scenario-based approach, because it can act as a moderator. Each interview session lasted 70–120 minutes (2 sessions per participant), before and after the enactment of Law 4990/2022 (Government Gazette A' /210-11.11.2022), to unearth employee perceptions and attitudes toward whistleblowing and reporting misconduct in general. In the first phase, the interviews were conducted by two of the authors over the phone (or via video calls) due to the COVID-19 limitations and lockdowns in Greece. Questions addressed issues such as personal attitudes and reasons for not reporting, perceptions about the organizational environment (practices), the legal environment, the general social and cultural environment, and the political environment. Common themes in the interview answers were coded and then categorized and analyzed by all authors. Follow-up video calls were conducted to offer the interviewees the opportunity to validate the results during the first month of 2023. Although this was only a short time after the official enactment of the law, we wanted to find out whether the introduction of the "EU Directive on Whistleblowing" into national law had altered participants' attitudes towards whistleblowing in a positive way.

Our research question was the main guide in our interview process, and the questions were derived after a systematic review of the literature to ensure that we addressed themes in the whistleblowing literature (Bowen 2009). A deductive approach was employed for our data analysis using our conceptual variables (Figure 1) for the categorization and thematic classification of the transcribed documents (Miles and Huberman 1994; Braun and Clarke 2006). This step was performed by three of the authors. In the final step of the data analysis, one of the researchers checked the data to ensure that our research question was answered, and asked questions about interpretation of data.

Secondary data were collected as well, such as parliamentary documents and explanatory memoranda of laws, to obtain in-depth knowledge about the subject examined and a holistic view of the examined issues (Patton 2015). Table 1 provides details about participants (names have been replaced with numbers).

**Table 1.** Demographic data of participants.

Participant Code #	Gender	Work Years	Position	Educational Level
1.	F	30	Dept. of Urban Planning	Bachelor
2.	M	28	General Administration	High School
3.	M	16	Economics-Accounting	MA
4.	F	23	Economics-Accounting	MA
5.	M	18	Dept. of Environment	Bachelor
6.	F	10	General administration	MBA
7.	M	23	Economics-Accounting	Bachelor
8.	M	9	Technical	Technical education
9.	M	20	Management	MA
10.	M	21	Economics-Accounting	Bachelor
11.	F	21	Procurement	Technical
12.	M	7	Procurement	Bachelor
13.	M	15	Technical Services	High School
14.	M	19	General administration	PhD
15.	F	19	Economics-Accounting	Bachelor
16.	F	25	Purchasing and procurement	High School

Table 1. Cont.

Participant Code #	Gender	Work Years	Position	Educational Level
17.	F	17	General administration	Bachelor
18.	F	20	Human Resources	High School
19.	F	19	Procurement	High School
20.	F	18	Economics-Accounting	High School
21.	M	13	Administrative	Technical
22.	F	15	Human Resources	High School
23.	M	15	Economics-Accounting	Bachelor
24.	F	21	Economics-Accounting	Technical
25.	M	15	General administration	Bachelor
26.	F	11	Economics-Accounting	Technical
27.	F	23	Human Resources	Bachelor

#### 4. Results and Discussions

Overall, attitudes of municipal employees toward reporting wrongdoing are rather negative and unsupportive. Results indicate that the participants have limited to minimum knowledge of the whistleblowing systems, processes and/or routines available to them. Our findings are consistent with results of a survey conducted by the OECD and Public Issue in 2016 indicating that public servants in Greece believe that reporting a crime will lead to negative repercussions for whistleblowers (OECD 2018). Our findings seem to bear out the above, since even though participants recognize the importance and benefits of whistleblowing, they do not seem to support the idea of taking action or of actual reporting. Interviewees expressed serious concerns about both professional and personal isolation. Remarkably, all participants expressed their apprehension in revealing wrongdoing, and stated that reporting would be detrimental to their future career. All interviewees stated that transparency levels in their organizations were not sufficient. Participants explicitly stated that they supported whistleblowing “as a concept theoretically”; however, they did not believe that whistleblowing in general would be enforced in Greece in an efficient way to benefit their organizations.

Additionally, our findings demonstrated that a variety of factors impacted the employees’ attitudes toward whistleblowing that explain their reluctance to report wrongdoing. Like prior studies, which suggest that whistleblowing is a complex process that involves a “multitude” of factors (Gakhar and Mulla 2021), this study examined how personal and situational factors shape employee attitudes.

##### 4.1. Personal Factors

All participants were fully aware of what constitutes fraud, and after they were presented with a list of fraud and its typologies, stated their condemnation of such acts, revealing high personal moral standards. Participants’ personal standards were assessed after presenting the participants with the code of conduct for public employees. In Greece all public employees begin their careers by taking an oath, either religious or secular, pledging obedience to the Greek constitution. According to provisions of the law, employees must obey the law and follow ethical guidelines based on the principles of “meritocracy and social solidarity, and the safeguarding of the maximum possible productivity in their work” (Law 2683/1999 and Law 3528/2007, Government Gazette 26 A/9-2-2007). Therefore, participants were not only fully aware of their duty as public servants but also reported that ethics and high moral standards should be a prerequisite for all public servants. However, we found no significant relationship between personal moral standards and positive attitudes toward whistleblowing, suggesting that individual morality alone does not fully influence the attitudes and/or intentions to whistleblow. The majority of the interviewees stated that they have the intrinsic motivation (moral capacity) to expose such acts; however, they do not have the extrinsic motivation, linked to actions that are driven by external commands (Andon et al. 2018), to engage in whistleblowing.



The vast majority described a “fear of retaliation” by reprisals, social isolation, and ostracism. In general, interviewees stated that they were reticent to report misdoing due to the high perceived personal costs and the fear that their claims would be “undermined”. Another common theme was the fear that they would be the “center of attention”, “go through a public trial,” and be “stigmatized” for the rest of their career. “Career development considerations” were mentioned, with respondents stating that “their duties would be changed” and their “working conditions would be worsened significantly”. This finding is consistent with prior studies, in which high perceived personal costs (Cho and Song 2015), reputational damage and retaliation (Mesmer-Magnus and Viswesvaran 2005; Kenny et al. 2019), stigmatization, personal victimization (Cassemetis and Wortley 2013) or even derogatory comments (Dungan et al. 2015) such as “witch-hunting” (Puni and Anlesinya 2017; Near and Miceli 2016; Rehg et al. 2008) represent factors that deter whistleblowing intentions.

In the minds of interviewees, reporting would lead to a series of problems, such as “character defamation”, “pressure by politicians” and eventually, depending on the seriousness of the crime, “problems with lawsuits”, which would “destroy them financially”. They also stressed the issue of personal and social relationships with co-workers developed over the years, which created a barrier to confronting them, “let alone. . . report[ing] them”. Lower in the hierarchy, municipal employees stated that they would not report such phenomena due to their “lack of status, education and experience” within their organizations.

Interestingly, another major common theme in the interviewees’ answers was “I would never report anything as long as I am not involved or affected directly,” suggesting that as long as there was no personal impact upon the observer of the wrongdoing, nothing would be reported to the authorities. Our findings thus suggest that municipal employees’ personal attributes do not have a major impact on whistleblowing attitudes/intentions, and these do not always operate as precursors of whistleblowing, indicating that other factors, such as social pressures, are either more important or outweigh individual morality. Research shows that those who intend to blow the whistle will do so if they feel confident that the perceived benefits outweigh the costs of their actions (Near and Miceli 1985, 2016; Cheng et al. 2015; Cassematis and Wortley 2013).

In terms of anonymous reporting, the majority of respondents stated that “nobody will take an anonymous report seriously,” and expressed concerns that their anonymity would not be “protected and preserved by authorities”. Notably, participants stated that “they did not know where” or “how to report anonymously”. This finding is also corroborated by findings in the existing literature (Culiberg and Mihelič 2017). As Latan et al. (2023) state, proper whistleblowing understanding (WHU) and education (WHE) encourages employees to report. A common theme among all interviewees is that they had not received any whistleblowing education/training from their organization and were not aware of processes and channels for reporting misconduct. Interestingly, participants reported that they had recently (July of 2022) received a new code of conduct via email without any training or seminar. In terms of gender differences in answers, we found no differences between genders. This finding is consistent with prior studies stating that gender does not affect whistleblowing intentions (Alleyne et al. 2018; Curtis et al. 2012).

#### 4.2. Organizational Environment

Almost all the participants stressed the nonexistent or inadequate internal whistleblowing systems in municipalities. It seems that “absence of the appropriate structures” for promoting whistleblowing behavior is a critical factor. Interestingly, even though municipal employees enjoy tenure (positions are permanent), they are hesitant and cynical, and overall have a negative attitude toward whistleblowing mainly because they believe their actions would not “change anything”, stating that their claims would be “disregarded” or “suppressed internally”. Stressing that wrongdoing was “pervasive, persistent and accepted” in their working environment, 22 of the participants stated, with an ironic and in some cases sarcastic tone, that “there is no point in reporting any wrongdoing” because it would either “be buried or ignored” “due to untimely prosecution of the wrongdoer” by management and/or

politicians. Common answers among participants indicated that supervisor/manager support was significantly low. In regard to whether the organization promotes “speaking up,” participants stated that in general there was a culture of “concealment of any kind of a problem or situation that creates problems,” or, as many stated, “apathy,” as long as the situation did not involve them personally. Organizational silence (Morrison and Milliken 2000), the intolerance of dissent by organizations, and employee *silence*, the intentional concealment of information (opinion, ideas etc.), as defined by Van Dyne et al. (2003), have been reported to increase corruption (Ashforth and Anand 2003) while reducing commitment in an organization (Vakola and Bouradas 2005). Interviewees later stated that they did not trust their organization as a reason for not “speaking up”. Likewise, employees with low levels of trust in organization perceive speaking up as a risky behavior (Detert and Burris 2007). Low levels of trust in the organization are correlated with acquiescent silence, and low levels of trust in the supervisor with “defensive” silence (Dedahanov and Rhee 2015). Prior studies have also shown that whistleblowing is positively correlated with ethical leadership (Cheng et al. 2019). In response to the question of how they would characterize the ethical climate of the organization, all participants stated the environment was not “a principle-based one,” and generally characterized it as an “unethical” environment with “questionable practices”, “constant favoritism”, “unfair treatment of employees”, “nepotism”, and “abuse of power” by those who hold high ranking positions or politicians.

#### 4.3. Legal Environment

Skepticism regarding the effectiveness of whistleblowing laws was apparent among all interviewees. Despite the variation in participants’ hierarchy, position, department, and experiences, they unanimously stressed their skepticism about whistleblowing and stated that they would be unlikely to believe any assurances of legal protection. The vast majority also stated that “they should get the appropriate education” in order to be “fully aware” of the processes involved according to the law. It was evident throughout the interview process that municipal employees were not appropriately educated about whistleblowing, probably due to the absence of a general legal framework, suggesting that subjects did not have a complete understanding of whistleblowing. They stated that they were “confused” with laws and legislations. Participants also revealed low perceived justice in their organizations, which highly demotivates them and influences their attitude toward whistleblowing. Finally, “inadequate law enforcement” was also presented by interviewees as a major concern and reason for their reluctance to engage in any kind of reporting.

#### 4.4. Political Environment

In order to find out whether the political environment affects the attitudes of employees, questions about trust in municipal authorities, the government (Antinyan et al. 2020) and political institutions were asked. The vast majority of the interviewees expressed no trust, which verifies prior findings that Greeks in general do not trust political institutions. Surveys have found that, 68% of Greeks tend not to trust the parliament, and 72% tend not to trust the government (Eurobarometer 2022), more than 50% of Greeks do not feel that they are well informed about the rule of law in their own country (Eurobarometer 2021), and 67% believe that their voice does not count in their own country. Interviewees also mentioned that historically in Greece, politicians have had strong relationships and ties with administrative personnel, especially those in high-ranking positions, and have had strong influence over many issues, showing that political interference is a common practice. Moreover, participants stated that politicians (elected authorities) interfere in the operations of municipalities and “put a lot of pressure on the decision-making process of many issues”.

#### 4.5. Cultural Environment

Interviewees stated that whistleblowing “would create problems in their everyday working routine”, “tarnish their relationship with co-workers,” and might be perceived as an

action of “betrayal”. This can be attributed to certain cultural characteristics of Greek society. Relationships in Greece represent “a dominant” part of the national culture (Mouratidou and Grabarski 2021). Based on Hofstede’s theories on cultural dimensions, Greece is a collectivist society, with high power distance (60) and uncertainty avoidance (100). With respect to Hofstede’s dimension of collectivism (Hofstede et al. 2010), prior studies have found that whistleblowing in collectivistic societies is not viewed as favorably as in individualistic cultures (Brody et al. 1999; Cheng et al. 2015). Similarly, Puni and Anlesinya (2017) state that exposing crimes in countries with high power distance is not attractive, whereas in countries with low power distance, whistleblowing intentions are enhanced (Brody et al. 1999; Hwang et al. 2013; Patel 2003).

#### 4.6. Interpretation of the Results

Municipal employees’ reluctance to “blow the whistle,” and their general negative attitudes, may also be partly explained by the following factors.

(a) The normalization of corruption phenomena in the Greek public sector (Fleming et al. 2022). As Ashforth and Anand (2003) describe, *normalization* is driven by three reinforcing processes: (1) *institutionalization*, the process through which an initially corrupt choice or behavior/act becomes embedded in institutions and processes and so becomes routine; (2) *rationalization*, in which self-serving ideas emerge to rationalize and possibly even valorize corruption; and (3) *socialization*, in which naive newcomers are persuaded that corruption is permissible, if not desirable. As our findings suggest, *institutionalization* of corruption in Greek municipalities is manifested in interviewees’ statements throughout the interview process and by prior research studies analyzed in the above sections. Rationalization is also manifested in statements such as those by interviewees that “*everyone knows what is going on . . . and those who manage to escape the law are considered smart*”.

(b) The “banality of wrongdoing” (Balch and Armstrong 2010), defined as “the acceptance of certain levels of unethical behavior as normal and expected in an organization”. The frequency of the observed misconduct, seems to erode the ethical decision-making process, demoralize and desensitize employees, and create a culture of impunity. Our findings are in line with Kaptein’s (2022) research, supporting the suggestion that the more often employees observe unethical behavior in their organization, the weaker their intention to whistleblow.

(c) High “fraud tolerance” levels, which seem to have become a norm in Greek society. *Fraud tolerance*, a concept introduced by Knechel and Mintchik (2020) and defined as “an *ex-ante* attitude toward fraud in general”, may explain how employees rationalize wrongdoing, thus increasing the chance of its occurrence. In organizational environments where wrongdoing is normalized, personal beliefs are probably suppressed.

(d) The abdication of responsibility. Whistleblowing is not perceived as a duty by our participants, or as part of employees’ responsibilities.

## 5. Conclusions

The aim of this study was to explore the attitudes of municipal employees in Greece who have witnessed wrongdoing but have negative attitudes towards whistleblowing. In particular, we identified the determinants that shape negative employee attitudes due to the influence of the political, legal, organizational and cultural environment in which municipalities operate. Overall, municipal employees are skeptical about whistleblowing, despite its significance for transparency and accountability, due to: low perceived organizational and law protection; negative emotions associated with whistleblowing repercussions, such as fear of retaliation, social isolation, public humiliation, and ostracism; social and cultural norms; low levels of trust in authorities to enforce the law; political pressure and interference; absence of a strong ethical climate; absence of whistleblowing education; and concerns that reported crimes will remain unpunished. These factors may explain why employees hold an apathetic stance, tolerate wrongdoing, and are not willing to report wrongdoing. The findings imply that municipal employees are not motivated to blow the

whistle, and that the general concept of whistleblowing in the Greek municipal context needs clarification.

Our findings have theoretical and practical implications. They add evidence to the emerging whistleblowing literature in the Greek context, as this is one of the first studies of employee perceptions and attitudes, in response to calls for more qualitative studies in various cultural contexts (Miceli and Near 2013). Secondly, given the complexity of fraud (and its typologies), its secretive nature and low visibility, and the high cost of audits as deterrent tools, the importance of whistleblowing is undeniable, and it is officially recognized as an important instrument for fighting fraud. There is a consensus in the literature that whistleblowing can operate as a mechanism for deterring wrongdoing and promoting transparency in organizations (Near and Miceli 2016). As such, whistleblowing connects with sustainability, and in particular with sustainable development goals (SDG 16-reducing corruption) for transparency and accountability in public sector entities. The fulfillment of SDG 16 requires strong institutions and effective governance, which is achieved through the implementation of strategies that promote transparency by minimizing corruption and fraud. Practically, this study identifies issue areas, and may assist public entity officials in focusing on anti-corruption work through effective whistleblower processes in organizations with the appropriate internal reporting channels.

If government officials are willing to establish appropriate and effective whistleblowing mechanisms in the public sector, they should first minimize the factors that inhibit whistleblowing intentions, such as weak law enforcement and protection of whistleblowers, thus allowing citizens to speak up and “mobilizing the engagement of workers in law enforcement” (Zimmermann 2022). National government should also support municipalities and focus on promoting integrity and transparency policies at the local level. Municipal authorities should also establish long-term awareness and support for whistleblowing, and integrity training in general, by educating employees through comprehensive and compulsory training programs to communicate the benefits of whistleblowing (Near and Miceli 1995). Mandatory training programs for employees at all hierarchical levels should be implemented, along with a holistic integrity strategy that leaves no space for confusion or ambiguity in rules and the interpretation of laws. Municipalities should establish a special department for handling employee reports, staffed with skillful, educated, and unbiased employees, to communicate the message that reports are taken seriously within their organization (Latan et al. 2023). Recent research has demonstrated that access to information is a key tool in combating corruption (Jha and Sarangi 2023). Municipalities should therefore consider establishing the proper communication channels with employees, as well as the public, by taking advantage of recent developments in information and communication technologies (ICTs) and increasing their presence in social media.

Government officials and regulators should facilitate the proper reforms through the examination of incentives and monetary or honorary awards, in order to institutionalize and encourage whistleblowing. Despite the absence of provisions for monetary rewards in the EU Directive (Teichmann and Wittmann 2023), the US whistleblowing program for financial rewards should be considered by Greek authorities as a model for a comprehensive whistleblowing program (Karpacheva and Hock 2023).

More research on motivation factors that will encourage whistleblowing is needed in the Greek context. Future studies are also recommended to enrich the limited literature on whistleblowing in Greece. There are potential limitations to this study, due to the limited availability of participants for conducting research of this sensitive nature and due to the COVID-19 restrictions. On the whole, however, using a qualitative approach provided us with informative results, and we hope they will stimulate further research on whistleblowing in Greece.

**Author Contributions:** Conceptualization, A.C., N.S., A.G., I.P. and K.S.; methodology, A.C., N.S., A.G., I.P. and K.S.; soft-ware, validation, A.C., N.S., A.G., I.P. and K.S.; formal analysis, A.C., N.S., A.G., I.P. and K.S.; investigation, A.C., N.S., A.G., I.P. and K.S.; resources, A.C., N.S., A.G., I.P. and K.S.; data curation, A.C., N.S., A.G., I.P. and K.S.; writing—original draft preparation, A.C., N.S., A.G.,



I.P. and K.S.; writing—review and editing, A.C., N.S., A.G., I.P. and K.S.; visualization, A.C., N.S., A.G., I.P. and K.S. supervision, A.G.; project administration, I.P.; funding acquisition, A.C., N.S., A.G., I.P. and K.S. All authors have read and agreed to the published version of the manuscript.

**Funding:** This research received no external funding.

**Institutional Review Board Statement:** The study was conducted in accordance with the Declaration of Helsinki, and approved by the Institutional Review Board (or Ethics Committee) of University of Western Macedonia (protocol code 3.2024/06/09/2023).

**Informed Consent Statement:** Informed consent was obtained from all subjects involved in the study.

**Data Availability Statement:** Data is unavailable due to privacy or ethical restrictions.

**Conflicts of Interest:** The authors declare no conflict of interest.

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