INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN BUSINESS & SOCIAL SCIENCES
HRMARS MANAGEMENT ACADEMIC RESEARCH SOCIETY EXPLORING INTELLECTUAL CAPITAL
www.hrmars.com
ISSN: 2222-6990

Factors Preventing Auditors from Whistleblowing under the Whistle-blower Protection Act 2010: A Concept Paper

Yusri Hazrol Yusoff, Aina Farhani Mohamad Asgari, Ilman Zahid Ramzun, Nadia Natasha Rosli, Puteri Farahidayu Hairulanuar, Zalilawati Yaacob

To Link this Article: http://dx.doi.org/10.6007/IJARBSS/v13-i5/16594 DOI:10.6007/IJARBSS/v13-i5/16594

Received: *11* March 2023, ***Revised:*** *15* April 2023, ***Accepted:*** *30* April 2023

Published Online: *19* May 2023

In-Text Citation: (Yusoff et al., 2023)

To Cite this Article: Yusoff, Y. H., Asgari, A. F. M., Ramzun, I. Z., Rosli, N. N., Hairulanuar, P. F., & Yaacob, Z. (2023). Factors Preventing Auditors from Whistleblowing under the Whistle-blower Protection Act 2010: A Concept Paper. *International Journal of Academic Research in Business & Social Sciences*, *13*(5), 1878 – 1887.

Vol. 13, No. 5, 2023, Pg. 1878 – 1887

http://hrmars.com/index.php/pages/detail/IJARBSS | **JOURNAL HOMEPAGE**

Full Terms & Conditions of access and use can be found at
http://hrmars.com/index.php/pages/detail/publication-ethics

INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN BUSINESS & SOCIAL SCIENCES
HRMARS MANAGEMENT ACADEMIC RESEARCH SOCIETY EXPLORING INTELLECTUAL CAPITAL
www.hrmars.com
ISSN: 2222-6990

Factors Preventing Auditors from Whistleblowing under the Whistle-blower Protection Act 2010: A Concept Paper

Yusri Hazrol Yusoff[a], Aina Farhani Mohamad Asgari[b], Ilman Zahid Ramzun[c], Nadia Natasha Rosli[d], Puteri Farahidayu Hairulanuar[e],Zalilawati Yaacob[f]

[a,b,c,e,f]Faculty of Accountancy, Universiti Teknologi MARA, Kampus Puncak Alam, Selangor Darul Ehsan, Malaysia, [d]Jabatan Audit Negara, Cawangan Selangor, Blok F2 dan F3, Kompleks Kerajaan Persekutuan F, Presint 1, 62000 Putrajaya

Email: yursihazrol@uitm.edu.my, 2021100539@student.uitm.edu.my, 2021119773 @student.uitm.edu.my, 2021178687@student.uitm.edu.my, 2021101785@student.uitm.edu.my

Corresponding Author's Email: zalila162@uitm.edu.my

Abstract

Malaysia's reputation for corruption was hit hard in 2015 by the 1Malaysia Development Board (1MDB) scandal and nothing much has changed since then. The majority of corruption cases are difficult for outsiders to spot, and people such as auditors who have first-hand knowledge of potential wrongdoing are often reluctant to share what they know until they have good protection against retaliation. However, there are many cases in which the auditor fails to whistle-blow about any fraud or illegal act committed by the company. This fraud has the potential to seriously affect the interests of shareholders and stakeholders, as well as the general public. Therefore, this paper aims to examine the relevant legal framework under the Whistle-blower Protection Act 2010 (WPA 2010) to determine the factors preventing auditors from whistleblowing that could also be the limitation of the WPA 2010 in terms of the independence of the act, how conflicting the act is to future whistle-blowers, and how only limited authorities accept whistle-blower reports, as well as how easy it is for the protection given to be revoked. This study using Systematic Literature Review (SLR) method to understand the relationship between independents and dependent variable. As result, the study framework will be help to understand the element influences in whistle-blow. On top of that, this paper also comes out with some recommendations for the improvements of the legal framework to encourage auditors to play their role effectively as whistle-blowers while also considering and protecting the interests of shareholders and stakeholders.

Keywords: Whistleblowing, Limitation, Independence of WPA, Conflicting Act, Limited Authorities, Revocation of Protection.

Introduction

The internal control system that a business implements to establish strong corporate governance standards includes whistleblowing. According to research, one of the most efficient ways to spot fraud and other improper conduct in a firm is through whistleblowing (Mak, 2007). The fact that the major international organizations are urging the adoption of policies and regulations to protect whistle-blowers is proof of the above statement. As a result, if the whistle-blowing policy and procedures are implemented properly in a firm, it will serve as a solid early warning system for the business to weed out inappropriate behaviour before the situation becomes out of control.

The definition of whistleblowing is 'the disclosure by organization members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action' (Near and Miceli, 1987). Meanwhile, the definition of whistle-blower means a person who makes the disclosure of improper conduct to the enforcement agency under section 6 of the Whistle-blower Protection Act 2010. 'Whistle-blower protection' means protection conferred to a whistle-blower under this Act (Pointon and Phuoc, 2012).

Few people are prepared to disclose their employer's misbehaviour, considering the advantages of whistle-blowing in identifying and stopping fraud or other significant misconduct. If these employees are willing to come forward and report their suspicion of the possible wrongdoing of their employer, this would result in a much earlier detection or maybe, prevention of wrongdoing (Meng and Fook, 2011). This is hardly unexpected, given the potential for serious retaliation on the part of the whistle-blowers' employers should they reveal embarrassing information about the companies, for instance loss of family, social life, and job, as well as possible retaliations against them by their employer threatened them to remain silent. Therefore, precautions must be taken to shield whistle-blowers from any retribution for their selfless and brave act of disclosing any wrongdoing or mismanagement.

This article has two main aims. First, this article will explore the factor preventing auditors from whistleblowing under the Whistle-blower Protection Act 2010. Secondly, this article will provide recommendations to resolve any shortcomings in Malaysian law on whistle-blower protection.

Background of the Study

Whistle-blower Protection Act 2010 (WPA 2010) is the Malaysian general provisions of law or Act, adopted on 15 December 2010. The Act serves as an encouragement and facilitates disclosures of improper conduct in both the public and private sectors, in an effort to fight against corruption and other wrongdoings. WPA 2010 gives protection to persons making such disclosures from detrimental action and lines out the matters disclosed to be investigated and dealt with, as well as other related matters.

Problem Statement

Whistle-blower Protection Act 2010 in Malaysia is used to improve corporate governance. The enactment of WPA 2010 was to encourage and assist disclosure of improper conduct in both public and private entities, where transparency and integrity should be practiced. To achieve this objective, the WPA 2010 grants protection to the persons who make disclosures

against detrimental actions and ensure that the disclosed information could be investigated properly. The Act aims to combat corruption and misconduct in order to create a more comprehensive whistleblowing system.

However, whistle-blowers are not fully protected as there are many factors that can revoke protection extended to whistle-blowers under the WPA 2010. In summary, limitation in the implementations of WPA 2010 and its provision has made only some people come forward to become whistle-blowers. According to Daim (2021), out of a total of 73,545 reports that were lodged with the enforcement agencies between 2011 and 202, only 527 whistle-blowers have stepped forward to expose improper conduct.

This study aims to propose a conceptual framework on factors preventing auditors from whistleblowing under WPA 2010, which are, the independence of WPA, limited authorities allowed to accept whistleblowing reports, conflicting laws and revocation of whistle-blower protection. Enhancement of the Act can be done to increase protection for whistle-blowers and help achieve an effective whistleblowing ecosystem in Malaysia by overcoming current limitations in the WPA.

Gap in Research

The enactment of the Whistle-blower Protection Act 2010 (WPA 2010), shows Malaysia's commitment to eradicate corporate fraud, corruption, and misbehaviour. Despite the benefits WPA 2010 provides, there is still a gap in Malaysia for its whistle-blower practices and corporate governance practices (Meng and Fook, 2011). Few studies have been published in order to support this claim, indicating that the main issues in WAP 2010 deal with the disclosure of wrongdoings that are accorded protection and the ability of an enforcement agency to revoke the protection extended to a whistle-blower. According to Al Omar and Mohamad (2022), whistle-blower protection is no longer guaranteed due to the current restrictions. From the research, we found that WPA 2010 should be revised to ensure the proper execution of the Act and that it would achieve the intended objective of fighting corruption, in consonance with (Daim, 2021).

Literature Review

Factors Preventing Auditors from Whistleblowing under Whistle-blower Protection Act 2010

Independence of Whistle-blower Protection Act 2010

Whistle-blowers may want to learn more about the scope of WPA 2010, particularly on whether the disclosures they make are protected. In the process of providing legal advice regarding any position, disclosure of incriminating information may be unavoidable. Disclosure to a variety of sources is permitted by laws protecting the disclosure of information about improper conduct in both the public and private sectors of other countries. There is no reason for Malaysia not to take the same approach.

Law enforcement and courts must take the time to determine whether the disclosed inappropriate conduct is frivolous or inconvenient. This is especially true because WPA 2010 definition of "improper conduct" is broad (Meng and Fook, 2011). There are also many areas in WPA 2010 that need further clarification. Firstly, the definition of 'detrimental action' refers to affirmative action taken against a whistle-blower. Similar to its position in the ERA 1996, it would be an improvement over the WPA 2010 if it explicitly stated that 'detrimental action' also included omissions. Enforcers should ensure that their whistleblowing approach and procedures are public and issue an annual report on the number of reports received, the

number of cases still under investigation, and the number of cases resolved if any. Where possible, final results should be made public, including details of actions taken against perpetrators.

Next, there is no specific time frame for whistle-blowers in complaining to the enforcement agency. According to a study from Meng and Fook (2011), the WPA 2010 does not provide a time limit in which a whistle-blower can complain to the enforcement agency that he has suffered from detrimental action as a result of his 'protected disclosure'. In England, the prescribed period is three months from the date on which the harmful act or omission occurred. Similarly, in the United States, under SOX 2002, an employee may file a complaint of retaliation within 180 days after he is suspected of misconduct. When SEC 1934 applies, as noted above, the statute of limitations for employee lawsuits is much longer.

Furthermore, Section 16 of WPA 2010 imposes personal liability on those who act against the whistle-blower as a result of the whistle-blower's 'protected disclosure' (Meng and Fook, 2011). Employers can argue that vicarious liability should be held against workers who are responsible for such torts. By imposing the above action, we ensure that we take the necessary steps to deter adverse actions against whistle-blowers. Employers also often have 'deeper pockets', so the whistle-blower's claim to judgement liability will likely be satisfied (Meng and Fook, 2011). Such protection builds employee trust in employers, which is essential for the successful implementation of whistleblowing policies and creates a cultural shift towards honesty, openness, and transparency within the organization.

Moreover, corresponding with WPA 2010, the Act authorizes Ministers in the Prime Minister's Department ("Ministers") to oversee, direct and make regulations for the WPA. The Minister has the power to give instructions to the enforcement agencies responsible for the protection of whistle-blowers. These implementing agencies must carry out the direction of the Minister. Given the Minister's loyalty to the government, this could be perceived as a lack of transparency and independence. To remedy this, an independent body should be established to replace the Minister's functions under the WPA (Chen et al., 2021).

In addition, the review process and the decision to grant or revoke whistle-blower protection currently rests solely with the enforcement agencies where the information was disclosed. To avoid a real and perceived conflict of interest, this function should also be performed by an independent body. At the same time, the role of enforcement agencies should be limited to investigating disclosures, to implement the concept of decentralization when the enforcement agency will not be both an arbiter and an enforcer of the WPA (Chen et al., 2021).

Limited Authorities Allowed to Accept Whistleblowing Report

By means of WPA, a person is only a 'whistleblower' if the disclosure of improper conduct is made to an 'enforcement agency', as listed in the act. Otherwise, the individual will not be considered a whistleblower under the WPA, thus preventing him from getting protection under the act. According to Yaacob (2018), auditors might be reluctant to make disclosure of improper conduct to the 'enforcement agency' because Malaysian citizens generally see those agencies as corrupt institutions. Even if a disclosure is made, no further action might be taken. Due to such reasons, they might resort to making the disclosure to a third party such as through the media. Such an action is considered a breach of Section 8(1) of the WPA according to the case of Rokiah Mohd Noor vs KPDNHEP & Ors (Cristopher Leong, 2017).

The flaws of the act in terms of limited authorities allowed to accept whistleblowing reports can be seen in the four cases of Mohd. Rafizi Ramli. Firstly, in the case of Mohd Rafizi Ramli

vs Public Prosecutor (2012), the plaintiff was charged with breach of banking secrecy by revealing the banking documents to the public under section 97(1) of BAFIA 1989, after revealing a customer banking documents of Public Bank Berhad regarding misappropriation of public funds through a press release, but was not allowed for protection under the WPA 2010 as the disclosure was not made to the enforcement agencies as outlined by the act. In the second case of Datuk Seri Dr. Mohamad Salleh Ismail & Anor vs Mohd Rafizi Ramli & Anor (Borneo Post Online, 2016), he was also ordered to pay damages to the bank customer in a defamation suit, by the High Court Malaya of Kuala Lumpur. Thirdly, the disclosure of the content of page 98 of the 1MDB audit report to the media conference, disallowed him from getting protection under the WPA, after being sentenced to 18 months of jail (Borneo Post Online, 2016). Lastly, in the case of Khairul Azwan Harun vs Mohd Rafizi Ramli (Borneo Post Online, 2016), once again he was not allowed for protection under WPA when being sued for defamation, after disclosing a misappropriation of funds amounting RM 63 million by the government link corporation, through a press release.

Such limitation may result in the incapability of the WPA to serve its purpose of encouraging whistleblowing because auditors no longer consider whistleblowing as an option to go for. Since corporations are also not considered 'enforcement agencies', the auditor will have no right to claim for protection under the act in the event of disclosing improper conduct to the management. So, the WPA indirectly reduces the possibility for issues or improper conduct to be solved internally. Auditors will be reluctant to report the misconduct to the management of the corporation since this will revoke their right to claim protection under the WPA because the 'enforcement agency' by means of the act does not include corporations. On the other hand, if the auditor makes the disclosure to an enforcement agency according to the act, it might do more bad than good to the company. This is because the management may actually have no idea regarding the misconduct and will be willing to take necessary actions to remediate the issue internally, but will no longer have the opportunity since actions will be taken by the enforcement agency. Thus, the auditor will resort to letting everything be the way it is in order to avoid troubles he may face when whistleblowing either internally or externally.

Conflicting Laws

WPA forbids the exposure of disclosed information that is prohibited by any written law. Malaysia has many written laws that prohibit the exposure of certain information such as the Official Secrets Act 1972 (OSA 1972), Income Tax Act 1967 (ITA 1967), Witness Protection Act 2009 (WPA 2009), Banking and Financial Institution Act 1989 (BAFIA 1989) (which has been obliterated) and Financial Services Act 2013 (FSA 2013) which are considered as secret documents. Disclosure of improper conduct by public officials under these laws would not be protected by WPA. According to Section 6(2)(c) of the WPA, disclosure of improper conduct can be done to acquire information as a public body officer. Meanwhile, the OSA provides that government documents, data, and other information are generally classified as official secrets which can only be communicated with authorization.

This means that if public officials disclose such information without authorization, even when it relates to improper conduct, then the public officials have committed an offence under the OSA and this will automatically disqualify the whistle-blower from protection under the WPA by virtue of Section 6(1) of the WPA. Besides that, the whistle-blower also faces the possibility of prosecution for an offence under the OSA which, if convicted, carries a jail term of between 1 and 7 years. Furthermore, Section 203A of the Penal Code makes it a criminal offence for a

public official to disclose any information obtained by him during his duties of performance. If convicted, the public official faces fines of up to RM1 million and imprisonment of up to 1 year or either one.

These conflicting laws are one of the major factors which discourage others, especially public servants from whistleblowing (Yaacob, 2018). This is because it is not worth the risk of becoming a whistle-blower and facing the possibility of penalties and jail. This is also against the main objective of WPA which is to encourage more people to bring forward disclosure of wrongdoing. By prohibited exposure of disclosed information, it may lead the whistle-blower to become defenceless in exposing the improper conduct. Some situations require the disclosed information to be revealed as it will help to prove wrongdoings that have occurred in an organization. Therefore, it is important to do enhancement on WPA so that these conflicting laws are excluded from application to whistleblowers as this could help whistleblowers to become more step forward without any restrictions placed on them.

Revocation of Whistleblower Protection

The enforcement agencies have absolute power to revoke the protection of whistleblowers provided by the WPA 2010 under Section 11(1). If any of the circumstances listed in Section 11(1)(a)-(f) occurs, a whistleblower's protection could be revoked. In accordance with SPRM (2010), Section (11)(1) describes if the whistleblower participated in the improper conduct disclosed or in their disclosure, they made a statement they knew to be false and their disclosure is frivolous or vexatious, as well as their disclosure also principally involves questioning the merits of government policy and is made to avoid dismissal or disciplinary action, the enforcement agency must revoke the protection given.

For example, an individual or even an auditor who is part of the offence should be encouraged to become a whistleblower. This is because they are already directly involved and their information should be reliable. They would likely have important information that would be nearly impossible to uncover otherwise. Refusing information from such people may be a greater injustice (Chen et al., 2021). Therefore, as a starting point, we should assume that all whistleblowers are genuine and have been granted protection under WPA 2010 unless proven otherwise. At that point, authorities can take appropriate criminal and civil action against the whistleblower.

According to Nadwa (2021), it is important to highlight that Section 11(1)(a) of the Act empowers enforcement agencies to revoke whistleblower protection if they are soon turned to have prior involvement in the wrongdoing in question. It is necessary to acknowledge the importance of reaching a proper balance between whistleblowing and granting immunity to those involved in the commission of a crime. This balancing act is essential to ensure that whistleblowers are not used to cover up their crimes. Whistleblowers should be protected from retaliation, but the state should have the option to prosecute if negotiations of immunity agreements go wrong.

If the WPA gives the court or enforcement agency some leeway and reasonable discretion to decide whether protection should be given to the whistleblower or not, for example, the extent of the case or the value of the information provided by the whistleblower in connection with any investigation or enforcement action should be considered so that this would provide a better opportunity for the whistleblower to cooperate rather than retain the valuable information, as a result, authorities may be able to uncover improper behaviour with greater effectiveness (Chen et al., 2021)

Conceptual Framework

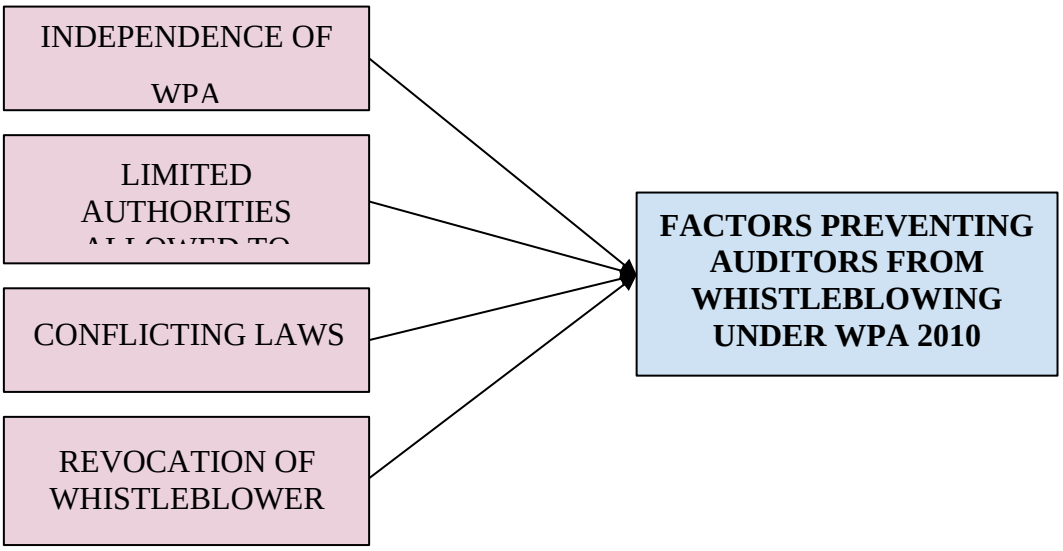

Figure 1: The Proposed Conceptual Framework for Factors Preventing Auditors from Whistleblowing under Whistleblower Protection Act 2010

Figure 1 depicts a conceptual framework of the factors preventing auditors from whistleblowing under the Whistleblower Protection Act 2010. There are four factors that are preventing auditors from whistleblowing due to not being properly protected by the laws. The conceptual framework highlights the independence of WPA 2010 which makes people afraid to whistleblow since there are many areas in WPA 2010 that need further clarification. It also highlights that only limited authorities can accept whistleblowing reports making it even harder for people to disclose information and showing how conflicting the laws are. The power to revoke the protection is also being highlighted because it can create the problem of covering one's crimes. Hence, this paper will show the relationship between all these factors and how they can prevent auditors from whistleblowing.

Recommendation

Increase Protection For Whistleblowers

WPA should improve its protection by treating whistleblowers fairly and equally according to their rights to enjoy the protection of the Act before, during, and after the disclosure. Section 6(1) should be removed and provisions that protect whistleblowers who disclose evidence that may breach laws like the OSA should be introduced instead. The Act in Sections 7 and 8 should be amended, where disclosure of improper conduct to non-enforcement agencies should be permitted without the whistleblower losing his protection. Independent authorities can also be considered to be involved to oversee and ensure protection for whistleblowers. Section 11(1)(a) should be amended to ensure that the whistleblower will be protected even if he is also involved in the misconduct as long as he was not the mastermind of the misconduct. Section 11(1)(e) should also be amended to allow disclosures by employees, who are afraid of termination or disciplinary action.

Strengthen The Independence of The Act

In order to encourage whistleblowers to expose disclosed information regarding improper conduct, channels for disclosure, which are enforcement agencies, should be transparent in the whistleblowing process. Besides that, management should provide general timeframes

for stages of whistleblowing in the WPA such as the status update progress and outcome result of the report. This is important so that whistleblowers are reassured that there is an ongoing investigation into the matter and progressing at a regular pace, especially if the disclosure is related to high-level corporate executives or government officials. Enforcement agencies also should be independent and completely free of executive government involvement so that proper action will be taken upon disclosure of improper conduct. Independent authorities should be established to oversee the Act and the whistleblower protection provisions. This will help to strengthen the overall independence of the operations of the Act and secure the confidence of the public, as well as whistleblowers.

Create A More Comprehensive Whistleblowing Mechanism

In addition, trained units within enforcement agencies should be established so that whistleblowers feel secure in making disclosures regarding improper conduct. This could be done through telephone, email or walk-in respectively to dedicated enforcement agencies. Trained units specialized in handling whistleblower disclosures will enable proper reception and handling of sensitive disclosures as well as increase public confidence in making disclosures to enforcement agencies. A one-stop point for whistleblowing which is managed by an independent centralized body can also be established. This will make disclosure more accessible for whistleblowers, systematize the whistleblowing process and raise public awareness of proper whistleblowing procedures. Greater rewards can also be offered to whistleblowers as an encouragement to step forward for disclosure of improper conduct.

Conclusion

With the increasing cases of corruption which is very worrying, WPA should play its part in fighting those corruption and wrongful activities by encouraging the act of whistleblowing and effectively protecting the whistleblowers. Based on our findings, limitations of the WPA 2010 include the independence of WPA, limited authorities allowed to accept whistleblowing reports, conflicting laws, and revocation of whistleblower protection. These limitations had become among the factors that prevent auditors from becoming whistleblowers because they may not be allowed to be protected under the act, which will only make them suffer losses from such action. Amendments should be made in an effort to improve the effectiveness of the act in fighting corruption by giving the highest level of protection to whistleblowers.

Acknowledgements

The Authors would like to express their gratitude to the Faculty of Accountancy, UniversitiTeknologi MARA, Malaysia, for funding and facilitating this research project.

References

Borneo Post Online. (2016), 18 months' jail for pandan MP Rafizi Ramli under Official Secrets Act. http://www.theborneopost.com/2016/11/15/18-months-jail-for-pandan-mp-rafizi-ramli-under-official-secrets-act/

Che Abu Bakar, M., & Mangsor, M. (2022). It's Not Enough to Speak, But to Speak True: Revisiting the Whistleblower Protection Law in Malaysia. Malaysian *Journal of Social Sciences and Humanities (MJSSH), 7*(11), 1-14. https://doi.org/10.47405/mjssh.v7i11.1949

Chen, K. Y., Li, T. Y., & Wong, T. (2021). Whistleblower Protection Act 2010: Sustainable a Decade on? Lexology. 1-10 https://www.lexology.com/library/detail.aspx?g=26a0b7ef-74e0-4859-868f-a82a0e7b50d2#

Leong, C. (2017). A critical look into the Whistleblower Protection Act 2010. *Policy Paper, 36.* https://www.ideas.org.my/wp-content/uploads/2021/04/PI36-Whistleblower-Protection.pdf

Daim, N. (2021). Whistleblower Protection Act to be amended. New Straits Times [NSTTV]. https://www.nst.com.my/news/government-public-policy/2021/11/745852/whistleblower-protection-act-be-amended-nsttv

Fikri, F. N. (2021). Gaps in the Act: A Legal Analysis of Malaysia's Current Whistleblower Protection Laws. *C4 Center Report*, 1-42. https://c4center.org/wp-content/uploads/C4-Center-Whistleblower-Protection-Report_.pdf

Guan, L. (2012). How Effective Has the Enforcement of the Whistleblower Protection Act 2010(WPA) Been in Malaysia? https://blog.limkitsiang.com/2012/03/06/how-effective-has-the-enforcement-of-the-whistleblower-protection-act-2010wpa-been-in-malaysia/

Mak, Y. T. (2007). Whistleblowing: Recent Developments and Implementation Issues (English). *Private Sector Opinion,* (5). Washington, D.C.: World Bank Group. http://documents.worldbank.org/curated/en/901361468782077479/Whistleblowing-recent-developments-and-implementation-issuescgf.nsf/AttachmentsByTitle/PSO+5/$FILE/GCGF+PSO+issue+5+scre en.pdf

Meng, T., & Fook, O. (2011). Comparative analysis of whistleblower protection legislations in England, USA and Malaysia. *African Journal of Business Management, 5(*27), 11246-11255. http://eprints.utar.edu.my/866/1/Meng_and__Fook.pdf

Meng, T. P., & Fook, O. S. (2011). Adequacy of Employee Whistleblower Protection (EWP) in Malaysia. *IPEDR,* (5). Singapore: IACSIT Press. http://www.ipedr.com/vol5/no2/9-H10073.pdf

Near, J. P., & Miceli, M. P. (1985). Organizational Dissidence: The Case of Whistle-Blowing. *Journal of Business Ethics, 4* (1), 1 - 16. https://www.researchgate.net/publication/256132631_Organizational_Dissidence_The_Case_of_Whistle-Blowing

Pointon, L. D., & Phuoc, J. C. (2012). Whistleblower Protection Law: Cases and Commentary. LexisNexis. https://wdn2.ipublishcentral.com//lexis_nexis_singapore/viewinsidehtml/500261028375436

Santa, E., & Chin, M. (2021). Law minister: Proposed amendments to Whistleblower Protection Act 2010 to be tabled to Cabinet next month. Malay Mail. https://www.malaymail.com/news/malaysia/2021/11/16/law-minister-proposed-amendments-to-whistleblower-protection-act-2010-to-be/2021272

Whistleblower Protection Act 2010 (Malaysia). https://www.sprm.gov.my/admin/files/sprm/assets/pdf/pendidikan/akta-711-bi.pdf

Yaacob, N., Rahman, A. A., & Ramli, A. N. B. M. A. (2018). Combating Corruption: The Two Challenges Under Whistleblower Protection Act 2010 Of Malaysia. *European Proceedings of Social and Behavioural Sciences, 52,* 775-780. https://doi.org/10.15405/epsbs.2018.12.03.78