Automated Disclosures and Institutionalized Disobedience

Scrutinizing Artificial Intelligence in Greek Whistleblowing Practices

Researcher
Caspar Löffler-Patterson, Research Assistant, Transparency International Greece

Editor and Academic Advisor
Dr. Angelos Kaskanis, Executive Director, Transparency International Greece

Table of Contents

Table of Tables

Whistleblowing is boon and bane in the context of overall declining democratic control. At first glance it carries the potential to enhance democratic checks and balances as it shifts critical information from secretive circles into public debate. But not everything labeled whistleblowing today refers to whistleblowing in this democratic sense of the word. Institutional measures in support of whistleblowers function as disclosure regimes regulating flows of information in a structurally reproductive fashion. Depending on who regulates the specifics of these disclosure regimes, the distinction lines between blowing the whistle and informing, between whistleblower protection and Stasi society (Sampson 2019), become increasingly blurred. The whistleblowing discourse is hence riddled with contradictions. Against this backdrop, this paper aims to understand the potential risks and benefits of AI application in institutionalized whistleblowing practices in Greece. Specifically the paper aims to inform civil society actors interested in a democratic advancement of whistleblower protection in Greece and beyond on the pitfalls in applying AI in institutional whistleblower protection. To achieve this, different experts are interviewed on the application of AI in whistleblowing contexts. The interviews are then analyzed using qualitative content analysis (Mayring 2014). Especially the distinction between power-centralizing and power-decentralizing (Thomas 2020) applications of AI in whistleblowing practices proves to be useful.

- Edxplain centralization point better
    - CSOs are conflicted as tzhey are institutional actors trying to establish parrhesiast whistleblowing
    - AI is a centralized technology as it is highly resource intensive to produce. How can it be decentralized

Taming the Wild: Whistleblowing in Greece

Whistleblowers have been seen as ambivalent figures in early public and academic discourse (Weiskopf et al. 2019: 672; Grant 2002: pp. 392). As heroes of the public interest, they disclose organizational "wrongdoing" (Sampson 2019:778). David whistleblowers risk their careers to speak up against the adverse practices of Goliath organizations. From an organizational perspective on the other hand, whistleblowers were seen to disobey their organizations legitimate claim to confidentiality for personal gain (Grant 2002: 393; Bok 1989: pp. 71). While this traitor-view on whistleblowers prevailed in early management discourses (Grant 2002:392), there has been a shift towards whistleblower supportive policy both in organizational and political governance (Loyens/Vandekerckhove 2018; e.g. U.S. Congress 2002; OECD 2018), where whistleblowing is increasingly seen as to be aligned with management interests (Kenny et al. 2019:128; de Gramon 2017: pp. 5).

Organizations and institutions have set up "official channels" (Martin 2020; see also du Plessis 2022) for whistleblowers to report observed wrongdoings by in an increase of what Vandekerckhove (2012:20) discusses as institutionalized whistleblowing. In Greece several consultancy firms promise to streamline whistleblower disclosures in the organizations best interest (e.g. Koufopoulou 2022; EY n.d.; KPMG n.d.).

On a political level, the EUs Whistleblower Protection Directive (European Parliament and European Council 2019) was a milestone policy concerning institutionalized whistleblowing. The Directive (WPD) hasn't borne many fruits in Greece though. Terracol (2021: p. 25) finds the Greek transposition of the EU WPD has been "opaque and non inclusive" and Greece has showed "minimal or no progress" (ibid.:7) since then. The transposing law has been drafted by a special committee excluding civil society organisations, unions, and business organizations (ibid.). Accordingly, Greek whistleblowing legislation following the

WPD is riddled with flaws. Specifically, Terracol (2023:18) critizises the "narrow, fragmented and complex material scope" (ibid.) of Greek whistleblowing legislation. While only covering disclosures on breaches of EU law, the laws "complex material scope will be a serious deterrent to the few whistleblowers that are covered" (ibid.). Also, whistleblowers and their motives to blow the whistle remain under scrutiny as Greece does not require whistleblowers reports to be further investigated if they are reported "abusively" (ibid.). This shifts attention away from the actual misconduct towards the ethical integrity of the whistleblower, while simultaneously leaving broad leeway to whatever organization handles the report (ibid.). Furthermore, a potential two-year imprisonment for disclosing false information remains a serious obstacle to potential whistleblowers who often lack the resources to thoroughly fact check every last bit of information. Similarly, Damaskou and Baltas (2022: p. 47) find Greek whistleblowing legislation to be ineffective, which is also reflected in the attitudes of Greek municipal employees who had little faith in Greek whistleblower protection when asked by Cheliatsidou and others (2023:11).

Considering discourse analytical research into whistleblowing institutionalization, the bugs of whistleblowing policy appear to be features. Apart from becoming more accepted by those in power, whistleblowing "proliferate[d] in meaning" (Vandekerckhove 2006: 21). While one might think of whistleblowing as a practice where an individual goes public with information on any organizational or institutional practices she finds to be morally peculiar, organizations themselves define what is morally peculiar and to whom the whistleblower is supposed to report in institutional whistleblowing practices (Hassink 2007: p. 36).

By defining "who can speak up about what to whom" (Vandekerckhove 2006: 2) through conditional protection (Zimmermann 2023), the provision of official channels (Martin 2020; du Plessis 2022), or even financial incentives (Zimmermann 2023: 214) whistleblowers can be regulated to shape their

disclosures accordingly. Whistleblowing policy therefore needs to be evaluated in regard to the specific regulatory interest it serves. Thomas (2020) looks at power-networks at play in whistleblowing practices and finds that when we institutionalize whistleblowing, we should be "cautious were power is centralized and optimistic where power is spread" (ibid.: 849).

Automating the Tamed: AI in Institutionalized Whistleblowing Practices

Research into the possibilities of AI application in whistleblowing processes is scarce in general and non-existent in the Greek context specifically. Zouvia (2020) offers an overview of different applications discussed. Firstly, AI automated chatbots and translators could support whistleblowing reporting systems (ibid.: 2). Within institutionalized mechanisms whistleblowing remains complex and bureaucratic as the regulation of speaking out is the point. Chatbots could help by offering individual whistleblowers guidance through the generalized bureaucratic process of institutionalized whistleblowing (ibid.). Also, AI automated translations might eliminate language boarders in accessibility of whistleblowing channels in the future. Secondly, AI might increase the efficiency of vetting the concerns voiced by whistleblowers (ibid.2). Noor and Mansor (2019) have analyzed this aspect in internal auditing practices in Malaysia and have found AI to be very effective in supporting audits (ibid.: 438). Thirdly, it is discussed if AI might be able to replace the whistleblower altogether in the business sector (Zouvia 2020: 3; Kafteranis 2019: 160). The robot whistleblower might be quicker in identifying misconduct in the complex world that is modern business and would face neither ethical dilemma when blowing the whistle, nor retaliation from coworkers and superiors (Kafteranis 2019: 164). On the flip side it is seen that the robot whistleblower might crowd out employee moral (ibid.: 165). Another risk is seen in difficulties securing information to circulate in the

organizations best interest. In this regard, Kafteranis (2019: 166) warns practitioners against leaving the AI whistleblower an option to go public:

> The robot whistle-blower will not necessarily be competent to discern the information that should be sent out to the authorities and what should stay in house. The scenario of going public is even more alarming for the business world. If the robot is programmed to go public, when the other two channels are not working, the consequences for the business sector can be disastrous.

While this business perspective on the possibilities of AI application in institutionalized whistleblowing is starting to develop, there is no critical inquiry into the topic yet, while the specific case of Greece remains understudied in general. This paper aims to explore this gap by contrasting different perspectives of Greek AI and whistleblowing experts.

AI whistleblowing in Greece

This paper is based on three systematizing expert interviews. The data from the interviews was analyzed using Mayring's (2014: 95) qualitative content analysis of the type "Deductive Category Assignment" (ibid.). Both the interview questions and the categories of analysis are derived from Zouvias (2020) overview of different AI applications and Thomas (2020) differentiation between centralized and decentralized whistleblowing practices. As the messy discourse around whistleblowing produces a variety of different perspectives the data is further analyzed by the interviewee's specific positions in the whistleblowing discourse (See appx. 5-7 for a more detailed description of the data and method)

Findings

Two experts deal with whistleblowing in their professional contexts from a centralized perspective. One of them working in corporate law, and the other one

as a consultant for public and private sector organizations. The third expert is an investigative journalist. Whistleblowing in the third expert's professional context is more decentralized regarding both the potential whistleblowers and the recipients. Within this rather decentralized practice, this expert potentially serves as a central bottleneck, nonetheless. Due to the questionnaire's focus on benefits of AI application, the value I+ is coded more often than the values I- and I0. Only the legal expert attests to AI already playing a crucial role to the expert's professional whistleblowing dealings. The reporter sees no benefits of AI yet except for translations. The consultant also does not see AI to play a big role yet but foresees it will in the next one to two years. Divided by the centrality of the expert's perspective perspectives, the benefits and risks of AI application in whistleblowing can be subsumed as follows.

Centralized Whistleblowing Practices: Benefits and Risks of AI

AI chatbots are seen to benefit centralized whistleblowing practices before the whistle is blown by the consultant. They make whistleblowing processes more accesible, faster, and easier to use (appx. 7: line 105 & 118). This argument was limited directly after, as employees might not percieve AI chatbots as an improvement (106). The legal expert specifically sees AI to improve preexisting whistleblowing hotlines (66). Automated translations are seen to benefit whistleblowing practices for reasons of enhanced accesibility by the consultant as well (appx. 7.: line 93). A view that the legal expert does not share (appx. 7: 29)

AI is also seen to bring improvements in investigation processes through its applicability in the analysis of large datasets (appx. 7: lines 36 & 100). Moreover, AI can serve to protect whistleblowers as it can help to identify risks of retaliation (appx. 7: line 63). The lawyer further elaborated on AI application in making legal processes more efficient (appx. 7: 28): Apart from reducing repetitive tasks, AI can update lawyers on regulatory changes in whistleblowing laws (appx. 7: 66), it can help to analyze case law, contracts, and other documents.

Contracts can also be written faster and AI can help to find due dilligence measures. Moreover, AI can help sifting through legal data sets (e-discovery), case outcomes can be assesed through predective legal analysis and client communication can be enhanced through chatbots. Sensitive information can be further protected and AI can personalize legal learning platforms to benefit legal education (appx. 7: lines 19 following).

Moreover, in centralized whistleblowing practices, the idea of an automated whistleblowing system seems promising, as it offers "more impartial assesments" and "more detailed assesments" (appx. 7: linies 48 & 62). Nonetheless, even from a centralized point of view "the human perspective should decide in the end" (appx. 7: 111)

Risks in AI application to facilitate centralized whistleblowing mechanisms are seen in the potentially decreasing role of the "human perspective" (appx. 7: line 112) through AI, the AIs potential bias and its poor training (appx. 7: line 115), as well as people applying AI in whistleblowing practices effectively not being well trained in how to manage these systems (appx. 7: line 122).

Decentralized Whistleblowing Practices: Benefits and Risks of AI

From a perspective of decentralized whistleblowing, AI promises quicker and easier communication with sources (appx. 7: 143). Time saving is seen as critical especially to freelance journalists and small media outlets. Similar to AIs promises in centralized whistleblowing practices, AI is seen to enhance possibilities of translation and data analysis (appx. 7: 150) as well as enhancing the verification processes into whistleblowers accusations (appx. 7: lines 153 & 165). Also, ChatBots are seen to enhance the whistleblowers anonymity (appx. 7: line 158). The machine whistleblower automatically finding and disclosing malpractice, is not seen to provide any benefits from a decentralized perspective (appx. 7: line 165).

Concerning the risks of AI application the expert emphazised the human perspective in several contexts as being crucial to beneficial AI application (appx. 7: lines 152,167,170,178). The human element is brought into further discussion, when the expert asks a power sensitve question: "And then, who controls AI production and how much transparency will be for it, especially in order to protect whistleblowers?" (appx. 7: line 181). The human element in this case is an element of power interest. In this sense, the expert sees the human element to be potentially adverse to beneficial AI application.

Centralization and Decentralization

Anonymity, decreasing language barriers, and improved accessibility are seen as benefits from a perspective of centralized whistleblowing (appx. 7: lines 60, 93 & 105). In this sense, even centralized whistleblowing practices can benefit from moments of decentralization. This problematic of too centralized structures points towards a conflict in contexts of centralized whistleblowing practices: Protection is supposed to be conditioned, but within these conditions it is also supposed to facilitate whistleblowing as broadly as possible. The regulation of whistleblowers is conflicted between conditionality and accessibility. While specific and case-by-case guidelines and laws increase conditionality, they simultaneously hinder accessibility due to the increasing difficulty for whistleblowers to navigate these policies. AI might remedy this conflict, as bridging human like, qualitative data with systematic code, e.g. qualitative information from specific whistleblowing cases, with the codes and workings of whistleblowing policy, is one of its strengths (Chen et al. 2021: 33). Decentralizing aspects of centralized whistleblowing therefore mostly relate to reaching the whistleblower more broadly, whereas the recipients end remains centralized.

Similarly, the reporter's relation to whistleblowing is not exclusively a decentralized one. The reporter works at a centralized bottleneck, making decentralized whistleblowing possible in the first place by offering to organize it.

A broad variety of whistleblowers can organize their disclosures via Greek Leaks. The disclosures then are publicized for everyone to see. In this sense AI can benefit decentralized practices through centralization of certain aspects of whistleblowing practice. The potential chatbot guiding the whistleblower through the process for instance, would need to be centrally implemented, thus increasing centralized power in decentralized practices. Organizing critical practice in this sense is also haunted by contradictions where decentralized critical practices are conditioned on central points of power. A remedy to this problem is seen in transparency and increasing awareness for the context of power in which whistleblowing systems are implemented (appx. 7: line 182).

Recommendations

- Recommendations to CSOs interested in democratic advancement
- Careful when it comes to automated whistleblowing
- Data protection remains a problem with Chat Bot Support -> Locally installed language models could be a remedy. Centralized training thoufgh to make this possibkle
- Whistleblowing in ist most critical form is a form of civil disobedience. How can AI can still give advice in this regard? This should be a central question
- Maybe use this in parts:

    CSOs are in effect institutional actors operating by institutional means. In the whistleblowing context, this might mean lobbying policy makers, supporting the implementation of organizational whistleblowing solutions, or guiding whistleblowers through highly institutionalized processes (Transparency International n.d.). At the same time, CSOs exist within structures of power as well. Their practice depends on the financial or political support of powerful actors, the sympathy of authoritarian

regimes that might persecute critical action, or the general regulatory practices of their jurisdictions (e.g. Pfeffer/Salancik 2015). In this sense CSOs are at constant risk to participate in the reproduction of power structures more than supporting meaningful change. The relationship between change and reproduction in whistleblowing practices thus becomes especially relevant to this thesis.

- Many References need to be deleted

References

Abazi, V. (2020) 'The European Union Whistleblower Directive: A 'Game Changer' for Whistleblowing Protection?' Industrial Law Journal, 49(4), pp. 640–656. doi: 10.1093/indlaw/dwaa023

Amnesty International (2023) Greece's surveillance scandal must shake us out of complacency, 2023. Available at: https://www.amnesty.org/en/latest/news/2023/01/greeces-surveillance-scandal-must-shake-us-out-of-complacency/ (Accessed: 6 May 2024).

Athens24 (2024) Lidl Hellas plans over 120 million euro investments | Athens24.com, 27 April. Available at: https://www.athens24.com/news/lidl-hellas-plans-over-120-mln-euro-investments.html(Accessed: 27 April 2024).

Bender, E.M. et al. (2021) 'On the Dangers of Stochastic Parrots', Proceedings of the 2021 ACM Conference on Fairness, Accountability, and Transparency, New York, NY, USA. New York, NY, USA: ACM,610. doi: 10.1145/3442188.3445922

Bogner, A. and Menz, W. (2002) 'Das theoriegenerierende Experteninterview', in Bogner, A., Littig, B. and Menz, W. (eds.) Das Experteninterview: Theorie, Methode, Anwendung. Wiesbaden: VS Verlag für Sozialwissenschaften; Imprint, pp. 33–70.

Bok, S. (1989) Secrets: On the ethics of concealment and revelation. New York: Vintage. Available at: https://ebookcentral.proquest.com/lib/kxp/detail.action?docID=6079627.

Bourdieu,(1977) Outline of a theory of practice. 25th edn. (Cambridge studies in social and cultural anthropolog, 16). New York: Cambridge University Press.

Bourdieu,(1998) Vom Gebrauch der Wissenschaft: Für eine klinische Soziologie des wissenschaftlichen Feldes. (Édition discours, Bd. 12). Konstanz: UVK, Univ.-Verl. Konstanz.

Bourdieu,(2012) 'Ökonomisches Kapital, kulturelles Kapital, soziales Kapital', in Bittlingmayer, U.H., Scherr, A. and Bauer, U. (eds.) Handbuch Bildungs- und Erziehungssoziologie. (Bildung und Gesellschaft). Wiesbaden: VS Verlag für Sozialwissenschaften; Imprint, pp. 229–242. Available at: https://link.springer.com/chapter/10.1007/978-3-531-18944-4_15.

Bourdieu,(2018) The logic of practice. Cambridge: Polity Press.

Bourdieu,and Wacquant, L. (2013) An invitation to reflexive sociology. Cambrige: Polity Press.

Caitlin Maslen (2023) Responses to common challenges encountered when establishing internal whistleblowing mechanisms.

Caldwell, R. (2007) 'Agency and Change: Re-evaluating Foucault's Legacy', Organization, 14(6),769. doi: 10.1177/1350508407082262

Cheliatsidou, A. et al. (2023) 'Exploring Attitudes towards Whistleblowing in Relation to Sustainable Municipalities', Administrative Sciences, 13(9),199. doi: 10.3390/admsci13090199

Chen, M. et al. (2021) 'Evaluating Large Language Models Trained on Code', arXiv. Available at: http://arxiv.org/pdf/2107.03374v2.

Christian Schneickert and Alexander Lenger (eds.) (2013) Pierre Bourdieus Konzeption des Habitus: Grundlagen, Zugänge, Forschungsperspektiven. Available at: https://www.academia.edu/5750733/Pierre_Bourdieus_Konzeption_des_Habitus.

Contu, A. (2014) 'Rationality and Relationality in the Process of Whistleblowing', Journal of Management Inquiry, 23(4), pp. 393–406. doi: 10.1177/1056492613517512

Cooper, J. (2019) Whistleblower disgusted at 'cleanliness and security' at hospital, 5 September.

Available at: https://www.devonlive.com/news/devon-news/north-devon-hospital-barnstaple-sodexo-3283993 (Accessed: 26 March 2024).

Damaskou, A. and Baltas, A. (2022) 'A Decade of Fast-Track Whistleblowing Legislation: The Quest for Effective Protection of Whistleblowers in Greece', in Mitsilegas, V. and Wortman Jofre, S. (eds.) The law of whistleblowing: Cross-disciplinary, contextual and comparative perspectives. (Brill research perspectives. Transnational crime). Leiden, The Netherlands: BRILL, pp. 29–51.

Dasgupta, S. and Kesharwani, A. (2011) 'Whistleblowing: A survey of literature', IUP Journal of Corporate Governance, 9(4),57.

Di Salvo,(2020) Digital Whistleblowing Platforms in Journalism. Cham: palgrave macmillan. Available at: https://link.springer.com/content/pdf/10.1007/978-3-030-38505-7.pdf.

du Plessis, E. (2022) 'Speaking truth through power: Conceptualizing internal whistleblowing hotlines with Foucault's dispositive', Organization, 29(4),544. doi: 10.1177/1350508420984019

Emirbayer, M. and Johnson, V. (2008) 'Bourdieu and organizational analysis', Theory and Society, 37(1),1. doi: 10.1007/s11186-007-9052-y

Eschenbach, W.J. von (2021) 'Transparency and the Black Box Problem: Why We Do Not Trust AI', Philosophy & Technology, 34(4),1607. doi: 10.1007/s13347-021-00477-0

European Parliament resolution of 7 February 2024 on the rule of law and media freedom in Greece 2024, 2024/2502(RSP). Available at: https://www.europarl.europa.eu/doceo/document/TA-9-2024-0069_EN.html.

European Parliament and European Council (2019): DIRECTIVE (EU) 2019/1937 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 October 2019 on the protection of persons who report breaches of Union law 2019, WPD.

EY (n.d.) The EY Virtual Compliance Officer, 22 February. Available at: https://www.ey.com/en_gr/forensic-integrity-services/the-ey-virtual-compliance-officer (Accessed: 22 February 2024).

Feldstein, S. (2019) The global expansion of AI surveillance. Washington, D.C.: Carnegie Endowment for International Peace. Available at: https://blog.fdik.org/2019-09/wp-feldstein-aisurveillance_final1.pdf.

Foucault, M. (2019) "Discourse and Truth" and "Parresia". Chicago: University of Chicago Press.

Fröhlich, G. and Rehbein, B. (eds.) (2014) Bourdieu-Handbuch. Stuttgart: J.B. Metzler.

Gramon, J. de (2017) The Business Case For "Speaking Up"

Grant, C. (2002) 'Whistle Blowers: Saints of Secular Culture', Journal of Business Ethics, 39(4), pp. 391–399. doi: 10.1023/A:1019771212846

Hassink, H., Vries, M. de and Bollen, L. (2007) 'A Content Analysis of Whistleblowing Policies of Leading European Companies', Journal of Business Ethics, 75(1),25. doi: 10.1007/s10551-006-9236-9

Hatzinikolaou,(2023) ''Appodixi' whistleblowers not getting paid', ΚΑΘΗΜΕΡΙΝΕΣ ΕΚΔΟΣΕΙΣ ΜΟΝΟΠΡΟΣΩΠΗ Α.Ε. Εθν.Μακαρίου & Φαληρέως 2, 2023. Available at: https://www.ekathimerini.com/economy/1226390/appodixi-whistleblowers-not-getting-paid/(Accessed: 6 May 2024).

Helfferich, C. (2022) 'Leitfaden- und Experteninterviews', in Baur, N. and Blasius, J. (eds.) Handbuch Methoden der empirischen Sozialforschung. Wiesbaden: Springer Fachmedien Wiesbaden, pp. 875–892.

Ignatow, G. (2009) 'Why the Sociology of Morality Needs Bourdieu's Habitus *', Sociological Inquiry, 79(1), pp. 98–114. doi: 10.1111/j.1475-682X.2008.00273.x

Jeffrey Pfeffer and Gerald Salancik (2015) 'External Control of Organizations—Resource Dependence Perspective', in Miner, J. (ed.) Organizational Behavior 2: Routledge,355. Available at: https://www.taylorfrancis.com/chapters/edit/10.4324/9781315702001-24/external-control-organizations%E2%80%94resource-dependence-perspective-jeffrey-pfeffer-gerald-salancik.

Jubb, P.B. (1999) 'Whistleblowing: A Restrictive Definition and Interpretation', Journal of Business Ethics, 21(1), pp. 77–94. doi: 10.1023/A:1005922701763

Kafteranis, D. (2019) 'Can artificial intelligence replace whistle-blowers in the business sector', International Journal of Technology Policy and Law, 3(2),160. doi: 10.1504/IJTPL.2019.104948

Kampourakis, I. (2019) Dialectics of Transparency and Secrecy in the Information Age: The Role of Whistleblowing Legislation in the Regulatory Governance of Markets and in … Ann Arbor: ProQuest. Available at: https://search.proquest.com/openview/2600e331daec1fec6c53b47dfa438d2c/1?pqorigsite=gscholar&cbl=2026366&diss=y&casa_token=o24ibhdbbseaaaaa:bojubhihurmnzr8auhqrbou9nvubdk0xgljq_tvtjaqndqdyl8xph3nx7z6recskbnztjkjw.

Kampourakis, I. (2021) 'Whistleblowers as regulatory intermediaries: Instrumental and reflexive considerations in decentralizing regulation', Regulation & Governance, 15(3), pp. 745–759.doi: 10.1111/rego.12361

Kenny, K., Vandekerckhove, W. and Fotaki, M. (2019) The whistleblowing guide: Speak-up arrangements, challenges and best practices. (Wiley finance series) [Place of publication not identified]: John Wiley & Sons Inc.

Koufopoulou, K. (2022) Deloitte Greece presents the innovative D-Halo platform for Whistleblowing services in the Greek market, 22 February (Accessed: 22 February 2024).

KPMG (n.d.) Whistleblowing Channel or Speak-up Line, 18 February. Available at: https://kpmg.com/ee/en/home/services/internal-audit-and-risk-consulting/whistleblowing-channel-or-speak-up-line.html (Accessed: 22 February 2024).

Lenger, A., Schneickert, C. and Schumacher, F. (2013) 'Pierre Bourdieus Konzeption des Habitus', in Christian Schneickert and Alexander Lenger (eds.) Pierre Bourdieus Konzeption des Habitus: Grundlagen, Zugänge, Forschungsperspektiven, pp. 11–41. Available at: https://link.springer.com/chapter/10.1007/978-3-531-18669-6_1.

Loyens, K. (2013) 'Towards a Custom-Made Whistleblowing Policy. Using Grid-Group Cultural Theory to Match Policy Measures to Different Styles of Peer Reporting', Journal of Business Ethics, 114(2), pp. 239–249.

Loyens, K. and Vandekerckhove, W. (2018) 'Whistleblowing from an International Perspective: A Comparative Analysis of Institutional Arrangements', Administrative Sciences, 8(3),30. doi: 10.3390/admsci8030030

Manheim, K. and Kaplan, L. (2019) 'Artificial Intelligence: Risks to Privacy and Democracy', Yale Journal of Law and Technology, 21,106. Available at: https://heinonline.org/HOL/Page?handle=hein.journals/yjolt21&id=106&div=&collection=.

Martin, B. (2003) 'Illusions of whistleblower protection', UTS Law Review (5),119. Available at: https://heinonline.org/hol-cgi-bin/get_pdf.cgi?handle=hein.journals/utslr5%C2%A7ion=12.

Martin, B. (2020) Official channels. Sweden: Irene Publishing. Available at: https://ro.uow.edu.au/asshpapers/30/.

Mayring,(2014) Qualitative content analysis: theoretical foundation, basic procedures and software solution. Klagenfurt: No Publisher. Available at: https://www.ssoar.info/ssoar/bitstream/handle/document/39517/ssoar-2014-mayring-qualitative_content_analysis_theoretical_foundation.pdf.

Mehrotra, S. et al. (2020) 'State of Whistleblowing Research: A Thematic Analysis', FIIB Business Review, 9(2), pp. 133–148. doi: 10.1177/2319714519888314

Miceli, M.P. and Near, J.P. (2002) 'What Makes Whistle-Blowers Effective? Three Field Studies', Human Relations, 55(4), pp. 455–479.

MMD (n.d.) Figs, 21 February. Available at: https://www.messiniandiet.gr/eng/figs (Accessed: 21 February 2024).

Mohd Noor, N.R.A. and Mansor, N. (2019) 'Exploring the Adaptation of Artificial Intelligence in Whistleblowing Practice of the Internal Auditors in Malaysia', Procedia Computer Science, 163, pp. 434–439. doi: 10.1016/j.procs.2019.12.126

Monk, H., Knights, D. and Page, M. (2015) 'Whistleblowing paradoxes: Legislative protection and corporate counter-resistance', in Pullen, A. and Rhodes, C. (eds.) The Routledge companion to ethics, politics and organizations. (Routledge companions in business, management and accounting). London: Routledge.

Mylonas, Y. (2021) 'Crisis, Authoritarian Neoliberalism, and the Return of "New Democracy" to power in Greece', Stasis, 10(2), pp. 181–208. doi: 10.33280/2310-3817-21-10-2-181-208

Near, J.P. and Miceli, M.P. (1985) 'Organizational dissidence: The case of whistle-blowing', Journal of Business Ethics, 4(1), pp. 1–16. doi: 10.1007/BF00382668

Near, J.P. and Miceli, M.P. (1996) 'Whistle-Blowing: Myth and Reality', Journal of Management, 22(3), pp. 507–526. doi: 10.1177/014920639602200306

OECD (2018) Whistleblower Protection in the Private Sector: Developing the Legal Framework in Greece. Available at: https://policycommons.net/artifacts/3896555/whistleblower-protection-in-the-private-sector/4702881/.

Olesen, T. (2019) 'The Politics of Whistleblowing in Digitalized Societies', Politics & Society, 47(2), pp. 277–297. doi: 10.1177/0032329219844140

Petry, E. (2012) Whitepaper: Whistleblower Hotlines and Case Management Solutions: Major Challenges and Best Practice Recommendations.

R. Guy Thomas (2020) 'Whistleblowing and power: A network perspective', Business Ethics: a European Review, 29(4), pp. 842–855. doi: 10.1111/beer.12290

Sampson, S. (2019) 'Citizen duty or Stasi society? Whistleblowing and disclosure regimes in organizations and communities', Ephemera: Theory & politics in organization, 19(4),111. Available at: http://www.ephemerajournal.org/sites/default/files/pdfs/issue/19-4the%20ethico-politics%20of%20whistleblowing.pdf#page=111.

Terracol, M. (2021) Are EU Governments Taking Whistleblower Protection Seriously? Progress report on transposition of the EU Directive.

Terracol, M. (2023) How well do EU countries protect whistleblowers? Assessing the transposition of the EU Whistleblower Protection Directive. Berlin, Germany: Transparency International.

Transparency International (no date) Whistleblowing programme - Projects - Transparency.org. Available at: https://www.transparency.org/en/projects/whistleblowing-project.

Transparency International (2024) Transparency International - Corruption perceptions Index 2023.

Tsahuridu, E.E. and Vandekerckhove, W. (2008) 'Organisational Whistleblowing Policies: Making Employees Responsible or Liable?' Journal of Business Ethics, 82(1), pp. 107–118. doi: 10.1007/s10551-007-9565-3

U.S. Congress (2002) An Act To protect investors by improving the accuracy and reliability of corporate disclosures made pursuant to the securities laws, and for other purposes. 2002, Sarbanes–Oxley.

U.S. Congress (2010) Public Law 111 - 203 - Dodd-Frank Wall Street Reform and Consumer Protection Act 2010. Available at: https://www.govinfo.gov/app/details/PLAW-111publ203.

van Waeyenberge, A. and Davies, Z. (2020) 'The Whistleblower Protection Directive (2019/1937): A Satisfactory but Incomplete System', European Journal of Risk Regulation, 12(1), pp. 236–244. doi: 10.1017/err.2020.87

Vandekerckhove, W. (2006) Whistleblowing and organizational social responsibility: A global assessment. (Corporate social responsibility series). London: Routledge.

Vandekerckhove, W. and Langenberg, S. (2012) 'Can We Organize Courage? Implications from Foucault's Parrhesia', EJBO Electronic Journal of Business Ethics and Organization Studies, 17(2).

V-Dem Institute (2024) Country Graph – Greece, 6 May. Available at: https://v-dem.net/data_analysis/CountryGraph/ (Accessed: 6 May 2024).

Weiskopf, R., Loacker, B. and Heinrichs, R. (2019) 'The ethico-politics of whistleblowing: Mediated truth-telling in digital cultures', Ephemera: Theory & politics in organization, 19(4).

Weiskopf, R. and Tobias-Miersch, Y. (2016) 'Whistleblowing, Parrhesia and the Contestation of Truth in the Workplace', Organization Studies, 37(11), pp. 1621–1640. doi: 10.1177/0170840616655497

Weiskopf, R. and Willmott, H. (2013) 'Ethics as Critical Practice: The "Pentagon Papers", Deciding Responsibly, Truth-telling, and the Unsettling of Organizational Morality', Organization Studies, 34(4), pp. 469–493. doi: 10.1177/0170840612470256

World Justice Project (2023) Rule of law index 2023. Washington, D.C. (Rule of law index).

Zimmermann,(2023) 'Governing by protection: Studying the problematization of whistleblower protection in the EU', Administrative Theory & Praxis, 45(3), pp. 211–229. doi: 10.1080/10841806.2022.2066381

Zouvia, K. (2020) 'Artificial Intelligence and Whistleblowing: Can A.I. be useful for Whistleblowing processes?' Accounting and the Public Interest, 20(1), pp. 172–192. doi: 10.2308/API-2020-001

Appendix 1: Questionnaire

Question 0:

- I consent to participate in Transparency International's research project on the potential of AI in whistleblowing and to the anonymized publication of my answers in the final research paper.
- (I consent)

Question 1:

- From the AADAs Appodixi-App against tax evasion to Wiki-Leaks. Whistleblowing can take many different forms. (How) does whistleblowing play a role in your work?
- (Open Text Field)

Question 2:

- (How) does AI play a role in your work?
- (Open Text Field)

Question 3:

- Automated translation could make whistleblowing more accessible. Do you see this benefit from your professional perspective?
- (Yes/No)

Question 3.1 if previous answer is yes:

- Please share your thoughts on that benefit.
- (Open Text Field)

Question 4:

- AI could make investigations into whistleblowers' accusations more efficient. Do you see this benefit from your professional perspective?
- (Yes/No)

Question 4.1 if previous answer is yes:

- Please share your thoughts on that benefit.

- (Open Text Field)

Question 5:
- AI chatbots could provide instructions throughout the whistleblowing process. Do you see this benefit from your professional perspective?
- (Yes/No)

Question 5.1 if previous answer is yes:
- Please share your thoughts on that benefit.
- (Open Text Field)

Question 6:
- AI could monitor data automatically and blow the whistle itself. Do you see this benefit from your professional perspective?
- (Yes/No)

Question 6.1 if previous answer is yes:
- Please share your thoughts on that benefit.
- (Open Text Field)

Question 7:
- In these four possibilities of AI automated or AI supported whistleblowing, do you see any problems?
- (Open Text Field)

Question 8:
- Do you have any more ideas how AI could benefit whistleblowers or the processes commenced by whistleblowing?
- (Open Text Field)

Question 9:
- Do you have any additional thoughts that are important to you when it comes to the application of AI in whistleblowing?
- (Open Text Field

1 **Appendix 2: Interview 1**

2 **I consent to participate in Transparency International's research project on the**
3 **potential of AI in whistleblowing and to the anonymized publication of my answers**
4 **in the final research paper.**

5 I consent

6 **From the AADAs Appodixi-App against tax evasion to Wiki-Leaks.**
7 **Whistleblowing can take many different forms. (How) does whistleblowing play a**
8 **role in your work?**

9 As a lawyer working for corporate clients, whistleblowing and transparency are pivotal
10 aspects of my everyday work, involving various responsibilities. This includes advising
11 clients on developing and implementing robust compliance and ethics programs,
12 ensuring awareness of legal protections for whistleblowers, leading internal
13 investigations into reported misconduct, navigating employment laws regarding
14 retaliation claims, providing counsel on proper reporting mechanisms, ensuring
15 regulatory compliance, and representing clients in litigation arising from whistleblower
16 claims. Additionally, from another aspect, it plays a key role in promoting a culture of
17 transparency and ethical conduct within the organization I work, thus contributing to the
18 prevention of legal issues related to whistleblowing.

19 **(How) does AI play a role in your work?**

20 Artificial intelligence (AI) significantly impacts our life as lawyers by streamlining
21 various aspects of legal work and making legal research quicker and more efficient. AI
22 facilitates rapid and thorough legal research by sifting through extensive documents and
23 case law, expedites contract analysis and drafting, and aids in due diligence processes.
24 In my work as a corporate lawyer, the use of AI is pivotal as it assists me in e-
25 discovery, reducing time and costs. Legal chatbots enhance client interactions, while
26 predictive legal analysis helps assess case outcomes. AI in our everyday client work
27 contributes to ensure the protection of sensitive legal information, and assists in

28 continuing legal education through personalized learning platforms. In general,
29 embracing AI technologies enhances efficiency, reduces repetitive tasks, and ultimately
30 improves the overall practice of law.

31 **Automated translation could make whistleblowing more accessible. Do you see this**
32 **benefit from your professional perspective?**

33 No

34 **AI could make investigations into whistleblowers' accusations more efficient. Do**
35 **you see this benefit from your professional perspective?**

36 Yes

37 **Please share your thoughts on that benefit.**

38 From my perspective, the use of artificial intelligence (AI) in investigations into
39 whistleblowers' accusations can offer several notable benefits. AI can enhance the
40 efficiency of these investigations by quickly analyzing vast amounts of data and
41 identifying patterns or anomalies that may be relevant to the allegations. It can
42 streamline the review of documents, emails, and other evidence, expediting the fact-
43 finding process.

44 **AI chatbots could provide instructions throughout the whistleblowing process. Do**
45 **you see this benefit from your professional perspective?**

46 No

47 **AI could monitor data automatically and blow the whistle itself. Do you see this**
48 **benefit from your professional perspective?**

49 Yes

50 **Please share your thoughts on that benefit.**

51 An automatic monitoring and whistleblowing can certainly create an added value to this
52 process with more impartial assessments and more attention to detail that an AI system
53 offers.

54 **In these four possibilities of AI automated or AI supported whistleblowing, do you**
55 **see any problems?**

56 As an AI system lacks moral and ethical code while at the same time, it is not
57 completely secure from a personal data protection aspect, I would not think it as the best
58 source of instructions throughout the whistleblowing process.

59 **Do you have any more ideas how AI could benefit whistleblowers or the processes**
60 **commenced by whistleblowing?**

61 AI holds several potential benefits for whistleblowers and the processes initiated by
62 whistleblowing. AI can enhance the protection of whistleblowers' anonymity through
63 advanced encryption and secure communication channels. It facilitates the efficient
64 triage and prioritization of whistleblower cases, enabling lawyers to allocate resources
65 effectively. Real-time monitoring powered by AI can detect issues early on, while
66 pattern recognition algorithms assist in identifying potential retaliation risks.
67 Automation through AI streamlines the reporting process and ensures compliance with
68 legal requirements. Predictive legal analysis aids in formulating effective strategies, and
69 AI-enhanced hotlines provide guidance to whistleblowers. Continuous updates on
70 regulatory changes and efficient data management contribute to a more responsive and
71 secure legal practice. Overall, AI offers the potential for a more streamlined, informed,
72 and protective approach to whistleblower processes within the legal profession.

73 **Do you have any additional thoughts that are important to you when it comes to**
74 **the application of AI in whistleblowing?**

75 Prior to implementing an AI model in whistleblowing, it is imperative to ensure that the
76 data employed for its training undergoes thorough filtering and cleansing to eliminate
77 any biases or misconceptions. Failure to address such issues could result in significant
78 legal complications related to unfairness and inequalities.

Appendix 3: Interview 2

I consent to participate in Transparency International's research project on the potential of AI in whistleblowing and to the anonymized publication of my answers in the final research paper.

I consent

From the AADAs Appodixi-App against tax evasion to Wiki-Leaks. Whistleblowing can take many different forms. (How) does whistleblowing play a role in your work?

I am in the Consulting business where we advise clients about WB platforms/systems/ and speak up methods where people and employees can easily and without fear of retaliation to provide their concerns. Still in Greece we have a long road to go as I see that still many companies have not complied with the WB law

(How) does AI play a role in your work?

still not a big role but in the next 1-2 years I foresee that the impact will be immersive.

Automated translation could make whistleblowing more accessible. Do you see this benefit from your professional perspective?

Yes

Please share your thoughts on that benefit.

It is easier for the people and employees to report their concerns in their mother language and in any other language they choose to. So definitely automated translation will make WB more accessible

AI could make investigations into whistleblowers' accusations more efficient. Do you see this benefit from your professional perspective?

102   Yes

103   **Please share your thoughts on that benefit.**

104   AI can help to deep dive into the matter quicker and more efficient

105   **AI chatbots could provide instructions throughout the whistleblowing process. Do**
106   **you see this benefit from your professional perspective?**

107   Yes

108   **Please share your thoughts on that benefit.**

109   Yes that could be a benefit. It is more accessible and faster. However I have concerns
110   whether those chatbots are seen as add value from the employees

111   **AI could monitor data automatically and blow the whistle itself. Do you see this**
112   **benefit from your professional perspective?**

113   Yes

114   **Please share your thoughts on that benefit.**

115   as an idea looks promising but I think we have a long way to go for that. I think that at
116   the end of the date the human perspective should decide on the matter

117   **In these four possibilities of AI automated or AI supported whistleblowing, do you**
118   **see any problems?**

119   Yes. Bias and how AI have been trained could be an important matter.

120   **Do you have any more ideas how AI could benefit whistleblowers or the processes**
121   **commenced by whistleblowing?**

122   AI could benefit whistleblowers by making all the process more user friendly, more
123   accessible and easier to use

124 **Do you have any additional thoughts that are important to you when it comes to**

125 **the application of AI in whistleblowing?**

126 any application either with the help of AI or not could not succeed without the proper

127 training and awareness from the company's side. So this is an important aspect to

128 consider

129 **Appendix 4: Interview 3**

130 **I consent to participate in Transparency International's research project on the**
131 **potential of AI in whistleblowing and to the anonymized publication of my answers**
132 **in the final research paper.**

133 I consent

134 **From the AADAs Appodixi-App against tax evasion to Wiki-Leaks.**
135 **Whistleblowing can take many different forms. (How) does whistleblowing play a**
136 **role in your work?**

137 Whistleblowing plays a crucial role in my work as an investigative reporter in Greece.
138 Whistleblowers from state authorities and companies are important sources of
139 information, documents and evidence leading to exposés and uncovering of scandals
140 and wrongdoings by businesses and public sector. They provide inside information
141 which is indispensable for the uncovering of wrongdoing.

142 **(How) does AI play a role in your work?**

143 So far, AI plays no role in my work as an investigative reporter, apart from automated
144 translations.

145 **Automated translation could make whistleblowing more accessible. Do you see this**
146 **benefit from your professional perspective?**

147 Yes

148 **Please share your thoughts on that benefit.**

149 It makes communication easier and quicker with sources. It helps make process quicker
150 and save time, which is of great importance for freelance journalists and small
151 investigative media outlets, like Reporters United, for which I am working.

152 **AI could make investigations into whistleblowers' accusations more efficient. Do**
153 **you see this benefit from your professional perspective?**

154 Yes

155 **Please share your thoughts on that benefit.**

156 I think that AI can help in a practical way (translations, transcripts, data analysis). But I
157 think that the reporter's skills should remain crucial in the investigation into
158 whistleblowers' accusations. The verification of the whistleblowers' accusations can be
159 helped by AI, but still the reporter's approach should remain critical.

160 **AI chatbots could provide instructions throughout the whistleblowing process. Do**
161 **you see this benefit from your professional perspective?**

162 Yes

163 **Please share your thoughts on that benefit.**

164 Yes, in some cases. For example, chatbots can help whistleblowers share information,
165 documents and evidence in a whistleblowing process that protects their anonymity (we
166 have such a process at Reporters United, called GreekLeaks, but without AI).

167 **AI could monitor data automatically and blow the whistle itself. Do you see this**
168 **benefit from your professional perspective?**

169 Yes

170 **Please share your thoughts on that benefit.**

171 AI could indeed monitor data automatically, so that it can help the process of the
172 investigation. But the conclusions from the data analysis and the publication should be
173 made and done by the reporters. So yes to the first part, no to the second.

174 **In these four possibilities of AI automated or AI supported whistleblowing, do you**
175 **see any problems?**

176 I think that AI should not play a role when it comes to the publication of an
177 investigation and the writing process. It can help the previous parts of an investigation,
178 but the reporter should be responsible for verification (along with AI), writing,
179 conclusions. The final outcome should be the result of a human being, not a machine.

180 **Do you have any additional thoughts that are important to you when it comes to**
181 **the application of AI in whistleblowing?**

182 AI is revolutionary and can help in many ways, from data analysis to verification of
183 photos etc. This can be done quicker with AI. However, as an investigative reporter and
184 writer, I am thinking of how we will keep up with the pace and the mass character of
185 AI, preserving the authenticity of writing and the human factor in the process of the
186 investigation. How will we be able to use AI without being replaced by AI (quicker than
187 us) and end up reading investigations done by AI? And then, who controls AI
188 production and how much transparency will be for it, especially in order to protect
189 whistleblowers?

Appendix 5: Method

Systematizing Expert Interviews

The systematizing expert interview (see Helfferich 2022; Bogner/Menz 2002:37) emphasizes the "participation in exclusive expert knowledge" (Bogner/Menz 2002:37, authors translation). The expert is seen as an advice giver, that is questioned for the generation of systematic and comprehensive knowledge. Due to its focus on comparability, whilst still allowing a degree of pre-structuring, it is especially promising for analyzing varying perspectives. The expert's knowledge is therefore interpreted as specific "interpretative knowledge" (Bogner/Menz 2002: 52), situated in the expert's positionality. The experts qualify as experts in this sense due to their professional perspectives reflected in their answers to questions one and two (appx. 1).

Data Analysis

At first, fundamental structuring dimensions are deductively assigned from theoretical reconsiderations and the specific problem the research concerns (D1, D2). These are then further subdivided into individual features or values (Mayring 2014: 95). These dimensions and their values together form the category system. It is then precisely defined how different text components are to be assigned to different categories (D3). The next step (D4) is a test round where the data is coded, and the categories are revised (D5). The final work through (D6) and the final analysis (D7) will be carried out in the next section.

First Category System

A first category system (D2) was derived from the research question and the theoretical preconsiderations. Units of texts are differentiated by the centrality of the whistleblowing practice they relate to (Dimension 1) and by the impact that a discussed application of AI is seen to bring about (Dimension 2). While coding

the impact is relatively straight forward, the centrality dimension is further defined by encoding rules. This resulted in the following coding Guideline:

Value	Definition	Encoding Rules
Centralized (C1)	Type of AI application discussed serves centralized whistleblowing	AI application discussed can only be used to support specific whistleblowers and specific recipients
Both (C2)	Type of AI application discussed serves centralized and decentralized whistleblowing	AI application discussed can support both centralized and democratic whistleblowing practices
Semi-Centralized (C3)	Type of AI application discussed serves semi-centralized whistleblowing	AI application discussed can only support specific recipients or specific whistleblowers
Decentralized (C4)	Type of AI application discussed serves decentralized whistleblowing	AI application discussed can only be used to support the democratic whistleblower

2ND DIMENSION: IMPACT OF AI APPLICATION

Value	Definition
Benefit (I+)	Benefit of AI application is discussed

Risk (I-)	Risk of AI application is discussed

Revision

After coding most of the data (appx. 6) using QualCoder, a first shortened analysis resulted in some changes in the original category system. Coding the centrality dimension came with certain difficulties as some applications of AI can facilitate both types of whistleblowing, whilst being more relevant to one or the other. In the first interview for instance, it is said:

> From my perspective, the use of artificial intelligence (AI) in investigations into whistleblowers' accusations can offer several notable benefits. AI can enhance the efficiency of these investigations by quickly analyzing vast amounts of data and identifying patterns or anomalies that may be relevant to the allegations. It can streamline the review of documents, emails, and other evidence, expediting the fact-finding process. (appx. 6: C2)

This relates to centralized whistleblowing where data investigation is a crucial part in vetting whistleblowers accusations. Nonetheless, large amounts of data, which can be hard to analyze, play a role in decentralized whistleblowing practices as well (see appx. 4: line 165). From this perspective it would make sense to code the unit as C2 – Both. Seeing data analysis is especially beneficial where large amounts of data are held, respectively in places where data is centralized, one could argue this relates to centralized whistleblowing more than to decentralized whistleblowing. Also, because the interviewee speaks from a perspective of centralized whistleblowing practices (appx. 6: C1), it would make sense to code it C1 – Centralized.

None of the values in the C-dimension could capture this difference in a satisfying way. At the same time, coding the C dimension was rather arbitrary in general as interpreting a form of AI application as either centralized or not was dependent on various assumptions (See appx. 6: Memos C-Dimension). Nonetheless, in the answers to questions one and two, which related to the interviewee's positionality, the centralization dimension was clearer to code. I therefore chose to put stronger emphasis on the interviewee's positionality by coding all their answers in respect to their positions. Therefore, the positionality was coded as a new dimension (P) to indicate if it the expert speaks rather from a perspective of centralized whistleblowing (Pc) or from a perspective of decentralized whistleblowing (Pd).

Against this backdrop, it is interesting that even from a *centralized* Whistleblowing perspective, possibilities of *decentralizing* whistleblowing are regarded as promising and vice versa. The interviewee from interview two for instance sees AI to promise improvements in the accessibility of whistleblowing platforms from a consultancy perspective (aapx. 3: line 83 & line 93). Therefore, the C-Dimension was kept capturing discourses of decentralization in centralized whistleblowing practices and the other way around. It was revised into a more process-oriented category capturing how the discussed application of AI centraliz*es* or decentraliz*es* power.

The impact dimension was revised as well as some units point towards the non-beneficiality of certain AI applications without discussing its risks: "However I have concerns whether those chatbots are seen as add value from the employees" (appx. 3: 105). A third value I0 for these cases was introduced. These considerations, as well as omitting C3 – Semi-centralized as no unit was coded C3 in the first round, led to the following revised categorization:

3ᴿᴰ DIMENSION: AI APPLICATION CENTRALIZES/DECENTRALIZES CAPITAL

Value	Definition	Anchor Sample	Encoding Rules
Centralizing (C1)	Type of AI application discussed centralizes capital	"An automatic monitoring and whistleblowing can certainly create an added value to this process" (aapx. 2: Line 48)	AI application discussed can only be used to support specific whistleblowers and specific recipients
Both (C2)	Type of AI application discussed centralizes and decentralizes capital	"AI can enhance the efficiency of these investigations by quickly analyzing vast amounts of data" (appx. 2: line 37)	AI application discussed can support both centralized and democratic whistleblowing practices
Decentralizing (C3)	Type of AI application discussed decentralizes capital	"[A]utomated translation will make WB more accessible" (appx. 3: line 94)	AI application discussed can only be used to support the democratic whistleblower

4ᵀᴴ DIMENSION: IMPACT OF AI APPLICATION

Value	Definition	Anchor Sample
Benefit (I+)	Benefit of AI application is discussed	"AI can enhance the protection of whistleblowers' anonymity" (appx. 2: line 59)
Risk (I-)	Risk of AI application is discussed	"an AI system lacks moral and ethical code" (appx. 2: line 53)
(I0)	AI application is not seen to benefit whistleblowing	"I have concerns whether those chatbots are seen as add value from the employees" (appx. 3: line 105)

5ᵀᴴ DIMENSION: EXPERT POSITIONALITY

Value	Definition	Anchor Sample	Encoding Rules
Centralized (Pc)	Expert works with centralized forms of whistleblowing	"advising clients on developing and implementing robust compliance and ethics programs"(appx. 2: line 9)	AI application discussed can only be used to support specific whistleblowers and specific recipients
Decentralized (Pd)	Expert works with decentralized forms of whistleblowing	"Whistleblowers from state authorities and companies are important sources […] leading to exposés and uncovering of scandals"	AI application discussed can only be used to support the democratic whistleblower

Appendix 6: Results - Test Coding

| C1 - Centralized | [VIEW] C1 - Centralized, File: Interviews.txt, default
8 As a lawyer working for corporate clients, whistleblowing and transparency are pivotal
9 aspects of my everyday work, involving various responsibilities. This includes advising
10 clients on developing and implementing robust compliance and ethics programs, ensuring
11 awareness of legal protections for whistleblowers, leading internal investigations into
12 reported misconduct, navigating employment laws regarding retaliation claims, providing
13 counsel on proper reporting mechanisms, ensuring regulatory compliance, and representing
14 clients in litigation arising from whistleblower claims. Additionally, from another aspect, it
15 plays a key role in promoting a culture of transparency and ethical conduct within the
16 organization I work, thus contributing to the prevention of legal issues related to
17 whistleblowing.

[VIEW] C1 - Centralized, File: Interviews.txt, default
48 An automatic monitoring and whistleblowing can certainly create an added value to this
49 process with more impartial assessments and more attention to detail that an AI system
50 offers.

[VIEW] C1 - Centralized, File: Interviews.txt, default
It facilitates the efficient triage
61 and prioritization of whistleblower cases, enabling lawyers to allocate resources
62 effectively.
MEMO: Where the laws plays a central role in deciding where ressources become the most effective in a standardized manner, cases of whistleblowing are highly regulated and centralized, with little singularity

[VIEW] C1 - Centralized, File: Interviews.txt, default
Real-time monitoring powered by AI can detect issues early on, while pattern |

	63 recognition algorithms assist in identifying potential retaliation risks. [VIEW] C1 - Centralized, File: Interviews.txt, default Continuous updates on regulatory changes and 67 efficient data management contribute to a more responsive and secure legal practice. MEMO: Standardized and therefore highly regulated whistleblowing cases [VIEW] C1 - Centralized, File: Interviews.txt, default 72 Prior to implementing an AI model in whistleblowing, it is imperative to ensure that the 73 data employed for its training undergoes thorough filtering and cleansing to eliminate any 74 biases or misconceptions. Failure to address such issues could result in significant legal 75 complications related to unfairness and inequalities. MEMO: The idea of being able to eliminate biases results from ignorance over the way any AIs application and everywhistleblowing process is severely biased by serving a certain purpose. This is common to the positivist discourse surrounding centralized whistleblowing practices. [VIEW] C1 - Centralized, File: Interviews.txt, default 83 I am in the Consulting business where we advise clients about WB platforms/systems/ and 84 speak up methods where people and employees can easily and without fear of retaliation to 85 provide their concerns. Still in Greece we have a long road to go as I see that still many 86 companies have not complied with the WB law [VIEW] C1 - Centralized, File: Interviews.txt, default 122 any application either with the help of AI or not could not succeed without the proper 123 training and awareness from the company's side. So this is an important aspect to conside
C4 - Decentralize d	[VIEW] C4 - Decentralized, File: Interviews.txt, default 53 As an AI system lacks moral and ethical code while at the same time, it is not completely 54 secure from a personal data protection aspect, I would not think it as the best source of 55 instructions throughout the whistleblowing process. [VIEW] C4 - Decentralized, File: Interviews.txt, default 93 It is easier for the people and employees to report their concerns in their mother

	language 94 and in any other language they choose to. So definitely automated translation will make 95 WB more accessible [VIEW] C4 - Decentralized, File: Interviews.txt, default 118 AI could benefit whistleblowers by making all the process more user friendly, more 119 accessible and easier to use [VIEW] C4 - Decentralized, File: Interviews.txt, default 131 Whistleblowing plays a crucial role in my work as an investigative reporter in Greece. 132 Whistleblowers from state authorities and companies are important sources of information, 133 documents and evidence leading to expos\x8es and uncovering of scandals and wrongdoings 134 by businesses and public sector. They provide inside information which is indispensable 135 for the uncovering of wrongdoing.
C3 - Semi-Centralized	
C2 - Both	[VIEW] C2 - Both, File: Interviews.txt, default 19 Artificial intelligence (AI) significantly impacts our life as lawyers by streamlining various 20 aspects of legal work and making legal research quicker and more efficient. AI facilitates 21 rapid and thorough legal research by sifting through extensive documents and case law, 22 expedites contract analysis and drafting, and aids in due diligence processes. In my work as 23 a corporate lawyer, the use of AI is pivotal as it assists me in e-discovery, reducing time 24 and costs. Legal chatbots enhance client interactions, while predictive legal analysis helps 25 assess case outcomes. AI in our everyday client work contributes to ensure the protection 26 of sensitive legal information, and assists in continuing legal education through 27 personalized learning platforms. In general, embracing AI technologies enhances 28 efficiency, reduces repetitive tasks, and ultimately improves the overall practice of law. MEMO: Both democratic whistleblowers and centralized whisteblowers need to navigate the law alike. [VIEW] C2 - Both, File: Interviews.txt, default 36 From my perspective, the use of artificial intelligence (AI) in investigations into 37 whistleblowers' accusations can offer several notable benefits. AI can enhance the

	38 efficiency of these investigations by quickly analyzing vast amounts of data and identifying
	39 patterns or anomalies that may be relevant to the allegations. It can streamline the review
	40 of documents, emails, and other evidence, expediting the fact-finding process.
	MEMO: Data investigation plays a larger role for centralized recipients of whistleblowing disclosures as the data that is to be analyzed accumulates at centers of power. Nonetheless, large amounts of data, which can be hard to analyze, play a role in decentralized whistleblowing practices as well, such as in whistleblowing cases through data leaks.
	[VIEW] C2 - Both, File: Interviews.txt, default
	AI can enhance the protection of whistleblowers' anonymity through
	60 advanced encryption and secure communication channels.
	MEMO: Anonymity plays a role to both types of whistleblowing as it mitigates potential retaliations from the field on which the whistle is blown upon, which are prevelant in both types.
	[VIEW] C2 - Both, File: Interviews.txt, default
	Automation through
	64 AI streamlines the reporting process and ensures compliance with legal requirements.
	MEMO: Used in official channels, but could also be used by NGOs, Investigative Journalists, Whistleblowing-Networks, etc.
	[VIEW] C2 - Both, File: Interviews.txt, default
	65 Predictive legal analysis aids in formulating effective strategies
	[VIEW] C2 - Both, File: Interviews.txt, default
	and AI-enhanced hotlines
	66 provide guidance to whistleblowers
	[VIEW] C2 - Both, File: Interviews.txt, default
	100 AI can help to deep dive into the matter quicker and more efficient
I+ - Benefit	
	[VIEW] I+ - Benefit, File: Interviews.txt, default
	19 Artificial intelligence (AI) significantly impacts our life as lawyers by streamlining various
	20 aspects of legal work and making legal research quicker and more efficient. AI facilitates
	21 rapid and thorough legal research by sifting through extensive documents and case law,
	22 expedites contract analysis and drafting, and aids in due diligence processes. In my work as
	23 a corporate lawyer, the use of AI is pivotal as it assists me in e-discovery, reducing

time
24 and costs. Legal chatbots enhance client interactions, while predictive legal analysis helps
25 assess case outcomes. AI in our everyday client work contributes to ensure the protection
26 of sensitive legal information, and assists in continuing legal education through
27 personalized learning platforms. In general, embracing AI technologies enhances
28 efficiency, reduces repetitive tasks, and ultimately improves the overall practice of law.

[VIEW] I+ - Benefit, File: Interviews.txt, default
36 From my perspective, the use of artificial intelligence (AI) in investigations into
37 whistleblowers' accusations can offer several notable benefits. AI can enhance the
38 efficiency of these investigations by quickly analyzing vast amounts of data and identifying
39 patterns or anomalies that may be relevant to the allegations. It can streamline the review
40 of documents, emails, and other evidence, expediting the fact-finding process.

[VIEW] I+ - Benefit, File: Interviews.txt, default
48 An automatic monitoring and whistleblowing can certainly create an added value to this
49 process with more impartial assessments and more attention to detail that an AI system
50 offers.

[VIEW] I+ - Benefit, File: Interviews.txt, default
AI can enhance the protection of whistleblowers' anonymity through
60 advanced encryption and secure communication channels.

[VIEW] I+ - Benefit, File: Interviews.txt, default
It facilitates the efficient triage
61 and prioritization of whistleblower cases, enabling lawyers to allocate resources
62 effectively.

[VIEW] I+ - Benefit, File: Interviews.txt, default
Real-time monitoring powered by AI can detect issues early on, while pattern
63 recognition algorithms assist in identifying potential retaliation risks.

[VIEW] I+ - Benefit, File: Interviews.txt, default
Automation through
64 AI streamlines the reporting process and ensures compliance with legal requirements.

	[VIEW] I+ - Benefit, File: Interviews.txt, default 65 Predictive legal analysis aids in formulating effective strategies, [VIEW] I+ - Benefit, File: Interviews.txt, default and AI-enhanced hotlines 66 provide guidance to whistleblowers MEMO: This directly contradicts the experts statement in 53-55. Might be interesting to see what the difference is. [VIEW] I+ - Benefit, File: Interviews.txt, default Continuous updates on regulatory changes and 67 efficient data management contribute to a more responsive and secure legal practice. [VIEW] I+ - Benefit, File: Interviews.txt, default 93 It is easier for the people and employees to report their concerns in their mother language 94 and in any other language they choose to. So definitely automated translation will make 95 WB more accessible [VIEW] I+ - Benefit, File: Interviews.txt, default 100 AI can help to deep dive into the matter quicker and more efficient [VIEW] I+ - Benefit, File: Interviews.txt, default 105 Yes that could be a benefit. It is more accessible and faster. [VIEW] I+ - Benefit, File: Interviews.txt, default 111 as an idea looks promising [VIEW] I+ - Benefit, File: Interviews.txt, default 118 AI could benefit whistleblowers by making all the process more user friendly, more 119 accessible and easier to use
I- - Risk	[VIEW] I- - Risk, File: Interviews.txt, default 53 As an AI system lacks moral and ethical code while at the same time, it is not completely 54 secure from a personal data protection aspect, I would not think it as the best source of 55 instructions throughout the whistleblowing process.

[VIEW] I- - Risk, File: Interviews.txt, default
72 Prior to implementing an AI model in whistleblowing, it is imperative to ensure that the
73 data employed for its training undergoes thorough filtering and cleansing to eliminate any
74 biases or misconceptions. Failure to address such issues could result in significant legal
75 complications related to unfairness and inequalities.

[VIEW] I- - Risk, File: Interviews.txt, default
I think that at the
112 end of the date the human perspective should decide on the matter
MEMO: Risk of too strong reliance on AI

[VIEW] I- - Risk, File: Interviews.txt, default
115 Yes. Bias and how AI have been trained could be an important matter.

[VIEW] I- - Risk, File: Interviews.txt, default
122 any application either with the help of AI or not could not succeed without the proper
123 training and awareness from the company's side. So this is an important aspect to conside

Appendix 7: Results - Final Coding

Values			Text	Coding Memo
Pc	I+	C1	48 An automatic monitoring and whistleblowing can certainly create an added value to this 49 process with more impartial assessments and more attention to detail that an AI system 50 offers. Real-time monitoring powered by AI can detect issues early on, while pattern 63 recognition algorithms assist in identifying potential retaliation risks.	
			Continuous updates on regulatory changes and 67 efficient data management contribute to a more responsive and secure legal practice.	Standardized and therefore highly regulated whistleblowing cases||
			111 as an idea looks promising	

C2	19 Artificial intelligence (AI) significantly impacts our life as lawyers by streamlining various 20 aspects of legal work and making legal research quicker and more efficient. AI facilitates 21 rapid and thorough legal research by sifting through extensive documents and case law, 22 expedites contract analysis and drafting, and aids in due diligence processes. In my work as 23 a corporate lawyer, the use of AI is pivotal as it assists me in e-discovery, reducing time 24 and costs. Legal chatbots enhance client interactions, while predictive legal analysis helps 25 assess case outcomes. AI in our everyday client work contributes to ensure the protection 26 of sensitive legal information, and assists in continuing legal education through 27 personalized learning platforms. In general, embracing AI technologies enhances 28 efficiency, reduces repetitive tasks, and ultimately improves the overall practice of law.	Both democratic whistleblowers and centralized whistleblowers need to navigate the law alike. While access to lawyers is rather centralized today where persons can afford them, more efficient and effectively cheaper legal advice might shift the odds in favor of decentralized whistleblowing practices.||
	36 From my perspective, the use of artificial intelligence (AI) in investigations into 37 whistleblowers' accusations can offer several notable benefits. AI can enhance the 38 efficiency of these investigations by quickly analyzing vast amounts of data and identifying 39 patterns or anomalies that may be relevant to the allegations. It can streamline the review 40 of documents, emails, and other evidence, expediting the fact-finding process.	Analyzing Data with the help of AI is a process a lot more accessible by single individuals than the systematic analysis of data, which often requires a team that needs to be centrally payed and organized. Possibilities of AI analysis of large datasets catalyses Data capital wherever it is. Where data is centralized, this centralizes whistleblowing power, where data is decentralized, it decentralizes whistleblowing power.||
	100 AI can help to deep dive into the matter quicker and more efficient	

		C3	AI can enhance the protection of whistleblowers' anonymity through 60 advanced encryption and secure communication channels.	|Anonymity plays a role to both types of whistleblowing as it mitigates potential retaliations from the field on which the whistle is blown upon, which are prevelant in both types.|
			and AI-enhanced hotlines 66 provide guidance to whistleblowers	This directly contradicts the experts statement in 53-55. Might be interesting to see what the difference is.||
			93 It is easier for the people and employees to report their concerns in their mother language 94 and in any other language they choose to. So definitely automated translation will make 95 WB more accessible	
			105 Yes that could be a benefit. It is more accessible and faster.	
			118 AI could benefit whistleblowers by making all the process more user friendly, more 119 accessible and easier to use	
			It facilitates the efficient triage 61 and prioritization of whistleblower cases, enabling lawyers to allocate resources 62 effectively.3	
	I0	C1	but I think we have a long way to go for that.	
		C3	29 Automated translation could make whistleblowing more accessible. Do you see this 30 benefit from your professional perspective? 31 No	
			However I have concerns 106 whether those chatbots are seen as add value from the employees	
	I-	C1	I think that at the 112 end of the date the human perspective should decide on the matter	|Risk of too strong reliance on AI|
			115 Yes. Bias and how AI have been trained could be an important matter.	AI is trained centrally||

			122 any application either with the help of AI or not could not succeed without the proper 123 training and awareness from the company's side. So this is an important aspect to conside	
			72 Prior to implementing an AI model in whistleblowing, it is imperative to ensure that the 73 data employed for its training undergoes thorough filtering and cleansing to eliminate any 74 biases or misconceptions. Failure to address such issues could result in significant legal 75 complications related to unfairness and inequalities.	
			53 As an AI system lacks moral and ethical code while at the same time, it is not completely 54 secure from a personal data protection aspect, I would not think it as the best source of 55 instructions throughout the whistleblowing process.	
Pd	I+	C2	150 I think that AI can help in a practical way (translations, transcripts, data analysis). The verification of the whistleblowers\xd5 accusations can be 153 helped by AI,	
			158 Yes, in some cases. For example, chatbots can help whistleblowers share information, 159 documents and evidence in a whistleblowing process that protects their anonymity (we 160 have such a process at Reporters United, called GreekLeaks, but without AI).	Decentralizing as all whistleblowers can use this. Centralizing as Reporters United Greece implements it centrally|
			165 AI could indeed monitor data automatically, so that it can help the process of the 166 investigation.	This relates to investigations.||
		C3	137 So far, AI plays no role in my work as an investigative reporter, apart from automated 138 translations.	

		143 It makes communication easier and quicker with sources. It helps make process quicker 144 and save time, which is of great importance for freelance journalists and small investigative 145 media outlets, like Reporters United, for which I am working.	
		176 AI is revolutionary and can help in many ways, from data analysis to verification of photos 177 etc. This can be done quicker with AI.	
I-	C1	But the conclusions from the data analysis and the publication should be 167 made and done by the reporters. So yes to the first part, no to the second.	
		And then, who controls AI production and how much 182 transparency will be for it, especially in order to protect whistleblowers?	
	C2	But I 151 think that the reporter's skills should remain crucial in the investigation into 152 whistleblowers\xd5 accusations.	
		but still the reporter's approach should remain critical.	
		However, as an investigative reporter and writer, I 178 am thinking of how we will keep up with the pace and the mass character of AI, preserving 179 the authenticity of writing and the human factor in the process of the investigation. How 180 will we be able to use AI without being replaced by AI (quicker than us) and end up 181 reading investigations done by AI?	
		170 I think that AI should not play a role when it comes to the publication of an investigation 171 and the writing process. It can help the previous parts of an investigation, but the reporter 172 should be responsible for verification (along with AI), writing, conclusions. The final	

		173 outcome should be the result of a human being, not a machine.	