

Whistle Blowing - A Paradigm Shift In Business Ethics

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INTRODUCTION

Whistle blowing is the exposure by the people within a corporation of significant information on corruption or wrong doings, which is in the interest of stakeholders as well as general public and would not be otherwise available. The term *Whistle Blower* is derived from the practice of English Bobbies (policemen), who would blow their whistles when they notice the occurrence of a crime. The whistle would alert other law enforcement authorities and general public of the danger. In the same manner, the whistle blowers blow the whistles when they notice any kind of unethical, illegal or unlawful activities in the organization, to warn the relevant authorities and to suggest the actions that would be necessary to restrict those activities. A good whistle blowing procedure provides transparency in the functioning of the organization and enhances the value and reputation of the organization. When fraud, corruption and other illegal practices keep going on within the companies, without this information getting out, there is a big loss for the public at large. Consequently, markets will fall, companies will unexpectedly collapse, trust in the market will be severely reduced. Therefore, society benefits when this negative information on corporate wrongdoings is disclosed and to get this information out, employee whistle blowing is one of the most effective channels.

According to **Boatright (2003)**, "*Whistle-blowing is the release of information by a member or former member of an organization that is evidence of illegal and/or immoral conduct in the organization that is not in the public interest.*"

According to **Shekhar (2002)**, "*Whistle-blowing is an attempt by an employee or a former employee of an organization to disclose what he proclaims to be a wrongdoing in or by that organization.*"

TYPES OF WHISTLE BLOWERS

Employee whistle blowers can be internal or external. **Internal whistle** blowers report the misconduct to fellow employees or superiors within the organization (e.g. internal auditors, inspectors etc.) or they might find it necessary to disclose such findings to the organizational authorities outside the normal chain of command. On the other hand, **external whistle blowers** expose the frauds and wrongdoings to the outside world. Depending on the severity of the matter, whistle blowers may report to the lawyers, media or law enforcement agencies etc. In any case, the major benefit to the stakeholders is that whistle blowing leads to better monitoring and control of managerial misconduct in large corporate houses.

FACTORS INVOLVED IN THE PROCESS OF WHISTLE BLOWING

Generally, in the process of whistle blowing, following four factors are considered.

- ⊗ There is an unethical or illegal activity in the organization.
- ⊗ Either it has been initiated by the management or certain employees or it is in the hands of management to prevent it.
- ⊗ There is a group of some individuals who feel that such activities should be prevented who would ultimately act as *whistle blowers*.
- ⊗ There is a process by which the individuals or a group try to expose the problem in front of the relevant authorities, who can take a suitable action against the activity.

CAUSES OF WHISTLE-BLOWING

Whistle blowers act as barriers to the current economic crisis caused by all sorts of bad behavior in the public and

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private sector. If a poor communication network exists within an organization, it results in chaos and the employees don't find a hierarchy to state their concerns internally about their potential problems. Moreover, there is no way out for management to anticipate or find out solution about the problems, and then, in that case, an employee facing any irregularity, illegal or corrupt activity in the organization has the power to do the right thing and be a whistle blower. The decision to blow the whistle is backed by both moral and practical reasons. There are various reasons cited by Researchers (**Nader et.al. 1972 and Dandekar1993**) for whistle blowing. Some of them can be in the form of *misuse of official funds for private purposes, official powers used for personal gains, discrimination by age, race, or sex, corruption, dumping of industrial pollutants causing harm to community, deceptive or misleading advertising, non-enforcement of regulations and laws, adulteration and sexual harassment.*

CONSEQUENCES OF WHISTLE BLOWING

Whistle blowing leads to good and bad - mixed results. If dozens, sometimes hundreds of employees know that fraud is being committed and none of them come forward with this information, this means that **costs for the whistle blower outweigh the benefits.**

THE COSTS

❖ **The Economic Costs** : These are objectively verifiable and consist of past, current and /or future losses. These costs include loss of employment, reduction of wages, costs of making the complaint and other juridical procedures, loss of invested capital in the company etc.

❖ **The Non - Economic Costs** : Putting psychological pressures so as to demoralize and humiliate the whistle blower and putting him or her under so much stress that it becomes difficult for him or her to do a good job. Moreover, the peers might consider his activity of whistle blowing as a breakage of trust and loyalty towards the employer, who feeds him. The whistle blower might have to face grave harms which may include civil action, retaliation and even imprisonment. They may not get a job in the same industry and there are cases when they even lost their families and lives. The guts and high moral responsibility of whistle blowers shows that they can play a vital role in fighting loose ethics and slack corporate governance. Unfortunately, they have to undergo insult and injury in the form of job loss, ridiculing, retaliation and boycott.

THE BENEFITS

Whistle blowing is beneficial both to the organization and the society. It prevents the employees from wrong doing, fraud, misconduct and corruption. Several dangers and malpractices in the organization and society are prevented because of courageous and brave whistle blowers. Besides this, the whistle blowers can be protected from being fired or demoted, compensation for loss of wages may be provided. Also, the costs of making the complaint and other juridical procedures is reimbursed as for in The Public Interest Disclosures Act and The Sarbanes - Oxley Act (SOX). Many a times, the employee is recognized as having fulfilled a moral duty.

If we make a thorough analysis of the costs and benefits for the whistle blowers, it is clear that the greatest challenge is in finding a balance between the policy which guarantees certainty and a system that discourages people from speaking out. The greatest threat to an organization would be in its failure to recognize and develop any such reforms, leaving the informant struggling for direction and ultimately, taking action which could perhaps unfairly damage the organization's reputation. It is high time when the organizations should take strong actions to promote the culture of whistle blowing in the organization. Since for the organization, the opportunity awaits, but for the whistle blower, regardless of good systems in place, the threat is ever-present.

LEGAL FRAMEWORK TO SUPPORT WHISTLE BLOWERS

All the countries do not have acts for protecting whistle blowers. It mostly differs on the basis of country or the state in which the malpractice occurred and also, the subject matter of whistle blowing. Some of the important legislations that are there to protect whistle blowers have been discussed here:

❖ **US Lloyd - La Follette Act, 1912** : The first law that U.S. regulatory authorities adopted specifically to protect whistle blowers were the Lloyd-La Follette Act of 1912. This act guaranteed the right of federal employees to furnish

the information to Congress.

✿ **The Public Interest Disclosures Act, (PIDA), 1998** : Another important legislation regulating whistle blowing is the UK's Public Interest Disclosures Act of 1998, which amends the Employment Rights Act (ERA) of 1996. According to PIDA, *'A worker has the right not to be subjected to any detriment by any act or any deliberate failure to act, by his employer done on the ground that worker has made a protected disclosure. If the whistle blower is subjected to detriment, The PIDA provides for compensation. Even compensation for moral damages is implied under the act'*.

a) The scope of the Act extends to the raising of "genuine concerns about crime, civil offences (including negligence, breach of contract, breach of administrative law), miscarriage of justice, danger to health and safety or the environment and the cover up of any of these" and extends to all employees in almost all professions; some, such as the army, are excluded.

b) Furthermore, PIDA has been the main inspiration for both the New Zealand (2000) and South African (2000) Protected Disclosures Act.

✿ **The Sarbanes - Oxley Act (SOX) 2002** : After the accounting scandals brought into light by the Enron, World Com and several others in early 2000s, the US Congress passed the SOX Act granting legal protection for the employees against retaliation by his employer. The law tried to assure that whistle blowers will get his former job back with the same seniority status and reimbursement for the immediate costs of being fired.

✿ **Conscientious Employee Protection Act (CEPA)** : CEPA is the New Jersey's whistle blower law, that prohibits an employer from taking any retaliatory action against an employee because the employee does any of the following:

a) Discloses, or threatens to disclose, to a supervisor or to a public body, an activity, policy, or practice of the employer, that the employee reasonably believes is in violation of a law, or a rule or any regulation issued under the law. The provisions of the CEPA are applicable if the employee provides information to any authority or public body for conducting an investigation, hearing or inquiry into any violation of law.

b) Objects to, or refuses to participate in, any activity, policy or practice, which the employee reasonably believes, is fraudulent or criminal, in violation of a law, or a rule or any regulation issued under the law.

In the countries like Belgium, Germany and France, the **Labour laws and Human Rights** provisions are used to protect the whistle blowers. The main protection offered is the protection against being fired and against discrimination.

WHISTLE BLOWING PROTECTION IN INDIA

In India, there has been no specific act or regulations meant for promoting whistle blowing. However, some of the major companies like Maruti, Tata have framed their own whistle blowing policies to promote the concept in their organizations. However, on August 8, 2010, the Cabinet of Ministers in India cleared a bill to protect the whistle blowers. The approval for the Public Interest Disclosure (Protection of Information) Bill, 2010, was given at a cabinet meeting presided over by The Prime Minister, Dr. Manmohan Singh. As per the bill, the onus will be on the Central Vigilance Commission (CVC) to protect the identity of the citizens who provide information about the misuse of governmental authority and funds. Also, the CVC will be empowered to take the action against those who reveal the identity of the whistle blowers, or those who threaten the whistle blowers, while those who make frivolous complaints will also be liable to punishment. This could be considered as a welcome move on the part of the Govt. of India if we really want to avoid the scams like that of *Satyam's or Ketan Parekh's*.

SOME FAMOUS WHISTLE BLOWERS

✿ **Shawn Carpenter** : Shawn was a former member of the technical staff at *'Sandia National Laboratories'* who discovered that a sophisticated group of hackers were systematically penetrating hundreds of computer networks at major US Defense contractors, military installations and govt. agencies to access sensitive information. After informing his superiors at Sandia, he was directed not to disclose the information to anyone, because management cared only about Sandia computers. He, however, went on to voluntarily work with the US Army and the Federal Bureau of Investigation (FBI) to address the problem. When Sandia discovered his actions, they terminated his

employment and revoked his security clearance. On February 13, 2007, a New Mexico State Court awarded him \$4.7 million in damages from Sandia Corporation for firing him. The jury found Sandia Corporation's handling of Mr. Carpenter's firing was malicious, reckless and fraudulent.

✿ **John Kopchinski At PFIZER** : He was a former sales representative at PFIZER, who exposed the drug maker's illegal sales and marketing efforts to promote its Bextra painkiller. John blew the whistle on Pfizer's marketing activity and Pfizer had to make a settlement by paying a total of \$2.3 billion to John and four other whistle blowers, out of which, John received \$ 51.5 million.

✿ **Aamer Sohail** : Aamer Sohail, former Pakistani International Cricketer, blew a whistle in 1996 World Cup quarter final match. In the match, Wasim Akram withdrew from match for mysterious reasons on the morning of the quarter finals, while the topmost five batsmen following Sohail played very poorly and as a result, Pakistan was out of the World Cup competition. Aamer Sohail blew the whistle about players involved in match fixing. But it negatively affected his international career. At present, he continues to work as a cricket broadcaster.

✿ **M.N. Vijayakumar** : An IAS officer in Karnataka, (India), who exposed serious corrupt practices at high levels. He disclosed the unethical and illegal practices of his colleagues, who supplemented their salaries with huge bribes and other corrupt practices. His wife, J. N. Jayashree has set up a website in order to provide the details of her husband's efforts to fight corruption and most importantly, to save his life.

✿ **Frederic Whitehurst** : A chemist, who was the FBI Laboratory's foremost expert on explosives residue in the 1990s, became the first modern-day FBI whistle blower. He reported a lack of scientific standards and serious flaws in the FBI Lab, including in the first World Trade Center bombing cases and the Oklahoma City bombing case. Dr. Whitehurst's whistle blower disclosures triggered an overhaul of the FBI's crime lab following a report by the U.S. Department of Justice Inspector General in 1997. Dr. Whitehurst filed a federal lawsuit claiming whistle blower retaliation, and he reached a settlement with the FBI worth more than \$1.16 million. Whitehurst now directs the FBI Oversight Project of the National Whistle blower Centre.

✿ **Satyendra Dubey** : He was the Project Director at NHAI who accused his employer of corruption in highway construction projects in India through a letter to Prime Minister, Mr. Atal Behari Vajpayee. He was assassinated in 2003 in Gaya, Bihar. The matter was referred to CBI for enquiry. *Recently, the CBI closed the case by declaring its decision that the assassination was not due to whistle blowing, but it was a case of murder for robbery.*

✿ **Richard Levernier** : He had 23 years of experience as a nuclear security professional and identified security problems at U.S. nuclear facilities as part of his job. Specifically, after 9/11, he pointed out problems with contingency plans to protect US nuclear plants from terrorist attacks. In response, the U.S. Department of Energy withdrew Levernier's security clearance and shifted him to administrative work. Levernier sought the assistance of the United States Office of Special Counsel (OSC), which handles US federal whistleblower matters. It took four years for the OSC to justify Levernier, ruling that the Department's retaliation was illegal - but the OSC could not reinstate Levernier's security clearance, so he was unable to regain work in nuclear security.

✿ **Sherron Watkins** : Sherron Watkins was the Vice President of Corporate Development at the Enron Corporation. She opened up the accounting scandal to the Chairman. Watkins was concerned about the fraud accounting practices and the partnership between the CEO, CFO and other executives, who were ditching the company. Initially, the Chairman asked an agency for an enquiry only. Before Enron finally filed for bankruptcy, Watson again informed the Chairman about the meager state of affairs at Enron, but he ignored her warning. Ultimately, it resulted in one of the most humiliating falls in corporate sector. Watson quit the job but believes that her peers still hate her.

✿ **Coleen Rowley** : She was a special agent with FBI, who initially served at the Mississippi division. After September, 2001 attacks, Rowley wrote a paper to FBI Director stating how FBI HQ personnel in Washington D.C. had failed to handle some critical information provided by the Minneapolis, Minnesota Field Office. In 2002, Rowley brought into light some crucial facts relating to Sept. 2001 attacks and stated the critical problems faced by FBI and the Intelligence community. Afterwards, FBI focused to create a new office of Intelligence at FBI and also expanded FBI personnel. Rowley retired from FBI in 2004 after 24 years of her service with the agency.

✿ **Cynthia Cooper** : Cynthia Cooper served as the Vice President of Internal Audit at WorldCom. In 2002, Cooper and her team of auditors worked together to investigate and expose \$3.8 billion fraud at WorldCom. This was the biggest

scandal in accounting practices in the US history. The findings of Cooper and her team resulted in the firing of the Chief Financial Officer by the Board. The new management of WorldCom provided Cooper with better amenities, but she had to face hostility from her colleagues.

✿ **Shanmugam Manjunath** : S. Munjunath, a 27-year-old IIM-Lucknow graduate working as a sales officer with Indian Oil Corporation paid with his life for attempting to ensure that people did not get adulterated fuel. Munjunath had reportedly started proceedings against the owner of Mittal Automobiles in Gola Gorakhnath in the state of Uttar Pradesh, after the outlet was found committing mass irregularities in supply of fuel. Munjunath's killing in November 2005 is another case of silencing a whistle blower in a large scam of petrol adulteration. He had unearthed gross irregularities being committed in supply of petrol at the filling station during surprise inspection in September and recommended strict penal action against the owner.

✿ **Atul Tirodkar** : Atul Tirodkar was a man who, during the Ketan Parekh scam of 2001, exposed how the Bombay Stock Exchange's high profile President, had been assessing sensitive market information from the surveillance department. The BSE immediately suspended him and made enormous efforts to terminate his services. The BSE fabricated charges against him. They accused him of dereliction of duty, and even having links with the underworld. These fabricated charges were leaked to CNBC and played every hour as an exclusive report. Later, an independent enquiry by a single judge was instituted. The single-judge enquiry exonerated Atul completely. But some influential BSE directors again prevailed on the judge to give the stock exchange an exit option by offering him an honorable discharge with compensation. Then the Joint Parliamentary Committee (JMC) began to hear the matter and heard his testimony. Stunningly enough, MPs cutting across party lines supported him. They condemned Tirodkar's suspension in the strongest terms and asked that he be reinstated. Unlike other whistle-blowers as mentioned earlier, Tirodkar's story had a unique happy ending.

✿ **Amit Jethwa** : A prominent (Right to Information) RTI activist and 'green crusader', Amit Jethwa was shot dead near the Gujarat High Court. Jethwa was campaigning against alleged illegal mining in the Gir Sanctuary areas in Saurashtra region, which is allegedly backed by some politicians. He was shot at by unidentified assailants. Jethwa had filed a Public Interest Litigation (PIL) in the Gujarat High Court. The petition alleged that mining activities were being carried out in Una and Kodinar in Saurashtra allegedly by an influential MP and his relatives. Jethwa had further alleged that they were also running illegal mines and stone crushers in a village on the border of Gir forests.

✿ **Satish Shetty** : Social activist Satish Shetty, who had blown the whistle on a series of land scams in and around Talegaon, Lonavala and Pimpri-Chinchwad, was brutally murdered by some unidentified assailants near his residence at Talegaon-Dabhade. Shetty was on his morning walk when he was attacked with swords and sharp weapons. An anti-corruption crusader for the last 15 years, Shetty had started wielding the Right to Information Act (RTI) Act to expose the irregularities in government offices since the last five years. His brother, Sandeep told the police in his complaint that Shetty may have been murdered by some persons whom he had exposed.

✿ **Datta Patil** : Another Right to Information (RTI) activist has been murdered in Maharashtra. Datta Patil, an activist from Ichalkaranji in the Kolhapur district, was found dead on May 22, 2010. Patil, who was well known in his hometown Ichalkaranji in the Kolhapur district for taking on administrators via the RTI act was attacked with a sword. Friend and activist Appa Patil said, "He was involved in a lot of social causes. He exposed corruption amongst several politicians and bureaucrats." Patil had petitioned the local court against horse trading during municipal council elections. He had also demanded an inquiry into the assets of 2 former police inspectors. He had lodged several complaints against construction by a prominent builder.

WHAT CAN BE DONE TO PROMOTE WHISTLE BLOWING AS A MANAGEMENT TOOL?

The corporate leaders need to focus on decreasing the fears of employees and make them convinced that their whistle-blowing activity will not result in damage to their own careers. There are some ways that could be beneficial for developing whistle blowing as a management tool:

✿ **Comprehensive Legal Protection** : Effective legal provisions and enforcement mechanisms to protect the whistle blowers are necessary to build effective whistle blowing mechanism. Employers need to assume the leadership roles

Table 1 : Whistle blowing In Action

Sr. No.	Name of the Whistle blowers	Organization	Consequences
1	Shawn Carpenter	Sandia National Laboratories'	Got compenation of \$4.7 million against retaliation
2	John Kopchinski	Pfizer	Got compenation of \$ 51.5 million.
3	Aamer Sohail	Pakistan Cricket Team	Negative impact on his international career
4	Frederic Whitehurst	FBI Laboratory	Received a claim of \$1.16 million
5	Satyendra Dubey	NHAI	Murdered
6	Richard Levernier	U.S. Nuclear Department	Retaliation
7	Sherron Watkins	Enron Corporation.	Liquidation of the company
8	Cowleen Rowley	FBI	Attack on World Trade Centre, USA
9	Cynthia Cooper	World Com	Company gone bust
10	Shanmugam Manjunath	Indian Oil Corporation	Murdered
11	Atul Tirodkar	Bombay Stock Exchange	Retaliation and suspension, but later on reinstated
12	Amit Jethwa	RTI Activist	Murdered
13	Datta Patil	RTI Activist	Murdered
14	Satish Shetty	RTI Activist	Murdered

in order to maintain effective whistle blowing in the companies.

❁ **Company Code of Conduct** : The company code of conduct provides by and large framework for the ethical behavior of its employees. Ethics-minded employees are inclined to adopt a positive view and practice of whistle-blowing. A written internal policy on whistle blowing is a complement to the code of conduct. It is also necessary for private firms to establish internal Disciplinary Action Committees to assure prompt and suitable action in response to proven wrongdoings.

❁ **Support of Employees' Unions** : Employees' unions could provide support for whistle blowers by helping them access management's interest and by giving moral support. It is important for unions to be adjusted to the concerns of their members and to seek means through which these concerns could be addressed.

❁ **Other Support Institutions** : Support institutions generally referred to as religious groups, the academic institutions, business groups, and other parties from the private sector and society. The support that they provide, could come in the form of advocacy work or support in legal and human rights defense. Because of the diversity of these groups, an umbrella organization of entities supporting the constructive practice of whistle blowing is ideal.

❁ **Cultural Shift** : Negative implications surrounding whistle-blowers and a lack of political as well as managerial will are the vital factors to make whistle blower protection system ineffective. There is a need to raise awareness about the significant role of whistle blowers - that can identify wrongdoings in public and private organizations.

DATA COLLECTION AND CONDUCTING SURVEYS

An independent public organization should systematically collect data about Whistle blowing, such as *the number of cases reported, the reporting channels and mechanisms used, the follow-up procedures and the harm barred through whistle blowing*. This data can be further utilized to conduct surveys and prepare reports that will be useful in framing policies regarding whistle blowing.

CONCLUSION

In 2002, the three women whistle blowers **Cynthia Cooper, Coleen Rowley and Sherron Watkins** were recognized as the **TIME persons of the year** to acknowledge their bravery in speaking up in regard to corporate malpractices and wrong doings. Indeed, the fact that these three women were so acknowledged represents the emergence of a significant shift to the attitude of the informant, as the society recognizes the costs associated with corporate malpractice both in financial terms and psychological pressures. In the present era, the organizations need to bring

about the clear-cut policies for promoting whistle blowing. There is a strong need for defined mechanisms providing protection for whistle blowers within their respective organization, be it public or private, that would give them an opportunity to demonstrate strong ethical practices.

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