

Questionnaire for report on the state of whistleblower protection in EU countries

TI-S is seeking input for a **report on the state of whistleblower protection in EU countries**, to be published early next year as part of EU-funded project [SAFE4Whistleblowers](#). The report will assess how national legal frameworks align with *the EU Whistleblower Protection Directive* and best practice, identify common challenges, highlight best practices, and provide practical recommendations. By comparing experiences and solutions across the region, it aims to foster peer learning and peer pressure among governments, while leveraging the EU's influence to drive legislative reform and stronger implementation.

We will only be able to include your country in the report if you provide input by filling out this questionnaire by 5 December.

The report will provide targeted, actionable recommendations for policymakers and relevant stakeholders, including competent authorities, public institutions, companies, civil society, trade unions, and professional bodies. A strong emphasis will be placed on gender-sensitive and inclusive approaches, particularly addressing the needs of women, marginalized groups and vulnerable workers.

Questionnaire

The questionnaire includes questions:

- on the content of your country's whistleblower protection legislation and its compliance with the EU Whistleblower Protection Directive
- on challenges and good practice. These can come from, for example:
 - Official data from authorities responsible for whistleblower protection
 - Court cases, media reports, and cases from Advocacy and Legal Advice Centres (ALACs)
 - Reports from civil society organizations
 - Assessments and data from GRECO, the European Commission, and UNCAC reviews

COUNTRY QUESTIONNAIRE

Country	Poland
Name of responsible person	Anti-Corruption Academy Foundation (Poland)
Date	2.12.2025

Note: The below questions reflect our recommendations for an effective transposition.

Questions	Answer	Comments (including relevant article of law)
Scope, definitions, and conditions for protection		
1	<p>Material scope: What can be reported under your national whistleblowing law? (article 2)</p> <p>Article 3. Polish Whistleblower Protection Act</p> <p>1. An infringement of a law is an unlawful or circumventing act or omission concerning:</p> <p>1) corruption;</p> <p>2) public procurement;</p> <p>3) financial services, products and markets;</p> <p>4) anti-money laundering and countering the financing of terrorism;</p> <p>5) product safety and compliance;</p>	<p><i>Please explain the following:</i></p> <ul style="list-style-type: none"> <i>Is there a lex specialis or is protection of whistleblowers regulated with other laws?</i> <p>It's complicated. There are elements of the Act that are lex specialis provisions in relation to more general</p>

	<p>6) transport safety;</p> <p>7) protecting the environment;</p> <p>8) radiation protection and nuclear safety;</p> <p>9) food and feed safety;</p> <p>10) animal health and welfare;</p> <p>11) public health;</p> <p>12) consumer protection;</p> <p>13) privacy and protection of personal data;</p> <p>14) the security of communication and information networks and systems;</p> <p>15) the financial interests of the State Treasury of the Republic of Poland, of local government units and European Union;</p> <p>16) the internal market of the European Union, including public competition rules and State aid rules and corporate taxation;</p> <p>17) constitutional freedoms and rights of humans and citizens – occurring in an individual’s relations with the authorities and unrelated to the areas referred to in paragraphs 1 to 16.</p> <p>2. In addition, a legal entity may provide, as part of the internal reporting procedure, for the possibility to report information on breaches of internal regulations or ethical standards in force in that legal entity that have been established by the legal entity under universally applicable law and are in conformity with them.</p> <p>Article 5. Polish Whistleblower Protection Act</p> <p>1. The Act shall not apply to information covered by:</p>	<p>provisions. For example, Article 34, paragraph 3, provides that:</p> <p>3. If information about a violation of the law is the subject of both an external report and a filed complaint referred to in Article 227 of the Act of 14 June 1960 – Code of Administrative Procedure (Journal of Laws of 2024, item 572), or if the content of the filed document indicates that an external report was made, only the provisions of this chapter shall apply.</p> <ul style="list-style-type: none"> ● <i>Does the law apply to breaches of both EU and national law?</i> ● <i>Please specify the areas covered.</i> <p>The scope of the Act has been slightly expanded compared to the Directive to include corruption and violations of constitutional freedoms and rights of humans and citizens – occurring in an individual’s relations with the authorities</p>
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	<p>1) rules on the protection of classified information and other information not subject to disclosure under the law of general application for reasons of public security;</p> <p>2) professional secrecy of the medical and legal professions;</p> <p>3) secrecy of deliberations;</p> <p>4) criminal proceedings – the confidentiality of pre-trial proceedings and the secrecy of court hearings held in camera.</p> <p>2. The Act does not apply to infringements of the law on procurement in the fields of defence and security, as amended by Article 7(36) of the Public Procurement Law Act of 11 September 2019 (Journal Of Laws 2023, item 1605 and 1720), to which this Act does not apply, offset agreements concluded on the basis of the Act of 26 June 2014 on certain contracts concluded in connection with the performance of contracts essential for State security (Journal Of Laws 2022, item 1218) and other measures taken for the protection of essential or essential security interests of the State on the basis of Article 346 of the Treaty on the Functioning of the European Union.</p> <p>3. Chapter 5 shall not apply to infringements directly linked to implementation by the special services referred to in Article 11 of the Internal Security Agency and Intelligence Agency Act of 24 May 2002 (Journal Of Laws 2024, item 812), statutory tasks aimed at ensuring national security.</p> <p>4. The public authority competent to receive external reporting on breaches of law by the secret services referred to in Article 11 of the Internal Security Agency and Intelligence Agency Act of 24 May 2002, and to carry out the tasks referred to in Chapter 4, is the Prime Minister or the Minister-Coordinator of the Secret Services, if such a minister has been appointed.</p>	<p>and unrelated to the areas referred to in paragraphs 1 to 16.</p> <ul style="list-style-type: none"> ● <i>Please specify the areas excluded, if any (e.g. matters relating to defence, classified information)</i> <p>See article 5 in the column on the left.</p>
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2	<p>Personal scope: Which categories of persons can be whistleblowers under the law (e.g., employees, former employees, job applicants, shareholders, etc.)?</p> <p>Are persons assisting the whistleblower and/or persons connected to them (e.g., relatives, legal entities) explicitly protected against retaliation?</p>	<p><i>The law covers both public and private sectors in Poland.</i></p> <p>Article 4. Polish Whistleblower Protection Act</p> <p>1. A whistleblower is an individual who reports or publicly discloses a breach of law acquired in a work related context, including:</p> <ol style="list-style-type: none"> 1) employee 2) temporary staff; 3) a person performing work on a basis other than an employment relationship, including under a civil law contract; 4) businessperson; 5) attorney-at-law; 6) shareholder or member; 7) a member of an organ of a legal person or an organisational unit without legal personality; 8) a person carrying out work under the supervision and direction of a contractor, subcontractor or supplier; 9) trainee; 10) volunteer; 11) apprentice; 12) officer within the meaning of Article 1 1 of the Act of 18 February 1994 on retirement pensions for police officers, the Internal Security Agency, the Intelligence Agency, the Military Counter-Intelligence Service, the Military Bridge Service, the Central Anti-Corruption Bureau, the Border Guard, the Marshal's Guard, the State Protection Service, the State Fire Service, the Customs and Revenue Service and the Prison Service and their families (Journal Of Laws 2023, item 1280, 1429 and 1834); 	<p><i>Please specify if the law covers both public and private sectors.</i></p> <p><i>Please which third parties are protected.</i></p> <p><i>Are there any exclusions?</i></p>
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		<p>13) soldier within the meaning of Article 2(39) of the Defence of the Fatherland Act of 11 March 2022 (Journal Of Laws 2024, item 248 and 834).</p> <p>2. This Act shall also apply to the natural person referred to in paragraph. 1, in the case of reporting or disclosure to the public of an infringement obtained in a work-related context before or after the establishment of an employment or other legal relationship giving rise to the provision of work or services or functions in or for the benefit of a legal entity.</p> <p>Article 21. Polish Whistleblower Protection Act</p> <p>1. The provisions of this Chapter shall apply mutatis mutandis to the person assisting in the reporting and to the person related to the whistleblower.</p> <p>2. The provisions of this Chapter shall apply mutatis mutandis to the legal person or other organisational entity assisting the whistleblower or related to him or her, in particular the whistleblower’s ownership or employment.</p>	
3	<p>Conditions for protection: Does your law take in any way into account the whistleblowers’ motive for reporting? (e.g. uses terms such as “good faith”, “abusive” or “malicious”)</p>	<p>Art. 6 mentions "reasonable grounds to believe that the information reported or disclosed to the public was true". See below:</p> <p>Article 6. Polish Whistleblower Protection Act</p> <p>The whistleblower shall enjoy the protection provided for in Chapter 2 from the time of the report or public disclosure, provided that he or she had reasonable grounds to believe that the information reported or disclosed to the public was true at the time of the report or public disclosure and that it constituted information of an infringement of the law.</p>	
4	<p>Application in practice: are there issues, challenges, good practice regarding the</p>	<p>In Poland's case, the law has been in force for too short a time. It only entered into force in its entirety in December 2024. There is a lack of</p>	<p><i>For example</i></p>

<p>scope, definitions, and conditions for protection?</p>	<p>case law and statistics to properly answer this question. The law will be reviewed and possibly amended only after two years of its entry into force. The first statistical data will be available in 2026.</p> <p>The legislature conducts virtually no educational or informational activities widespread, which does not facilitate understanding and application of the provisions of the Act.</p>	<ul style="list-style-type: none"> ● Court decision with literal or restrictive interpretation of the scope of the law or the conditions for protection, leaving a whistleblower unprotected, or the contrary to allow protection of a whistleblower ● Data from the whistleblower authorities showing very few reports received by the whistleblowing authority were considered whistleblowing reports (i.e. as falling within the scope of the law)
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Reporting channels and procedures

5	<p>Reporting avenues: Does your law allow whistleblowers to report breaches of law directly to the competent authorities, <u>without any restrictions</u>? (Article 10 of the EU Directive)</p>	<p>Article 30. Polish Whistleblower Protection Act</p> <ol style="list-style-type: none"> 1. The whistleblower may submit an external report without prior internal reporting. 2. The external report is accepted either by the Ombudsman or by a public authority. 3. The Ombudsman and the public authority are separate controllers for the personal data provided in the external report that they have accepted. 	<p><i>If no, please explain</i></p>
6	<p>Internal Reporting – Does your law require channels that enable reporting <u>both</u> orally and in writing? (Article 9.2)</p>	<p>Article 26. Polish Whistleblower Protection Act</p> <ol style="list-style-type: none"> 1. Means of transmission of internal reports referred to in Article 25(1) Point 1(2) includes, at least , the possibility to report orally or in writing. 	<p><i>Please provide</i></p>

2. Oral reporting may be made by telephone or by electronic means of communication in accordance with Article 2(5) of the Act of 18 July 2002 on the provision of services by electronic means (Journal of Laws 2020, item 344).

3. An oral declaration made via a recorded telephone line or other recorded voice communication system shall be documented with the consent of the whistleblower in the form of:

- 1) a recording of the conversation enabling it to be searched, or
- 2) a complete and accurate transcript of the conversation prepared by the entity or person or entity referred to in Article 25. 1 point 1.

4. An oral report made via an unrecorded telephone line or other unrecorded voice communication system shall be documented in the form of a report of the conversation, reproducing the exact conduct of the call, by an individual or person or entity referred to in Article 25. 1 point 1.

5. In the case referred to in paragraph 3 point 2 and paragraph 3 4, the whistleblower may check, correct and claim the transcription of the conversation or the minutes of the conversation by signing them.

6. At the request of the whistleblower, an oral report may be made at a face-to-face meeting within 14 days of receipt of such a request. In such a case, with the consent of the whistleblower, the document shall be presented in the form of:

- 1) a recording of the conversation enabling it to be searched, or
- 2) minutes of the meeting, reproducing the exact conduct of the meeting, prepared by an entity or person or entity referred to in Article 25. 1 point 1.

7. In the case referred to in paragraph Point 6(2), the whistleblower may check, correct and approve the minutes of the meeting by signing them.

		8. Written submissions may be made in paper or electronic form	
7	Internal Reporting – Do public entities with less than 50 employees and/or municipalities with less than 10,000 inhabitants have an obligation to establish internal reporting systems?	No. They may, but there is no legal obligation to do so.	<i>Please explain (include details on internal procedures for reporting and follow-up)</i>
8	External reporting: Do you have a single authority competent to receive and follow-up on whistleblowing reports or several competent authorities? What are, in your view, the advantages and inconveniences of such an approach? (Article 11.1)	Article 30 Polish Whistleblower Protection Act 1. The whistleblower may submit an external report without prior internal reporting. 2. The external report is accepted either by the Ombudsman or by a public authority. 3. The Ombudsman and the public authority are separate controllers for the personal data provided in the external report that they have accepted	<i>Please explain (include details on external procedures for reporting and follow-up)</i>
9	Public disclosure: Does the law allow public disclosure?	Public disclosure Article 51 Polish Whistleblower Protection Act 1. A whistleblower making a public disclosure shall be protected if he or she: 1) the internal report, followed by the external report, and the legal entity, and subsequently the public authority in ter, to provide the feedback established in the internal procedure, and thereafter within the time-limit for providing the feedback set in the external public body’s procedure, will not take any appropriate follow-up or provide feedback to the whistleblower, or 2) an external report immediately and the public authority will not take any appropriate follow-up or provide feedback to the whistleblower within the time-limit for providing feedback set in its external procedure.	<i>Please explain; include reference to conditions under which public disclosure is possible and any limitations.</i>

		<p>— unless the whistleblower has not provided the contact address to which this information should be provided.</p> <p>2. A whistleblower making a public disclosure shall also be protected where he or she has reasonable grounds to believe that:</p> <p>1) the infringement may constitute a direct or manifest threat to the public interest, in particular where there is a risk of irreparable harm, or</p> <p>2) reporting externally will expose the whistleblower to retaliation, or</p> <p>3) in the case of external reporting, the infringement is unlikely to be effectively countered by the specific circumstances of the case, such as the possibility of concealing or destroying evidence, the existence of collusion between the public authority and the infringer or the involvement of the public authority in the infringement.</p> <p>Article 52 Polish Whistleblower Protection Act In assessing the adequacy of follow-up, account shall be taken, in particular, of the steps taken to verify information on the infringement, the correctness of the assessment of the information on the infringement and the adequacy of the measures taken following the finding of the infringement, including, where appropriate, the prevention of further infringements, taking into account the gravity of the infringement.</p> <p>Article 53 Polish Whistleblower Protection Act Articles 51 and 52 shall not apply if information about an infringement is communicated without indirectly to the press and the Press Act of 26 January 1984 (Journal of Laws) applies. Of Laws 2018, item 1914).</p>	
10	<p>Application in practice: Are there issues, challenges, good practice regarding the reporting channels and procedures?</p> <p>Are there any reports/cases regarding whether different categories of people</p>	<p>In Poland's case, the law has been in force for too short a time. It only entered into force in its entirety in December 2024. There is a lack of case law and statistics to properly answer this question.</p>	<p><i>For example:</i></p> <ul style="list-style-type: none"> • Data from the whistleblower authorities or CSOs on implementation by public and private organisations of IWS

<p>(women, minorities etc.) are making use of reporting channels? What challenges are they facing? Are certain groups in society more or less likely to use the available reporting channels?</p>		<ul style="list-style-type: none"> ● <i>Court case interpreting narrowly or broadly the conditions for external reporting or public disclosures</i> ● <i>ALAC case illustrating weaknesses of organisations' IWS</i>
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Protection measures

11	<p>Anonymous reporting: Does the law place an obligation on authorities and/or organisations to accept and follow-up on anonymous reports? (Article 6.2)</p>	<p>Article 7. Polish Whistleblower Protection Act</p> <ol style="list-style-type: none"> 1. A legal entity, the Ombudsman and a public authority may accept anonymous reports. 2. Where information about an infringement has been reported anonymously to a legal entity, to the Ombudsman or to a public authority or has been disclosed to the public, and the whistleblower's wife has subsequently been disclosed and has suffered retaliation, the provisions of Chapter 2 shall apply if the conditions set out in Article 6 are met. 3. Where information about an infringement has been reported anonymously and the legal entity, the Ombudsman or a public authority accepts such reports, the law shall apply, with the exception of Article 32. 3, 5 and 6, Article 34 par. point (6), Article 37, Article 38, Article 40 1 second sentence and par. the second sentence of Article 2 and Article 41. 	
12	<p>Protection from liability: Does the law grant whistleblowers immunity from legal liability (e.g., criminal, civil, administrative) for the act of reporting,</p>	<p>Article 16. Polish Whistleblower Protection Act</p> <ol style="list-style-type: none"> 1. The making of a report or a public disclosure shall not give rise to liability, including disciplinary liability or liability for damage, for infringement of the rights of others or of obligations laid down by law, in particular defamation, infringement of personality rights, rights of 	

	provided they met the reporting conditions?	<p>the author, protection of personal data and obligation of secrecy, including trade secrets, taking into account the omission of Article 5, provided that the whistleblower had reasonable grounds to believe that the report or public disclosure was necessary for the disclosure of the infringement in accordance with the law.</p> <p>2. Where legal proceedings concerning the liability referred to in paragraph 1 are initiated, the whistleblower may request that such proceedings be discontinued.</p> <p>3. The acquisition of, or access to, information which is the subject of a report or public disclosure shall not give rise to liability, provided that such acquisition or access does not constitute a criminal offence.</p>	
13	Burden of proof in court: who has the burden of proof to prove that actions against whistleblowers were in good faith?	It is up to the employer to prove that the whistleblower acted in bad faith.	
14	<p>Penalties: Does it provide for penalties for persons who:</p> <ul style="list-style-type: none"> • hinder or attempt to hinder reporting, • retaliate against reporting persons (including by bringing vexatious proceedings) and • breach the duty of maintaining the confidentiality of the whistleblowers' identity? <p>(Article 23.1)</p>	<p>Article 54. Polish Whistleblower Protection Act</p> <p>1. Anyone who, by wanting another person not to report, prevents him or her from doing so or makes it significantly more difficult, shall be subject to punishment by fine, limitation of freedom or imprisonment of up to one year.</p> <p>2. If the perpetrator of the act referred to in paragraph 1 he commits violence, unlawful threat or deception against another person shall be punishable by a term of imprisonment of up to three years.</p> <p>Article 55. Polish Whistleblower Protection Act</p> <p>1. Who takes retaliatory measures against the whistleblower, the person assisting in the reporting or a person related to the</p>	<ul style="list-style-type: none"> • <i>Please also note if the law defines what constitutes retaliation and whether there are any limitations.</i>

		<p>whistleblower shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to two years</p> <p>2. If the perpetrator of the act referred to in paragraph 1 acts persistently, shall be liable to imprisonment of up to three years.</p> <p>Article 56. Polish Whistleblower Protection Act</p> <p>Who, contrary to the law, discloses the identity of the whistleblower, the person assisting in the reporting or a person related to the whistleblower, shall be subject to punishment by fine, limitation of freedom or imprisonment of up to one year.</p>	
15	<p>Penalties: Are penalties for knowingly false report severe higher than penalties in question 8 above (Article 23.2)</p>	<p>The Article 57. Polish Whistleblower Protection Act states only:</p> <p>Any person who reports or makes a public disclosure knowing that there has been no infringement, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to two years.</p> <p>But at the same time, in such cases the injured party may also file a civil lawsuit against the false whistleblower.</p>	
16	<p>Penalties: Does your law provide for penalties for natural and/or legal persons who fail to fulfil their obligations under the Directive (obligation to establish channels and procedures, obligation to follow-up on reports, obligation to provide feedback)</p>	<p>Only for natural persons.</p> <p>Article 58. Polish Whistleblower Protection Act</p> <p>Anyone who, being responsible for establishing an internal declaration procedure, fails to establish or establishes such a procedure in breach of the requirements laid down by law, in breach of the provisions of the Act, shall be punishable with a fine.</p>	

17	Advice: Does the law ensure easily accessible and free, comprehensive, and independent advice to the public? (Article 20(1)(a))	The Ombudsman and public authorities are obliged to provide information about assistance to whistleblowers in particular on their websites.	
18	Advice: Are whistleblowers seeking advice from CSOs protected?	A whistleblower is protected if meet the legal requirements, regardless of where they seek advice.	<i>Please explain</i>
19	Assistance: Does your law provides for legal and financial assistance to whistleblowers?	This does not result from the Whistleblower Protection Act, but from other acts under certain conditions. The Art. 61 states that: In the Act of 5 August 2015 on Free Legal Aid, Free Citizens' Counseling and Legal Education (Journal of Laws of 2021, item 945), Art. 41 is added after Art. 4, reading as follows: "Art. 41. Free legal aid and free citizen counseling are available to a person wishing to report a violation of the law..."	
20	Reparation: Does your law ensure full reparation of damages suffered by whistleblowers, including reinstatement and full financial compensation (no caps)?	Article 14. Polish Whistleblower Protection Act A whistleblower who has been subject to retaliation shall be entitled to compensation of not less than the average monthly salary in the national economy in the previous year	
21	Application in practice: Are there issues, challenges, good practice regarding protection measures?	In Poland's case, the law has been in force for too short a time. It only entered into force in its entirety in December 2024. There is a lack of case law and statistics to properly answer this question.	<i>For example:</i> <ul style="list-style-type: none"> ● website of whistleblower authorities with unclear/limited information for whistleblowers on their rights and where/how to get advice ● Court case interpreting narrowly the reversal of the burden of proof, pronouncing

			<p><i>weak penalties for retaliation or limited reparation for whistleblower</i></p> <ul style="list-style-type: none"> ● ALAC case illustrating (lack of) effective protection of confidentiality and against retaliation and support measures
Transparency and accountability measures			
22	Oversight: Does your law designate an independent authority responsible for the oversight and enforcement of whistleblower protection?	Generally speaking, this is not specified in the Whistleblower Protection Act, but the important role of the Ombudsman has been highlighted, and the courts will play a key role.	<i>If yes, please explain responsibilities of such authorities</i>
23	Data: Does your law require the collection and publication of data on the functioning of the law?	<p>Article 47. Polish Whistleblower Protection Act</p> <p>1. The public authority shall, for each calendar year, draw up a report containing statistical data on external reports, covering:</p> <p>1) the number of accepted external reports;</p> <p>2) the number of inquiries and proceedings initiated as a result of accepted external reports and the information on their outcomes</p> <p>3) the estimated material damage, if established, and the amounts recovered as a result of proceedings concerning breaches of law which are the subject of an external report, provided that the public authority is in possession of those data.</p> <p>2. The statistics referred to in paragraph 1. 1 does not include personal data or information constituting the secret of the company.</p>	<ul style="list-style-type: none"> ● <i>Does the competent authority publish information on the whistleblower protection mechanisms and legal provisions, as well as information regarding cases and follow-up?</i> ● <i>Does the data published by the competent authority include disaggregated information by gender or other demographics?</i> <p>It is impossible to answer to this question now. The first reports will be published in 2026.</p>

		<p>3. The report referred to in paragraph 1, the public authority shall send the Ombudsman by 31 March of the year following the year for which the report is drawn up.</p> <p>4. The Ombudsman shall, on the basis of reports from public authorities, draw up a report for a given calendar year and forward it to the Sejm, the Senate and the European Commission no later than 31 December of the year following the year for which the report is drawn up. The report is published on the Ombudsman’s website in the Public Information Bulletin</p>	
24	<p>Application in practice: Are there issues, challenges, good practice regarding transparency and accountability measures?</p>	<p>In Poland's case, the law has been in force for too short a time. It only entered into force in its entirety in December 2024. There is a lack of case law and statistics to properly answer this question.</p>	<p><i>For example:</i></p> <ul style="list-style-type: none"> ● Data from the whistleblower authorities or CSOs showing lack of resources ● Court case or decision of the whistleblowing authority to interpret narrowly or broadly the power of the whistleblowing authority, ● Court decision not following a decision or recommendation of the whistleblowing authority <p>It is impossible to answer to this question now. The first reports will be published in 2026.</p>
<p>Other questions</p>			
25	<p>Any other strength you would like to stress?</p>	<p>Wide scope of prohibition of retaliation and protection measures.</p>	

		We also consider the establishment of the Office of the Commissioner for Human Rights as the main institution responsible for whistleblower protection to be a strength of Polish law. The Commissioner is a constitutional body and enjoys a high degree of political independence.	
26	Any other weaknesses you would like to stress?	<p>The Act's main weaknesses include above all its selective material scope. Primarily, it does not protect reports concerning all violations of the law, but only those specifically listed in the Act. This complicates understanding of what constitutes a protected report and what does not. Furthermore, it results in unequal treatment of whistleblowers. In particular, the Act's subject matter does not cover violations of labour law.</p> <p>The Act does not provide sufficient protection for law enforcement employees and officers.</p> <p>The open list of entities to which external reports can be directed also creates conflicts of jurisdiction and complicates understanding of to whom should report a violation of the law.</p>	
27	How would you assess efforts from civil society working on whistleblower protection? What constraints, challenges or limitations are they facing? How are they successful?	<p>In Poland, there are only a few organizations that, to varying degrees, address whistleblower protection. This community is not integrated or networked. This hinders joint efforts to improve the implementation of the law. The Ombudsman is attempting to integrate this community.</p> <p>The problem, of course, is financing activities in this area – the lack of government and private sources to cover the costs of monitoring the implementation of this law.</p>	<i>Please note any good practices, awareness raising or support activities, capacity constraints that organizations might have, level of cooperation with the designated authorities etc.</i>
28	Please provide the name of law in your national language and a link to the law	<p>Ustawa z dnia 14 czerwca 2024 o ochronie sygnalistów</p> <p>Link: https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20240000928/O/D20240928.pdf</p>	

29	Is there a court decision involving whistleblowing? If yes, provide a short summary of the facts and decision of the court.	No information on this subject.	<p><i>Identifying court cases involving whistleblowers might prove difficult either because such case law is not fully developed or because receiving information from the courts can prove challenging.</i></p> <p><i>Therefore, when addressing question, no 26, please consult the following documents in order to ensure cases will be included</i></p> <ul style="list-style-type: none"> <i>- Official data from authorities responsible for whistleblower protection (their annual reports, publications, or other available information published by them)</i> <i>- Reports from civil society organizations</i> <i>- Reports from Ombudspersons, if any</i> <i>- Assessments and data from GRECO, the European Commission, and UNCAC reviews</i> <i>- Media reports, articles (make sure to include information from trusted reliable media outlets)</i>
30	Please provide link to relevant publication by the chapter that could be included in the paper	https://bip.brpo.gov.pl/pl/sygnalisci	

Thank you very much for your input!