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How to report corruption and obtain legal protection?

This content aims to provide the public with information on the possibilities of protected reporting of corruption in Kosovo. Here you can find out what protected reporting means, who can report corruption, and which wrongdoing can be reported. You can also find out about how to report wrongdoing and to whom. The following content provides information on the possibilities of protection against harmful actions that may be taken to deter reporting of wrongdoing or retaliation as a result of reporting.

Based on the following information, you can assess the information available to you that may indicate corruption, and decide whether your information provides a basis for protected reporting of corruption and what are the possible consequences of reporting corruption and the abuse of reporting corruption.

This content has been prepared on the basis of applicable regulation, primarily the Law on Protection of Whistleblowers. The information provided does not serve as legal advice and it is therefore recommended consulting the regulation in detail and addressing the competent authorities for specific instruction. This content provides information regarding relevant institutions who provide legal aid for the whistleblowers.

Key information about whistleblowing

What is whistleblowing?

Whistleblowing and protection of whistleblowers are regulated under the Law No.06/L –085 on Protection of Whistleblowers (hereinafter: the Law). Also, whistleblowing in the public sector is regulated under the Regulation (GRK) - NO.03/ 2021 on Determining the Procedure for Receiving and Handling the Cases of Whistleblowing (hereinafter: the Regulation).

Whistleblowing means reporting or disclosing information on actions and omissions that pose a threat or damage of the public interest. Reporting entails the reporting within a public institution or private entity or to the competent authority, whilst disclosure means making the information public.

By the Law, whistleblower is any person who reports or discloses information on threat or damage to the public interest in the context of own employment relationship in the public or private sector.

Who can report wrongdoing?

Each person in the context of the employment relationship, in the public or private sector, including non-governmental organizations, can report a wrongdoing.

The person in the context of the employment relationship is considered any person who is or has been in an employment relationship (regardless of the nature of the employment relationship, duration or payment), external or occasional collaborator, volunteer, who is in professional practice or training, who is a candidate for employment, is performing professional practice or training or is in contractual relationship for works, services or other types of cooperation or use of services of public institution or private entity, including contracting or subcontracting.

Who is entitled to protection for reporting wrongdoing?

Whistleblowers are entitled to protection for reporting wrongdoing.

Also, the person who assists the whistleblower or can provide evidence related to the whistleblowing, or any other person who may be harmed by any connection to the whistleblower is entitled to protection. This also applies to the person who proves that the harmful action was taken against them, because the person taking the harmful action mistakenly believes that he is a whistleblower or a person related to the whistleblower.

The officer responsible for handling whistleblowing cases is also entitled to protection if it is proven that the harmful action has been taken against him/her pertaining to receiving and handling alerts.

Can wrongdoing be reported anonymously?

This matter is not regulated by the Law.

Is whistleblowing confidential?

Personal data includes any information relating to an identified or identifiable natural person as defined by Law on Protection of Personal Data. The personal data of the whistleblower and other

persons involved in the whistleblowing (only those that are relevant), are processed only for the purpose of whistleblowing procedures. The protection of identifiable information is obligatory for the responsible official and any other person who receives or processes reports in the public interest. In addition to personal data related of whistleblowers, the Law provides that the procedure related to whistleblowing and reported information are confidential too.

In the case of whistleblowers in the public sector, the Regulation stipulates that postal mail should only be opened by the responsible officer. Institutions should create special emails for whistleblowing. If a report on wrongdoing is delivered to the institution without an address or to another person within the institution, the document should be forwarded immediately to the responsible officer. The responsible officer must inform the reporting person about the receipt of the report. The whistleblower can give his/her consent on disclosing their identity in general or disclosing their identity only to other competent authorities.

The responsible officer must obtain the written consent of the whistleblower if required to provide information that could reveal the whistleblower's identity to a competent authority over actions which cannot be taken without disclosing the whistleblower's identity. In cases where it is required by law to reveal the identity of the whistleblower, the responsible officer notifies the whistleblower of this fact before revealing their identity. If the responsible officer does not maintain the required confidentiality, the competent court imposes a fine of 500 to 20,000 euros.

Which wrongdoing can be reported?

Reporting and disclosure in the public interest is protected when:

1. the violation has been committed, is being committed or is likely to be committed;
2. the person has failed, is failing, or is likely to fail to fulfill a legal obligation;
3. mismanagement of justice has occurred, is occurring or is likely to occur;
4. the health or safety of the individual is endangered, is being endangered or is likely to be endangered;
5. the environment is damaged, is being damaged or is likely to be damaged;
6. there has been an abuse of office or authority, of public money or resources of a public institution, this is happening or is likely to happen;
7. an act or omission by or on behalf of a public institution is discriminatory, repressive, negligent or serious mismanagement;
8. information intended to reveal any of the above matters, has been, is or is likely to have been concealed or destroyed.

Reporting or disclosure will be presumed to be in the public interest, unless proven otherwise.

Is evidence necessary, or does reasonable suspicion that information about a wrongdoing is accurate suffice?

In line with the Law, a reasonable belief or doubt that an information about a wrongdoing is true is sufficient to report the wrongdoing. Reasonable suspicion represents knowledge of information that would convince an objective observer that a violation has occurred, is occurring, or has a significant probability that it will occur.

However, when a public interest reporting is received, the responsible officer conducts an administrative inquiry into the report filed. The investigation should be conducted in such a way as to determine objectively and fairly whether the allegations in public interest reporting are well-founded and based on the evidence gathered. Thus, the results of the investigation are dependent on the available evidence for a particular violation. During this investigation, official data, documents and files of the relevant institution can be used as evidence, including but not limited to administrative decisions or any other decision and their implementation, internal rules, records of internal procedures related to relevant decisions as minutes of meetings, copies of any communication between officials regarding decisions or procedures that are subject to whistleblowing, interviews with persons from the institution who are subject to reporting in the public interest, or other relevant persons and available public information.

Is whistleblowers' motivation put on trial in terms of good faith?

The whistleblower is not obliged to prove the good faith and authenticity of the whistleblowing information. The fact that reporting in the public interest can serve the advancement of his/her interests does not mean that reporting is not in the public interest.

What kind of protection for whistleblowers is afforded by the Law?

The whistleblower and the person associated with the whistleblower who has suffered from harmful actions related to the whistleblowing may request protection from harmful effects related to whistleblowing. The protection is judicial and may be sought from the court.

All types of retaliation for which the whistleblower may seek protection, by the Law, apply to both the persons assisting the whistleblowers and to the officers responsible for handling whistleblower reports.

Are whistleblowers immune from disciplinary, civil and criminal liability in connection with reporting of wrongdoing?

A whistleblower who reports or discloses information in accordance with the provisions of the Law, may not be subject to criminal or civil liability or disciplinary proceedings.

How is the abuse of the right to report wrongdoing treated?

Abuse of whistleblowing is prohibited. Whistleblowing abuse includes cases when:

- 1) whistleblowing was not performed for the reasons set out in the Law;
- 2) the reporting or disclosure is performed on the basis of facts, information or documents provided in connection with the provision of legal aid.

3) the whistleblower reports or discloses the information that he/she knows or must know is false.

In line with the Law, whistleblower protection is not granted in cases where the whistleblower reports or discloses information that they know or may have knowledge to be false. As a result of false reporting, the particular person may be subject to disciplinary liability within the institution where he/she works, civil liability through the filing of a lawsuit by the institution or any other party that has been harmed by the knowingly false reporting, or criminal liability for false statements. The person against which a false report or disclosure was made can file a claim for damages before the competent court.

Whistleblowing procedures

How can wrongdoing be reported?

Internal whistleblowing entails reporting violations within a public or private institution.

In the case of external whistleblowing, the whistleblower in the public sector submits the information to the Anti-Corruption Agency while the whistleblower in the private sector reports wrongdoing to the Labour Inspectorate.

Public disclosure of information is also one type of whistleblowing. Public disclosure entails making information public in the media, to non-governmental organizations, through the internet, in a public meeting, or in any other way that makes the information public.

What is the procedure for internal reporting?

The whistleblower submits the information to the responsible officer within the public or private institution.

The public employer which has more than fifteen (15) employees is obliged to appoint the responsible officer and publish the name of the responsible officer on the official website. If the employer has not appointed the responsible officer (because they were not obliged or they did not implement this obligation) then the report can be made to the head of the public institution.

The private sector employer which has more than fifty (50) employees is obliged to appoint the responsible officer and inform the staff about the responsible officer. If the employer has not appointed the responsible officer (because they were not obliged or they did not implement this obligation) then the report can be made to the head of the private sector employer.

The whistleblower can file a report directly to the employer manager if he/she:

1. has reasonable doubts that the responsible officer is or may be involved in the suspected practice, or
2. has reasonable doubts that the responsible officer, due to any relationship or association with a person who is or may be involved in the case claimed in the whistleblowing, is not the appropriate person to be informed on the whistleblowing.

If the whistleblowing is related to the head of the institution, according to the Law, the whistleblower can directly make external whistleblowing.

The reporting information must be comprehensible and must contain the data about the person against whom the report is made, as well as the facts available to the whistleblower. The report can be submitted in writing, by mail or e-mail and verbally.

For internal reporting, public sector whistleblowers may use the public interest reporting form. This form can be found at <https://kryeministri.rks-gov.net/wp-content/uploads/2021/06/Formular-per-raportimin-ne-interes-publik.doc>). The data required in this form are the name of the reporting person, contacts, date of submission, consent for disclosure of confidentiality (in general or only in relation to other competent authorities), the name of the entity with which the whistleblower is in an

employment relationship, the nature of the employment relationship, a brief description of the allegations or concerning issue and the evidence and sources of information to be consulted.

Regarding the whistleblowing in the public sector, the responsible official ensures the maintenance of a register of whistleblower reports for the institution. According to the Regulation, the register is secure, with access only by the responsible officer. Also, the employer creates a special protocol code for whistleblowing cases and provides a special and secure drawer for archiving whistleblowing case files within the archive of the institution, with access only by the responsible officer. If the whistleblower has requested that his/her confidentiality be maintained, the whistleblower's name shall not be included in the report on the investigation of the whistleblower report but only in the register.

Which is the procedure following receipt of internal report?

The responsible officer conducts the procedure prescribed by the Law on Protection of Whistleblowers. In the case of the public sector, in addition to the Law, the responsible officer conducts the procedure as prescribed by the Regulation on Determining the Procedure for Receiving and Handling Cases of Whistleblowing. This regulation applies only to the public sector.

According to the Law, each party participating in the administrative investigation is guaranteed a due process in accordance with the Law on General Administrative Procedure, and the party: 1) may submit a written statement; 2) may present evidence or opinions; 3) can consult the investigation file; 4) has the right to be heard in connection with his claims.

In cases of whistleblowing in the public sector, after receiving the information, the responsible officer conducts an initial assessment of the received report. A report will not be investigated in the following cases:

- 1) the object of reporting clearly does not relate to the public interest.
- 2) the responsible officer receives a report related to an alleged act or omission in the public interest, which is outside the competencies of the institution where the responsible official is appointed (In these cases, the responsible official immediately refers the case to the competent body and notifies the whistleblower of this);
- 3) reporting contains confidential information which is classified according to the Law on Classification of Information and Security Clearances, and such information does not fall within the competence of the institution (in these cases, the report must be submitted to the competent institution).

In all other cases, reporting should be investigated.

According to the Law, the internal procedure for administrative whistleblowing investigation is initiated from the moment of reporting. Within 15 days, the whistleblower must be notified of the acceptance or rejection of his report. If no action is taken after the submission of the report, the Law provides for a fine of 500 to 20,000 euros.

The administrative investigation procedure relating to whistleblowing should be completed as soon as possible, but in any case, no later than 45 days from the moment of reporting, except when due to the circumstances of the case an extension is requested. The deadline cannot be extended for more than another 45 days.

The employer is obliged to take immediate measures as far as possible, to prevent or cease harmful consequences of whistleblowing.

According to the Law, if at the end of the administrative investigation process of whistleblowing by the employer, it turns out that the suspected reported action or practice constitutes or may constitute a legal violation, the employer notifies the competent body.

What is the procedure for external reporting?

The whistleblower may file an external report after filing an internal one or opt for external reporting immediately when:

- 1) the whistleblowing is related to the employer's manager;
- 2) the whistleblowing is of an urgent matter that is associated with a serious and immediate risk or irreversible damage;
- 3) there are reasonable suspicions that harmful actions may be taken against the whistleblower, evidence may be hidden or destroyed if the whistleblower were to carry out internal whistleblowing;
- 4) the whistleblower has reasonable doubts that internal whistleblowing procedures are not effective.

External reporting for the public sector is addressed to the the Anti-Corruption Agency and to the Labour Inspectorate for the private sector.

To prevent conflicts of interest in addressing whistleblower reports, the protection from conflict of interest in accordance with the Law on Prevention of Conflict of Interest in Discharge of a Public Function applies, as it relates, among others, to the Anti-Corruption Agency and the Labour Inspectorate.

The information reported must be comprehensible and must contain the data of the person against whom the whistleblowing is presented, as well as the facts available to the whistleblower. The report can be submitted in writing, by mail or e-mail and verbally. The reporting form for external reporting for the public sector is available at

<https://kryeministri.rks-gov.net/wp-content/uploads/2021/06/Formular-per-raportimin-ne-interes-publik.doc>.

The Anti-Corruption Agency regulation requires keeping updated records for reported cases.

What is the procedure following receipt of external report?

The Anti-Corruption Agency/Labour Inspectorate initiates the administrative investigation procedure the moment a report is received. According to the procedure provided in the Law on Protection of Whistleblowers, in the case of whistleblowers in the public sector, in addition to the Law, the procedures set out in the Regulation on Internal Organization and Systematization of Job Position in the Anti-Corruption Agency also apply.

The whistleblower must be notified of the acceptance or rejection of the whistleblower within fifteen (15) days from the day of receipt of whistleblower report. In public sector cases, the Anti-Corruption

Agency reviews whistleblowing cases that fall within its scope (for example, preventing conflict of interest). If the Anti-Corruption Agency does not have the authority to act, it shall forward the information to the competent authority (for example, police or State Prosecutor in case of criminal offence) without delay, as well as inform the whistleblower of such action.

The Anti-Corruption Agency/Labour Inspectorate is obliged to take immediate measures as far as possible, to prevent or prevent the continuation of harmful consequences from the action or practice of the suspected whistleblowing.

According to the Law, each party participating in the administrative investigation is guaranteed due process in accordance with the Law on General Administrative Procedure, and the party: 1) may submit a written statement; 2) may present evidence or opinions; 3) may consult the investigation file and 4) has the right to be heard in connection with his allegations.

In the administrative investigation phase, the Anti-Corruption Agency/Labour Inspectorate reviews and evaluates the allegations raised by the whistleblower and may request additional information and relevant documents, order inspections or obtain a statement from persons in knowledge of the matter, and consult with experts of the relevant field. The whistleblower and the third person who is believed to have knowledge of the whistleblowing circumstances or possess relevant documentation may participate in the administrative investigation. In cases of external whistleblowing in the public sector, a preliminary investigation procedure is conducted before the administrative investigation.

The whistleblowing administrative investigation procedure should be completed as soon as possible, but in any case, not later than 45 days from the moment the whistleblowing information is reported, except when due to the circumstances of the case, an extension of the deadline is requested, which may not be longer than 45 days.

The Anti-Corruption Agency/Labour Inspectorate is obliged to notify the whistleblower of the outcome of the procedure, after the completion of the procedure. According to the Law, if the whistleblower is not informed on the outcome of the procedure, the Law foresees a fine in the amount of 500 to 20,000 euros for the competent authority.

According to the Law, if at the end of the administrative investigation process of whistleblowing, it turns out that the suspected whistleblowing action or practice constitutes or may constitute a legal violation under the law, the Anti-Corruption Agency/Labour Inspectorate notifies the competent body. For example, if at the end of the administrative investigation, it turns out that a disciplinary violation has been committed, the competent authority to conduct the disciplinary procedure will be notified. If it turns out that a criminal offense has been committed, then the State Prosecutor will be notified, etc.

Are there penalties for violating the procedure of receiving, investigating and examining internal and external reports?

Any action or omission aimed at obstructing reporting or disclosure in the public interest is void and the responsible officer or any other person in the relevant case is prosecuted under the criminal provisions in force in Kosovo.

Any provision in an agreement is void if it seeks to: 1) Prohibit or restrict reporting or disclosure in the public interest; 2) Exclude or limit the application of any provision of this law; 3) Prevent a person from initiating any procedure under this law; 4) Prevent a person from initiating any proceedings for breach

of contract in connection with anything done as a result of reporting or disclosing information in the public interest.

For the obstruction of whistleblowing, the competent court imposes a fine from 500 to 20,000 euros for the public institution or private entity, as well as the relevant competent authority (Anti-Corruption Agency and Labour Inspectorate). These fines shall apply

1. if the public institution or private entity, or competent authority does not take action after receipt of report within the timeframe set by the Law,
2. if it does not inform the whistleblower about the result of the procedure within the prescribed deadline,
3. if it does not inform the whistleblower, at his/her request, about the progress and actions taken in the procedure, or if it does not allow the whistleblower to access the case file and to participate in the actions taken during the whistleblowing procedure,
4. if it does not adhere to confidentiality as required by Law.

For the same infringements (except for the obligation to notify the whistleblower of the outcome of the proceedings) the responsible officer shall be fined by the competent court by 300 to 2,000 euros. If the responsible person is a recidivist, he/she can be fined by up to 4,000 euros.

Under which circumstances is public disclosure allowed?

Public disclosure can be made in the following situations:

- 1) at the time when the whistleblower who discloses the information, has reason to believe that they will be punished if they make an internal or external reporting;
- 2) the whistleblower has reason to believe that the evidence connected to the harmful actions will be hidden or destroyed if the whistleblower reports internally or externally;
- 3) in the event of an immediate threat to life, public health, safety, the environment, or when large-scale or irreparable damage is caused;
- 4) the authorities responsible for receiving cases of internal or external whistleblowing have not taken appropriate actions in relation to the whistleblowing information within six months from the moment the whistleblowing information is reported.

Public disclosure can be made to the media, non-governmental organizations, through the internet, in a public meeting, or in any other way that makes information public.

The whistleblower who discloses the information to the public in accordance with the Law, is obliged to respect the principle of presumption of innocence of the accused person, the right to protection of personal data, as well as not hinder the development of court proceedings.

Protection of whistleblowers from retaliation

Against what type of retaliation does a whistleblower enjoy protection?

The whistleblower is protected from any harmful action taken against him by the employer due to the whistleblowing in accordance with the provisions of the Law, including but not limited to:

1. dismissal;
2. suspension from work or of one or more duties;
3. transfer within or outside the public institution or private entity without his consent;
4. downgrade in duty;
5. reduction of payment;
6. loss of status and privileges;
7. restriction of promotion;
8. refusal of right to attend training;
9. negative appraisal in employment relationship;
10. cancellation of a license or permit;
11. termination of a contract for goods or services;
12. other detrimental acts related to employment relationship.

All retaliatory actions against whistleblowers, are subject to misdemeanor and criminal penalties.

According to the Law, if the public institution or private entity as well as the relevant competent authority does not protect the whistleblower from any harmful action or does not take all necessary measures to terminate the harmful action, as well as eliminate any consequences of the harmful action, within its jurisdiction, the competent court imposes a fine of 500 to 20,000 euros. For these actions, the competent court imposes a fine from 300 to 2,000 euros on the responsible office (If the responsible official is a recidivist, the court can impose the same fine up to 4,000 euros).

Who is entitled to protection?

Whistleblower may seek protection from retaliation. Also, all types of retaliation for which the whistleblower may seek protection, by the Law, apply to both the persons assisting the whistleblowers and to the officers responsible for handling whistleblower reports.

From whom can protection be sought?

The whistleblower and the person associated with the whistleblower who has suffered detrimental acts in connection with the whistleblowing has the right to judicial protection, without being obliged

to exhaust the internal legal remedies in the administrative procedure. Whistleblower may seek court protection from harmful actions or compensation for the damage caused.

In all cases where the whistleblower or the person connected to the whistleblower considers that he has suffered from harmful actions due to the whistleblowing, the employer has the burden of proof to prove that the harmful action has no causal connection with the whistleblowing.

According to the Law, whistleblowers can file:

- 1) Lawsuit against harmful action and
- 2) Claim for compensation.

In cases when the competent court determines that the whistleblower in the context of the employment relationship has suffered from harmful actions due to the whistleblowing, decides, as the case may be, to return him to his place of work, to compensate the damage caused and to order public institution or private entity to take certain actions. All cases related to whistleblowing are treated with priority by the court.

The lawsuit against the harmful action is submitted to the court within six months from the day when the whistleblower was notified, but not later than three years from the day when the harmful action was taken.

For cases involving public officials, the lawsuit is submitted to the Department of Administrative Affairs of the Basic Court in Pristina. For cases related to other categories of employees, the lawsuit is submitted to the General Department of the Basic Court, where the employer's headquarters are located or where the whistleblower's residence is.

Moreover, if the whistleblower or the person related to the whistleblower is subject to any form of revenge due to the whistleblowing, he/she can file a criminal report with the competent prosecution. According to the Criminal Code, whoever undertakes any harmful action against any person for the purpose of retaliation due to reporting or disclosure of information on actions and omissions that pose a threat or violation of public interest is punishable by a fine or up to 2 years in prison.

Legal support for whistleblowers

Which legal support is available for whistleblowers?

The Free Legal Aid Agency in Kosovo (<https://anjf.rks-gov.net>) provides legal assistance in civil, criminal, administrative and misdemeanour matters. Beneficiaries of free legal aid from this Agency can be persons who meet the criteria set out in the Law on Free Legal Aid. Whistleblowers are not a category that automatically benefits from free legal aid. To receive free legal aid, they must meet the criteria set out in the Law on Free Legal Aid, which are qualifying criteria, financial criteria and legal criteria.

Legal Aid in this field is also provided by the Centre for Free Legal Aid of the Kosovo Law Institute (<https://ndihmajuridikeikd.org/rreth-qnj-ikd/>). This Centre provides free legal aid to whistleblowers in cases of corruption in accordance with the Law on Protection of Whistleblowers, in Kosovo. The free legal aid provided by this Centre includes, but is not limited to, the provision of legal advice regarding the rights and obligations of whistleblowers, the provision of advice or representation by a lawyer in case of violation of whistleblower rights and other forms intended promoting and respecting the rights of whistleblowers either in administrative or judicial bodies.

Which information materials on whistleblower system are available?

General Information on The Prime Minister Office Official Website, available at

<https://kryeministri.rks-gov.net/kontakti/mbroitja-e-sinjalizuesve/>

Guideline on the Protection of Whistleblowers, available at

<http://www.zka-rks.org/wp-content/uploads/2020/06/Udhëzues-për-Mbrojtjen-e-Sinjalizuesve.pdf>

Manual on the Implementation of Law No.06/L-085 on Protection of Whistleblowers, available at

<https://fit-ks.org/wp-content/uploads/2020/02/15-Manuali-per-Sinjalizues-FINAL.pdf>

Corruption Whistleblowers (Video), available at

https://www.youtube.com/watch?v=mJeVMo_D0hc

Whistleblowers, the Law protects you (Video), available at

<https://www.youtube.com/watch?v=cii0069EeQs>

Whistleblowers, the Law protects you (Video), available at

<https://www.youtube.com/watch?v=KLhupz6gByo>

Bëhu sinjalizues/ Become a Whistleblower (Video), available at

<https://www.youtube.com/watch?v=Un6AdSELbp4>

Further information and resources

Relevant agencies and organizations and their contacts

Anti-Corruption Agency: akk-ks.org, info@akk-ks.org

Labour Inspectorate: ip.rks-gov.net, agim.millaku@rks-gov.net

Free Legal Aid Agency: <https://anjf.rks-gov.net>, Info.ANJF@rks-gov.net

Centre for Free Legal Aid of Kosovo Law Institute: <https://ndihmajuridikeikd.org/sinjalizuesit-e-korrupsionit/>, info@ndihmajuridikeikd.org

Links to reports on whistleblowing and whistleblowing protection

The protection of whistleblowers, available at <https://rm.coe.int/handbook-on-protection-of-whistleblowers-alb/168097ed0c>

Whistleblowing and protection of whistleblowers, available at <https://kli-ks.org/wp-content/uploads/2019/12/FINAL-Sinjalizuesit-dhe-mbrojtja-e-sinjalizuesve-ne-Kosove.pdf>

Guider for whistleblowing in the private sector, available at <https://levizjafol.org/wp-content/uploads/2020/11/Udhëzues-për-sinjalizimin-në-sektorin-privat.pdf>

Manual with 10 reaction scenarios for whistleblowing cases in the private sector, available at <https://levizjafol.org/wp-content/uploads/2020/11/Doracak-me-10-skenar%C3%AB-t%C3%AB-reagimit-p%C3%AB-rastet-e-sinjalizimit-n%C3%AB-sektorin-privat.pdf>

Manual for whistleblowing, available at <https://levizjafol.org/wp-content/uploads/2020/07/Doracak-per-sinjalizuesit.pdf>

Manual for Implementation of the Law on Protection of Whistleblowers, available at <https://fit-ks.org/wp-content/uploads/2020/02/15-Manuali-per-Sinjalizues-FINAL.pdf>

