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Many faces of corruption. A multimethod study.

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Introduction

Corruption costs the society millions of euros every year. As several studies have demonstrated, it has a negative impact on the economic growth since it distracts important resources from their best uses. In the procurement system, for example, giving a competitive advantage to economic players with less high productivity, in this case corruption undermines the development of an efficient entrepreneurial system, increasing public expenditure, and consequently the indebtedness of the states and the fiscal pressure to which citizens are subject to. At the same time, it makes public intervention programs less effective because the quality of investments and services is not adequate.

However, corruption also has a negative impact at the social level. In fact, generating a non-equitable distribution of income, with a concentration of resources in the hands of a few people who do not qualify for the benefit, it creates social tensions and undermines the general trust which is essential to guarantee the predictability of social, economic and institutional relationships.

In theory, these economic and social distorting effects of corruption can be counteracted by reinforcing the governance system. However, the facts of the matter show that only some societies succeed in controlling this type of crime, while corruption more often becomes systematic with the passage of time.

This research tries to explain why this happens, examining, on the one hand, factors which may foster corruption, and, on the other hand, results obtained with the introduction of a specific anti-corruption measure. These analyses refer to Italy since it has a high level of corruption (despite being a developed and democratic country) and its distribution across Italian regions is not homogeneous.

Although corruption has been the topic on which many studies have already focused their attention, we think that there is still a need to deepen the investigation. In fact, while the recent economic downturn has stressed the necessity to stop the destruction of public wealth that corruption provokes, its continuing spread has made it increasingly urgent to understand what levers on which to act on to curb its scope.

Moreover, with respect to previous studies this research:

- 1. investigates the relationship between corruption and factors favouring it, not on the basis of a perceived (national) level of corruption but considering data which measure real corruption at the regional level. In fact, in some countries, such as Italy, the national boundaries may contain areas which are heterogeneous so that a synthesis at national level of this crime can provide a distorted view of things, underestimating some effects or overestimating others;*
- 2. evaluates results obtained by the introduction of anti-corruption measures on the basis of actual whistleblowing and not simply considering intentions to blow the whistle. In fact, Mesmer-Magnus J. R. and Viswesvaran C. (2005) have proved with the findings of research conducted on whistleblowing intentions cannot be translated into conclusions about effective whistleblowing;*
- 3. combines qualitative and quantitative analysis to better clarify the findings.*

The results of this study suggest that corruption is widespread in Italy, first because some cultural determinants (high masculinity, high uncertainty avoidance and short-term orientation along with the existence of discrepancies between some cultural values and practices) favour it. Instead, the variability at the regional level of this crime is mainly linked to the distribution of social and economic well-being and social capital; in fact, where these two factors are more present, the level of corruption is lower.

Moreover, the fact that clientelism is more widespread than corruption in the country, suggests that probably it can represent not simply a form of corruption but also a possible cause of this crime.

However, the high level of corruption also seems to be linked to the limited capability of anti-corruption measures to prevent this crime. Analysing internal whistleblowing, we have found that civil servants, in

2016, rarely have reported wrongdoings. This could be explained not only by the fact that the public sector is composed by many small size organizations where it is easier to understand who has blown the whistle (so that civil servants prefer not to report it to avoid any retaliation), but also by the fact that public administrations lack human and economic resources to effectively implement this measure and the legislation in force in 2016 did not guarantee adequate safeguards for those who report it.

Hence, at the end, corruption seems to be the result not only of cultural, economic and social reasons but also the result of the lack of a political will to state effective anti-corruption measures, which is linked to clientelism.

Although many studies have found that transparency, ensured by the introduction of the Freedom of Information laws, could represent an important tool in the fight against corruption, some scholars have shown that the results obtained depend on several factors. The most important are represented by: the quality of laws which are related to the political will and to the pressure exercised by lobbies; citizens exercise of the right of access and their political engagement; the capacity of public administrations to implement the rules introduced also considering the economic, human and technological resources available in the public sector.

This suggests that the political will, the availability of adequate resources in the public sector and civic pressure constitute crucial preconditions for the effectiveness of anti-corruption measures and that upon their presence depend on the success in controlling this type of crime.

The study is composed by three papers. The first paper investigates cultural determinants and further factors explaining the high level of corruption in Italy and its different distribution at the regional level. The second paper considers factors which have affected, in 2016, internal whistleblowing in the Italian public sector, evaluating also its effectiveness in fighting corruption. The third paper systematically reviews the international literature on the Freedom of information laws (Foil). Underlining preconditions required for their introduction, factors affecting their performance and some outcomes achieved, it offers some tips on the factors which must be included in the evaluation of the effectiveness of the Freedom of information laws.

A first analysis of factors promoting corruption in Italy.

Abstract

Despite being a democratic and developed country, Italy is characterised by a high level of corruption not homogeneously distributed in its regions.

This paper investigates factors generating this situation: first, it considers the cultural features of the country which may create a breeding ground for this crime; secondly, it inspects factors which help to explain the differentiated breakdown of corruption and clientelism, a specific type of corruption.

The analyses of the Italian culture based on Hofstede's model and House's Global project dataset along with findings of previous studies which have scrutinised the relationship between corruption and culture, suggest that the high level of corruption in the country can be favoured by the presence of high masculinity, high uncertainty avoidance and short-term orientation along with the existence of discrepancies between some cultural values and practices.

Furthermore, the empirical analyses based on OLS method reveals that the regional level of social and economic well-being as long as the level of social capital are significant in explaining the local variability of corruption, while the spread of clientelism, is defined by the same variables (social and economic well-being and social capital) and by two additional factors: citizens' control over institutions and their level of education. However, the level of clientelism in Italian region, suggests that it represents something more than a simple form of corruption.

Introduction

Over the past few decades, corruption, defined by Transparency International (2015) as "the abuse of entrusted power for private gain," has reached such proportions as to attract international attention and promote a joint effort of nations to contain its expansion. Its manifestations have become the most varied: the forms of exchange adopted have gradually become more sophisticated including compensations consisting in transfers to tax havens, fictitious hiring of relatives and fake consultations in favour of nominee companies (Vannucci A., 2010), while the network of the subjects involved has extended to include the bureaucratic apparatus (petty corruption) and the political component (grand corruption) indiscriminately (Tanzi V., 1998).

While scholars who have analysed the consequences of the phenomenon have focused their attention on its negative impact on economic growth (Mauro P., 1997; Del Monte A., and Pagnani E., 2007; Lasciandra M. and Milleaci E., 2017), those who have studied the causes from which it originates, have highlighted the correlation of corruption with a multitude of factors.

This study aims at examining in depth the investigations referred to this second branch of research, by analysing the Italian case. This case is particularly suitable for the analysis of the causes of corruption, for two reasons.

First, corruption is a widespread phenomenon in Italy, although it is a democratic and developed country (Vanucci A., 2010). The Corruption Perception Index developed by Transparency International that measures, on a scale from zero (very corrupt state) to 100 (little corrupt country) corruption in the public and political sector of 176 nations of the world, in 2016 classified Italy at the 60th place with a score of 47 on 100. Although this indicator showed an improvement with respect to previous years, since the adoption of Law No. 190/2012 (the so-called anti-corruption law) has led to a gradual reduction of citizen perceived level of corruption, doubts exist about the fact that corruption has diminished. The European Commission in its first anti-corruption report emphasised the failure of Italian 2012 reforms stressing that "further efforts need to be made to ensure effective implementation and monitoring of the anti-corruption legal framework" (Canestri D., 2014).

Secondly, there is a substantial divergence in the level of corruption among Italian regions, but the analysis of the causes which determine these differences could be simplified by the fact that the regional contexts are characterised by the same controls, criminal laws, or administrative structures (Lasciandra M. and Millemaci E., 2017).

The analysis of factors explaining Italian corruption is conducted in two steps.

First, by considering the importance that culture exerts in determining the level of corruption (GRECO in The Fourth Evaluation Round referred to "Corruption prevention with respect to members of parliament, judges and prosecutors", has suggested that "corruption has to become a matter of culture and not simply only rules") the cultural features of the country which may create a breeding ground for corruption are examined.

Secondly, factors which help explain the regional variability in the level of this crime are examined using multiple regressions model. Data are (mainly) referred to the year 2016, when the country was still trying to overcome the effects of the global crisis. In previous years, huge efforts had been required from citizens: governments had increased tax and had introduced austerity packages to contain the public debt and the nations' budget deficit. However, despite the lack of resources lamented by political leaders, periodically the press revealed the waste of public money linked to poor administration or corruption involving institutions, and this exacerbated the destruction of citizens' confidence in public service. To regain citizens' trust in institutions and to change the opinion of international investors, since 2012, the structural reforms undertaken with the purpose to boost the economic growth had been accompanied by the introduction of anticorruption measures, which included several mechanisms of fraud prevention, detection and repression aimed at raising efficiency and integrity in the delivery of public services. Although L.190/2012 (anticorruption law) had been subsequently enhanced by L. 114/2014 and by L. 69/2015, corruption, nepotism and patronage were still widespread in 2016.

The analyses of Italian culture based on Hofstede's model and House's Global project dataset and findings of previous studies which have scrutinised the relationship between corruption and culture suggest that the high level of corruption in the country can be facilitated by the presence of high masculinity, high uncertainty avoidance and short-term orientation along with the existence of discrepancies between some values and practices.

The comparison at the regional level of corruption and clientelism, which represents a specific type of corruption, with some factors capturing specific social, institutional and economic (theoretically plausible) determinants linked to bribery, shows that:

1. the regional level of social and economic well-being as long as the level of social capital are significant in explaining the local variability of corruption,
2. the variability at the regional level of clientelism is linked to the same variables (social and economic well-being and social capital) plus two additional factors: citizens' control over institution and their level of education.

The statistical relationship between corruption and clientelism also suggests that clientelism is probably not only a form of corruption, but also a cause of this crime as indicated by Hickens (Rothstein B. and Varraich A., 2014).

The rest of this piece proceeds with the following steps. First, after a brief analysis of the literature on the culture-corruption relationship, it describes the cultural features which can explain corruption in Italy. Secondly, considering the distribution of corruption in the country, it identifies some factors that can contribute to explaining the regional differences in corruption's level. In that section, the choice of the data and the method of analysis adopted are specified, and the results of regressions are presented. Thirdly, in the fourth section, conclusions are drawn, and implications are discussed.

1. Cultural features creating a breeding ground for corruption.

a) *The relationship between culture and corruption in the literature*

Culture, defined as "the accumulation of shared meanings, rituals, norms, and traditions that distinguishes members of on society" is perhaps the cause that most affect the ability of corruption to take root in a given context (Treisman D., 2000; Harrison L. E., 2000; Hira A. and Shiao K., 2016; Crittenden V.L. et al. 2009; Barr A. and Serra D., 2010). As effectively summarised by Evgenij M. et al. (2016), there are three general ways of seeing the relationship between culture and corruption. Indeed, it can be considered:

1. an integral part of the culture that can be analysed considering civil and economic society's features, its customs, beliefs, and values;
2. a temporary dysfunction of the culture;
3. a phenomenon linked to the more stable component of the culture which reproduces itself since it is handed down over time from generation to generation.

A substantial literature has examined the relationship between culture and corruption; it is mainly based on international comparisons of the cultural features described by the models of Shwartz (1992,1994), Inglehart (1997), Hofstede (1980, 2001) and House (2004), with the levels of perceived corruption detected in various countries by Transparency International. The common goal of these studies is to highlight societies' cultural determinants associated with a high level of corruption.

For example, papers based on Hofstede's model, have tried to detect, for countries characterised by a high Corruption Perception Index, the recurrence of the following cultural determinants:

1. power distance, which measures the acceptance of significant differences in the distribution of power among individuals in the community,
2. individualism/collectivism, which distinguishes between societies that focus the attention on individual well-being, their autonomy and their objectives (individualist societies), and communities

that consider the individual as a member of a group which protects him/her in exchange for his/her loyalty (collectivist societies),

3. masculinity/femininity, which distinguishes between materialist cultures, strongly oriented to the achievement of wealth (masculine cultures), and cultures that aim at the quality of work and life, the equality between men and women, and the satisfaction of individuals' basic needs (feminine cultures),

4. uncertainty avoidance, which considers people's aversion to risk and consequent measures aimed at giving greater stability to their environment,

5. long/short-term orientation, depending on whether the actions performed by individuals point to a long-term result or an immediate profit.

These analyses have shown that corrupt countries usually are characterised by: significant differences in power distribution (high power distance) (Husted B.W. ,1999; Sanyal R.N. and Samanta S. K, 2002; Davis J.H. and Ruhe J. A , 2003; Achim M.V. , 2016); extended interpersonal relationships, which favor logics such as nepotism and recommendations (collectivism) (Zheng X. et al., 2013; and Sadok E. G. et al., 2016; Achim M.V., 2016; Jha C. and Panda B., 2017; Haque S.T.M. and Mohammad S.N., 2013); a materialistic vision (high masculinity) (Husted B.W. ,1999; Sanyal R.N. and Samanta S. K , 2002) and the tendency to reach the objectives by any means and in the short term (short term orientation) (Achim M.V. ,2016); a risk aversion contrasted with excessive regulation, which leads to an increase in the opacity of the system and the consequent proliferation of improper conduct (high uncertainty avoidance) (Husted B.W. , 1999; Motascu M. I., 2010; Haque S.T.M. and Mohammad S.N., 2013).

Gelbrich K. et al. (2016) considering the existence of discrepancies between values and cultural practices (cultural discrepancies) not considered in Hofstede's model, have made reference to a different model of culture analysis, the GLOBE project data set of House, which in addition to factors such as power distance and uncertainty avoidance, considers the following competencies:

1. in-group collectivism, as a measure of the degree of loyalty and cohesion of the individual to organisations where he/she is a member (including the family),
2. institutional collectivism, which expresses the degree to which institutional practices encourage and reward the collective distribution of resources,
3. assertiveness orientation, which measures the assertive, confrontational or aggressive behaviour of individuals in interpersonal relationships,
4. future orientation, i.e., the tendency of individuals to consider their actions in a future perspective, accepting the deferral of rewards,
5. performance orientation, which refers to the extent to which the company encourages and rewards those with a high-performance orientation,
6. humane orientation, based on the tendency to reward fair and altruistic behaviour,
7. gender egalitarianism, considering the extent to which societies minimize gender role differences and discriminate people concerning gender.

Taking into consideration these discrepancies, Gelbrich K. et al. (2016), have highlighted that:

- pervasive corruption (also called predictable corruption) is negatively correlated to in-group collectivism discrepancy, i.e., to situations in which the reciprocal exchange, aimed at favouring members of the group, is more present at the level of values than in practice or, vice-versa, is more practiced than desirable; in this case, in fact, corruption is not socially acceptable,
- corruption related to situations of uncertainty and arbitrariness (defined as arbitrary corruption), is positively associated with discrepancies referred to people's orientation towards the future, which manifest in an inability to plan clearly and precisely or in an over-planning that

leads to increased ambiguity. Furthermore, these relationships are related to the level of national wealth, as the inverse link between in-group collectivism discrepancy and predictable corruption is very pronounced in poor or moderately rich countries, while the positive relationship between future orientation discrepancy and arbitrary corruption is very pronounced in rich countries.

Referring to the GLOBE project data set, other authors have highlighted further links between a low level of corruption and cultural features of societies: in-group collectivism practices, human-oriented practices and, uncertainty avoidance values (Seleim A. and Bontis N., 2009); in low inequality societies, a socially supportive culture (SSC) that stimulates cooperation and social capital (Roy A. and Goll I., 2014); high institutional collectivism that leads people to feel part of a community and so to behave less opportunistically and to follow rules (Lewellyb K.B. and Bao S.R.,2017); high power distance societies when there are rigid hierarchies that limit the discretionary power of managers, and that specify tasks and responsibilities of employees (Lewellyb K.B. and Bao S.R.,2017).

To better clarify the links between culture and corruption, other authors have combined Hofstede's model, with those of Schwartz¹ and Inglehart². For example, taking together these models, Yeganeh H. (2014), has found that socio-economic development has a significant influence on culture and that, while low levels of power distance and uncertainty avoidance, together with individualism, femininity, autonomy, egalitarianism, mastery, self-expression, in rational-secular cultures, reduce corruption, high values of power distance and uncertainty avoidance, combined with collectivism, masculinity, conservatism, hierarchy, harmony, survival, in traditional-religious cultures, increase the level of corruption. For Yeganeh H. (2014), the relationship between culture and corruption leads to a distinction between "traditional / southern / underdeveloped" countries and "modern / northern / developed" countries. These results are confirmed by the study of Beets S.D. (2005): without applying a specific model of culture analysis, the author has highlighted that in countries characterised by rampant corruption people usually live in rural areas, have large families and have a short life expectancy; moreover, the wealthiest part of the population of these nations consumes a relatively high amount of national goods, while the country receives aid from the outside.

b) The relationship between culture and corruption in Italy

Considering the above findings and referring to the models most commonly used to examine the culture of countries, namely Hofstede's model and House's Global project dataset, we have tried to highlight the cultural determinants and components prevailing in the country which can at least in part justify its level of corruption.

¹ Schwartz's model considers three aspects: 1. Conservatism / affective-intellectual autonomy, which makes it possible to distinguish between societies based on traditions and which tend to maintain the status quo and societies pursuing individual desires, 2. Hierarchy / egalitarianism, depending on whether the unequal distribution of power and resources are legitimised or the importance of justice and equality between individuals is emphasised, 3. Mastery / harmony, which considers the importance given to personal ambitions, success, and competence or the acceptance of the world emphasizing "the unity with nature."

² Inglehart's model, on the other hand, assuming that economic development, cultural change, and political change go hand in hand, classifies cultures considering the importance of tradition and religion (distinguishing between traditional societies and secular-rational societies), and considering the level of subjective well-being and trust in interpersonal relationships.

Hofstede's model (www.hofstede-insight.com/country-comparison/italy/), suggests that the Italian culture is characterised by a high level of individuals' independence, overall in the large cities of the North (high individualism-76); a strong orientation towards the achievement of success (high level of masculinity 70); a high degree of discomfort for situations characterised by ambiguity and uncertainty that would justify an extensive regulation (high level of uncertainty avoidance, 75); a pragmatic orientation that would make planning for the future not very important (not high value of long-term orientation 61); the tendency to prefer equal relations and the decentralisation of power, especially in the North of the country (power distance 50).

Hence, considering the literature review, the high level of corruption could be explained considering three cultural determinants: the importance for people to reach a successful position (high masculinity); the excessive regulation that would determine the opacity of the regulatory system, its ineffectiveness and the consequent possibility of maintaining unpunished the incorrect conduct (high uncertainty avoidance); the short-term orientation, which would lead to achieve the utmost usefulness in a short time.

The most visible among these determinants is undoubtedly uncertainty avoidance. Corruption is sometimes seen in Italy as the only weapon that the private is forced to use to quickly overcome the too many constraints that bureaucracy imposes on citizens who want to obtain authorisations, concessions or permits. Moreover, sometimes the same chaotic legislation seems to foster corruption, as maintained by Gets and Volkema (2001): the creation of too many different rules reinforces bureaucracy discretion and limits the ability to prosecute crimes, facilitating the impunity of the corrupted ones.

This aspect would be sadly found in the same legislation that has introduced preventive and subsequent forms of control against corruption. The anti-corruption law (L.190/2012), which is made of more than eighty paragraphs, contains seven derogations to the government for the issuing of implementing decrees; moreover, its implementation entailed the enactment of several directives and guidelines by the National Anti-corruption Authority on the way in which this discipline has to be interpreted and applied, and required, within each public administration, the adaptation of existing regulations or the approval of new ones. Although clear and precise rules are an essential requirement to prevent lawlessness, L. 190/2012 and the implementing decrees have also been subject to multiple revisions: to date, there are eleven modifications of L. 190/2012, albeit its objectives were clear, as international conventions previously outlined them. While this situation suggests a lack of political will to conduct a serious fight against corruption, on the other hand it points out that excessive attention to form, which delays concrete actions and subtracts energy from the substance, has turned the fight against corruption into a purely bureaucratic matter.

From the model of House (globeproject.com/results/countries/ITA?menu=list) instead, it emerges that the Italian culture is characterised by the existence of substantial deviations between values and practices related to performance orientation, future orientation, human orientation, gender egalitarianism, and power distance. Considering practices, the country has a relatively low score in performance orientation (3.58), human orientation (3.63), institutional collectivism (3.68) and gender egalitarianism (3.24) and a high score in power distance (5.43). Moreover, considering the findings of Gelbrich K. et al. (2016), discrepancies between values and practices related to future orientation suggests the presence of arbitrary corruption.

2. Factors affecting regional levels of corruption and clientelism

This paragraph aims to identify some factors which may explain the variability at the regional level of corruption and clientelism.

The relationship among these factors and the two crimes is analysed using OLS method. We develop two regression models in which corruption and clientelism are respectively the dependent variables. The independent variables are constructed using factor analysis. First, considering the findings of previous studies, we have selected some indicators referring to social, institutional and economic variables which usually affect the level of corruption. Hence, using Principal Component Analysis (PCA) we have tried to reduce the set of our initial variables. In a following step, latent factors related to corruption and clientelism have been identified using the Factor Analysis technique.

2.1 Dependent variables description

Istat, on 12.10.2017, has published a report ("Corruption in Italy: the citizens' point of view") which has measured the level of corruption in Italian regions considering the number of households that have claimed to have been involved in corruption, during their lifetime. 43,000 persons aged between 18 and 80 in the period between October 2015 and June 2016 had been interviewed; using a mixed CATI and CAPI technique, the interviews were aimed at recognising concrete experiences of facts of corruption. These interviews, which were part of a survey on the safety of citizens, had a response rate of 54.2% and had assessed that 7.9% of households "have been directly involved in corruption events during their lives, such as, requests for money, favours, gifts or other in exchange for services or facilitation of transactions (2.7% in the past three years and 1.2% in the past 12 months)".

The data of this report are very significant as they refer to facts of corruption happened and not to the level of corruption perceived.

From this report, two measures have been considered:

1. percentage of households in which at least one component has received in the last three years requests for money, favours or gifts in exchange for favours or services, which describes the level of corruption in Italian regions;
2. percentage of persons who have been asked for their vote in exchange for favours, money, and gifts at least during one election. This percentage highlights the spread of a specific type of corruption in the country. Hopkin has defined "the distribution of selective benefits to individuals or clearly defined groups in exchange for political support" as political clientelism and following this description -although "there is no agreed upon definition for what exactly constitutes clientelism" (Rothstein B. and Varraich A., 2014) - we use this second percentage as a measure of the level of clientelism in Italian regions (VOTOSC).

The following boxplots illustrate the distribution in Italian regions of these two sets of data referred to the dependent variables of this study: corruption (CORR2) and clientelism (VOTOSC). As summarised in Table 1, the levels of corruption and clientelism are quite different among Italian regions.

Fig. 1: Boxplot. Source: Istat 2017

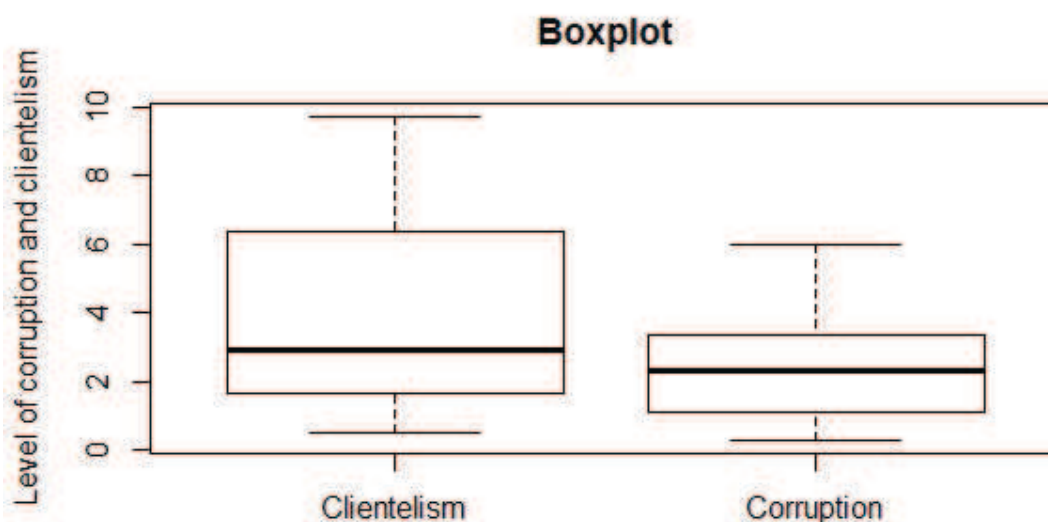


Table1: summary statistics

	Corruption	Clientelism
Min	0.300	0.500
1 st quartile	1.100	1.725
Median	2.300	2.900
Mean	2.493	3.915
3 rd quartile	3.275	6.175
Max	6.000	9.700

The regions having the lowest level of corruption (Min=0.300) and clientelism (Min=0.500) are respectively Valle d'Aosta and Friuli Venezia Giulia; the regions having the highest level of corruption (Max=6.00) and clientelism (Max= 9.7) are respectively Abruzzo and Basilicata. At first glance, this suggests a different situation between Northern regions and Southern regions.

However, with further investigations we can observe that the spread of these crimes cannot be explained only considering the geographical location of regions. The situation is probably more complicated than that described by Yaganeh H. (2014) who has suggested that corruption leads to distinguish between "traditional/southern/underdeveloped" countries and "modern/northern/developed" countries. In fact, there are Northern regions which have a high level of corruption (Lombardia 2.4% and Veneto 2.2%) while there are Southern regions which have a low level of corruption (Umbria 1.1%).

2.2 Independent variables description

To construct factors which may explain corruption and clientelism at the regional level, we have considered some indicators mainly obtained from the Bes report 2017– The fair and sustainable well-being in Italy- produced by Istat and referred to the year 2016. These indicators are related to social, institutional and economic aspects, which have proven to be significant in explaining the level of corruption in the literature.

a) Social factors

Several studies have found that female participation in government legislatures (Dollar D. et al., 2001; Branisa B. et al. 2013) and a greater representation of women in government or market work (Swamy A. et al., 2001), are negatively associated with a higher index of perceived corruption. Although Sung H.E. (2003) has suggested that a third factor, liberal democracy, could mediate the relationship between female presence and corruption, Gokcekus O. and Mukherjee R. (2004), focusing on public sector organisations, have demonstrated that the level of corruption would diminish with an increase of female presence in organisations, until this presence is lower than that of males. These relationships between corruption and gender have been explained considering the different propensity to comply to laws (Torgler B. and Valev N. T., 2006) and the distinct aversion of being subject to punishment of men and women (Fišar M. et al., 2016), resulting from the "fundamental differences at the cognitive, emotional, and behavioural level due to biological, psychological, and experiential realities". For Alatas V. et al. (2009) these different attitudes towards corruption are also linked to the different roles that men and women play in society: in patriarchal societies where women do not play an active role in public life, their vision is highly influenced by that of males. Mocan N. (2008) has also suggested that the involvement of men in acts of corruption, can be related to the fact that in different countries, in the labour market males are more active than females even though Torgler B. and Valev N. T. (2006, 2010) have not found that equal opportunities between the two genders reduce these differences.

To verify whether a more significant presence of females in the public sector may lead to a lower level of corruption, we have considered the percentage of women included in the staff in the local units of public institutions present in each region (Istat, Permanent census public institutions year 2015-variable FEMM). We have decided not to consider female presence in politics since this variable is affected by several laws that have tried to implement the principle of gender equality, stating, for example, that none of the two sexes can be represented more than two-thirds in the lists of candidates and that voters can express two preferences provided that they involve candidates of different sex.

Based on the survey conducted by Dotta B. et al. (2013) the analysis of the variable gender has also considered the level of education: in fact, the authors, through their study, have highlighted that the relationship between gender and corruption can be mediated by that factors, given that countries, where social institutions inhibit women to participate in social life, are characterised by a higher level of corruption, but also by a lower educational level. For this reason, we have analysed the following indicators:

1. People with at least upper secondary education, considering the percentage of people aged 25-64 years having completed at least high secondary education (ISCED level not below 3a, 3b or 3c) on total people aged 25-64 years. (Source: ISTAT-BES 2017-variable SCUOLSEC),

2. People with tertiary education, considering the percentage of people aged 30-34 years having completed tertiary education (ISCED 5 or 6) on total people aged 30-34 years (Source: ISTAT – BES 2017-variable TITUNIV).

The further factor considered is social capital, defined as "the productive value of social connections" among individuals (Scrivens K. and Smith C., 2013). While several studies have focused the attention on specific components of social capital (Knack S., 2002) as personal relationships, social network support, civic engagement or trust (Scrivens K. and Smith C., 2013), Szreter S. (2002) has broken down social capital into three constituents:

- 1) bonding capital, which "refers to networks formed from perceived, shared identity relations,"
- 2) bridging capital, which refers to "networks of associations where the differentiating principle of shared social identity, similar origins, or status positions in society play no necessary role in determining membership,"
- 3) linking capital, which includes that part of social capital produced "unintentionally by social activities, networks and institutionalised relationships among unequal agents which aim to achieve the same goal."

Some studies have highlighted that while bonding capital may produce negative externalities for society whenever it facilitates the creation of individual interdependency and the construction of small groups (Lopez J. A. P. and Santos J. M. S., 2014) that could help the development of "amoral rent-seeking structures" (López J. A. P. and Santos J. M. S., 2014), bridging capital and linking capital are more likely to produce positive externalities for society. Moreover, in societies where there is more inequality, bonding capital is more present since, on the one hand, indigent people develop inter-generational and kinship-based relationships to obtain support, while, on the other side, elites develop relationships only with people who share the same level of wealth or privilege (Szreter S., 2002). Conversely, universalist trust, which is composed by bridging capital and linking capital, is more present in situations of economic and social equality which ensure identical opportunities for people.

Corruption influences and is influenced by social capital. First, corruption may lead to a reduction of universalist trust since it reduces confidence and creates social tensions promoting policies for income redistribution which, at the end, accentuate inequalities (Rothstein B. and Uslaner E.M., 2005). At the same time, corruption can be promoted by bonding capital and may be reduced by the presence of linking and bridging capital.

To explore the impact that social capital has on corruption, we have used the following indicators:

1. to measure the effect of interpersonal relationships we have considered the percentage of people aged 14 and over that are very satisfied with family relations, on the total population aged 14 and over (Source: ISTAT – BES 2017-variable SODRELFAM), and the percentage of people aged 14 and over that are very satisfied with relations with friends, on the total population aged 14 and over (Source: ISTAT – BES 2017-variable SODRELAMIC),
2. to quantify generalised trust, which refers to individual expectations of confidence and social norms underlying collective living that stimulate mutual cooperation in order to promote common well-being (Scrivens K. and Smith C., 2013), we have considered the percentage of people aged 14 and over feeling that most people are worthy of trust on the total population aged 14 and over (Source: ISTAT – BES 2017-variable GENTRUST),
3. to measure political and civic engagement, which refer to all activities through which an individual contributes to the community, we have considered the percentage of people aged 14 and over who performs at least one of the following activities of civic and political participa-

tion, on the total population aged 14 and over: speaking about politics at least once a week; informing themselves about Italian politics at least once a week; attending online consultation or voting on social issues or political issues (e.g., urban planning, signing a petition) at least once in the 3 months preceding the interview; reading and posting opinions about social or political issues on the web at least once within the 3 months before the interview (source: ISTAT – BES 2017-variable INTPOLCIV).

Usually, family and friends' relationships are seen as a harmful component of the social capital since there may be a tendency to favour members of the clan in certain situations. Conversely, the third indicator, which measures generalised trust, represents a positive component of social capital. The fourth indicator enables us to check whether more participation is associated with a lower level of corruption, as suggested by several authors.

a) *Institutional factors*

Corruption is strictly linked to the operating modalities with which institutions carry out their duties and make a genuine use of their powers of regulation, authorisation, taxation, and expenditure (Martin K. D. et al., 2007; Jing R. and Graham J.L., 2008; Lalountas D.A. et al., 2011). On this point, Klinggaard R. (1997) has observed that corruption is a "crime of calculation, not passion" and then its distribution is:

- proportional to the existence of monopoly positions, related to the supply of public goods and services, and to the discretionary powers of bureaucratic or political authority,
- inversely related to the transparency of public administration.

Although, this latter factor has been analysed in various studies (Nguyen T.V. et al., 2017; Zhao H. et al., 2017; Timothy C. S. and Danila S., 2017; Bertot J.C. et al., 2010; Berthon P. et al. 2008), we think that the capability of transparency to become a powerful deterrent against facts that harm the collective wealth is difficult to investigate since it depends on several intertwined factors (for example the political will, civic society demand for information, the institutional capacity, ICT availability). Hence, we have examined the effect of institutional factors on corruption considering both the relationship between citizen and institutions and the quality of services provided by the public sector.

On the first side, considering that previous studies have shown that experienced corruption and perceived corruption have a negative impact on citizens' trust in public institutions (Lavallée E. et al., 2018; Hakhverdian A. and Mayne Q., 2012; Clausen B. et al., 2011) we have considered the average score of trust in the judicial system (on a scale from 0 to 10) expressed by people aged 14 and over (Source: ISTAT – BES 2017-variable FISISTGIUD); we think that trust towards this institution is significant, since it ensures the respect of the law and affirms justice in society.

Considering that several scholars have shown that corruption is widespread in countries where the institutional system is not efficient, the number of civil servants is high (Salinas-Jiménez, 2007; Hira A., 2016), poor quality characterises healthcare and education services (Nguyen T.V. et al., 2017) and taxation is high since corruption has an adverse effect also on tax revenue collection of (Ajaz T. and Ahmad E., 2010; Del Monte A. and Papagni E., 2001), while, where good governance prevails, there is a lower level of corruption and a higher level of economic development (Charron N. et al., 2014; Kyriacou A.P., 2016), we have considered the quality of services provided by the public sector.

Kyriacou A.P. (2016) has explained the relationship good governance-less corrupt institutions considering that in societies economically more advanced the highest level of education leads to indi-

vidualism, which is at the basis of the demand for better government, and which, in these countries could be met because of the availability of more resources.

The evaluation of the quality of public sector services has been based on a composite index which considers performance for years 2010-2015 related to the number of beds in residential health care facilities and social-healthcare units, the number of children who have benefited from municipal services, the difficulty of access to some services, the irregularity in the distribution of water, the places-km offered by public transports and the satisfaction for mobility services (broad method. Italy 2010 = 100-Variable QUALSERV),

c) Economic factors

Several studies have found that the level of corruption is linked to the level of economic development of countries (Husted B.W., 1999; Lipset S.M. and Lenz G.S., 2000): corruption is usually widespread where an unfair distribution of income prevails and where the level of GDP per capita is lower (Kaikati J.G., et al. 2000).

Cheung H.Y. and Chan A.W.H. (2008) have explained the relationship between corruption and economic development considering that in countries characterised by a high GDP per capita people perceive more costs associated with the possibility of losing jobs for committing crimes since salaries are higher; moreover, household income leads to a high level of education which is the basis of a more responsible behaviour, the possibility of obtaining better-paid jobs and of achieving the objectives set.

Several studies have pointed out that while culture explains the level of corruption, the latter explains countries' economic performance (Davis J.H. and Ruhe J. A, 2003; Sanyal R., 2005; Sanyal R. N. and Samanta S. K., 2002; Sanyal, R.N. and Samanta, S.K., 2004). Moreover, societies which are characterised by different cultures may have different perceptions of corruption: usually individualistic cultures perceive corruption as a tax that discriminates between those who can pay and those who cannot, while collectivistic cultures consider corruption as a way to quickly start new activities (Dheer R. J. S., 2017).

The analysis of economic factors includes the following indicators:

1. the employment rate of the population aged 20-64 years, constructed considering the percentage of 20-64-year-old employed on the population of 20-64 years (Source: ISTAT – BES 2017 – variable OCCUP),
2. the incidence of employees with low wage jobs, which considers the percentage of employees with an hourly wage of less than 2/3 of median pay on the total number of employees (source: ISTAT – BES 2017-variable BASPAG),
3. per capita adjusted disposable income, which considers the ratio of adjusted household disposable income (inclusive of the value of in-kind services provided by public and non-profit institutions) to the total number of residents. (source: ISTAT – BES 2017-variable REDD),
4. people at risk of poverty, which focuses on the lack of disposable income (and therefore of purchasing power) but also reflects the inequality in income distribution. It considers the percentage of persons at risk of poverty, with an equivalised income less than, or equal to, 60% of the median equivalised income (source: ISTAT – BES 2017 - variable POVERT),
5. severe material deprivation rate, which considers the population living in households that pay rents or utility bills and/or lack at least four of these situations: keep the home adequately warm; face unexpected expenses (of 800 euro in 2014); eat meat, fish or a protein equivalent; have a week holiday away from home; have a car; have a washing machine; have a colour TV; have a telephone (source: ISTAT – BES 2017 - variable DEPRIV).

Table 2 presents simple correlation coefficients between corruption and clientelism and the indicators we have selected to represent social, institutional and economic factors. It shows that correlations are higher for clientelism (VOTOSC) than corruption (CORR2). Among these variables, only a high level of education (SCUOLSEC and TITUNIV) and trust in the judiciary system (FIDSISTG) seem to be less important in explaining the level of corruption. Conversely, these variables could be useful in explaining the level of clientelism.

Considering economic factors, we can see that the employment rate (OCCUP) and per capita disposable income (REDD) are negatively related to corruption and clientelism while low wage jobs (BASPAG), deprivation rate (DEPRIV) and poverty rate (POVERT) are positively associated with corruption and clientelism.

The literature has suggested that corruption is usually linked to a poor public-sector functioning and poor-quality services, and our data seem to confirm this. The provision by the public sector of excellent quality services (QUALSERV) is negatively related to corruption and clientelism.

Social capital too, measured considering general trust (GENTRUST), satisfaction with family (SODDRELFAM) and friends' relationships (SODDRELAMIC) and civic and political engagement (INTPOLCIV), is negatively related to corruption. The unexpected relationship is that referred to satisfaction in family relationships (SODDRELFAM), since it seems not to represent a measure of bonding capital as it is negatively related to corruption. We justify this situation considering that probably nepotism or other types of favouritism are possible only for families with a high social status (and then just in few cases since power and wealth are very concentrated in Italy. Oxfam report has shown that in 2016, 1% of the wealthiest population held 25% of the national net wealth in the country). Then, only links with essential people may lead to find a good job or to satisfy specific needs.

Finally, a relevant presence of females in the administrative apparatus (FEMM) and the presence of well-educated citizens (SCUOLSEC and TITUNIV) are negatively related to corruption and clientelism; however, the correlation between the level of education and corruption is very low while the percentage of people with upper secondary school is negatively and highly correlated with clientelism.

Usually correlation values of at least 0.4 are interpreted as indicating multicollinearity problems. Using Principal component Analysis and Factor Analysis (EFA) with Varimax rotation we have created explanatory factors which are not affected by this problem.

Table 2– Pearsons’ correlation coefficients

	OCCUPAZ	BASPAG	REDD	POVERT	DEPRIV	FIDSISTG	QUALSERV	SODDRELFAM	SODDRELAM	GENTRUST	INTPOLCIV	FEMM	SCUOLSEC	TITUNIV	CORR2
BASPAG	-0.956														
REDD	0.956	-0.936													
POVERT	-0.958	0.898	-0.914												
DEPRIV	-0.847	0.836	-0.767	0.826											
FIDSISTG	-0.618	0.596	-0.469	0.641	0.735										
QUALSERV	0.935	-0.934	0.927	-0.883	-0.805	-0.575									
SODDREL-FAM	0.820	-0.835	0.846	-0.787	-0.639	-0.517	0.872								
SOD-DRELAM	0.830	-0.853	0.839	-0.744	-0.657	-0.430	0.848	0.924							
GENTRUST	0.682	-0.733	0.709	-0.626	-0.538	-0.106	0.710	0.572	0.699						
INTPOLCIV	0.902	-0.883	0.854	-0.901	-0.815	-0.734	0.849	0.729	0.687	0.482					
FEMM	0.860	-0.817	0.832	-0.823	-0.637	-0.570	0.813	0.801	0.694	0.459	0.736				
SCUOLSEC	0.826	-0.769	0.742	-0.773	-0.707	-0.459	0.708	0.577	0.620	0.553	0.696	0.660			
TITUNIV	0.598	-0.484	0.441	-0.504	-0.675	-0.553	0.432	0.293	0.346	0.211	0.469	0.537	0.741		
CORR2	-0.617	0.592	-0.626	0.585	0.510	0.217	-0.624	-0.598	-0.627	-0.531	-0.467	-0.610	-0.342	-0.161	
VOTOSC	-0.866	0.803	-0.885	0.853	0.783	0.511	-0.824	-0.719	-0.679	-0.527	-0.773	-0.747	-0.722	-0.486	0.631

OCCUP: employment rate of population aged 20-34 years; BASPAG: incidence of employees with low wage jobs; REDD: per capita adjusted disposable income; POVERT: people at risk of poverty; DEPRIV: severe material deprivation rate; FIDSISTG: trust in the judicial system; QUALSERV: quality of public sector services; SODDRELFAM: percentage of people aged 14 and over that are very satisfied with family relations; SODDRELAM: percentage of people aged 14 and over that are very satisfied with relations with friends; GENTRUST: generalised trust measured by the percentage of people aged 14 and over feeling that more people are worthy of trust; INPOLCIV: percentage of people aged 14 and over who perform certain activities of civic and political participation ; FEMM: percentage of women included in the staff in the local units of public institutions; SCUOLSEC: people with at least upper secondary education; TITUNIV: people with tertiary education

a) *Independent variables construction*

Using the principal component analysis (PCA), we have tried to reduce the set of variables in our dataset, i.e. we have verified whether we could combine our primary variables to derive components which produce a synthesis of the initial dataset, capturing the maximum possible information or variation of our independent variables. Analysing the interrelationship among many variables, we have found that four components allow us to explain 0.89% of the total variability.

Table 3 – Principal component analyses: variance explained by the first four components

	Comp 1	Comp 2	Comp 3	Comp 4
Standard deviation	3.1247517	1.2132731	0.89585650	0.73753867
Proportion of Variance	0.6974338	0.1051451	0.05732563	0.03885452
Cumulative proportion	0.6974338	0.8025789	0.85990455	0.89875907

Then, Factor analysis technique has been used to identify latent factors with the aim to build a linear regression model to appreciate how each one of these variables impacts on corruption or clientelism. Considering the results of PCA we have sought for four latent variables, which could be useful in explaining corruption and clientelism dynamics.

The following factor matrix (table C) shows loadings referred to each factor. These are the results of a Varimax rotation to ensure that the latent variables are orthogonal. This eliminates problems of multicollinearity in our regression analysis.

Table 4- Factor matrix

	Factor 1	Factor 2	Factor 3	Factor 4
OCCUP	0.710	0.438	0.387	0.387
BASPAG	-0.695	-0.473	-0.394	-0.264
REDD	0.766	0.503	0.251	0.247
POVERT	-0.705	-0.387	-0.462	-0.272
DEPRIV	-0.480	-0.276	-0.546	-0.466
FIDSISTG		-0.223	-0.926	-0.290
QUALSERV	0.659	0.549	0.372	0.214
SODRELFAM	0.420	0.851	0.293	
SODRELAM	0.500	0.754	0.189	0.178
GENTRUST	0.729	0.624		0.114
INTPOLCIV	0.632	0.313	0.604	0.211
FEMM	0.494	0.539	0.338	0.356
SCUOLSEC	0.548	0.271	0.193	0.630
TITUNIV	0.126		0.272	0.948
Variance explained by factors				
	Factor 1	Factor 2	Factor 3	Factor 4
SS loading	4.660	3.113	2.590	2.221
Proportion Var	0.333	0.222	0.185	0.159
Cumulative Var	0.333	0.555	0.740	0.899

The first factor aggregates data concerning social and economic well-being. It includes aspects related to economic well-being (employment, salary and poverty) and those social aspects of life strictly depend on it. For example, the quality of services is related to the availability of public resources which depends on taxation, and tax revenues are related to the level of income. General

trust, usually, is higher when the level of education is higher, and the possibility to access education is strictly related to household income. The same is true for civic engagement: it raises with the level of education, which depends on household income.

Factor 2 is related to social capital, since the main components are the level of satisfaction of family or friends' relationships and the presence of females in the public sector. This latter factor refers to linking capital which includes relationships developed unintentionally through social activities, institutionalised relationships among unequal agents which aim to achieve the same goal.

The third factor considers citizens' capability to control and question public power. It requires civic-mindedness, and then it is positively related to citizens' political and civic engagement since this enhances the capability to understand institutional behaviours and to make citizens' voices heard. However, it is also related (negatively) to trust in institutions, that "occurs when citizens' experience with institutions is coherent with their expectations concerning the values and norms that surround them" (Filgueiras F., 2013). While governments' good performance and the provision of good quality services lead to more trust in public institutions reducing citizens' control, "Deprivation, social injustice and corruption feed distrust towards political institutions" (Wallace C. and Latcheva R., 2006). Nevertheless, in a situation of deprivation, citizens do not have the possibility to question public powers or to control them, and sometimes violate social rules (Wallace C. and Latcheva R., 2006) as a form of social protest.

Factor four refers to education. Formal education affects corruption in several ways: first, it leads to a high civic duty, reducing corruption; secondly, it enhances political engagement (Marien S. et al., 2010) and political knowledge affecting citizens' awareness of institutional good or bad practices. Consequently, it influences trust in institutions (Filgueiras F., 2013; Wallace C. and Latcheva R., 2006). Hakhverdian A. and Mayne Q. (2012) have found that well-educated citizens exhibit more political trust but only when corruption is not widespread. When corruption rises, institutional trust decreases both among the highest and lowest well-educated groups, but the decline is most significant among the highest well-educated.

2.3 Hypothesis and methodology

Considering these four factors and the findings of the previous studies listened above, we suggest the following hypothesis:

H1: The level of corruption is lower where social well-being is higher,

H2: The level of corruption is lower where social capital is higher,

H3: The level of corruption is lower where citizens' capability to control and question public power is higher,

H4: The level of corruption is lower where the level of education is higher

H5: The level of clientelism is lower where social well-being is higher,

H6: The level of clientelism is lower where social capital is higher,

H7: The level of clientelism is lower where citizens' capability to control and question public power is higher,

H8: The level of clientelism is lower where the level of education is higher

Hence, using OLS method, in a first model the level of corruption was regressed on the explanatory variables related to social and economic well-being, social capital, control that citizens exert over education and education; in a second model the level of clientelism was regressed on the explanatory variables related to social and economic well-being, social capital, control that citizens exert over institutions and education.

2.4 Results

The impact of our four factors on corruption and clientelism is shown in the following table detailing the results of the two regressions. The two models allow us to identify the impact of each factor on the level of corruption or clientelism in each region. The models were run from the scores established in the above factor analysis.

In the first model, only social-economic well-being and social capital are statistically significant (supporting hypotheses H1 and H2), while in the second model all our variables are statistically significant (supporting hypotheses H5, H6, H7, H8). The Multiple R-squared of 0,46 in the first model shows that approximately only 46% of the variation of corruption is explained by our model while Multiple R-squared of 0.76 referred to the second model shows that about 76% of the variability of clientelism is explained by economic-social well-being, social capital, citizens' control over institutions and education.

Table 5: Beta values for corruption

<i>Predictors</i>	Coefficients	Standard error	t value
Intercept	2.49250***	0.29806	8.362
Social and economic well-being	-0.87656**	0.30910	-2.836
Social capital	-0.65499*	0.30873	-2.122
Citizens' control	-0.13576	0.30720	-0.442
Formal education	-0,06433	0.30701	-0.210
Multiple R-squared	0.464		

Notes: * Parameter is significant at 0.05 level

** Parameter is significant at 0.01 level

***Parameter is significant at 0.001 level.

Model1

$$\text{Corruption} = 2,49250 - 0,87656 * \text{Well-being} - 0,65499 * \text{Socapital} - 0,13576 * \text{Citizcontrol} - 0,06433 * \text{Formaleduc}$$

Table 6: Beta values for clientelism

<i>Predictors</i>	Coefficients	Standard error	t value
Intercept	3.9150 ***	0.3467	11.294
Social and economic well-being	-1.8376***	0.3595	-5.112
Social capital	-1.0671***	0.3591	-2.972
Citizens' control	-0.8916**	0.3573	-2.496
Formal education	-0.8495**	0.3571	-2.379
Multiplw R-squared	0.76		

Notes: * Parameter is significant at 0.05 level

** Parameter is significant at 0.01 level

***Parameter is significant at 0.001 level.

Model 2

$Clientelism = 3,9150 - 1,8376 * Well-being - 1,0671 * Socapital - 0,8916 * Citizcontrol - 0,8495 * Formaleduc$

We can notice that all our factors are negatively related to corruption and clientelism since the signs of coefficients are negative; this means that high scores of social-economic well-being and social capital are associated to low ratings of corruption and clientelism, and high scores of citizens' control over institutions and high levels of education are associated to low scores of clientelism.

Social and economic well-being has the strongest explanatory power of corruption and clientelism in Italian regions. A situation of economic well-being which leads to more education, political and civic engagement, more trust in institutions and the availability of good quality services is associated to a low level of corruption. Conversely, corruption and clientelism seem to raise in situations in which there are, on the one hand, some needs to satisfy and, on the other side, some persons who can exploit the situation to reinforce their power. A condition of social wellbeing guarantees personal fulfilment, and there is no need to accept the change.

Social capital too affects both corruption and clientelism. In fact, Szreter S. (2002) has stressed that the decline of civic engagement and the deterioration in the prestige of government, which characterises the recent decade, are accompanied by a reduction of bridging and linking capital. This situation is the consequence of increasing unsatisfied needs of the population (which in Italy is probably strictly related to crises) and the reduction of social intervention (linked also to the lack of public resources available) which have led a critical mass of citizens to cease in believing that their governments are responsive to their concerns and wishes. Satisfaction in family and friend's relationships seem not to have negative externalities for society in Italy, probably because the social status of the family plays a fundamental role: in many situations family and friends can only provide moral support or a limited material help, but they cannot solve radically problems (as, unemployment). Furthermore, we think that the prevalence of social capital components (bonding rather than bridging capital) is affected by two cultural determinants: individualism and masculinity. Following Hofstede's model, individualism is high in the country, but this high value accompanied by a high value in masculinity, probably leads people to pursue their interest without considering the public asset, so that they sustain politicians even if they commit crimes when they can gain directly from the situation.

Other two factors are linked to clientelism: citizens' control over institutions and the level of education.

Citizens' control is not required in a situation in which there are good quality services, good institutions and good examples set by politicians, but it raises when there is no trust in the functioning of the judicial system although the capability of citizens to react is linked to their economic and social position. The aptitude to control and question institutional behaviour is negatively related to deprivation since in that situation the possibility to react is limited by the lack of resources or, sometimes, by the lack of knowledge, due to a low level of education. Moreover, the cultural determinant of power distance can affect citizens' reactions, so that people leaving in a situation of deprivation can reply to abuse recurring to law violation as a form of social protest, considering impossible to obtain the respect of law from more powerful people.

Formal education is negatively related to clientelism, on the one hand because usually education is associated with civic-mindedness, and, on the other hand, because with a higher level of education people can achieve their goals without recurring to this type of crime.

Clientelism seems to be not only a corruption manifestation but also a factor that stimulates corruption: in fact, it could favour bribes to finance pork-barrel (Golden M., 2000, 2003), or it could incentivize crimes involving those who have benefited from patronage or, more generally, it could

change the way people see things, since it provides a bad example of conduct and an easier way to achieve power.

The linear relationship between corruption and clientelism is confirmed by Pearson correlations as shown in the following table.

Table 7: Measuring the relationship between corruption and clientelism

Pearson correlation	0.63
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3. Conclusion

In the light of the fact that culture has a significant impact on the level of corruption in a country, considering previous studies we have examined the link between cultural determinants and corruption. Considering studies based on Hofstede's model of cultural analysis, it appears that collectivism, uncertainty avoidance, and masculinity are the cultural determinants most frequently associated with a high rate of corruption.

Taking in reference Italy, a country characterised by a high level of corruption not equally distributed among regions, based on the findings related to studies following Hofstede's model of cultural analysis we have suggested that there are some cultural features which may explain the high level of corruption: the importance for people to reach a successful position (high masculinity); the excessive regulation that would determine the opacity of the regulatory system, its ineffectiveness and the consequent possibility of maintaining unethical conduct unpunished (high uncertainty avoidance); short-term orientation, which would lead to achieve the utmost usefulness in a short time. Considering the model of House B. et al. (2004), which highlights the existence of a substantial deviation between some values and practices in the country, also the high values in power distance and institutional collectivism and the low values of human orientation and performance orientation, seem to motivate the high level of corruption. Moreover, discrepancies between values and practices related to future orientation would be an indicator of the presence of arbitrary corruption.

While these cultural features contribute to creating a breeding ground for corruption, some other factors must explain the variability of this crime at the regional level. Considering the findings of previous studies, we have identified some social, institutional and cultural factors which are linked to corruption and then constructed independent variables potentially related to corruption.

Using the multiple linear regressions model, we have analysed, in a first model, the relationship between these variables and corruption, and, in a second model, the relationship between these variables and a specific type of corruption, clientelism. Regressions have shown that socio-economic well-being and social capital are the most critical factors linked to a high level of corruption and clientelism. This means that, a situation of economic hardship and a problematic social condition (fewer resources available within a family imply less education and consequently fewer chances to find an employment, as well as less participation in social and political life and then lower power of citizens' to question political conduct and to demand good governance) are linked to greater corruption, suggesting that the latter may depend on a situation of precariousness that leads to acting unethically to meet the needs or, in the case of clientelism, allows someone to leverage that situation to achieve their goals. Social capital and specifically the positive components of linking capital and bridging capital contribute to explain further the corruption rate found at the regional level. The inability to obtain support from other members of the community (family and friends) or the state would create a sense of isolation and abandonment, which leads

to the acceptance of non-licit solutions to problems and to take an individualistic vision that removes the importance of the respect of the rules of collective living.

In relation to the dependent variable clientelism, which for Golden M. (2000, 2003) is strictly linked to the Italian system of vote preference, two additional explanatory variables have been identified:

1. the capability of citizens to react to crimes and question public powers, which is low in a situation of strong material deprivation associated with the absence of forms of protection for the most vulnerable, and when there is trust in the judicial system, since in that case citizens' intervention is not required;
2. the low level of education, as a higher educational level is linked to a greater possibility of finding employment, having an income and satisfying personal expectations as well as to a higher political and civic engagement, which stress the importance to comply to rules.

Considering the findings referred to the variable clientelism, we speculate that the same represents not only a specific type of corruption but also its cause, for at least three reasons:

1. as Golden M. (2000, 2003) has stressed, politicians use two mechanisms to obtain the support of citizens: pork barrel legislation and political patronage. Both are aimed to capture vote preferences during elections; but this distribution of economic benefits, stimulates, as a result, an illegal provision of resources by political parties and politicians. In fact, Golden M. (2000, 2003) has pointed out that "sometimes incentives are provided using bribes paid by firms doing business with the public sector,"
2. patronage or the provision of other individual advantages by politicians would entail a state of awe of those who have received benefits by politicians, so that it may be required to keep silent about the crimes they have become aware of or to take an active part in their commission for the role they play in the administrative machine. In fact, in Italy, policy and administration are divided: politicians can only identify goals to be achieved, while the administrative component is responsible for the fulfilment of actions needed to achieve these objectives. Then, usually crimes require the involvement of the administrative apparatus, and those who have been hired by politicians are trapped to do what is expected of them. Then, sometimes grand corruption may promote bureaucratic corruption,
3. the negative example provided by the political party, which retains several privileges also in a situation of crisis, and at the same time uses illicit forms to increase its power and wealth.

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Whistleblowing in the Italian public sector: window dressing or a significant tool against corruption?

Abstract

Whistleblowing refers to the disclosure, by organisational members, of mismanagement or corruption, to persons or organisations who can act and correct such wrongdoing. It is a type of internal control which can be a good governance practice if implemented effectively.

Italian anti-corruption law no. 190 of 2012, has introduced whistleblowing in the public sector as a corruption prevention tool and this paper tries to evaluate factors affecting reporting and, more broadly, the effectiveness of whistleblowing in fighting corruption and maladministration in the country.

Since people and organisations are not willing to talk about their unethical behaviour, studies are usually based on intentions to blow the whistle. But it has been demonstrated that the findings of these researches cannot be translated into conclusions about actual whistleblowing.

This study considers actual whistleblowing, since it is based on quantitative analyses of data obtained from the examination of statements of the Anticorruption Officers' and National Anti-corruption Authority's annual monitoring on whistleblowing, and on qualitative analyses referred to clarifications obtained through interviews in public administrations and the National Anticorruption Authority.

In Italian public administrations, whistleblowing in 2016 has been rarely used by civil servants to report wrongdoings. However, the number of reports received by public bodies increase with the size of the organisation and when the channels, used to report wrongdoings, ensure better confidentiality. Although in those administrations in which ethical behaviour prevails, direct communication is preferred to formal communication channels by both civil servants and Anti-corruption officials, some constraints limit the capability to create effective reporting channels. Moreover, L. 190/2012 has not significantly extended the protection for reporting employees, so this measure seems not to contribute to the fight against corruption.

1. Italian anti-corruption policies: a component of an international trend

The possibility that corruption can influence the economies of different countries has led, since the 1990s, to the development of supranational contrast measures and to several agreements (Canestri D., 2014).

Although generally criticised as a source of isomorphism (Di Maggio P.J. and Powell W.W., 1983; Hassink H. et al., 2007; Pillay S. et al., 2017), the application of international standards and rules driven by external checks, which have the possibility to highlight deficiencies and support the alignment process, has been particularly important (Parisi N., 2016) in Italy.

In fact, the implementation of article 6 of the United Nations Convention against corruption (adopted by the General Assembly on 31 October 2003) and of articles 20 and 21 of the Criminal Law Convention on corruption (signed in Strasbourg on 27 January 1999), has led to the introduction of law (6 November 2012) no. 190, containing "Provisions for the prevention and punishment of corruption and illegality in pub-

lic administration", representing the first attempt to pursue a systematic fight against corruption in the country.

The international approach, brought into action by law no. 190 of 2012, involves the following aspects.

1. An extension of the corruption concept, to include not only cases concerning the Criminal Code, but also situations of maladministration resulting from the use of a public function for private purposes.
2. The introduction of a system of instruments to fight corruption based on the development of a National Anti-corruption Plan at the central level and the adoption of Three-year Plans in every peripheral public administration.
3. The creation of a network of actors operating in a coordinated manner and on different institutional levels to reduce opportunities for corruption and to increase the ability to uncover cases of maladministration. The National Anti-Corruption Authority (NAA)³ is the central node of this network, while Anti-corruption Officers⁴ (Aos) are the main peripheral nodes, who link all the actors operating in individual administrations (Pilato S., 2015).
4. The adoption, not only of repressive measures based on the application of criminal law to fight corruption but also of administrative measures aimed at preventing it (Parisi N., 2016).

These preventative measures against corruption include the introduction of a protection for civil servants who report offences learned during the performance of their activities: the so-called whistleblowing.

In fact, corruption is usually explained as a consequence of asymmetric information and power. Referring to the principal agent-client model, several authors have highlighted that corruption can arise since elected officials (principals), for the delivery of services to citizens, employ public administrators (agents), who, knowing more about administration than the principals and the clients, can exploit their position to pursue their personal interest instead of the public one. Whistleblowing can reduce the information asymmetry, since it activates an internal control mechanism based on the employees' privileged standpoint inside the organisation. Indeed, in the assumption that organisations are composed by agents, pursuing their selfish interest, but also by stewards, whose interests are aligned to those of the public, the whistleblowing mechanism promotes the disclosure by stewards of mismanagement by supervisors or peers, providing them with a protection from retaliation.

Their reporting to actors who can correct these wrongdoings has two objectives:

1. avoiding the continuation of unlawful conduct by sanctioning the perpetrators,
2. preventing corruption, not only because the possibility of being denounced and punished lead to reduced misconduct but also since employees' reports should allow the recipient (Aos) to adopt appropriate organisational measures avoiding the risk that wrongdoings (which have been reported) will be repeated in the future.

Andrade J.A. (2015) has defined whistleblowers as "ethical boundaries" of organisations, because they contribute to the building of trust between the organisation and their stakeholders. Public administrations are the main beneficiaries of whistleblowing, since the latter can:

1. improve their image, increasing public confidence, by pursuing directly the corrupt subjects and making it possible to create a distinction between honest and dishonest employees,
2. recover unduly subtracted funds and stimulate an efficient use of the resources available, given that

³ The National Anti-corruption authority is an administrative authority composed of five members, whose purpose is the prevention of corruption within the Italian public sector. It incorporates functions and personnel from the Authority for the Supervision of Public Contracts for Works, Services and Supplies (AVCP) and from the Commission for the Evaluation, Transparency and Integrity of Government (CIVIT).

⁴ Anti-corruption officers are high-ranking civil servants appointed in each public administration to develop, using risk-based analyses, a Three-year plan to prevent corruption. They are liable for the implementation of this plan and may face sanctions if a corruption act is committed and they cannot prove the drafting of this plan and the monitoring of its implementation.

maladministration can be discovered and punished.

At a first glance, the introduction of whistleblowing policy into organisations seem an easy task. Indeed, it requires only the following components:

1. effective channels to communicate wrongdoings (Ponemon L. A., 1994), which can be internal or external, since sometimes external parties have resources that organisations do not have, to stop and correct wrongdoing,
2. a reward or a protecting structure for whistleblowers: although several studies have warned that a reward structure may lead to frivolous complaints (Ponemon L. A., 1994; Brink A.G. et al., 2013; Boo E. et al., 2016), sometimes it is an important tool to promote whistleblowing as it provides the employee's protection against retaliation,
3. a reply to whistleblowers' complaints since their aim is to obtain an organisational change. Consequential measures and administration support to whistleblowers may encourage other interventions and then increase the level of ethical behaviour among employees also because there is a higher chance of getting caught.

Considering that the power decentralisation processes, the weakness of external control systems and the proliferation of illegal ways of pursuing economic objectives promoted by the crisis in recent decades have stressed the importance of whistleblowing as a component of public administration's governance systems, this paper tries to highlight the factors that stimulated Italian civil servants' allegations during 2016. The analysis of data collected over a year, does not allow us to verify results obtained by the introduction of the rule in the long run; nevertheless, it offers some suggestions about the poor results obtained by L. 190/2012 and the reasons that have stimulated legislative changes in the following few years.

To this end, the remainder of this paper is organised as follows: the second section describes whistleblowing protection in force in 2016; the third section reviews the principal findings of the existing literature on whistleblowing determinants to develop hypotheses; the fourth section illustrates the hypotheses, the data used for the analysis, the sample and the evaluation methodology; section five describes the results of the quantitative analysis; in section six we illustrate whistleblowing mechanisms, we provide clarifications on their functioning considering what has been reported by those we have interviewed and we analyse problems that have come to light; in section seven we draw our conclusions.

2. A first protection for the whistleblower

In Italy, a plurality of rules set out the duty for certain employees to disclose facts or behaviours detrimental to public finances to the Accounting Public Prosecutor. However, before the entry into force of law no. 190 of 2012 there wasn't any specific legal protection in favour of the employee who disclosed tort, although on several occasions the Court had considered employees' complaints about crimes committed by the employer, not as a breach of the duty of obedience, nor of the obligation of loyalty to the company, declaring the illegality of disciplinary measures adopted by the employer (Liguori G., 2015).

Including article 54-a (Protection of employees who report abuses) in Legislative Decree no. 165 of 30 March 2001 (General Labour Law Standards employed by public administrations), article 1 paragraph 51 of law no. 190 of 2012 has introduced, for the first time, a protection for whistleblowers in the Italian legislation. This article was supplemented during the year 2014 (by article 19 paragraph 5 and by article 31 of Decree-Law no. 90 entered into force on 24 June 2014 - converted with law no. 114 on 11 August 2014) in order to add the National Anti-corruption Authority (NAA) among those who are authorised to receive reports from employees of other administrations considering its supervisory functions.

It was also amended at the end of the year 2017 by the introduction of L. 178 ("Provisions for the protection of authors of reports related to offences or irregularities learned in the context of a public or private employment relationship") to face problems and shortcomings emerged during the first period of in-

introduction of the whistleblowing policy. However, since this paper takes into account administrative data referring to the year 2016, changes made by law 178/2017 are not considered.

Thus, referring to the rules in force in 2016, we can observe, first of all, that the initial protection granted to whistleblowers was subject to several limitations. Firstly, it was extended only to the sphere of public administrations (article 54-a referred to administrations of article 2 paragraph 1 of the same legislative decree)⁵; secondly, it was referred only to civil servants, excluding other subjects working in the public sector such as consultants or service providers, for example. Thirdly, whistleblower protection covered only situations related to wrongdoings learned by employees during the execution of their functions in the organisation or, regarding their generic inclusion in the organisational context (Jannone A., 2016). These wrongdoings could refer to:

1. crimes against public administrations as regulated by title II, section I of the Criminal Code (bribery for the exercise of the function, corruption for breach of administrative duties and corruption in judicial proceedings, under articles 318, 319 and 319-ter of the Criminal Code),
2. abuse of power to obtain private benefits,
3. use of attributed functions for private purposes.

The protection offered to whistleblowers was achieved in two ways:

1. a guarantee of confidentiality specified in paragraphs 2 and 4 of the article,
2. a prohibition of discrimination contained in paragraphs 1 and 3 of the same article.

Such protection, however, did not work in cases of liability under libel or defamation, or in cases of reports that indicate false information made with intent or gross negligence. It consisted in:

1. ensuring identity confidentiality by administrations, upon receipt and at any later stage of the complaint management. However, this rule in practice contained relevant limitations:
 - a) within the same disciplinary procedure, since when the dispute giving rise to the proceedings was based solely on whistleblowers' reporting and the knowledge of his/her identity was necessary for the defence of the accused, the whistleblower's identity could be revealed to the Disciplinary Procedures Office and to the accused;
 - b) in the situations in which allegations have a criminal profile, since the code of criminal procedure does not provide confidentiality forms for criminal proceedings (under article 335 c.p.p. the complainant can be made known and, with the related filing, in accordance with article 415-a c.p.p., documents become public),
2. excluding from the right to access the whistleblower's complaint, pursuant to article 1 paragraph 24 lett. a) of law no.241/1990.

The prohibition of discrimination was related to the fact that employees who alleged misconduct, could not be sanctioned or fired and they were kept free by direct or indirect discriminatory measures, influencing their working conditions, adopted for reasons related to the complaint. The possible adoption of discriminatory measures could, in fact, be communicated by the employee or by one of the most representative trade unions in the administration, to the Department of Public Function. The employee might also proceed with legal action to obtain, from Administrative Regional Court, a judicial emergency measure aimed at the cessation of the discriminatory acts or the cancellation of any unlawful administrative measure taken by the administration with the compensation for asset losses and non-pecuniary damages suffered because of the discrimination.

⁵ According to article 2, paragraph 1 of legislative decree no. 165/2001, the term Public Administration includes all State administrations, institutes and schools of all levels and educational institutions, companies, autonomous public administrations, Regions, Provinces, Municipalities, mountain communities and their consortia and associations, higher education institutions, Independent public housing institutions, Chambers of Commerce, industry, Handicraft and Agriculture and their associations, all non-economic public bodies at the national, regional and local level, authorities, companies and institutions of the national healthcare service.

To encourage employees to blow the whistle, the rule provided two channels of communication: one internal to the organisation and one external. Reporting within the organisation should have been directed to the immediate superior even though the NAA in its guidelines (determination no. 6 of 28 April 2015) suggested to send reports to the Anti-corruption officer (Ao) for two reasons. On the one side, he/she has the capability to take appropriate measures aimed at strengthening the administration's Plan to Prevent Corruption and, on the other side, to overcome any problem related to the existence of multiple hierarchical levels that in some cases might lead to difficulties in ensuring the protection of the whistleblower's identity. In addition, reports could be addressed to external authorities: the NAA, the Court of Auditors and the other Courts in charge.

However, art. 54-a simply provided a general and abstract protection in favour of a civil servant to prevent the omission of reports regarding any misconduct to avoid harmful consequences (Jannone A., 2016). In fact, further measures had to be adopted by all public administrations and by AOs, to ensure real protection for employees. Following the NAA guidelines, public administrations were required to adopt a system including organisational and technological interconnected measures for the management of reports. More precisely, each administration had to:

1. regulate the procedures for complaint management, defining stages and actors playing a role in the process and training civil servants to inform them on protections offered and to spread ethical values with the aim of supporting a new administrative culture,
2. adopt systems permitting the identification of the reporting agent with separation between information identifying the whistleblowers and the content of the report.

L. 190/2012, however, did not provide for the criminal liability for the employer who impeded reports to competent authorities, the liability for retaliatory acts committed by work colleagues or incentives in favour of the whistleblower. Economic incentives were perceived by the doctrine as a wrong way, which would increase complaints, without considering benefits for the community when maladministration or corruption are uncovered and, without considering economic risks, legal fees and health costs that too often whistleblowers suffer (Gargano G., 2016).

3. Whistleblowing determinants: a literature review

Previous studies suggest that several factors may affect the employees' decision to blow the whistle. The following review of the literature considers the main factors affecting whistleblowing, by grouping them, for simplification, in three main categories:

- 1) factors acting at the individual level,
- 2) factors involving the organisation,
- 3) factors related to the external environment.

1) Factors acting at the individual level

Employees' willingness to report wrongdoings may depend on their personality, their knowledge and experience, the status and position held in the organisation, their perception of the organisational situation and their emotions.

Dozier J.B. and Miceli M.P., (1985) have suggested that whistleblowing is the result of certain stable personality characteristics of employees and of their perception of the organisational situation. In this vein, some studies have shown that whistleblowers are employees with a high degree of loyalty towards the company since they act in accordance with firms' interest (Larmer R., 1992), and that they usually are low Machs, since they are not motivated by self-interest and do not try to manipulate situations to achieve their objectives (Dalton D. and Radtke R., 2013). Vadera A.K. et al. (2009) have also suggested that the decision to blow the whistle depends on the interaction between employees' moral identity and other identities which have moral components, and which are organised in a personal "salience hierarchy".

However, since whistleblowing entails the discovery of wrongdoings, employees' experience and knowledge are fundamental requirements (Alleyne P. et al., 2016) so that academic education, business

training and whistleblowing programs can incentivise reports since they develop employees' awareness of inappropriate activities and subsequent responsibilities (MacGregor J. and Stuebs M., 2014).

The decision to blow the whistle is also affected by the employees' status and positions held in the organisation. Employees' reports are more frequent when they hold a high status in the organisation (Miceli M.P. and Near J.P., 1988, 1984), since it leads to a lower level of dependence on the organisation (Keenan J.P., 2002), and, at the same time, to a high level of credibility which increases the likelihood to obtain a reaction from their organisation (Near J.P. and Miceli M.P., 1995). The effectiveness of reporting is also enhanced when employees hold positions in which whistleblowing is role-prescribed, although in that case, Chung J. et al. (2004), it has been found that the most important factor is the position held by the wrongdoer, since employees are more likely to blow the whistle when the latter has less power in the organisation.

Whistleblowing may be the result of a rational decision or of an emotional reaction.

In the first case, the decision to blow the whistle depends on the individuals' causal analyses of perceived wrongdoings and their subjective evaluation of consequences (Gundlach M. I. et al., 2003). In that case, organizational support and protection contribute in enhancing whistleblowing intention by reducing perceived personal costs (Cho Y.J. and Song H.J., 2015). However, sometimes subordinates express a higher willingness to report unethical behaviour since they are less concerned about the potential consequences they may experience by reporting unethical conduct (Wright B. E. et al., 2016).

Nevertheless, sometimes whistleblowing represents an emotional reaction: in fact, Henik E. (2015) has demonstrated that external whistleblowing is linked to motivations derived by extra-organizational principles matched to anger over retaliation following internal reports.

2) factors involving the organisation

At the organizational level, the creation of an appropriate climate and culture, the ethical behaviour of managers or supervisors, the support of a reward or penalty system and the availability of channels to report may enhance whistleblowing.

In fact, to boost the effectiveness of whistleblowing, it is important to favour an organizational climate which discourages wrongdoings, encourages whistleblowing, and discourages retaliation against whistleblowers (Near J.P. and Miceli M.P., 1995). This can be achieved more easily underlining the importance of principles in employees' ethical decisions, than through a climate which emphasizes the need to comply with rules (Chung J. et al., 2004).

The ethical culture of an organisation is important as well, in encouraging whistleblowing (Near J.P. and Miceli M.P., 1995). An organisational culture based on vigilance, engagement, credibility, accountability, empowerment and courage, and which offers different options for disclosure is very effective in encouraging employees to blow the whistle (Berry B., 2004). Conversely, cultures that normalise wrongdoings increase a "logic of corruption" that may be disruptive (Miceli M.P. et al., 2009). A long-term process is required to change this logic, re-addressing identities and practices (Misangyi V.F. et al., 2008); sometimes, whistleblowers could make the first step in this changing process but clarity, supportability, discussability, and sanctionability are particularly relevant in encouraging employees to take positive action (Kaptein M., 2011).

Moreover, managers or supervisors' ethical behaviour plays an important role in determining the ethical conduct of employees in the organisation. On the one hand, managers or supervisors who behave ethically usually select and retain employees who behave in the same way. On the other hand, managers or supervisors' values are usually emulated by employees' (Wright B. E. et al., 2016), so that when top managers stress the importance of the employees' ethical behaviour, employees engage in Organizational Citizen Behaviour (Holmes S.A. et al., 2002) and will denounce wrongdoings.

Trust in supervisors, managers' support to whistleblowers, organisational justice and response to complaints are very important to raise the witnesses' intentions to report, and they can reduce, at the same time, external reporting (Arnold D. and Ponemon L., 1991; Miceli M.P. and Near J.P., 1994; Taylor E.Z. and Curtis M.B., 2013; Seifert D. L. et al., 2014). Although, monetary incentives cloud the intrinsic motivation of employees to report internally (Brink A.G. et al., 2013), a reward system, consisting of cash or a continuing employment contract, can be useful to signal to employees that top management encourages

reporting and individuals with lower levels of moral reasoning are incentivized to blow the whistle as they perceive more benefits than costs for this action (Xu Y. and Ziegenfuss E., 2008; Dyck A. et al., 2010). Sometimes, e.g. when firms promote close working relationships through work teams, punishment may work better than reward in promoting whistleblowing (Boo E. et al., 2016).

Appropriate channels for the disclosure of unethical behaviour enhance whistleblowing. In fact, some studies demonstrate that:

1. anonymous reporting channels increase reporting intentions in small firms (Kaplan S.E., 1995) in particular when previous whistleblowers faced retaliation and previous transgressor did not face negative repercussions (Johansson E. and Carey P., 2016);
2. external channels of disclosure incentivise whistleblowing in organisations where several levels within the hierarchy exist (King G., 1999). However, while Lowry P.B. et al. (2013) and Gao J. et al. (2015) have found that externally administered reporting channels increase whistleblowing intentions mitigating bystanders' effect, Kaplan S.E. and Whitecotton S. M. (2001) have found that reporting intentions are stronger when the anonymous reporting channel is administered internally probably because participants believe that reporting to an externally administered channel, is similar to going outside the organisation.

Several authors have also warned that sometimes whistleblowing policies could be not effectively implemented: this happens when organisations implement whistleblowing only for its signalling effect, that is, to legitimate their activities instead to obtain compliance with the law (Pitroff E., 2014) or when policies are adopted by organisation modelling themselves after similar institutions which are perceived to be more successful, without considering organizational features and employees' requirements (Pillay S. et al., 2017).

3. *factors acting at the external environment level*

The effectiveness of whistleblowing is strictly linked to several factors acting at the national level. For example, the capability to construct a policy which takes into consideration the specificity of the country system and its culture, or the political will which determines the construction of effective measures to fight corruption.

Contrarily to what we might expect, *legislative protection* is not the major determinant in the decision to blow the whistle (Brennan N. and Kelly J., 2007). Moreover, several studies have shown that *legal procedures* are less effective in encouraging positive organisational responses to whistle-blowing, than responses designed by the organisations themselves, since the latter not only focus the attention on whistleblowers protection but also on increasing other organisational members' satisfaction (Near J.P. et al., 1993). This suggests that effective whistleblowing cannot be reached by the adoption of a *standard policy which has been adopted in other countries* (Hassink H. et al., 2007): several factors must be considered like the characteristics of the labour market and the welfare state (Marit S. and Trygstad S., 2010), the corporate governance systems in which whistleblowing regulations must be embedded (Pitroff E., 2016) and, first of all, national culture. Culture affects: the levels of ethical reasoning associated with more independent behaviour and then to whistleblowing (Tsui J., 1996); the perception of and judgement on whistleblowing (Brody R.G. et al. , 1998; Patel C. , 2003) so that it is less accepted as an internal control strategy in collectivistic cultures (Cheng X. et al., 2015); the relationship between employee and company, since intentions to blow the whistle are highest in those cultures in which whistleblowers give more importance to the corporation than on themselves (Gernon H., 1993).

Furthermore, Schultz J.J. et al. (1993) have suggested that national culture dominates organisational culture in situations involving value judgments.

Despite the interest of researchers on the issue of whistleblowing, the previous analyses suggest that there are two gaps in the literature, which this study attempts to address:

- a) first of all, findings of the majority of studies previously considered are referred to intentions to blow the whistle and not to actual whistleblowing (see Appendix A.). In fact, research on whistleblowing is

very difficult to carry out, since people and organisations are not willing to talk about their unethical conducts and there is a perception that the confidentiality of the report or the anonymity of the whistleblower could be broken.

However, Mesmer-Magnus J. R. and Viswesvaran C. (2005) have proved that findings of research conducted on whistleblowing intentions cannot be translated into conclusions about effective whistleblowing, suggesting the need to conduct further research on actual whistleblowing for a complete understanding of employees' behaviour,

- b) factors affecting whistleblowing have been studied in private contexts while they remain almost unexplored for the public sector.

4. Hypotheses, data, sample and methodology

a. Hypotheses

In the light of this gap, this paper investigates factors affecting internal whistleblowing in the Italian public sector starting from the analysis of reports sent to the AOS during the year 2016. Our study considers the effect of five factors, three of them involving organisations where civil servants work, and two, involving their environment. These factors refer to:

1. the size of organisations, since the Italian public sector includes more than 7800 municipalities and most of them have a small dimension,
2. the type of organisation, since this could have an impact on the way work is organized also considering that during the last decades the decentralization process has distributed power to lower levels of organisation incentivizing teamwork;
3. the channel of communication which can be used to report wrongdoings internally,
4. levels of corruption in working contexts,
5. the level of corruption which characterises the external environment of the organisation. Indeed, in 2016, Transparency International has placed Italy among the first European countries for the perceived level of corruption in the public and political sector; however, this overall value sums up very different regional situations which may have an impact on whistleblowing.

The size of the organisation may influence employees' willingness to report for at least two reasons. On the one hand, in small organisations, there is a higher likelihood that other members may identify the whistleblower. The possibility for whistleblowers to be identified is a problem since they can be considered as "traitors" by peers and, in many cases, subject to their reprisal. In fact, Trevino L. and Victor B. (1992) investigating employees' inclination to report peers' conduct and the way in which they evaluate peer reporting, have found that peer reporters are negatively evaluated; only when there is a prescribed responsibility for the peer reporting role and the group shares the consequences of a violation, peer reporting is accepted, and members of the group engage in whistleblowing.

On the other hand, in small organisations also another factor can affect reports; indeed, the mutual control among employees can reduce corruption so that reports are not necessary.

Based on the above arguments, we hypothesize the following:

H1 – The smaller the size of the administrations the smaller the number of reports received.

Structural features of the organisation may affect intentions to report wrongdoings. For example, several scholars have highlighted that teamwork may promote colleagues' commitment creating unwritten norms which affect members behaviour: members of the group may force other members not "to tell" or, sometimes group commitment may increase the inclination of employees to become inactive observers (MacGregor J. and M. Stuebs. 2014; Miceli M. and Near J. P. 1985, 1988). These effects have been demonstrated by Miller D. L. and Thomas S. (2005), who have found that employees are less likely to report team members' wrongdoings than superiors' or peer's wrongdoings, and, in many cases, teamwork creates a diffusion of responsibility which reduces the perception of a duty to report, so that whether most other group

members ignore the action, an employee member of the group feels increased pressure to go along with the wrong act. Obviously, this capability to affect the behaviour of the members of the group depends on several factors, such as, for example, members' perception of dependency on the group, group cohesion or task difficulty which requires more collaboration among group members (Greenberger D. B. et al., 1987). Conversely, other studies have shown that a bureaucratic structure may increase the willingness to report when employees work referring to a supervisor and there is competition, or there are no forms of collaboration or interdependence among peers, or groups are too large and so less cohesive. Near J. and Miceli M. (1995) have suggested that whistleblowing could be effective when formal mechanisms exist to encourage internal whistleblowing and when they operate consistent with the formalization, while King G. (1999) has found that whether there are several levels within the hierarchy or there are improper channels for the disclosure, whistleblowers use external channel.

Considering that universities and healthcare companies, include two different hierarchies (professors and administrative staff and physicians and administrative staff, respectively) and the AOs belong to only one of these hierarchies, we suggest that employees not belonging to the administrative staff may not report wrongdoings internally since AOs are not perceived powerful enough to correct misconducts, as they have no power over professors or physicians. We, therefore, hypothesise that:

H2: Universities and Local Healthcare Authorities receive fewer reports.

The channel which can be used to report wrongdoings may play an important role. In fact, face to face reporting implies more personal costs than anonymous reporting (Ayes and Kaplan, 2005). Although Lowe et al. (2014) and Ayes and Kaplan (2005) have found that there are no differences in reporting intentions between anonymous and non-anonymous reporting channels, Lowry P.B. et al. (2013) have found that whistleblowing reporting systems which increase users' perceptions of trust and anonymity may encourage employees to report wrongdoings. Considering that public administrations have adopted four channels to report wrongdoings (AO's statements distinguish among paper communication, email, dedicated IT systems, dedicated IT system which guarantees anonymity) or a combination of these four reporting channels, we suggest the following hypothesis:

H3- The greater is the secrecy assured by channels of communication created by the organisation, the greater is the number of complaints received.

The organisational internal environment, in which employees work, as well as the external environment, with which public administrations interact, can have an impact on the disclosure of wrongdoings. On this point, De Vries M. and Sobis I. (2016) have suggested that corruption analyses must distinguish two scenarios: corruption in organisation where this kind of behaviour is widespread and corruption in organisations where it is rare.

In the first case, corruption can be studied as a collective action problem, since it involves also honest people who commit wrongdoings, since they are subject to organisational pressures and they need to avoid stress caused by acting differently from colleagues. This "conditional corruption" is also explained considering that "it would be stupid for individuals to be the only ones not to engage in wrongdoing if all other players judge it profitable to do that, even though the combination of all individual actions result in suboptimal outcomes and even though each player may have a personal inclination to act honestly" (De Vries M. and Sobis I, 2016; Sundström A. , 2016). When organizational culture normalizes wrongdoings, unethical behaviour prevails, expanding, in the long term the "logic of corruption" (Miceli M.P. et al., 2009).

Conversely, when corruption is rare, it represents an individual act (which can be studied considering the agency theory) and it is the result of information asymmetry which provides opportunities for the agent to serve his/her self-interests at the expense of the principal. Moreover, in that situation, if most employees are committed to the organisation, blowing the whistle may not imply retaliation, since corruption and maladministration are generally condemned. Obviously, in this case, it is fundamental that managers (who must represent an example for employees) behave ethically and must punish the wrongdoer); as predicted by the Toxic Triangle and Pro-Social Organizational Behavioural models, the key components of problematic conduct are destructive leaders, susceptible followers and conducive or unstable environment (Reckers-Sauciuc A. and D. J. Lowe, 2010). We, therefore, hypothesise that:

H4 – The greater is the level of corruption in the workplace, the lower is the number of reports received

At the same time, whistleblowing may also be affected by the context where organisation operate. In fact, often the external environment can influence the way employees act inside the organisation. When corruption is widespread, it also involves rulers, monitoring and punishment and there are no actors who have the interest to hold corrupt officials accountable (Persson A. et al., 2013). Thus, a culture of corruption may reduce whistleblowing, since employees think that there is no possibility to obtain the respect of the rules by denouncing torts.

Based on these arguments, it is hypothesised that:

H5- The higher is the level of corruption in the external environment where public administrations work, the less is the number of reports received

b) Data

The data on internal whistleblowing were derived from the examination of information contained in Aos' statements for the year 2016. In fact, Aos are required to prepare and submit to the Independent Assessment Bodies, pursuant to article 1, paragraph 14, of law no. 190 of 2012, annual reports which contain an indication of the effectiveness of prevention measures laid down in the Three-year Plan to Prevent Corruption. These reports are published on public administration's websites in the section "Administration Transparency", to guarantee the accountability of public sector administrations. Statements referred to the year 2016, had to be published by 16 January 2017. These statements have been examined with respect to five categories of administrations: municipalities (distinguishing those which are province capital cities), regions, public universities, Local Health Authorities and provinces.

In Aos' statements, the following sections have been considered to study internal whistleblowing:

1. point 6.A, which refers to the number of administration's employees, to get information about the size of the administration,
2. section 10, referred to the protection of civil servants who have reported wrongdoings, composed of point 10. A concerning the activation of whistleblowing policies, 10.B indicating reasons of no-activation, 10.C related to channels available for employees to communicate wrongdoings, 10.D referred to the number of complaints received by the Ao in the year, 10.E which considers discrimination suffered by whistleblowers, and 10.G containing a general evaluation by Ao on whistleblowing.

All this information has been collected in a spreadsheet indicating for each administration the region where it is located, the number of employees, the implementation (or not) of the policy, the means of communication made available to carry out the alerts, the number of reports received, internal reprisals following the presentation of the reports, the criticalities encountered in the implementation of whistleblowing.

Then, this spreadsheet provides information on:

- our dependent variable, since it provides the number of reports received from each public administration included in the sample. However, for our purposes, we have focused our attention not on the number of reports received by administrations, but on the fact the administrations have received reports,
- our independent variables, as it includes data on:
 1. the number of employees in each administration, to measure the size of the organisation,
 2. type of administrations, distinguishing among municipalities, municipalities which are province capital cities, provinces, healthcare companies, universities and regional administrations,
 3. channels made available in each administration to report wrongdoings, since reports could be sent using paper, email, a computerised system, a computerised system which ensures the secrecy of communication, as well as the combination of them.

Our sample included 759 public administrations to

To investigate whether the level of corruption (in the working context and in the external environment) may affect complaints, we have considered the following measures detailed at the regional level in the report “Corruption in Italy: the citizens’ point of view” published by Istat, on 12.10.2017:

- 1) “Percentage of persons who have witnessed in their working environment an illicit trade”, which describes the level of corruption in organisation where employees work and which may affect organizational culture and employees behaviour;
- 2) “Percentage of households in which at least one component has received in the last three years requests for money, favours or gifts in exchange for favours or services”, which describes the general level of corruption in Italian regions.

c)Sample

759 public administrations have been considered to study the level of adoption of whistleblowing policies and reports received. This sample included 20 regions, 65 public universities, 97 provinces, 349 municipalities, 111 municipalities which are province capital cities and 117 local health authorities as depicted in Table 1.

The report for 34 administrations was not available on the institutional website. For the remaining 725 cases, it was found that 82,48% of administrations (598 entities) have adopted the procedure for whistleblowing protection.

In 127 cases, whistleblowing had not been adopted, partly (65 entities) because it was not scheduled in the three-year anticorruption plan. However, a substantial number of administrations (56) did not adopt the procedure for whistleblowing despite the same being planned. The Aos’ reports justified this conduct mainly considering the following situations:

1. the reorganisation processes that have involved provinces and which have determined other priorities,
2. the deficiencies of staff that make it difficult to reconcile the activities envisaged in the anti-corruption plan with ordinary institutional activity,
3. the need to adopt measures to prevent corruption by respecting the principle of invariance of expenditure, which obliged to wait for the platform (not available yet) of the NAA,
4. the small size of the institution which makes the measure ineffective as the facts of corruption can be easily discovered by the Ao,
5. the fact that the code of conduct already describes protections for whistleblower and channels that could be used to report wrongdoings.

Moreover, three administrations did not adopt the procedure but provided no justification for it, and, in three other cases, those responsible for preventing corruption did not provide any response to the specific question in the questionnaire related to the adoption of whistleblowing policy.

The following table (Table 1) shows the number of reports received by type of administration considered, compared to the total number of the public bodies resulting in the country.

Table1 - Public administrations considered in the study and reports received		
	Reports	Administrations included in the sample
Provinces	13	97 (110)
Regions	10	20 (20)
Local Health A.	38	117 (139)
Municipalities	38	460 (7954)
Universities	12	65 (67)
TOTAL	111	759 (8290)

**The number in parenthesis refers to the total number of administrations in the country.*

d)Methodology

In order to test hypothesis 1 (*The smaller the size of the administrations the smaller the number of reports received*), hypothesis 2 (*Universities and Local Health Authorities, receive fewer reports*) and hypothesis 3 (*The greater the secrecy assured by channels of communication created by the organisation, the greater the number of complaints received*), logistic regression analyses have been conducted to distinguish between administrations which have received reports and those which have not received reports (McCullagh P. and Nelder, J. A., 1989). In fact, our dependent variable is dichotomous, coded with 1 for administrations which have received reports and with 0 for administrations which have not received reports.

The Logit model, applied to binary dependent variables, estimates the parameters of a logistic model, so that, the log-odds of the probability of an event (in our case the probability to receive complaints by civil servants) is a linear combination of the predictor variables, which are:

1. the size or the organisation, measured considering the number of employees,
2. the type of administration,
3. the communication channel used to report wrongdoings.

To test hypothesis 4 (*The greater the level of corruption in the workplace, the lower the number of reports received*) and hypothesis 5 (*The higher the level of corruption in the external environment where public administrations work, the lower the number of reports received*) we have used a Generalised Linear Mixed Model (GLMM). It represents an extension of the Generalised Linear Model, since the linear predictor includes, in addition to the usual fixed effect, a random effect. In fact, we measure corruption in the workplace by the variable CORRLABEN, which reports, at the regional level, the "Percentage of persons who have witnessed in their working environment an illicit trade) while we measure corruption in the external environment using the variable CORREXT, which refers to the "Percentage of households in which at least one component has received in the last three years requests for money, favours or gifts in exchange for favours or services" and which describes the general level of corruption in Italian regions. Since GLMM are regression models which include a random effect, quantifying the variation of regression intercept or slope among the levels of a grouping variable by a probability distribution, we have considered regions as the grouping units (second level units) since the variation among regions is more interesting than the effect of the single level.

To investigate more in depth whistleblowing determinants and explain results obtained by quantitative analyses we have also:

- 1) examined "General considerations" table, in AOs' statements which return a description about the status of implementation of the anti-corruption plan, problems encountered in its enactment, the role played by the AO in the public administration and problems encountered in the performance of his tasks,
- 2) conducted four interviews asking to three AOs of public administrations (two municipalities which are province capital cities, and one university) and to the counsellor of the NAA, N. Parisi, some information on the functioning of whistleblowing.

All the analysis have been conducted using R statistical software (R Core Team, 2018).

5. Results

In order to test Hypothesis 1, Hypothesis 2 and Hypothesis 3 Simple Logit Models were adopted to study the effects separately. univariate analysis was conducted. The decision to adopt a Logit Model approach, instead of a simple Chi-Squared Test, is motivated by the need to conduct a detailed study on the sign and size of effects of the considered variables. Table 2 shows the results of these analysis.

Table 2 - Univariate analysis for testing Hypotheses 1 , 2 , 3

	Coefficients (1)	Estimate (2)	p value (3)
H1	(intercept)	-2,258E+03	<0.001***
	Number of employees	5,045E-01	2.37e-14***
H2	baseline (Province)	-1,6835	2.48e-08***
	Regions	1,9067	0.000697***
	Local Healthcare A.	1,0750	0.003196***
	Municipalities	-0.9863	0.013102**
	Municipalities province capital cities	0.5119	0.187350
	Universities	0.3398	0.443079
	(intercept)	-2,4746	<0.001***
H3	paper	0,3866	0.1082
	e-mail	0,544	0.0432**
	dedicated IT system	0,521	0.2016
	dedicated IT system + an- onymity	1,1361	9.51e-06***

* $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

The results of the separate analyses show several significant effects (column 3 of Table 2, significance level $p < 0.05$): number of employees referred to Hypothesis 1, Regions, Local Healthcare Authorities and Municipalities referring to the type of administration considered in Hypothesis 2, e-mail and dedicated IT system which guarantees anonymity, referring to channels used to report wrongdoings considered in Hypothesis 3.

The signs of the regression coefficients (column 2 of Table 2) correspond with the expected signs. A positive regression coefficient indicates that the higher the perceived relevance of that aspect, the higher the probability of receiving reports from employees, so that:

1. according to hypothesis 1, a greater number of employees increase the likelihood for public administrations to receive reports since probably employees perceive that they cannot be easily identified by their peers,
2. referring to hypothesis 2, the organisational structure of Regional administrations and Local Healthcare Authorities increase the likelihood of receiving reports,
3. referring to hypothesis 3, public administrations which have adopted an email or a dedicated IT system which ensures anonymity to report wrongdoings have a higher likelihood to receive reports since these two means of communication are considered useful to guarantee secrecy. The perception of e-mail as a tool which ensures secrecy can be explained considering that many organisations have adopted channels to report based on paper or e-mail because they have no internal resources to develop a dedicated IT system and they could not increase their expenditure to implement anticorruption policy. Therefore, compared to paper, communication by email seems to mitigate the risk of being identified.

For a negative coefficient, the opposite holds true, so that for Municipalities which are not province capital cities, and that usually have an organisational structure with fewer hierarchical levels there is a lower likelihood to receive reports.

Considering together all these independent variables in a model (Model 1), and grouping together all municipalities, we obtain the following result:

Table 3 - Logistics regression analysis for testing Hypotheses 1, 2, 3 together (Model 1)

Coefficients (1)	estimate (2)	p value (3)
(intercept)	-2,780e+00	1,36e-09***
Number of employees	5,007E-04	5,67e-08***
Regions	0,6274	0,32858
Local Health A.	-0,5654	0,243
Municipalities	-4,11E-01	0,27426
Universities	-9,14E-02	0,86361
paper	4,47E-01	0,11587
e-mail	3,93E-01	0,2024
dedicated IT system	5,93E-01	0,16931
dedicated IT system + anonymity	0,7690	0,00909***

* $p \leq 0.1$, ** $p \leq 0.05$, *** $p \leq 0.01$

The table shows that two characteristics are significant in the model: the number of employees and the adoption of a dedicated IT system as a channel to report wrongdoings. These two factors are linked to a higher likelihood of receiving reports from whistleblowers. Considering together the number of employees, the organisational type and the communication channels, we obtain that the organisational type is not significant in determining reports, as probably it is strictly related to the number of employees. Then, Regions and Local Health Authorities receive more reports since they have more employees, while for municipalities which are not province capital cities the likelihood of receiving reports is lower since they have fewer employees.

This also means, that in the set of our initial hypotheses, only two find support (H1 and H3), so that the type of organizational structure seems not to affect the intention to report.

In order to test hypothesis H4 (*The greater is the level of corruption in the workplace, the lower is the number of reports received*), we have analysed the data, using GLMM, Model 2. The model includes the following variables: number of employees, type of administrations, channels of communication used to report wrongdoings and level of corruption in the workplace measured at the regional level.

Table 4 - Generalised linear mixed model for testing Hypothesis 4 (Model 2)

Coefficients (1)	estimate (2)	p value (3)
(intercept)	-3.608e+00	1,58e-05***
Number of employees	5,094e-04	4.42e-08***
Regions	1.007e+00	0.14345
Local Healthcare A.	-5.723e-01	0.24704
Municipalities	-2.206e-01	0.57024
Universities	-7.367e-02	0,89288
paper	4.901e-01	0.09857*
e-mail	4.109e-01	0.19519
dedicated IT system	6.981e-01	0.12338
dedicated IT system + anonymity	8.287e-01	0.00868***
CORRLABEN	9.470e-02	0.50076

* $p \leq 0.1$, ** $p \leq 0.05$, *** $p \leq 0.01$

Laplace approximation

Number of levels of random grouping function:20

	Df	AIC	BIC	logLik	deviance	Chisq	Chi Df Pr(<Chisq)
Null Model	2	518,43	527,05	-257,22	514,43		
Full Model	12	436,55	488,24	-206,27	412,55	101,89	10<2,2e-16***

The table shows that three characteristics are important: the number of employees, the availability of a dedicated IT system which guarantees anonymity and the possibility to signal wrongdoings using paper. However, H4 finds no support, since the level of corruption in the workplace is not relevant.

To test hypothesis H5 (*The higher the level of corruption in the external environment where public administrations work, the is the number of reports received*) we have included the variable CORREXT with the purpose to verify whether the level of corruption which characterized organizations' external environment can have an impact on employee's willingness to report.

Table 5- Generalized linear mixed model for testing Hypothesis 5 (Model 3)

Coefficients (1)	estimate (2)	p value (3)
(intercept)	-3.6303552	1,32e-08***
Number of employees	0.0005140	3.60e-08***
Regions	0.9960699	0.14828
Local Healthcare A.	-0.5969096	0.22904
Municipalities	-.02210226	0.56943
Universities	-0.0989085	0.85628
paper	0.4987908	0.09284*
email	0.4372883	0.16851
dedicated IT system	0.6739056	0.13247
dedicated IT system + anonymity	0.8165281	0.00969***
CORREXT	0.1777229	0.19010

* $p \leq 0.1$, ** $p \leq 0.05$, *** $p \leq 0.01$

Laplace approximation

Number of levels of random grouping function:20

	Df	AIC	BIC	logLik	deviance	Chisq	Chi Df Pr(<Chisq)
Null Model	2	518,43	527,05	-257,22	514,43		
Full Model	2	435,32	487,04	-205,66	411,32	103,11	10<2 e-16***

The table shows that our hypothesis finds no support, so that the level of corruption characterising the external environment where public administrations operate has not an impact on civil servants' willingness to report.

Then, our quantitative analysis has highlighted that two factors affect the public administrations' likelihood to receive allegations: their size and the type of channels available for reporting. In fact, municipalities which have received the highest number of alerts are generally large organisations, such as, for instance, Rome (45 complaints out of 23.869 employees), Milan (14 complaints out of 15.208 employees), Livorno (18 complaints out of 1.136 employees), Venice (13 complaints out of 2.930 employees), Palermo (9 complaints out of 6.836 employees), Brescia (4 complaints out of 1.589 employees) and Pistoia (4 com-

plaints, which are in 3 cases anonymous, out of 724 employees). The common factor of these municipalities is represented by the fact that they have adopted also specific channels for whistleblowing to guarantee a higher level of identity confidentiality since probably they have employees who have IT skills. For example, Rome, in the Ao's report has clarified that "the platform adopted in 2015 can be used only by civil servants who have access to the employees' portal. This system ensures the confidentiality of the report, since only the Ao can know whistleblowers' identity and, at the same time, it makes it possible to add annexes to the complaint or to request further information to whistleblowers. All the actions are tracked on a special log. During 2016, reports increased with respect to the previous year, probably because the knowledge about the functioning of this tool is higher." The Ao of Milan has also reported that the municipality has adopted an IT platform "which permits the confidentiality of the report and makes impossible to know identity. Whistleblowers' reports received by the Ao have all the elements required, and all the reports have been examined by the Guarantee Institution which has always informed whistleblowers about initiatives undertaken following the report. Some allegations have also led to the development of guidelines to improve administrative proceedings."

While large size organisations generally have more resources and then more employees and, hence, all the skills needed to create by themselves what required for the construction of effective channels to report, constraints imposed by the law for the implementation of whistleblowing seem to create more difficulties for small size organisation. Rarely employees report wrongdoings in small organisation and, this could be explained considering that:

- 1) in this type of organisation, is easier to understand who has blown the whistle,
- 2) the organisation usually has not created channels ensuring identity confidentiality, and there is a huge chance of being discovered,
- 3) in these organisations, groups are more cohesive, and peers exercise a control over other members of the group so that they can reduce corruption but sometimes also limit the willingness to report.

6. Qualitative analyses

a) Mechanisms which guide the functioning of whistleblowing

The functioning of whistleblowing is linked to eight mechanisms described in Table 6, which are based on the following components.

1. Confidentiality, since in disciplinary proceedings whistleblowers' identity cannot be revealed without their consent or can be revealed only when its knowledge is essential for the defence of the blamed.
2. No discrimination for those who report, as employees cannot be fired or penalised in their career for blowing the whistle.
3. Definition, in the anti-corruption plan, of procedures to collect and handle complaints;
4. Possibility of anonymous complaints.
5. Possibility to report wrongdoings to external authorities (the NAA, the Court of Auditors and the Judicial Authority).
6. No punishment for wrong complaints made in good faith.
7. Definition of the Ao responsibilities since the Ao ensures, in line with guidelines contained in the National Anti-corruption Plan, the adoption of the plan for transparency and corruption prevention and its effective implementation.
8. Culture and training aimed at increasing employees' awareness about safeguards and law content, encouraging whistleblowing and guaranteeing the AOs respect of procedures.

Table 6 – Whistleblowing mechanisms	
WHISTLEBLOWING MECHANISMS	
M1) CONFIDENTIALITY	<i>If the confidentiality of the reporting is guaranteed, whistleblowers are encouraged to report since there may be any reprisal against them by supervisors or by the group they belong</i>
M2) NO DISCRIMINATION	<i>If employees cannot be fired or penalised in their career, then employees will be encouraged to report because they cannot suffer retaliation</i>
M3) DEFINITION OF PROCEDURES TO COLLECT AND HANDLE COMPLAINTS	<i>If public administrations define modalities according to which complaints must be collected and handled, then there's any chance that complaints are ignored or the confidentiality of whistleblowers is violated</i>
M4) POSSIBILITY OF ANONYMOUS COMPLAINTS	<i>If employees can send anonymous complaints, then even those who think that the system is not adequate to ensure the confidentiality of the report will report</i>
M5) AVAILABILITY OF EXTERNAL CHANNELS	<i>If employees can report to parties outside the organisation, then all those who feel that they cannot have adequate safeguards by their organisation or that the recipient has not enough power in the organisation, will report on the outside</i>
M6) NO PUNISHMENT FOR WRONG COMPLAINTS MADE IN GOOD FAITH	<i>If employees cannot be punished for wrong reporting, then they are incentivised to report</i>
M7) DEFINITION OF AO RESPONSIBILITIES	<i>If complaints are addressed to a third party, which is responsible for the adoption of appropriate measures using defined procedures, then there are chances that reports are taken into consideration and organisation change</i>
M8) CULTURE AND TRAINING TO INCREASE EMPLOYEES AND RPC AWARENESS	<i>If employees are aware of the importance of reporting, of protections that exist and their obligations, then a culture which encourages reporting can be created. If the Anti-corruption officer is aware of his/her responsibilities referred to the management of complaints, there will be proper procedures encouraging employees to report since allegations have a feedback</i>

Our qualitative analysis has the purpose to verify the functioning of these mechanisms delivering insight useful to clarify the findings of our quantitative analysis. To meet this target, we have interviewed a Counsellor of the NAA, and the AOs of two large size municipalities and one university located in the North East of Italy, an area generally perceived with a low level of corruption.

The involvement of these parties is motivated by specific reasons. The NAA represents the fundamental node of the Italian anti-corruption policy and it is the recipient of external reports so that the interview could be useful to investigate the functioning of mechanism no. 5.

The content of the AOs' statement motivates the other interviews. In fact, this document for municipality A, which has more than 2.500 employees, specified for the year 2015 that there had been three complaints but also a discrimination act under investigation; as the following statement did not show complaints, we would like to verify whether that retaliatory act had affected employees' intention to blow the whistle. For municipality B, which has less than 950 employees, 2016 Ao's statement showed that there had been no complaints although some disciplinary and criminal proceedings for false stamps and false statements have been started during the year. Then, it would be interesting to investigate why employees have not blown the whistle to report those situations. For University C, instead, the document specified that complaints had not been received using whistleblowing channels even if they had been treated using whistleblowing proceedings so that it would be interesting to verify whether the features of the organizational environment sometimes make whistleblowing channels to report wrongdoings not necessary.

b) Dynamics in the field

Our interviews have highlighted the existence of several issues in the functioning of whistleblowing:

M1) Confidentiality

The AOs of public administrations A and C have underlined their preference for direct communication with employees since it makes it possible to verify immediately allegations and whistleblowers' good faith. Employees too, seem to prefer direct communication, as in administration C wrongdoings have not been reported using the formal channel created for whistleblowing. Only the AO of administration B has suggested that "*sometimes, direct communications and unusual meetings with the AO, could lead to the identification of whistleblowers*" so that formal channels may encourage reports.

Considering what is testified by the AO of administration A, the real issues in ensuring confidentiality are related, on the one hand, to the structure of the organisation, since sometimes it makes possible to identify who has blown the whistle as only a few people have some information, and on the other hand, to the law. In fact, the introduction of art. 54-a has not really increased guarantees for employees denouncing wrongdoings: identity confidentiality has been extended only for some cases of wrongdoings related to disciplinary proceedings, not for those involving criminal proceedings so that the capability of whistleblowing to give a contribution in fighting corruption can be very limited. This means that the law is not so satisfactory and the reaction of the organisation is fundamental.

M2) No discrimination

Referring to the retaliatory facts described in the AO's report for the year 2015, Municipality A has specified that the whistleblower had only highlighted the danger of possible reprisals against him, but the immediate transfer of the wrongdoer to another office has made it possible to prevent the threatened retaliation.

However, referring to discriminations and retaliatory acts against whistleblowers, the Authority has explained that it has only the possibility to communicate to the Civil Service Inspectorate those discriminations which have been testified by employees since it has any direct sanctioning power. Penalties related to discriminations are applied by the Inspectorate whose evaluations do not consider the contribution employees have given to fight corruption and maladministration.

M3) Definition of procedures to collect and handle complaints

Interviews have clarified that the small number of reports received by the AOs has made unnecessary the construction of a specific structure or the definition of a procedure for their management, while three specific regulations define proceedings followed by the NAA. However, the AO of administration C has also specified that universities are complex organisation composed by an administrative staff and a teaching staff, the latter governed by public law regulations and subject to the power of the university president and not to the power of the manager who covers the function of AO. The presence of these two hierarchies and the fact that teachers are not subject to rules governing the civil service, require the mediation of the university president for those wrongdoings which involve teachers since the AO lacks the power to act directly.

M4) Possibility of anonymous complaints

The possibility to send anonymous complaints need to be balanced with the right of defence for the blamed to avoid cases of false reports whose purpose is to disparage someone. Then, anonymous reports are taken into consideration only when they are very detailed.

M5) Availability of external channels

In public bodies training for civil servants has clarified the existence of an external channel to report; however, the NAA has complained that civil servants have not understood the function of whistleblowing. It "has not the aim to ascertain a denied right to the employee" but "to protect a public, collective interest", preventing similar cases from occurring in the future. Too many external reports could not be treated by the NAA since they refer to complaints involving civil servants' competitions or their career proceedings, which fall under the specific competence of the Inspectorate of Public Function.

M6) No punishment for wrong complaints made in good faith

While administrations A, B and C have never received untrue complaints, the Councillor of the NAA has explained that the requirement of good faith is taken from international experience, but it loses its sense in

our context. *“The aim of whistleblowing”, as specified by the NAA, “is to bring out facts of corruption and it is not important to know whether the whistleblower is in good faith; it is just necessary that there is an overriding public interest to report”.* However, he has also underlined that the new draft on whistleblowing still contains this requirement.

M7) Definition of Ao responsibilities

Referring to the possibility that reporting could be encouraged by the fact that its management is entrusted to a third party, the Ao of municipality A has suggested that whistleblowing channels are useful for employees' complaints related to their supervisors. However, it is not clear what happens when the Ao ignores a report.

M8) Culture and training to increase employees and Ao awareness

All the AOs have confirmed that they have not received a direct training from the NAA, but the Authority has published in its website some determinations for public sector bodies. Learning by doing is the method typically used to improve municipalities knowledge, while universities periodically organize meetings to discuss how to apply anti-corruption rules since these seem not to be designed for their structure.

Conversely, the NAA has explained that training consists in:

1. a meeting organized every year on 24 May with the involvement of 350/400 AOs to inform them of new anti-corruption rules,
2. courses of the National Administrative School with which a special agreement has been signed. In this case, the NAA is part of the teaching class,
3. opinions which can be requested by administrations to the NAA.

c) *What was not working*

Interviews have clarified that the limited success obtained in 2016 in the Italian public sector by whistleblowing, is justified by the fact that several mechanisms do not work properly.

Considering confidentiality, interviews have highlighted that the importance played by the availability of formal channels to report depends on organisational culture and AOs attitudes to communicate with employees: when organizational culture favours communication at any level of the organisation, as in municipality A and university C, direct communication is considered preferable for both employees and AOs. Conversely, when relationships are more formal, for leadership imprinting as in municipality B, or in more bureaucratic structures, or when wrongdoings involve supervisors the development of effective channels of communication is required.

Furthermore, in disciplinary and penal proceedings confidentiality ensured by article 54-a of legislative decree 165/2001 is very limited, and little has changed from the past, so that, in 2016, those who have reported probably were not aware that their identity could be revealed in numerous situations, also because employees have not been trained on the functioning of whistleblowing. Training has not received the attention required both at the central level and at the local level without considering that to change employees' behaviour it is important to change the organisational culture and training plays a fundamental role to meet this end. Moreover, whether employees decide to send anonymous complaints, to safeguard their identity, usually reports are not taken into consideration except when they contain very detailed information. At the same time, reports sent to the NAA are taken into consideration only when they refer to wrongdoings violating a public interest.

Since the Civil Service Inspectorate evaluates situations without considering the contribution that employees have given to discover corruption or maladministration, discriminations sometimes cannot be avoided. Furthermore, as procedures to collect and handle complaints have not been defined in public administrations, reporting may be discouraged since employees are not aware of how reports are examined and by whom.

7. Conclusion

Referring to the Italian public sector and to the year 2016, the current research has examined the impact on actual whistleblowing of the following factors:

- a) the size of the organisation,
- b) the type of organisation,
- c) channels available to report wrongdoings,
- d) levels of corruption characterising the internal and external organisational environment.

First, our quantitative analysis has demonstrated that, the likelihood to receive allegations increase with public bodies' size (measured considering the number of employees) and when channels created to report wrongdoings ensure more confidentiality. We think that these two results sometimes could be connected, since large organisation usually have more resources and then more employees, and consequently also an IT support service which can provide internally what needed.

Indeed, the data collected have also shown that not all public bodies in 2016 had adopted whistleblowing. Qualitative analysis has clarified that the failure in its enactment is mainly due to the lack of human and financial resources needed and to the fact that the NAA's IT platform to report wrongdoings guaranteeing the secrecy of employees' identity was not till available. A regional administration (Basilicata) justified its non-implementation explaining that a new bill in Parliament was going to be approved and before its approval civil servants could report wrongdoings using Ao's e-mail. All these motivations denounce the difficulty that, local public bodies show in acting in a context where rules change every day without considering practical problems or specific features of the executive arm.

Moreover, the expenditure constraints (anticorruption measures must be implemented without increasing public expenditure) and the delay in the delivery by the NAA of the platform for reporting wrongdoings, have led other administrations which indicated the adoption of whistleblowing, to a mere formal fulfilment of the law, since they have only stated that reports can be sent by e-mail or paper. Then, all these constraints have transformed an issue which requires a central attention to be solved in an administrative burden.

Qualitative analysis has also suggested that formal channels to report are not necessary for contexts where ethical leadership exists and the organizational culture favours communication at any level of the organisation. This confirms, on the one hand, Holmes S.A. et al. (2002) findings which demonstrate that employees engage in Organisational Citizen Behaviour when top management stresses the importance of employees' ethical behaviour and, on the other hand, Hooks K.L. et al. (1994) findings suggesting that upstream communication is a useful tool to control corruption, since "fraud involves concealment". Moreover, in these contexts, the AOs seem to favour internal reporting by informal channels also to solve immediately situations which could harm the image of the administration damaging the political parties in charge. However, we think that these circumstances characterize only those contexts where corruption is rare.

Secondly, our quantitative analysis has shown that the level of corruption which characterizes the internal or the external environment of public organisation does not affect the number of internal reports. However, we think that the impact of the level of corruption which permeates public bodies' internal and external environment must be evaluated also in relation to external reports since previous studies have suggested that when corruption is widespread in the organisation, employees report to external authorities. Despite a recent introduction of freedom of information in the country, the NAA has not provided specifications related to external reports to deeply investigate this relationship. Nevertheless, the general report it publishes every year highlights that also external allegations have not had a great success. In 2016 the NAA has received only 252 reports from all public administrations in the country (and this number includes also allegations received for the same wrongdoing, while our data refer to administrations which have received allegations) which have led to 174 investigations. This means that probably employees do not trust this system created to fight corruption. Furthermore, the fact that too many reports could not be treated by the NAA since they not refer to a public interest, seems to underline that whistleblowers' reports represent overall a reaction engendered by anger from injustice they have suffered. The features of the Italian labour market and the insufficient trust in institutions lead employees to perceive costs higher than benefits, in re-

porting wrongdoings harming a public interest so that whistleblowing is too often a reaction against abuse motivated by personal reasons.

The main limitations of this paper lie in the fact that it was not possible to analyse the relationship between external reports and the level of corruption in the working context and in the external environment and it was not possible to interview civil servants (since administrations have not given us the possibility to ask employees their opinion related the functioning of whistleblowing). Moreover, our analysis has focused the attention on 2016 only, and this does not allow us to capture possible long run effects linked to a copy-cat behaviour, stimulated by those situations in which whistleblowers have obtained the organisational changes hoped, or linked to the adoption of a different behaviour with respect to those who have denounced considering reprisals they have suffered. Although, that represents a limitation about the significance of the findings, information obtained has demonstrated that the problem of this anticorruption measure is not mimicry and the capability to adapt international policies to the local context or, culture and the level of individualism which lead people to care only the private interest instead of the collective resources.

The number of internal reports collected by public administrations is very low if we consider that corruption in the country is widespread and, while quantitative analysis has shown that this is in part due to the small size of the Italian public sector bodies, interviews have clarified that the fundamental mechanisms of Italian whistleblowing seem not to work properly since article 54-a has neither enhanced protection for employees who denounce torts nor strengthen safeguards against organizations' forms of retaliation. Hence, probably those who have denounced were not aware of these limitations also because training has not received the attention required both at the central and at the local level, without considering that it is essential to change organizational culture and signal employees that some values are important for the administration. This confirms Wright B. E. et al. (2016) findings which suggest that subordinates express a higher willingness to report unethical behaviour since they are less concerned about the potential consequences they may experience by reporting unethical conduct.

Several scholars have suggested that "anti-corruption reforms will not succeed if there isn't a strong political will" (Ledeneva A. et al., 2017) and probably this is the case, since laws are not satisfactory and not all resources needed have been put in place to deflate one of the biggest problems in this country. Further research could clarify whether L. 178/2017, which has amended the described rules, has increased its effectiveness in fighting corruption.

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- Commissione Europea (2014) - Relazione della commissione al Consiglio e al Parlamento europeo – Relazione dell’Unione sulla lotta alla corruzione
- GRECO - Evaluation Report (2009)– Joint first and second evaluation round
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- GRECO - Evaluation Report (2016)– Fourth evaluation round – corruption prevention in respect of members of parliament, judges and prosecutors,
- GRECO - Evaluation Report (2016) – Third evaluation round – Second compliance report – Incriminations

APPENDIX A

Authors	Title and Journal	Year of publication	Findings	Method
Alleyne P., Haniffa R. and Hudaib M.	The Construction of a Whistle-Blowing Protocol for Audit Organisation: A Four-Stage Participatory Approach <i>International Journal of Auditing</i>	2016	Different factors have an impact on whistleblowers decision-making processes: 1) experience and knowledge are fundamental for the discovery of wrongdoing; 2) the decision to act depends on the seriousness of the wrongdoing, moral intensity and organisation commitment; 3) the choice of channels of reporting must consider moral duty, personal cost and the ethics of the organisation.	Whistleblowing intentions considering judgment and decision-making processes of external auditors
Andersson S. and Bergman T.	Controlling corruption in the public sector <i>Scandinavian Political Studies</i>	2009	To control corruption, delegation and discretion need to be aligned to new accountability mechanisms: ex ante mechanisms (contract design and screening and selection mechanisms) and ex post mechanisms (monitoring and reporting requirements, and institutional checks).	Empirical research based on newspapers, rules, court materials and interviews
Andrade J.A.	Reconceptualising Whistleblowing in a Complex World <i>Journal of Business Ethics</i>	2015	Whistleblowers constitute the “ethical boundary” of organisation since they force the organisation to take responsibility for its actions. The increasing importance of whistleblowing is linked to globalisation, which, as it requires decentralisation, has determined the need for new governance to ensure efficiency and effectiveness.	Theoretical paper
Arnold D. and Ponemon L.	“Internal Auditors” Perceptions of Whistle-Blowing and the Influence of Moral Reasoning: An Experiment’ <i>Auditing: A Journal of Theory and Practice</i>	1991	Auditors’ whistleblowing intentions are influenced by management behaviour (penalties rather than affiliation towards whistleblowers). In comparison to internal auditors and marketing analysts, external auditors are believed to be the most likely to blow the whistle. Social position and power of the auditor within the organisation affect possible intentions to blow the whistle.	Whistleblowing intentions considering the predictions of 106 internal auditors
Berry B.	Organizational culture: A framework and strategies for facilitating employee whistleblowing. <i>Employee Responsibilities and Rights Journal</i>	2004	Seven dimensions must be considered in the construction of an organizational culture to encourage whistleblowing: vigilance, engagement, credibility, accountability, empowerment, courage, and different options over disclosure.	Theoretical paper
Boo E., Ng T.B.-P. and Shankar P.G.	Effects of incentive scheme and working relationship on whistleblowing in an audit setting <i>Auditing: a journal of practice &</i>	2016	Rewards for employees who blow the whistle or penalties for employees who do not blow the whistle, can promote whistleblowing, but close working relationships can undermine this positive consideration. If firms promote close working relationships through work teams, pun-	Whistleblowing intentions considering the auditor’s propensity to report audit partner’s wrongdoing

	<i>theory</i>		ishment may work better than reward in promoting whistleblowing.	
Bowen R. M, Call A. C and Rajgopal S.	Whistle-Blowing: Target Firm Characteristics and Economic Consequences <i>The accounting review</i>	2010	Whistleblowing is more prevalent in firms that had downsized and in firms with bad governance; when potential benefits to whistleblowing increased, employees were more likely to make public allegations of wrongdoing; Whistleblowing allegations have an immediate negative economic effect for firms; whistleblowing targets had more earnings restatements, more shareholder lawsuits, and relatively poor operating and stock return performance. Whistleblowing allegations seem to predict future negative economic consequences for targeted firms; whistleblowing target firms exposed in the press improved several dimensions of governance relative to the year before the whistleblowing event.	Analysis of of 81 employee whistleblowing allegations linked to financial misconduct between 1989 and 2004 testified in the financial press and 137 instances of whistleblowers between 2002 and 2004 contained in records of US government's Occupational Safety and the Health Administration Office
Brennan N. and Kelly J.	A study of whistleblowing among trainee auditors <i>The British Accounting Review</i>	2007	Trainee auditors' progress in careers makes them less reluctant to report externally. Legislative protection is not the major determinant in the decision to blow the whistle. However, the lack of legislative protection influences their willingness to pursue wrongdoing.	Whistleblowing intentions among trainee auditors by a survey of 240 final year students of the Institute of Chartered Accountants in Ireland
Brink A.G., Lowe D. J. and Victoravich L. M.	The Effect of Evidence Strength and Internal Rewards on Intentions to Report Fraud in the Dodd-Frank Regulatory Environment <i>Auditing: a journal of practice and theory</i>	2013	Monetary incentives crowd out the intrinsic motivation of employees to report internally.	Whistleblowing intentions considering MBA students of two universities in the US
Brody R.G., Coulter J.M. and Mihalek P.H.	Whistle-blowing: a cross-cultural comparison of ethical perceptions of us and Japanese accounting students. <i>American Business Review</i>	1998	Culture affects whistleblowing perception. The study reveals significant differences between the ethical perspectives and judgments on the whistleblowing of Us and Taiwanese accounting students.	Whistleblowing perception considering US and Taiwanese accounting students' ethical decisions
Caillier J. G.	An examination of the role whistleblowing education plays in the whistleblowing process	2017	Relationship between whistleblowers' education and the possibility of retaliation. Employees' education encourages whistleblowing (especially internal whistleblowing), since: 1) it sends the message that the or-	Actual whistleblowing considering data collected from the 2010 Merit Sys-

	<i>The Social Science Journal</i>		organisation will protect employees from retaliation; 2) appropriate channels of disclosure are used from employees impeding retaliation because nobody knows who blew the whistle.	tems Protection Board survey
Callahan E. S., Dworkin T. M., Fort T. L. and Schipani C. A.	Integrating trends in whistleblowing and corporate governance: promoting organizational effectiveness, societal responsibility, and employee empowerment <i>American Business Law Journal</i>	2002	The authors have suggested the implementation of Business as a Mediating Institution as a corporate governance model that allows the development of internal whistleblowing procedures and obtains organisational benefits.	Theoretical paper
Cheng X., Karim K. E. and Lin K. J.	A cross-cultural comparison of whistleblowing perceptions <i>International Journal of Management and Decision Making</i>	2015	Collectivist cultures are less likely to accept engaging in whistleblowing as an organisation strategy of internal control	Whistleblowing intentions and perception by a survey between Chinese and British students of the university of Glasgow
Chung J., Monroe G. S. and Thorne L.	An examination of factors affecting external and internal whistleblowing by auditors <i>Research Seminar</i>	2004	Auditors are more likely to blow the whistle internally than externally considering that internal whistleblowing has fewer negative effects on whistleblowers, wrongdoers and firms. A rule based organizational climate (which emphasizes the need to comply to rules) is less conducive to whistleblowing than a principle-based climate (which emphasises the importance of principles in ethical decisions). Auditors are more likely to blow the whistle when the wrongdoer has less power in the organisation, but only for internal whistleblowing.	Whistleblowing intentions by an experimental study among 96 auditors attending a national accounting training program
Ciasullo M. V., Cosimano S. and Palumbo R.	Improving health care quality: the implementation of whistleblowing <i>The TQM Journal</i>	2017	Whistleblowing can be considered a means to improve the quality of public services and not only a means of preventing risk.	Comparison between whistleblowing practices operating within the Italian National Health Service
Dalton D. and Radtke R.	The joint effects of Machiavellianism and ethical environment on whistle-blowing. <i>Journal of Business Ethics</i>	2013	Machiavellianism is negatively related to whistleblowing, and affects perceived benefits and perceived responsibility on blowing the whistle. A strong corporate ethical environment can represent an important means to influence the disclosure of corporate wrongdoing for both high and low Machs.	Whistleblowing intentions according to an experiment involving 116 MBA students

De Vries M. and Sobis I.	Increasing transparency is not always the panacea. An overview of alternative paths to curb corruption in the public sector <i>International Journal of Public Sector Management</i>	2016	Corruption analysis must distinguish between a context in which corruption is widespread and situations in which corruption is rare. When corruption becomes widespread it must be studied as a collective action problem, while in the situations in which corruption represents an individual act, it can be studied considering the principal agent theory.	Theoretical paper
Dozier J. B. and Miceli M. P.	Potential predictors of whistleblowing: A prosocial behavior perspective. <i>The Academy of Management Review</i>	1985	Whistleblowing is prosocial behaviour linked to certain stable personality characteristics of individuals and their perception of organisational situations.	Conceptual paper
Dyck A., Morse A. and Zingales L.	Who blows the whistle on corporate fraud? <i>The Journal of finance</i>	2010	In the US fraud detectors belong to different categories of subjects (auditors, clients, competitors, media, etc.). Incentives should be expanded to incentivise whistleblowing since only journalists seems to gain for blowing the whistle.	Actual whistleblowing considering reported fraud cases between 1996 and 2004 in the US
Elliston F. A.	Anonymity and whistleblowing. <i>Journal of Business Ethics</i>	1982	Anonymous whistleblowing is preferable to passive observers, but it “uses ignorance to promote knowledge, identifies others while hiding himself”.	Theoretical paper
Gao L. and Brink A. G.	Whistleblowing studies in accounting research: A review of experimental studies on the determinants of whistleblowing - <i>Journal of Accounting Literature</i>	2017	A review on whistleblowing related to the accounting profession considering the five determinants of whistleblowing identified by Near and Miceli, which are: 1) characteristics of whistleblowers, 2) characteristics of the report recipient, 3) wrongdoer, 4) characteristics of the wrongdoing, 5) characteristics of the organisation).	Literature review of extant accounting research on whistleblowing
Gao J., Greenberg R., Wong-On-Wing B.	Whistleblowing intentions of lower-level employees: the effect of reporting channels, bystanders, and wrongdoer power status <i>Journal of Business Ethics</i>	2015	Externally administered reporting channels increase whistleblowing intentions mitigating any bystander’s effect.	Whistleblowing intentions submitting two case scenarios to 369 undergraduate business students from a state university in the US
Gernon H.	Discussion of An Investigation of the Reporting of Questionable Acts in an International Setting. <i>Journal of Accounting Research</i>	1993	Managers’ willingness to report acts which violate a standard of justice, honesty, or economy in France, Norway, and the United States, is different since it is affected by cultural variables. Norwegian managers place more importance on the corporation than they do on themselves.	Whistleblowing intentions considering a survey questionnaire for managers in France, Norway and the United States

Greenberger D. B., Miceli M. P. and Cohen D. J.	Oppositionists and group norms: The reciprocal influence of whistleblowers and co-workers. <i>Journal of Business Ethics</i>	1987	Considering whistleblowing as an act of nonconformity to group norms, to favour whistleblowing, an organisation must: 1) decrease group pressure to conform and support whistleblowing in the group 2) highlight the moral correctness of reporting wrongdoing, 3) create a positive perception of reporting wrongdoing by organisation leaders, 4) introduce a reward system, 5) consider the structure of work groups and tasks, since quality circles or teams where workers are interdependent will <i>inhibit</i> whistle-blowing.	Theoretical paper
Gundlach M. I., Gundlach S. C., Douglas M. J. and Martinko M. J.	The decision to blow the whistle: A social information processing framework. <i>The Academy of Management</i>	2003	Whistleblowing decisions can be affected by individuals' analyses of perceived wrongdoing, as well as their perception of the consequences of acting. A subjective weighing up of consequences, which will vary among individuals, motivates Whistleblowing decisions. Perceptions of responsibility for and emotional reactions to perceived wrongdoing can generate a whistleblowing reaction which does not consider any perceived consequences.	Theoretical paper (propositions)
Hassink H., de Vries M. and Bollen L.	A content analysis of whistleblowing policies of leading European companies. <i>Journal of Business Ethics</i>	2007	The adoption of a standard policy is not the best solution for a country.	Examination of whistleblowing policies of 56 leading European companies.
Henik E.	Understanding whistle-blowing: A set-theoretic approach <i>Journal of Business Research</i>	2015	Two paths can lead to a whistleblowing outcome: 1) employees are motivated to blow the whistle by strong extra-organizational commitments and anger at organizational inaction following internal reports; 2) Employees are initially motivated to blow the whistle by strong extra-organizational principles even if this motivation is matched by anger over retaliation following internal reports.	Submitting 60 episodes drawn from 50 in-depth interviews with whistleblowers and inactive observers to fsQCA analyses
Holmes S.A., Langford M., Welch O.J., Welch S.T.	Associations between internal controls and organizational citizenship behavior. <i>Journal of Managerial Issues</i>	2002	Employees will engage in Organisational Citizen Behaviour when top management stresses the importance of employees' ethical behaviour. Fraud is rare in firms in which top management supports internal controls. Managers must support the internal control systems, which includes not only accounting or information systems but also ethical behaviour.	Whistleblowing intentions by a questionnaire distributed to 8000 active members of the Association of Certified Fraud Examiners
Hooks K.L., Kaplan S. E. and Schultz J. J.	Enhancing communication to assist in fraud prevention and detection <i>Auditing: A Journal Of Practice &</i>	1994	Upstream communication is important to control corruption, since fraud involves concealment. COSO prescribe upstream communication but in practice conditions that ensure its existence and functioning are	Conceptual paper

	<i>Theory</i>		not defined.	
Johansson E. and Carey P.	Detecting Fraud: The Role of the Anonymous Reporting Channel <i>Journal of Business ethics</i>	2016	Small firms benefit from implementing Anonymous Reporting Channels. Organisations with independent boards detect more fraud when they implement Anonymous Reporting Channels.	Analyse of data from 231 Australian public companies considering KPMG bi-annual fraud surveys
Jubb P.B.	Auditors as whistleblowers. <i>International Journal of Auditing</i>	2000	Auditors cannot be considered as whistleblowers: disclosures for auditors are a duty since they are role prescribed; auditors' acts are not an expression of dissent; auditors' acts do not violate organisation loyalty; auditors' disclosures are not addressed to an external entity.	Theoretical paper
Jubb P. B.	Whistleblowing: A restrictive definition and interpretation. <i>Journal of Business Ethics</i>	1999	Whistleblowing acts are voluntary since they are not performed under threat or duress and they are not obligatory. The disclosure represents an act of dissent from the peer group and does not violate organizational loyalty.	Theoretical paper
Kaplan S. E. and Whitecotton S. M.	An examination of auditors' reporting intentions when another auditor is offered client employment. <i>Auditing: A Journal of Practice & Theory</i>	2001	Intentions to report a fraudulent act using an anonymous reporting hotline is not greater under strong procedural safeguards than under weak procedural safeguards. Information about procedural safeguards is not sufficient to increase whistleblowing intentions. The effect of anonymous reporting channel's procedural safeguards does not depend upon the type of fraudulent act even if the intention to report a fraudulent act concerning misappropriation of assets is higher than that related to the reporting of an act involving fraudulent financial reporting; reporting intentions are stronger when the anonymous reporting channel is administered internally probably because participants believe that reporting to an externally administered channel, is similar to going outside the organisation.	Whistleblowing intentions considering 65 on-line MBA students attending a meeting campus
Kaplan S.E.	An examination of auditors' reporting intentions upon discovery of procedures prematurely signed-off - <i>Auditing: A Journal of Practice & Theory</i>	1995	Compared to non-anonymous reporting channels, anonymous reporting channels increased reporting intentions, when: 1) Previous whistleblowers faced retaliation, 2) Previous transgressors did not face negative repercussions.	Whistleblowing intentions according to an experimental study involving 91 MBA students

Kaptein M.	From inaction to external whistleblowing: the influence of the ethical culture of organisation on employee responses to observed wrongdoing. <i>Journal of Business Ethics</i>	2011	The ethical culture of an organisation is important in encouraging whistleblowing. Clarity, supportability, discussability, and sanctionability are particularly relevant in encouraging employees to take positive action.	Whistleblowing intentions according to 5065 questionnaires collected from the US working population
Keenan J. P.	Whistleblowing: A study of managerial differences. <i>Employee Responsibilities and Rights Journal</i>	2002	All managerial levels are willing to blow the whistle: upper-level managers followed by middle-level and first-level managers, are less dependent on the organisation and are thus more likely to blow the whistle for wrongdoings. The different degrees of fear of retaliation related to these three managerial levels must be considered in organisation policies.	Whistleblowing intentions submitting a questionnaire via mail to 131 upper - level managers, 188 middle-level managers and 3500 first-level managers
Keil M., Tiwana A., Sainsbury R. and Sneha S.	Toward a theory of whistleblowing intentions: A benefit-to-cost differential perspective. <i>Decision Sciences</i>	2010	Personal reporting responsibility, trust in supervisors, reporting anonymity, management responsiveness and an organizational climate conducive to reporting enhances whistleblowing intentions because it increases benefits relative to perceived costs.	Whistleblowing intentions considering data collected from 159 experienced IT project managers.
King G.	The implications of an organization's structure on whistleblowing. <i>Journal of Business Ethics</i>	1999	Appropriate channels for the disclosure of unethical behaviour enhance whistleblowing. In organisations where there are several levels within the hierarchy whistleblowers use external channels of disclosure.	Theoretical paper
Larmer R.	Whistleblowing and employee loyalty. <i>Journal of Business Ethics</i>	1992	The relationship between whistleblowing and loyalty: whistleblowers are more loyal than employees ignoring immoral conduct	Theoretical paper
Lowry P.B., Moody G.D., Galletta, D.F. and Vance A.	The drivers in the use of online whistle-blowing reporting systems. <i>Journal of Management Information Systems</i>	2013	Reporting channels administered externally may be more effective than those administered internally since whistleblowing intentions are higher when the reporting channel is administered externally than when it is administered internally. The presence of bystanders does not affect the intentions to blow the whistle when the reporting channel is administered externally.	Whistleblowing intentions submitting hypothetical scenarios to 202 online working professionals
MacGregor J. and Stuebs M.	The Silent Samaritan Syndrome: Why the Whistle Remains Unblown' <i>Journal of Business Ethics</i>	2014	Awareness, community and moral competence dimensions affect the desire to remain silent. Whistleblowing programs should support and develop employee awareness of inappropriate activities and whistleblowing responsibilities; academic education, business training and development programs should work together to develop educated pro-	Whistleblowing intentions considering an academic setting

			fessionals.	
Marit S. and Trygstad S.	When whistle-blowing works: the Norwegian case <i>Human relations</i>	2010	The effectiveness of Norwegian whistleblowing policies is explained considering characteristics of the labour market, welfare state and structures which favour a communication culture in the organisation.	Actual whistleblowing analysing data from eight large Norwegian municipalities
Mesmer-Magnus J. R. and Viswesvaran C.	Whistleblowing in organisation: An examination of the correlates of whistleblower intention, action, and retaliation. <i>Journal of Business Ethics</i>	2005	Findings of research conducted on whistleblowing intentions cannot be translated into conclusions about effective whistleblowing.	Whistleblowing intentions and whistleblowing action comparison considering previous research
Miceli M. P. and Near J. P.	Individual and situational correlates of whistle-blowing <i>Personnel Psychology</i>	1988	Whistle-blowing is more likely when observers of wrongdoing: 1) tend to have higher levels of professional status, 2) are members of larger work groups, 3) are satisfied with aspects of their working life, 4) believe that problems can and will be corrected	Analysis of archival survey data related to individuals who observed wrongdoing in 22 organisation (US Merit Systems Protection Board survey) and decided to report wrongdoing (actual whistleblowing)
Miceli M. P. and Near J. P.	Whistleblowing: Reaping the Benefits <i>The Academy of Management Executive</i>	1994	Wrongdoing prevention is more effective than whistleblowers protection from retaliation. Organizational policies should specify what activities are considered wrongdoings and state adequate responses to wrongdoing that are signalled. Managers' values are more useful than the communication of policies since they can be emulated by employees. Company response to the complaint is very important since it avoids external reporting and incentivized whistleblowing.	Theoretical paper
Miceli M. P. and Near J. P.	Characteristics of organizational climate and perceived wrongdoing associated with whistle-blowing decisions <i>Personnel Psychology</i>	1985	Employees are more likely to blow the whistle when they have convincing evidence of wrongdoing, if the wrongdoing is serious and when it directly affects them. Inactive observers may be employees especially sensitive to potential retaliation or members of small organisations.	Examination of 8600 questionnaires concerning whistleblowing filled in by employees of 15 organisations (US Merit Systems Protection Board survey and archival information gathered by the Offices of the Inspector General)
Miceli M. P. and	The relationships among beliefs, or-	1984	Organisational members can be divided into: 1) individuals who do not	Whistleblowing intentions

Near J. P.	ganizational position, and whistle-blowing status: A discriminant analysis. <i>Academy of management Journal</i>		observe wrongdoings; 2) individuals who observe but do not report wrongdoings (usually supervisors, having low pay but good education or young, potential, low seniority employees); 3) individuals who observe and report wrongdoings by all channels (employees in nonsupervisory positions and who receive high pay in spite of their low education); 4) individuals who observe and report wrongdoings by internal channels (powerful organisation members, highly educated, with supervisory positions and/or positions for which internal whistle-blowing was role-prescribed).	considering a sample of 8500 public employees
Miceli M.P., Near J.P. and Dworkin T.M.	A Word to the Wise: How Managers and Policy-Makers Can Encourage Employees to Report Wrongdoing <i>Journal of Business Ethics</i>	2009	Cultures that normalize wrongdoing increase a “logic of corruption” that may be disrupted; whistleblowers are an important element to change this type of organisational culture.	Theoretical study based on previous research on whistleblowing
Miller D. L. and Thomas S.	The impact of relative position and relational closeness on reporting of unethical acts <i>Journal of Business Ethics</i>	2005	Supervisors and team members affect whistleblowing. Employees are less likely to report peers’ wrongdoings than supervisors’ wrongdoings, even if a close relationship between the employee and his supervisor mitigate the likelihood of reporting wrongdoings.	Whistleblowing intentions submitting vignettes to 151 undergraduate management students
Misangyi V. F., Weaver G. R. and Elms H.	Ending corruption: The interplay among institutional logics, resources, and institutional entrepreneurs. – <i>Academy of Management Review</i>	2008	Corruption “reflects an institutional logic that identifies corrupt behaviour as legitimate”. To change this logic a long-term process is required to: 1) address identities and practices, 2) engage institutional entrepreneurs who possess capabilities to communicate the new institutional logic; 3) employ resources to sustain the new logic.	Theoretical paper which considers theories of institutions and collective identities presents a framework of institutional change
Near J. and M. Miceli	Effective Whistle-Blowing <i>Academy of Management Review</i>	1995	The effectiveness of whistleblowing will be enhanced when: 1) coworkers, managers, and the complaint recipients perceive that the whistleblower is credible and he is relatively powerful in the organisation; 2) the complaint recipients are credible or powerful, and also supportive of the whistleblower; 3) whistleblowers identify themselves; 4) The wrongdoer has little power and/or credibility; 5) the organisation is not dependent on the wrongdoing and the wrongdoing is evident; 6) the activity reported is clearly illegal; 7) the organisation or informal norms prescribe whistleblowing as appropriate behaviour; 9) organizational climate discourages wrongdoing, encourages whistleblowing, and discourages retaliation against whistle-blowers;10) the organisation has bureaucratic structures with formal mechanisms to	Theoretical paper

			encourage internal whistleblowing.	
Near J. and Miceli M.	Organizational dissidence: The case of whistle-blowing. <i>Journal of Business Ethics</i>	1985	Whistleblowing is more likely to occur when: 1) observers of wrongdoing can verify that questionable activity has occurred, this activity is clearly wrong, the wrongdoing is important; 2) whistleblowing results in an organizational change, organisational climate is conducive of dissidence; 3) observers of wrongdoing are male, have high self-esteem, an internal locus of control and a high level of moral reasoning; 4) observers of wrongdoing are more loyal to the organisation than to professional groups and have support from family or friends; 5) employment rates are high in their labour markets; 6) observers of wrongdoing think that alternative actions are not possible; 7) The organisation is dependent on the whistleblower and is less dependent upon the wrongdoer.	Theoretical paper based on empirical literature
Near J. P. and Miceli M.P.	Whistle-Blowing: Myth and Reality <i>Journal of management</i>	1996	Most whistleblowers do not suffer retaliation, and do not consider retaliation a determining factor of their decision.	Theoretical paper Review of findings of previous empirical research
Near J., Dworkin T. and Miceli M.	Explaining the whistle-blowing process: Suggestions from power theory and justice theory <i>OrganisationScience</i>	1993	Legal procedures are less effective in encouraging positive organizational responses to whistle-blowing, than legalistic responses designed by the organisation themselves, since they focus their attention only on the protection of whistleblowers while it is also important to increase the satisfaction of other organisation members.	Review of three sets of studies on federal employees and whistleblowing policies, on the effects of state laws and on role prescribed whistleblowing
Patel C.	Some cross-cultural evidence on whistle-blowing as an internal control mechanism. <i>Journal of International Accounting Research</i>	2003	Cultural values affect whistleblowing. Australian culture supports whistleblowing more than Indian and Chinese-Malaysian cultures.	Whistleblowing intentions and perception by a questionnaire administered to a sample of senior professional accountant firms in Australia, Malaysia and India
Persson A., Rothstein B. and Teorell J.	Why Anticorruption Reforms Fail – Systemic Corruption as a Collective Action Problem. <i>Governance</i>	2013	Contemporary anti-corruption reforms in countries with rampant corruption fail, since corrupt behaviour is the norm and there are no actors who have the interest to monitor and punish corrupt officials.	Interview study in Kenya and Uganda to examine the effectiveness of anti-corruption reforms in context of systemic corruption

Pillay S., Reddy P.S. and Morgan D.	Institutional isomorphism and whistle-blowing intentions in public sector institutions- <i>Public management review</i>	2017	Institutions model themselves after similar institutions which are perceived to be more successful to obtain external legitimacy through sophisticated whistleblowing policies and systems while employees are often constrained by bureaucratic hierarchies and cultural orientations.	Whistleblowing intentions considering results of a questionnaire filled in by 200 employees in the South Africa
Pittroff E.	Whistle-blowing systems and legitimacy theory: A study of the motivation to implement whistleblowing systems in German organisation. <i>Journal of Business Ethics</i>	2014	An organisation implements whistleblowing for its signalling effect, that is, to legitimise its activities instead of obtaining compliance with the law.	Actual whistleblowing by surveys conducted among 84 German organisations
Pittroff E.	Whistle-blowing regulation in different corporate governance systems: an analysis of the regulation approaches from the view of path dependence theory. <i>Journal of Management & Governance</i>	2016	Countries must adopt whistleblowing regulations which take into consideration the characteristics of the corporate governance systems in which they must be embedded.	Examination of a country's legal approach to whistleblowing regulations.
Ponemon L. A	Whistle-Blowing as an Internal Control Mechanism: Individual and Organizational Considerations <i>Auditing: A Journal of Practice & Theory</i>	1994	Whistleblowing is an important control mechanism but requires: 1) effective channels for communicating wrongdoing; 2) a reward structure or a protecting structure; 3) adequate communication channels.	Insight on whistleblowing considering relevant theories
Reckers-Sauciuc A. and Lowe D. J.	The influence of dispositional affect on whistle-blowing. <i>Advances in Accounting</i>	2010	Wrongdoings are usually the consequence of destructive leaders, susceptible followers and conducive or unstable environments. The environment can promote or discourage whistleblowing, since it may promote states such as fear and anger and fear leads to compliance while anger leads to resistance. Organisations need to encourage active dispositions by increasing personal responsibility in subordinates, training and rewarding active behaviour.	Whistleblowing intentions considering MBA students
Rothwell G. R. and Baldwin J. N.	Ethical climate theory, whistleblowing, and the code of silence in police agencies in the state of Georgia. <i>Journal of Business Ethics</i>	2007	Police officers' propensity to report peer misconduct in Georgia demonstrates that: 1) a friendship or team climate generally explains willingness to blow the whistle, but not the actual frequency of blowing the whistle, 2) supervisory status, is the most consistent predictor of both willingness to blow the whistle and frequency of blowing the	Whistleblowing intentions by a study that considers propensity of police officers of the state of Georgia to report peer misconduct

			whistle, 3) organisation size and tenure are not positively related to whistle-blowing and this can be explained considering that large organisations are more likely to have formal mechanisms that facilitate whistleblowing, but they also have hierarchies and obstructed communications channels, and that tenure has an impact on socialization and peer pressure to conform to a code-of- silence.	
Schultz J. J., Johnson D. A., Morris D. and Dyrnes S.	An Investigation Of The Reporting Of Questionable Acts In An International Setting <i>Journal of accounting research</i>	1993	The likelihood of reporting questionable acts is related to national culture, suggesting that multinationals should emphasize different elements in their training programs. Reporting tendencies are a function of national and specific circumstances. National culture dominates organizational culture in situations involving value judgments, suggesting that multinational companies need to implement different control systems across divisions located in different countries.	Theoretical paper
Seifert D. L., Stammerjohan W. W. and Martin R. B.	Trust, Organizational Justice, and Whistleblowing: A Research Note <i>Behavioural research in accounting</i>	2014	In improving the probability of the internal reporting of wrongdoing, trust in the supervisor and in the organisation, play an important role. Organisational justice is an important means to promote additional trust in both the organisation and the supervisors.	Whistleblowing intentions by an experimental study among internal auditors and management accountants
Seifert D. L., Sweeney J. T., Joireman J. and Thornton J. M.	The influence of organizational justice on accountant whistleblowing. <i>Accounting, Organisation and Society</i>	2010	Whistleblowing policies characterised by higher levels of procedural, distributive and interactional justice raise the likelihood of organisational accountant reporting financial statement fraud. Management can improve the internal disclosure of financial statement fraud by incorporating principles of organizational justice in the design of whistleblowing policies.	Whistleblowing intentions by an experiment involving 447 internal auditors and management accountants
Sundström A.	Violence and the costs of honesty: rethinking bureaucrats' choices to take bribes <i>Public Administration</i>	2016	The influence of group norms is more important than that of formal hierarchy in affecting whistleblowing. Team conditions reduce whistleblowing since employees are less likely to report team members' wrongdoings than superior's or peer's wrongdoing; the group creates a diffusion of responsibility, reducing responsibility for reporting perception for each member. A close relationship with a superior reproduces a situation similar to that of group membership, leading to the same reporting behaviour.	Interviews with 34 inspectors at the Compliance Directorate

Taylor E. and Curtis M.	An examination of the layers of workplace influences in ethical judgments: Whistleblowing likelihood and perseverance in public accounting. <i>Journal of Business Ethics</i>	2011	Professional identity influence auditors' initial reporting intentions, while employee's commitment to the firm determines the perseverance in reporting wrongdoings. Firms should align organizational commitment with professional identity and promote employees' commitment.	Whistleblowing intention considering public accountants' reaction to three vignettes describing unethical behaviour
Taylor E. Z. and Curtis M. B.	Whistleblowing in audit firms: organizational response and power distance <i>Behavioural research in accounting</i>	2013	Whether organisational response to reports of wrongdoing is strong, witnesses report to supervisors more than peers; whether organizational response to reports of wrongdoing is weak, witnesses report to press more than supervisors	Whistleblowing intentions by a survey involving 108 audit seniors from a Big 4 firm in the US
Trevino L. and Victor B.	Peer Reporting of Unethical Behavior: A Social Context Perspective. <i>The Academy of Management Journal</i>	1992	Work group members have little inclination to report peers' misconduct; group sharing of the consequences of a violation and prescribed responsibility for the peer reporting role, can influence the acceptability of peer reporting. When peer reporting is not the responsibility of group members or the consequences of the violation are not shared, a peer reporter may be considered highly ethical, but peers reject the person involved.	Whistleblowing intentions by submitting two scenarios to 478 undergraduate students in a college of business.
Tsui J.	"Auditors" Ethical Reasoning: Some Audit Conflict and Cross-Cultural Evidence <i>International Journal of Accounting</i>	1996	Cultural differences could affect levels of ethical reasoning; higher levels of ethical reasoning are associated with more independent behaviour.	Whistleblowing intentions and perceptions by comparing ethical reasoning of auditors in the USA and Hong Kong
Vadera A. K., Aguilera R. V. and Caza B. B	Making sense of whistle-blowing's antecedents: Learning from research on identity and ethics programs. <i>Business Ethics Quarterly</i>	2009	Individuals have multiple simultaneous identities and identifications derived from being members of groups (social identities), covering roles (role identities) or possessing certain features (personal identities) which are organized in a "salience hierarchy". The decision to blow the whistle depends primarily on one's moral identity and work identity, even if also other identities may play a role.	Literature review of articles referred to whistleblowing
Vandenabeele W. and Kjeldsen A. M	The relationship between public service motivation and whistleblowing intention: interplay of individual and structural elements <i>Paper presented at the annual EGPA conference, SGIII, Bucharest, Romania</i>	2011	Public Service Motivation is positively related to whistleblowing intentions; however, a protection system moderates this effect, suggesting that both self-interested and pro-social motivations are important to take the decision.	Whistleblowing intentions based on a survey among Flemish state civil servants

Wright B. E., Hassan S. and Park J.	Does a public service ethic encourage ethical behaviour? public service motivation, ethical leadership and the willingness to report ethical problems <i>Public Administration</i>	2016	Supervisors exhibiting higher ethical leadership are more likely to have subordinates with higher levels of Public Service Motivation (PSM) since they behave in line with the social norms of the work unit and since supervisors select and retain employees that behave ethically. Subordinates with higher PSM express a higher willingness to report any unethical behaviour of others within their agency.	Whistleblowing intentions considering data collected through a survey from 477 employees working in a large state agency
Xu Y. and Ziegenfuss E.	Reward systems, moral reasoning, and internal auditors' reporting wrongdoing - <i>Journal of Business Psychology</i>	2008	A reward system, consisting in a cash reward or in a continuing employment contract, is useful since it sends a signal to employees that top management encourages reporting. Individuals with lower levels of moral reasoning are incentivized to blow the whistle since they perceive more benefits than costs for this action.	Whistleblowing intentions by a survey mailed to 201 internal auditors
Y.J. Cho and H.J. Song	Determinants of whistleblowing within government agencies <i>Public Personnel Management</i>	2015	Personal costs decrease whistleblowing intention while organizational support and organizational protection, which constitute situational factors, contribute enhancing whistleblowing intention; Public Service Motivation and education on whistleblowing, which constitute individual factors, increase the intention to blow the whistle.	Whistleblowing intentions among US federal employees
Zhang J., Pany K. and Reckers P. M.	Under which conditions are whistleblowing best practices best? <i>Auditing: A Journal of Practice & Theory</i>	2013	External whistleblowing is conditioned by previous poor organisation responses to whistleblowing and a limited proactive behaviour of employees to report.	Whistleblowing intentions by a behavioural experiment involving 130 evening MBA students

Twenty years of Freedom of Information Laws around the world

Abstract

The paper systematically reviews research on Freedom of Information laws published between 1998-2018. The review, analysing 75 studies published in leading journals, addresses the following questions: 1) How is the literature developing for freedom of information laws? 2) What is the focus of the literature? 3) What are the implications for research on freedom of information?

In addressing these questions, the paper underlines the preconditions required for the introduction of Foil laws, the conditions enabling citizens to exercise the right of access to public information, the factors affecting the performance of laws and some outcomes achieved.

The findings of this analysis make it possible to outline an agenda for future research on citizens' right to know, which calls for: an examination of cultural and political factors affecting contexts where these laws have been approved; studies monitoring the evolution of these laws over time and, based on an evaluation of actions of all parties involved (citizens, politicians, bureaucrats, international organisations, lobbies) for the assessment of results; analysis of new contexts and of indirect outcomes of these regulations.

1. Introduction:

Freedom of Information (FOI), Right to Information (RTI) or Access to Information (ATI) laws have the purpose of giving citizens or interested parties access to documents held by their governments without the need to prove a legal interest to obtain them (Berliner D., 2014).

Their introduction represents a global trend favoured by the international attention on transparency, but also by the technology boom and the democratisation movement following the cold war period.

In 2016 RTI laws were in place in 100 countries (World Bank, 2016). However, these regulations have been adopted during a long period. While Sweden introduced the first information disclosure system in 1766, 34 countries adopted these laws only between 2000 and 2005. Contrary to what one would expect, among these late-adopters there are countries such as United Kingdom (2000), Switzerland (2004) and Germany (2005), while some developing and transition countries have introduced regulations on disclosure in the 1990s (for example Colombia introduced this regulation in 1985, Hungary and Ukraine in 1992).

This suggests that probably several factors influence their introduction. Recently, for example, international organisations have promoted the adoption of citizens' right to know to ensure transparency with the aim of reducing corruption. However, the main factor which affects the introduction of freedom of information laws seems to refer to political circumstances and the need to balance two different situations: the introduction of Foil laws is useful to attract political support, although the doings of politicians and bureaucrats exposed to public scrutiny sometimes lead political parties to lose the support of citizens.

This problem has led in too many cases to the approval of laws which are "good-looking from a distance" but are not useful in practice (Michener G., 2011). For this reason, it is not only relevant to consider whether a country has approved a law on citizens' right to know, but it is fundamental to evaluate how these laws perform.

As Michener G., (2011) has suggested, "*Foi laws are meant to make the government more professional, predictable, and accountable, and citizens more proactive in public life.*" [...] "*In theory, eliminating information asymmetry should help to promote greater economic transparency and stability, encourage more carefully crafted public policy, make it easier for different wings of government to talk to one another, and empower citizens and the press to monitor the conduct of public affairs more fully.*"

Nevertheless, it is not clear whether these laws reach their goals and citizens can affect public administrations decisions. Furthermore, it is not clear what are the factors ensuring the effectiveness of these laws and what are the issues limiting their performance.

To clarify these aspects, we present a cross-disciplinary Structured Literature Review (SLR) of papers published from 1998 to July 2018 and dealing with freedom of information laws. By highlighting themes which form the evolving body of the literature, the paper helps to clarify conditions required for the introduction of these laws and their effective enactment and outcomes achieved. Moreover, underlining gaps in our understanding, the review of the literature tries to provide insights and to contribute to set an agenda for future research.

We structure the remainder of this paper as follows. Section 2 describes, in the first part, the SLR method for selecting and analysing the articles and, in the second part, provides insights and critiques. Section 3 presents the conclusions and illustrates some limitations of this study.

2. Structure of the literature review

Employing an SLR approach, as described in Massaro et al. (2016), this paper analyses previous scholarly work with the purpose of understanding the development of knowledge in the field of freedom of information laws adopted around the world.

As explained by Massaro et al. (2016), "an SLR is a method for studying a corpus of scholarly literature, to develop insights, critical reflections, future research path, and research questions". An SLR has a logical structure which is the result of several steps followed in its construction. Massaro et al. (2016) have highlighted ten successive steps for developing it:

1. *"Write a literature review protocol,*
2. *Define the questions that the literature review is setting out to answer,*
3. *Determine the type of studies and carry out a comprehensive literature search,*
4. *Measure article impact,*
5. *Define an analytical framework,*
6. *Establish literature review reliability,*
7. *Test literature review validity,*
8. *Code data using the developed framework,*
9. *Develop insight and critique through analysing the dataset,*
10. *Develop future research path and questions".*

The following sections describe the steps followed for the construction of the SLR on freedom of information laws, except for phase n. 6, since papers are examined by one person ensuring homogeneity in judgments during the coding process.

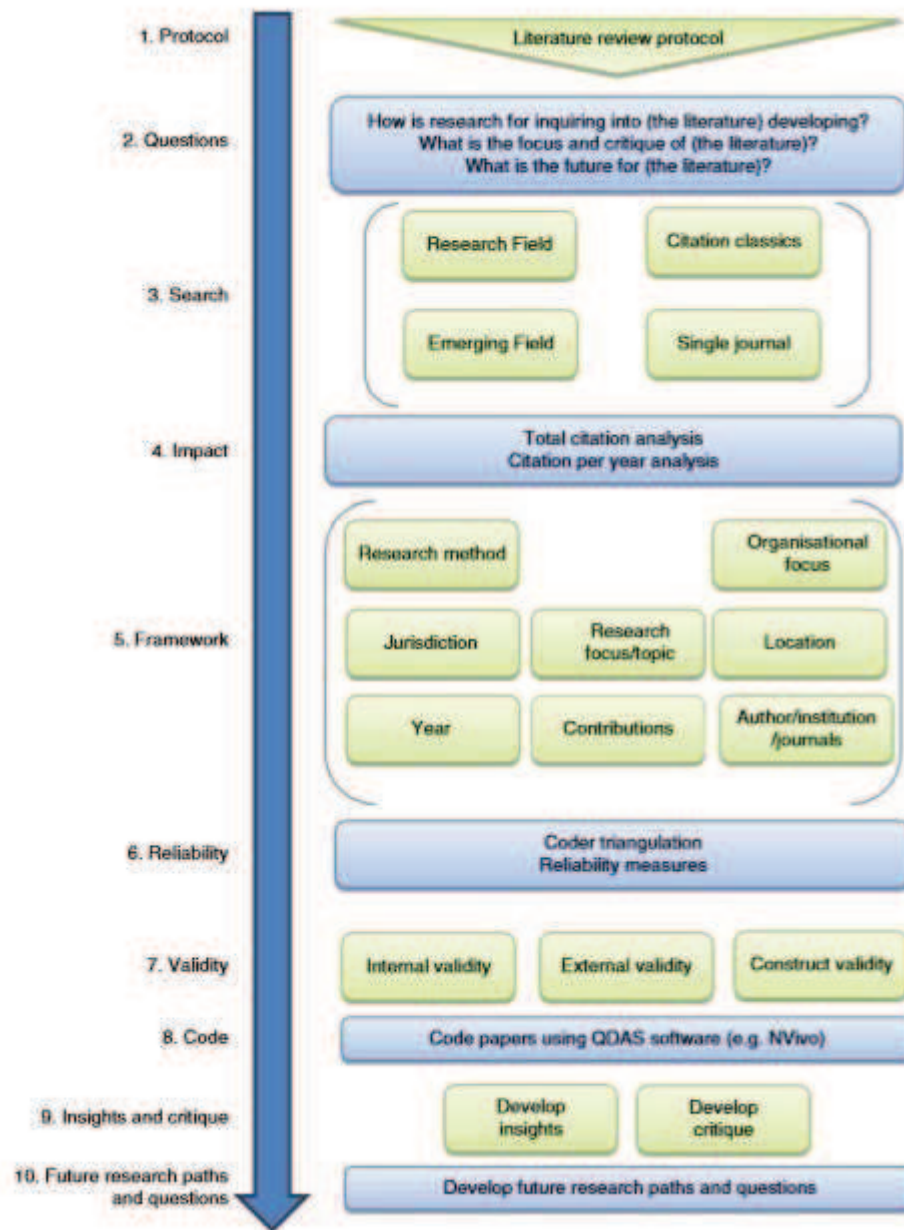


Fig. 1 – The process to develop a SLR. Source: Massaro M, Dumay J. and Guthrie J. (2016)

2.1 Research method

a) *The literature review protocol*

The review protocol "has the aim of documenting the procedure followed, which is widely connected with the aim of increasing research reliability" (Massaro et al., 2016). This study, on the basis of citations' analysis, has selected the most important journals which have published articles related to FoI laws to identify variables previously not analysed in the literature. Coding nodes examine some features of these publications as authors demographics, regions of search, research method employed.

b) Define the questions that the literature review is setting out to answer

Considering what Alvesson and Deetz have suggested, referring to the three tasks of critical research ("insight," "critique" and "transformative redefinitions"), Massaro et al. (2016) have advised that "at least, three main research questions need answering in an SLR." "The first SRL question needs to provide answers to what is the history of the field under review and how does the prior literature contribute to where the field is today." "The second question is based on a critical analysis of the existing literature's focus and builds upon, and interact with, insights." The third question has the purpose to "make normative arguments about what future research paths and questions work towards potential implications for practice, education, policy and/or regulation."

Complying with this advice, the following research questions have been identified in this study:

RQ1: How is the literature developing for freedom of information laws?

RQ2: What is the focus of the literature? And specifically:

1. What are the factors affecting the introduction of Foi laws?
2. What are the factors which guarantee citizens' right to know?
3. What are the main issues affecting the performance of these laws?
4. Which are the outcomes of these laws?

RQ3: What is the future/are the implications for research on freedom of information?

c) Determine the type of studies and carry out a comprehensive literature search

The selection of relevant material has been based on the following strategies.

First, we searched articles written in English and related to the subject areas "Social science" and "Business, management and accountability" in the Scopus database using the following keywords: "FOIA", "FOI", "RTIA", "FOIL", "ATI", "freedom of information", "right to information", "access to information". This search was limited to the period 1998-2018 and articles published in peer-reviewed journals. This keyword search, performed within titles, abstracts and keywords of papers, generated more than 3.000 studies.

Second, this broad search strategy has been refined by selecting key journals to be included in the analysis. Ten journals have been chosen considering journal impact data from SCImago Journal & Country Rank portal and Google H5 Index.

These ten journals belonged to the top Sitecore percentile (Q1) considering SCImago Journal & Country Rank portal and contained 90 articles related to the topic.

N.	Journal Title	SJR 2017	Google H5 Index
1	American Political Science Review	8,595	59
2	Annual Review of Political Science	5,109	36
3	Governance	3,000	35
4	Government Information Quarterly	1,321	59

5	Journal of European Public Policy	2,834	51
6	Journal of Public Administration Research and Theory	5,407	44
7	Public Administration	1,989	38
8	Public Administration Review	3,023	51
9	Regulation and Governance	1,866	32
10	Journal of Politics	4,22	48

Finally, a manual search of articles among the ten journals has highlighted further six articles not included in Scopus examination.

N.	Journal Title	Number of papers	Manual search	Total
1	American Political Science Review	3	0	3
2	Annual Review of Political Science	1	0	1
3	Governance	13	0	13
4	Government Information Quarterly	55	4	59
5	Journal of European Public Policy	4	1	5
6	Journal of Public Administration Research and Theory	3	0	3
7	Public Administration	4	0	4
8	Public Administration Review	5	1	6
9	Regulation and Governance	1	0	1
10	Journal of Politics	1	0	1
	Total	90	6	96

As shown in the previous table, Government Information quarterly has published in the last twenty years 59 articles in the field of freedom of information laws, while other journals (American Political Science Review, Annual Review of Political Science, Regulation and Governance or Journal of politics) have published only a limited number of articles. This means that this topic corresponds to a specific area of interest, which is limited to a few journals.

d) Measure article impact

The impact of the articles within each journal has been measured using the total number of citations; we downloaded from Google Scholar the articles' citations data as at 22 August 2018. The following table shows the top ten articles by citation.

Author	Title	Journal	Total Citations
McDermott, P.	Building open government	Government Information Quarterly	361
Picazo-Vela, S., Gutiérrez-Martínez, I., Luna-Reyes, L.F.	Understanding risks, benefits, and strategic alternatives of social media applications in the public sector	Government Information Quarterly	271

Relly, J.E., Sabharwal, M.	Perceptions of transparency of government policy-making: A cross-national study	Government Information Quarterly	246
Janssen, K.	The influence of the PSI directive on open government data: An overview of recent developments	Government Information Quarterly	217
Héritier, A.	Composite democracy in Europe: The role of transparency and access to information	Journal of European Public Policy	188
Piotrowski, S.J., Rosenbloom, D.H.	Non mission-based in results-oriented public management: the case of freedom of information	Public Administration Review	171
Kassen, M.	A promising phenomenon of open data: A case study of the Chicago open data project	Government Information Quarterly	159
Worthy, B.	More open but not more Trusted? The effect of the Freedom of Information Act 2000 on the United Kingdom Central Government	Governance	145
Cuillier, D., Piotrowski, S.J.	Internet information-seeking and its relation to support for access to government records	Government Information Quarterly	142
Roberts, A.S.	Spin control and freedom of information: lessons for the United Kingdom from Canada	Public Administration	136

Since "reporting only the total number of citations would favour older, well-cited articles over newer ones" (Massaro et al., 2016), we have also considered the average number of citations per year. The following table lists the top ten articles ranked by the average number of citations per year.

Eight papers compare in all the tables (total citations and the average number of citations per year) suggesting that the year of publication is not that relevant in determining the number of citations.

Author	Title	Average number of citations per year	Total number of citations
Picazo-Vela, S., Gutiérrez-Martínez, I., Luna-Reyes, L.F.	Understanding risks, benefits, and strategic alternatives of social media applications in the public sector	54	271
McDermott, P.	Building open government	52	361
Kosack, S., Fung, A.	Does transparency improve governance?	41	124
Kassen, M.	A promising phenomenon of open data: A case study of the Chicago open data project	40	159
Janssen, K.	The influence of the PSI directive on open government data: An overview of recent developments	36	217
Relly, J.E., Sabharwal, M.	Perceptions of transparency of government policymaking: A cross-national study	31	246
Worthy, B.	More open but not more Trusted? The effect of the Freedom of Information Act 2000 on the United Kingdom Central Government	21	145
Cuillier, D., Piotrowski, S.J.	Internet information-seeking and its relation to support for access to government records	18	142
Hazell, R., Worthy, B.	Assessing the performance of freedom of information	18	124
Michener, G.	How cabinet size and legislative control shape the strength of transparency laws	18	35

d) Define an analytical review framework

The framework was defined, in a first step, considering ten articles although, at a later stage, it was refined to ensure the suitability of the adopted criteria to classify papers.

The following categories for coding the articles were developed:

1. location, since countries have adopted Freedom of information laws in different periods, for different reasons and to achieve different outcomes and, cultural, legal or political context may affect the introduction of these regulations,
2. the research method used for analysis, distinguishing mainly between qualitative and quantitative studies, with the purpose to verify whether findings can be generalized,
3. research theme: the purpose was to highlight specific areas of interest, to better understand the scientific dialogue.

e) Test literature review validity

"External validity is concerned with whether the results of a study can be generalized" (Dumay J., Bernardi C., Guthrie J., Demartini P., 2016). The titles, abstracts, and text of the 96 articles located in step three have been examined selecting those focusing on the "freedom of information laws" topic to ensure that articles included in the literature review were relevant, ending up with a list of 74 papers. Articles which used terms as "freedom of information" or "right to know" or "access to information" in an unrelated manner have been rejected as their primary focus was on other themes.

N.	Journal Title	Number of papers	Manual search	Total	Coded as relevant
1	American Political Science Review	3	0	3	1
2	Annual Review of Political Science	1	0	1	1
3	Governance	13	0	13	7
4	Government Information Quarterly	55	4	59	49
5	Journal of European Public Policy	4	1	5	2
6	Journal of Public Administration Research and Theory	3	0	3	3
7	Public Administration	4	0	4	4
8	Public Administration Review	5	1	6	5
9	Regulation and Governance	1	0	1	1
10	Journal of Politics	1	0	1	1
	Total	90	6	96	74

Internal validity was tested considering the development of the literature, comparing the number of articles and their impact in the period considered, as the purpose was to define possible "causal relationships" (White and McBurney, 2012). The result of these analyses is presented in the following sections.

f) Code data using the developed framework

The 74 articles were manually coded, to identify the essential features of the selected studies, and the results were recorded in an Excel spreadsheet.

g) Develop insight and critique through analysing the dataset

Analysing the coding performed and also considering other information, the next section provides the answers to our initial research questions:

RQ1: How is the literature developing for freedom of information laws?

RQ2: What is the focus of the literature? Also, specifically:

5. What are the factors affecting the introduction of Foi laws?
6. What are the factors which guarantee citizens' right to know?
7. What are the main issues affecting the performance of these laws?
8. Which are the outcomes of these laws?

RQ3: What is the future/are the implications for research on freedom of information?

2.2 Results of the analysis

2.2.1 How is the literature developing for freedom of information

The following aspects have been explored to answer the first research question: the number of papers published by journals included in the review, author demographics, regions of search and, research methods used.

a) Journals and papers published

The following figure (fig. 2) shows that the three journals which have published the highest number of articles on freedom of information laws are Government Information Quarterly (49), Governance (7) and Public Administration Review (5) indicating that citizens' right to know is a topic mainly examined in journals dealing with informational sciences and public administration.

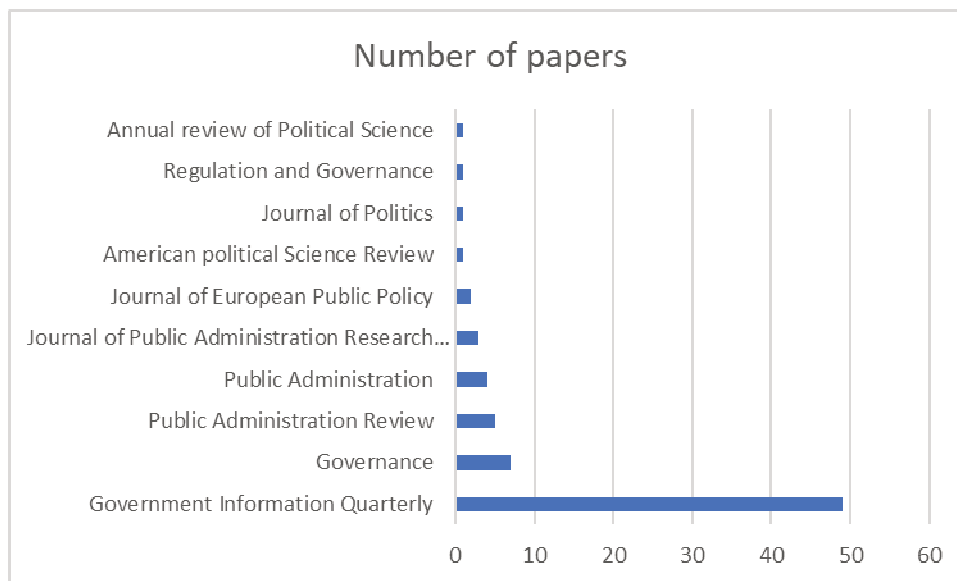


Figure 2: Number of papers on Freedom of information law published in each journal

The research on Freedom of Information laws has followed an irregular trend during the period considered. While in 2001 there were, for the journals examined, no articles published on this topic, in 2010 and 2018 the number of articles published increased consistently, overall if we consider that for the year 2018 only articles published in the first seven months have been included.

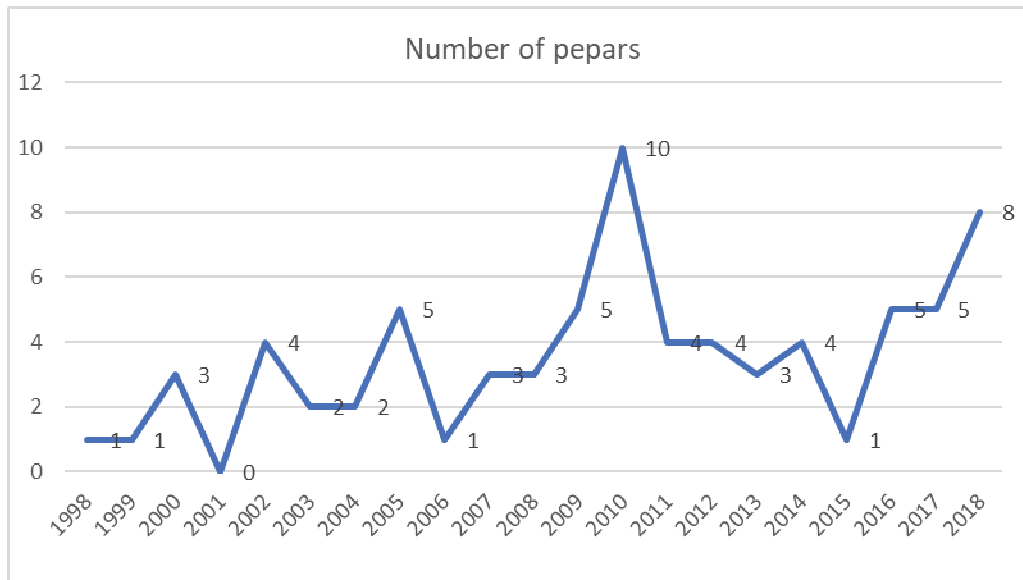


Figure 3: Freedom of information research. 1998-2018

The analysis of papers issued in the three leading journals considered in this literature review, has demonstrated that while Government Information Quarterly has placed a continuous attention on Freedom of Information laws, Public Administration Review has focused its attention on this topic mainly in the period 1999-2001 while Governance increased its attention on this subject since 2009.

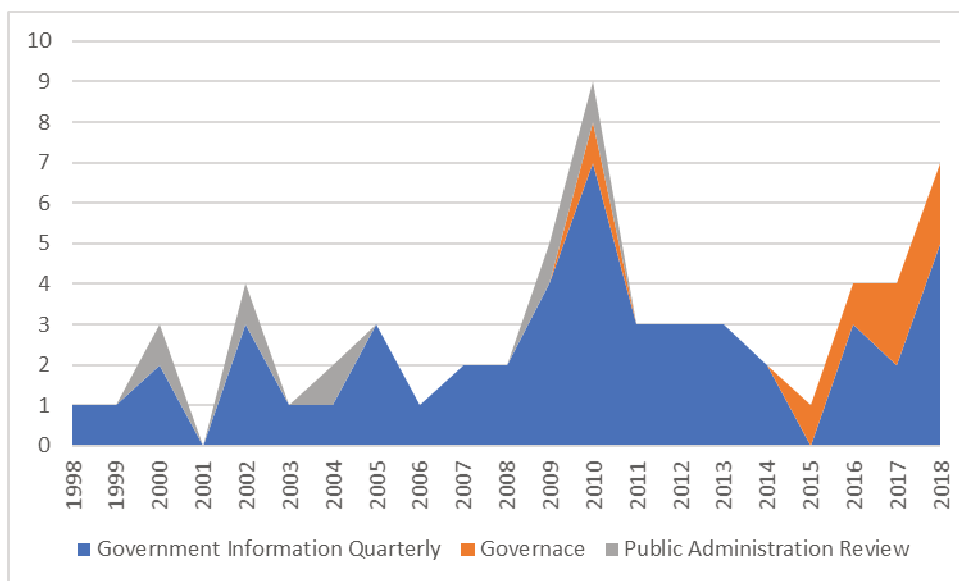


Figure 4: Articles published in the leading three journals

b) Author demographics:

The 74 papers examined have been written mainly by academics (65 papers). Practitioners contribute little (5 papers) to the freedom of information research debate and only five papers have been co-written by academics and practitioners.

An analysis of the 83 authors who have published the 74 articles has revealed that the interest for the topic is widespread and publications are not the result of a minority of productive scholars. While 24 papers have been written by more than one author, only ten authors have written more than one paper. This means that a high number of authors have published articles on this topic, but only a few authors have continued to fo-

cus their attention on Freedom of information laws after their first article. The prominent authors in the subject are Worthy B., Roberts A., Rely J. E., and Birkinshaw P., who have published (or co-authored) four articles. Moreover, 6 of these authors have written articles which are included in the thirteen articles which have received more citations.

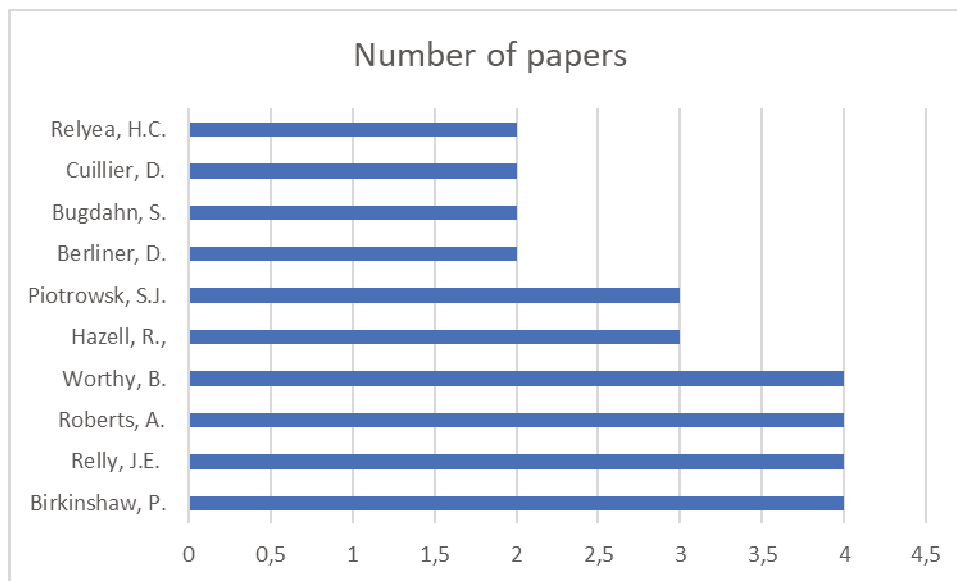


Figure 5: Authors who have published several articles on the topic considered

c) Geographic context

Table 6 illustrates the distribution of research on freedom of information laws by continent between 1998-2018. 66% of studies on citizens' right to information refer to two continents: America and Europe. Nevertheless, focusing the attention on countries, it appears that American studies refer mainly to Northern countries, while European studies refer mainly to the UK.

Continent	% of articles
America	35,90%
Europe	30,77%
Asia	12,82%
Africa	10,26%
Australia	1,28%
Cross-national comparative	6,41%
International organisations	1,28%
No geographic context specified	1,28%
Total	100,00%

Table 6: Distribution of research on freedom of information laws.

Moreover, the following figure (Fig.6) suggests that while studies referred to America and Europe are spread over the period 1998-2008, cross-country analyses have been developed only since 2009, while research located in Asia and Africa seem to start only after 2003. The absence of publications in 2001 suggests that terrorism has probably shifted the attention from right to information to secrecy.

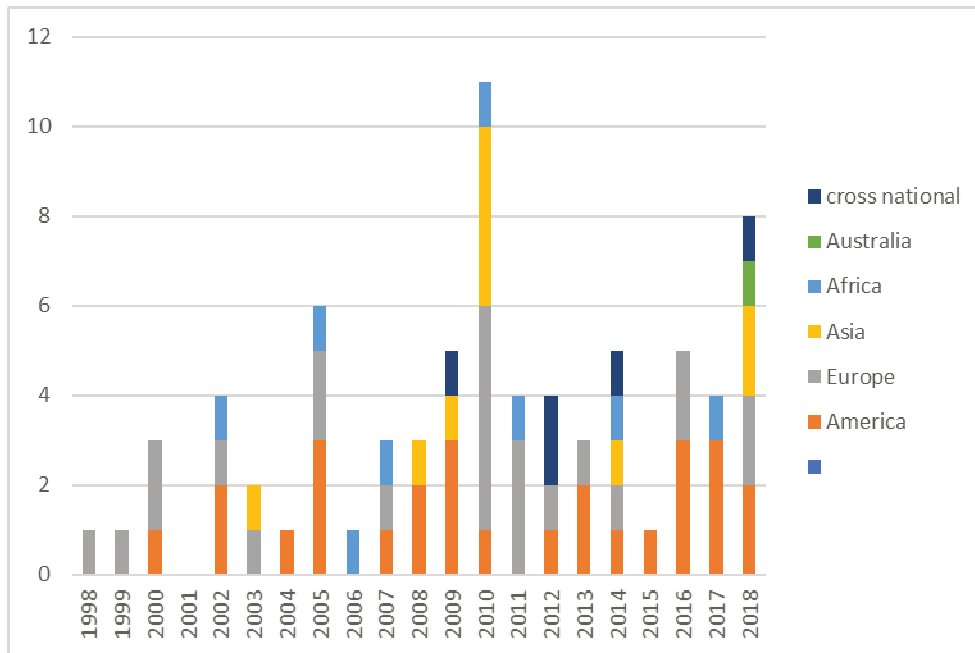


Figure 6: Most studied continents

d) Research methodology

Fig.6 illustrates research methodologies that scholars have employed to study freedom of information laws in the period 1998-2018. It shows, that qualitative analyses are the research methodology most commonly used to study this topic, as papers usually describe freedom of information laws and their enactment in a country.

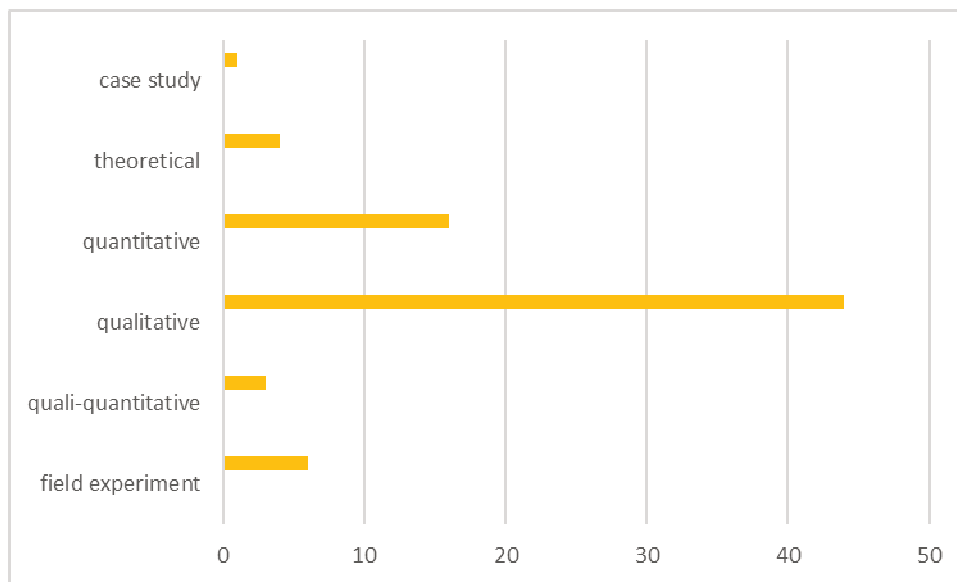


Figure 7: Research methods employed

However, in the last decade scholars have started to use quantitative studies and field experiments to investigate citizens' right to know. Earlier qualitative analyses have probably created a favourable theoretical grounding for the development of quantitative analyses.

Moreover, experiments in the freedom of information field seem to be very useful in verifying the functioning of this type of regulations: they have been used for the evaluation of the quality of public administra-

tions' responses to citizens' requests, to analyse the delay in responses or to verify whether public entities are more responsive to a FoI request than to an informal ask.

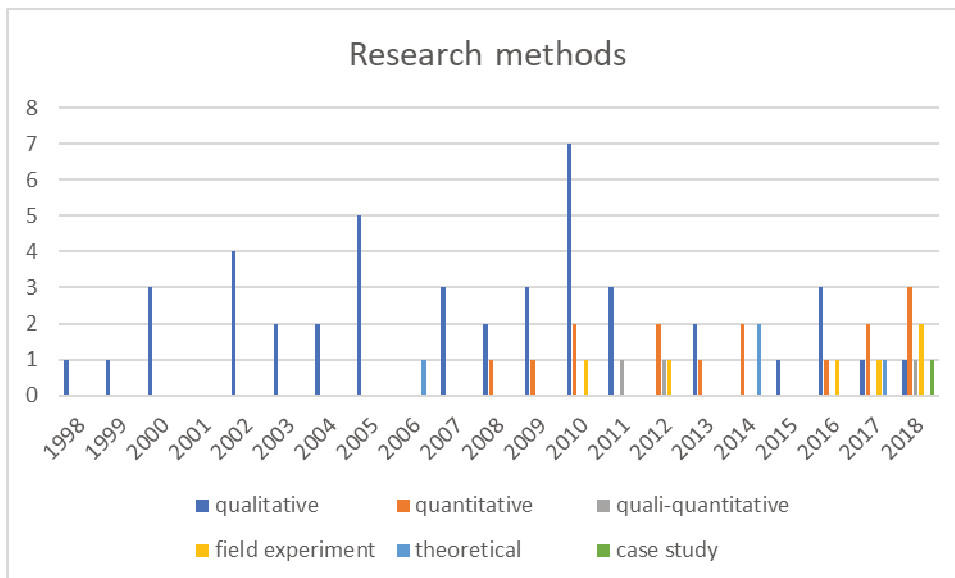


Figure 8: Research methods employed over time

2.2.2 The focus of freedom of information literature

The literature review has shown that in the period 1998 -2018 scholars and practitioners have focused their attention on the following aspects:

1. preconditions for the introduction of freedom of information laws,
2. conditions which enable citizens to exercise the right of access to public information effectively,
3. performance of Freedom of information laws and issues emerged during the enactment of these laws,
4. outcomes achieved by the introduction of FoI laws,
5. theories which help explain FoI processes.

The following table shows that 31.08% of papers investigate conditions which are fundamental to ensure citizens' right to know while 29.73% of papers focus the attention on laws performance. Low attention has been placed on freedom of information outcomes (13%), and only in one case scholars have tried to theorise freedom of information processes.

Topics	Number of papers	Percent
Preconditions required for the introduction of freedom of information	15	20,27%
Conditions which enable citizens to exercise the right of access to public information effectively	23	31,08%
Performance of Freedom of information laws	22	29,73%
Outcomes of FoI laws	13	17,57%
Theories explaining FoI processes	1	1,35%
Total	74	100,00%

1. What are the factors affecting the introduction of FoI laws?

Papers which focus the attention on preconditions required for the introduction of freedom of information laws have highlighted that several determinants affect the adoption of these acts (Table 8). We have classified these factors in two categories, external and internal determinants, considering governments point of view.

The first category refers to pressure exercised by international organizations and the spread of international norms referred to democratisation and transparency: the passing of FoI is more likely when Intergovernmental organizations of which the country is a member or country's regional neighbourhood have already adopted these laws (Berliner D., 2014).

The second category includes civil society pressure, lobby pressure to maintain limited access to strategic information and competition in the political system. This latter factor could be even more powerful than domestic civil society's pressure or International institutions campaigns in creating the circumstances for the introduction of FoI laws. On the one hand, "when ruling groups face uncertainty over their future control of office", institutionalising transparency can ensure that "they will not be shut out of access to government information and tools of monitoring in the future" (Berliner D., 2014). On the other hand, political leaders delay or resist the approval of strong freedom of information laws "when they control parliament, and yield to strong laws because of imposition, symbolic ambition, or concessions when they do not." (Michener G., 2015).

Table 8: Precondition of Foil

• internal determinants	Political competition	Berliner, D. (2014), (2017) McClellan, T. (2010)
	Political power	Michener, G. (2015) Fenster, M. (2017)
	Lobbying	Relly, J.E., Cuillier, D. (2010) Relly, J.E., Schwalbe, C.B. (2016) Whitford, A.B.(2008)
	Civil society pressure	Hobbs, W.R., Roberts, M.E. (2018) Ingrams, A. (2018) Relly, J.E., Cuillier, D. (2010)
• external determinants	Pressure from international organizations, the spread of international norms related to democratization and transparency	Ingrams, A. (2018) Janssen, K.(2011) McDermott, P.(2010) Bugdahn, S. (2007) (2005) Gathegi, J.N.(2005)

2. What are the factors which guarantee citizens' right to know?

Papers focusing the attention on conditions which enable the right of access to public information suggest that these refer mainly to the following factors (Table 9):

1) the quality of FoI laws since sometimes these laws have only the purpose of ensuring political support for parties which promoted them. In too many cases, they "become little more than window dressing" (Michener G., 2011) since the disclosure of public information finds a lot of restrictions linked to the fact that bureaucrats and politicians do not want to expose their conduct to public scrutiny. The Bush administration, for example, limited information access to protect the actions and decisions of the administration and the private interest of its primary supporters (oil and gas companies) selling this restriction to US citizens as essential to preventing terrorism (Jeager P.T., 2007). In China, the regulation on access to information do not set out the principle of "maximum disclosure" so that for public administrations disclosure is not the general principle and exemption are very frequent (Xiao W., 2010),

2) public demand for information and civil society's awareness of its rights. Freedom of information laws require active civil societies to produce good outcomes; citizens, journalists, and academics play an important role, not only in stimulating legislation but also in its implementation. For example, Roberts A. (2010), has found that in India "citizens and civil society organisations have been able to use RTIA to fight mismanagement and corruption and improve governmental responsiveness" while Camaj L. (2016) has found that the low internal demand for access to information linked to the low levels of citizen awareness and the high poverty rate has not driven substantial changes in the political realm. Empirical evidence shows that the potential of FoI is undervalued by journalists and politicians while citizens requests refer overall to personal information and not to information about decision-making processes,

3) availability of ICT, which simplifies citizens' access to public information and organizations' storage, record management and release of this information. The study of Cuillier D. and Piotrowski S.T., 2009, has shown that access to public records is more frequent for those who are more educated and active in seeking information on line. In the same vein, Gebremichael M.D. and Jackson J.W. (2006) have shown that the digital divide affects citizens' possibility of accessing information,

4) institutional capacity which includes several components: the availability of financial, human and technological resources, bureaucratic skills, managers and employees' commitment to the law, internal and external oversight to reinforce that commitment (Camaj L., 2016).

Table 9: Conditions which enable citizens to exercise the right of access to public information

quality of foi laws	Cornella, A. (1998) Birkshaw, P.J. (1999), (2000) Roberts, A.S. (2000) Héritier, A. (2003) Barker, A. N.(2005) Jaeger, P.T. (2007) Xiao, W. (2010) Villeneuve, j.-p. (2014)
civil society demand for information and awareness of foi laws	Piotrowsk, S.J., Zangh, Y., Yu, W. (2009) Roberts, A.S. (2010) Nam, T. (2012) Camaj, I. (2016) Peekhaus, W.(2011)
availability of ICT	Gebremichael, M.D., Jackson, J.W. (2006) Cuillier, D., Piotrowski, S.J. (2009)
institutional capacity:	
-availability of financial resources	Roberts, A.S. (2000)
-formalized procedures	Lor, P.J., Van As, A. (2002)
-managers and employee's commitment	Koga, T. (2003) Piotrowsk, S.J., Zangh, Y., Yu, W. (2009) Wood, A.K., Lewis, D.E. (2017)
-internal and external oversight	Koga, T. (2003) Relyea, H.C. (2009) Piotrowsk, S.J., Zangh, Y., Yu, W. (2009) Camaj, I. (2016)
-employees' skill to handle information and availability of technologies	Mutshewa, A. (2007) Özdemirci, F.(2008) Shepherd, E., Stevenson, A., Flinn, A. (2010) Whitmore, A. (2012) Camaj,L. (2016)
- training for employees	Roberts, A.S. (2010)

3. What are the main issues affecting the performance of these laws?

Some studies focusing on how FoI laws perform (Table 5) have highlighted that their practical implementation is jeopardized by several issues. Findings have highlighted that the level of compliance to FoI laws depend on the type of requester, since information requested by journalists and vulnerable groups encounter more resistance, and on the type of requests, since compliance is higher for private access than for information related to policy making or policy issues. This suggests that the low levels of government compliance to laws on access to information in several cases depend on the political will and the interests of internal political groups or on the bureaucratic will and the need to hide mismanagement.

Moreover, the performance of FoI laws depend on the capability of both civil servants and politicians to consider access to information as "a public service" delivering information promptly and adequately (Cerrillo-i-Martínez A., 2011). Hence, also the structure created for the implementation of the law is important, especially the following components:

1. bureaucratic capacity, like training for employees or ICT technologies and skills,
2. bureaucratic organisation, like the presence of effective systems of appealing denials to ensure the possibility for citizens to obtain the respect of rules, the definition of clear rules which limit discretion impeding delays in the release of information, the integration of FoI in the organisations' objectives, since transparency usually are not included in the agencies' annual performance plans although it is a legal requirement, the presence of independent oversight, since information disclosure committees must control bureaucrat's discretion, the possibility to release of information using administrations' websites to reduce the discretion of street-level bureaucrats.

Two main issues have characterised the right to access in these two last decades:

1) the need to balance citizens right to information and citizens' security. Events of September 11 have demonstrated that public information available on administrations websites could be used by terrorists. However, this has led to a reduction of public administrations accountability, which is not always justified by the need to protect national security interests (Feinberg, L. E., 2004; Strickland, L.S.,2005; Hogenboom, K., 2008);

2) the large part of public information recently subtracted to disclosure. On the one side, outsourcing promoted by NPM has transferred part of public activities, and consequently the related information, to contractors or private entities which are not subject to FoI laws. On the other side, intergovernmental organisations, which in last decades have gained much power affecting the content of national public policies, are characterized by secretiveness more than transparency (Lewis, C., 2016; Roberts, A., 2004).

Moreover, some studies have highlighted that the presence of minorities speaking different languages decreases the likelihood of obtaining an answer to information requests probably because of language barriers (Spáč, P., Voda, P., Zagraban, J., 2018).

Table 10: Factors affecting the performance of freedom of information laws

-Political will	Birkinshaw, P. (2002)
-Integration of FoI laws in organizational objectives and processes	Piotrowsk, S.J., Rosenbloom, D.H. (2002)
-Definition of explicit rules which limit bureaucratic discretion, situations subtracted to disclosure defining times of response	Lewis, C. (2016) Wasike, B. (2016) Rodríguez, R.P., Rossel, C.(2018) Almazar, T., Aspinwall, M., Crow D. (2018)
-Presence of independent oversight	Choi, J.M. (2018)
-The release of information to the public without a request	Choi, J.M. (2018)

-An efficient system of appealing denials	Hazell, R., Worthy, B. (2010)
-Information disclosure considered as a public service	Cerrillo-i-Martínez, A. (2011)
-Presence of language minorities	Spáč, P., Voda, P., Zagraban, J. (2018)
-The need to balance disclosure and secrecy, disclosure and privacy and disclosure and governability	Halchin, L.E. (2002) Feinberg, L. E. (2004) Strickland, L.S. (2005) Hogenboom, K. (2008) Relyea, H.C. (2009) Lamdan, S.S. (2013) Roberts, A.S. (2005) Newell, B.C. (2014)
-The shift of power to intergovernmental organisations	Roberts, A. (2004)

4. Which are the outcomes of these laws?

Perritt Jr. H.H. and Rustad Z. (2000), has suggested that for *“individual freedom of information access can be understood as part of fundamental freedom of expression. For society, freedom of information is a tool for controlling government and thus serving democratic values and has legitimating effects by giving citizens a feeling of being closer to policy decisions. The legitimacy of institutions increases when the public knows what the institutions are doing. Compliance with the law increases when the law is available. Accountability and quality of government decision making improve when members of the public have information allowing them to express meaningful views before decisions are made”*.

The review of the literature has shown that laws about freedom of information, even when effectively implemented, have reached their goals only in part. Sometimes, they have ensured transparency and more accountability reducing information asymmetry and contributing in the fight against corruption in the public sector. However, they seem not to be effective in increasing trust in government or Parliament understanding. These laws can be considered only the basis of a culture of openness, since they provide a basis for the introduction of open data platforms useful to provide a free public access to official files and raise transparency and efficiency of government, stimulating civic engagement and consequently the knowledge and satisfaction of citizen’s needs.

Table 11: Freedom of information laws outcomes

Accountability and reduction of information asymmetry	Perritt Jr., H.H., Rustad, Z. (2000) Birkinshaw, P. (2010) Worthy, B.(2010) Hazell, R., Glover, M. (2011) Hazell, R., Bourke, G., Worthy, B. (2012)
Transparency with limited costs of releasing information	Relly, J.E., Sabharwal, M. (2009) Birkinshaw, P.(2010) Worthy, B. (2010) Hazell, R., Bourke, G., Worthy, B.(2012) Cherry, M., McMenemy, D. (2013) Wagner, A.J. (2013)
The increase of investor confidence	Relly, J.E., Sabharwal, M. (2009)
Better service delivery	Peisakhin, L., Pinto, P. (2010) Kosack, S., Fung, A. (2014)

2.2.3 What the future for research on freedom of information is

The developing body of the literature suggests that further researches are necessary to clarify actions and circumstances which can ensure a valid right to know and to evaluate how these laws perform.

- *Evaluation of results considering the role of the main actors*

The literature review has shown that citizens' right to know will require more than just the approval of a law. Freedom of information results from the interplay of three main actors: citizens, acting to gain recognition of a right and on whom the exercise of the right also depends; politicians, on whom the issue of good regulations depends; bureaucrats, on whom the implementation of laws depends. Also, other actors may intervene, as international organisations which could promote the approval of these laws in support to citizens' demand, or lobbies, which try to shape the right according to their interests.

This suggests that there is a need for a pooled analysis of the actions carried out by all the actors involved for a complete assessment of results, since these results depend on the joint action of all the players. A good law on citizens' right to know cannot achieve positive outcomes if bureaucrats do not effectively implement it or if citizens do not exercise the right of access. The literature review has highlighted that studies have focused their attention separately on the role played by the bureaucratic or political components, and sometimes have overlooked the role of citizens.

- *Analysis of cultural determinants to understand contexts*

Moreover, studies which have analysed preconditions for the introduction of citizens' right to know have not explored the role played by cultural determinants. The culture analysis could help to understand contexts and forces acting therein for the implementation or non-implementation of regulations as well as to explain results obtained by regulations.

- *The role of the political environment*

Some studies have suggested that FoI laws are the result of dynamics which characterise political environments: they depend on government power over parliament or competition among political parties (Michener G., 2015; Berliner D. 2014, 2017). This suggests that comparisons among political contexts which favour the adoption of these laws may contribute to defining the general features of the framework under which citizens' right to know can be granted.

- *Evolution of regulations*

Citizens' right to information is the result of a process that sometimes is composed by several steps: effective access to information can be the result of some regulatory amendments which are introduced over several years, since contextual conditions evolve along with demands for transparency. This suggests that it is important to describe this evolution, since the performance of the laws may change over the years as a consequence of the changing conditions under which the right operates. Studies included in the literature generally take a snapshot of a country in a specific moment, while it could be interesting to analyse how the citizens' right grows over time.

- *In-depth studies on outcomes*

Studies have focused their attention mainly on the most critical outcomes of FoI laws: transparency and accountability. Nevertheless, FoI laws sometimes have defined further goals: for example, in the UK, the Free-

dom of Information Act also aimed at raising citizens' trust in government. Only a few studies have examined these indirect goals as well as the issues related to their achievement.

- *Involvement of practitioners*

To understand the functioning of laws and issues related to their enactment, it is essential to involve practitioners who can provide insight on some factors which limit in practice access to public information. The literature review has shown that studies have been conducted mainly by scholars, although practitioners may suggest new directions for investigations in the field.

- *Exploring new contexts*

The literature has suggested that studies have focused their attention mainly on Europe and North America so that further research can investigate the situation in Africa or Latin America.

Moreover, scholars' attention in these years has been placed mainly on central government actions; further studies are needed to clarify the enactment of these laws at several levels of administrations, examining the different results achieved and their causes.

3. Conclusions

This literature review has highlighted that freedom of information requires more than a law and that also to define how these laws perform is intricate since several factors and several points of view have to be included in the evaluation.

Nevertheless, this complexity also suggests that there is still room for further research on the topic since more studies are required to generalise findings on conditions and results obtained by FoI laws.

We have underlined that investigations can involve a new context and those who work in the field. We have also suggested an in-depth analysis on cultural and political factors affecting the performance of these laws. We have stressed the need to consider the citizens' right to know over time evaluating actions of all parties involved.

Nevertheless, it is important to underline that this paper has some limitations. First, it considers only articles published in leading journals and, although this may suggest that only essential contributions are included, other significant findings may be excluded. Secondly, the validity of the results shown is limited at the time of analysis, since future contributions could change them.

Despite these limitations, findings have highlighted several variables impacting on Freedom of information laws, their adoption, their performance and their outcomes which should be considered by politicians and researchers.

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