



RESEARCH ARTICLE

Section: Arts and Humanities (Miscellaneous)

The regulatory framework for the protection of whistleblowers, witnesses, experts, and their equivalents in corruption cases: The Saudi system as a model

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ABSTRACT

The study aimed to examine the forms and legitimacy of cooperation with criminal justice agencies in corruption cases, the regulatory framework for integrity protection and anti-corruption efforts, and the guarantees of criminal protection for whistleblowers, witnesses, experts, and their equivalents in corruption cases under the Saudi legal system. The study adopted a descriptive-analytical approach, analyzing texts related to the regulatory frameworks for the protection of whistleblowers, witnesses, experts, and their equivalents in corruption cases, with the Saudi system as a model, aiming to achieve the study's intended results. The study reached several findings, the most significant of which include: the issuance of a specific Saudi legal system dedicated to the protection of whistleblowers, witnesses, experts, victims, and their equivalents; the Saudi system's focus on identifying the authority responsible for receiving reports, addressing issues related to testimony and expertise, and ensuring all procedures necessary to guarantee their proper submission, accuracy, and full protection for those involved; and the establishment of specialized anti-corruption divisions within the Public Prosecution, tasked with investigating and prosecuting corruption cases, which operate under the direct supervision of the Attorney General. The study introduced several recommendations, the most notable of which include: urging all Gulf Cooperation Council (GCC) countries to benefit from the Saudi experience in uncovering and controlling corruption cases; establishing a dedicated legal system for the protection of whistleblowers, witnesses, experts, and their equivalents; and highlighting the importance of assigning financial rewards to whistleblowers, witnesses, experts, and their equivalents who cooperate with justice agencies.

KEYWORDS: protection, whistleblowers, witnesses, experts, corruption**Research Journal in Advanced Humanities**

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Introduction

Addressing corruption in all societies is linked to enhancing individual, societal and institutional integrity, and protecting it by promoting religious and ethical values and principles that protect people from falling into the temptations present in a number of situations and dealings that result from corruption and require integrity; such as if an individual is exposed to bribery offers, or obtaining an undeserved reward or advantage, in exchange for doing something, or refraining from doing it, which requires reminding people of the values of integrity and its importance, emphasizing commitment to the Code of Professional Conduct and work ethics, being wary of corruption and not succumbing to its temptations, and protecting everyone who cooperates with security, justice and oversight agencies in reporting corruption and its masters.

The importance of this research lies in addressing an important topic, which is: **(The Regulatory Framework for the Protection of Whistleblowers, Witnesses, Experts, and their Equivalents in Corruption Cases: The Saudi System as a Model)**, a topic that finds its justifications in the preventive and regulatory procedures and measures taken to protect all those cooperating with the justice agencies in confronting corruption crimes and their perpetrators, and the Sharia, regulatory and societal effects resulting from the failure to fulfill the duties of this protection and failure to adhere to it, and clarifying the efforts of the Kingdom and its rulers in combating and eliminating corruption, and confronting it; by taking all regulatory procedures and legislation to protect public money, looking after the interests, and maintain the sustainable development of the country and its people. The scientific and practical importance of this research also lies in the fact that it has not been studied previously - especially in the Saudi System - to identify the determinants of this protection, its requirements and regulatory frameworks in the Saudi System, and then introduce it to both researchers and the public.

Research objectives:

The research aims to:

1. Explaining the concept of corruption in the Saudi System and international laws.
2. Explaining the forms and legitimacy of cooperation with criminal justice agencies in corruption cases.
3. Explaining the regulatory framework for integrity protection and anti-corruption in the Saudi System.
4. Identifying the systems and procedures for criminal protection for whistleblowers, witnesses, experts and their equivalents in corruption cases in the Saudi System and the international scope.

IV: Research Problem:

In this study, the researcher seeks to identify the systems and procedures for the protection of whistleblowers, witnesses, experts and their equivalents in corruption cases, and the concepts associated with them in the Saudi System, by answering the following questions:

1. What is the concept of corruption in the Saudi System and international laws?
2. What are the forms and legitimacy of cooperation with criminal justice agencies in corruption cases?
3. What is the regulatory framework for integrity protection and anti-corruption in the Saudi System?
4. What are the most important systems and procedures for criminal protection of whistleblowers, witnesses, experts and their equivalents in corruption cases in the Saudi System and the international scope?

V: Methodology:

This study relies on the descriptive analytical method to answer the above-mentioned research questions, through the method of analyzing texts related to **the protection of whistleblowers, witnesses, experts and their equivalents in corruption cases in the Saudi System**, in order to reach the findings.

VI: Previous studies:

The researcher did not find any specialized research explaining **the regulatory frameworks for the protection of whistleblowers, witnesses, experts, and their equivalents in corruption cases** in the Saudi System, but rather some information scattered in books related to the concept of reporting and legal protection of whistleblowers, some of which include:

First study: Dr. Belkasem Mohammad: The System of Reporting Corruption Crimes in International Agreements and its Impact on Algerian Legislation, research published in the Algerian Journal of Legal and Political Sciences, Issue 4, Volume 58, 2021.

Second study: Maino Jilali, Legal Protection of Whistleblowers of Corruption Crimes, Research Published in the Journal of Police Thought, United Arab Emirates, Sharjah, , Volume (28), Issue (108), 2019.

Third study: Turki bin Abdulaziz bin Ghoneim: Reporting the Crime in the Saudi System, Master Thesis, Naif Arab University for Security Sciences, Riyadh, 2006.

Fourth study: Farhan Mohammad Amer Al-Enzi, Some Factors Affecting Reporting on Wanted Persons and Handing them Over to the Security Authorities, Master Thesis, Naif Arab University for Security Sciences, Riyadh, 2004.

Previous studies focused on explaining the concept of reporting and legal protection of whistleblowers, especially in the legislation of the countries to which the researchers who prepared these studies belong, and presenting some of the factors influencing reporting on wanted people and handing them over to the security authorities. As for this research, it focuses on explaining the forms and legitimacy of cooperation with criminal justice agencies in corruption cases, the regulatory frameworks for integrity protection and anti-corruption in the Saudi System, and identifying the systems and procedures for criminal protection of whistleblowers, witnesses, experts and their equivalents in corruption cases in the Saudi System.

VII: Research plan:

Chapter (I): The Concept of Corruption, the Legitimacy of Cooperation with Criminal Justice Agencies in Corruption Cases and Their Criminal Protection. It consists of two topics:

Topic 1: Definition of the Concept of Corruption.

Topic 2: Forms and Legitimacy of Cooperation with Criminal Justice Agencies in Corruption Cases.

Chapter (II): The Regulatory Frameworks for the Protection of Whistleblowers, Witnesses, Experts, and their Equivalents in Corruption Cases in the Saudi System. It consists of two topics:

Topic 1: The Regulatory Framework for Integrity Protection and Anti-Corruption in the Saudi System.

Topic 2: Criminal Protection for Whistleblowers, Witnesses, Experts, and their Equivalents in the Saudi System.

Finally, the Conclusion presents the key findings and recommendations.

Chapter (I)

The Legitimacy of Cooperation with Criminal Justice Agencies in Corruption Cases and Their Legal Protection

Topic 1: Corruption definition:

It is the opposite of goodness. It is also said: people being in the state of corrupt and have severed the ties of kinship. Corruption: is also the opposite of relevance. (*Ibn Manzur, 1994; Al-Razi, 2000*).

Corruption also refers to inducement to wrong by improper or unlawful means (such as bribery); dishonest or illegal behavior especially by powerful people (such as government officials or police officers): depravity (*Merriam-Webster, n.d.*)

Legal scholars define corruption as: “A wrongful professional conduct or behavior aimed at deviation, illicit gain, and personal benefit.”(*Al-Khuthran, 2004*).

The World Bank defines corruption as: “The misuse of public office for private gain.”(*Vaknin, 2003*)

The United Nations, in the context of the United Nations Convention Against Corruption, defines it as: “The deliberate act of a public official, for their own benefit or for the benefit of another person or entity, to embezzle, misappropriate, or otherwise divert any public or private property, funds, securities, or other valuable items entrusted to them by virtue of their position.”(*Obeid, 2016*).

Topic 2

Forms and Legitimacy of Cooperation with Criminal Justice Agencies

Section One: Forms of Cooperation with Criminal Justice Agencies:

Cooperation with criminal justice agencies, which falls under criminal protection, takes various forms depending on the method used to convey sufficient information to criminal justice agencies. This cooperation enables the disclosure of the full truth regarding the crime, its circumstances, conditions and its perpetrators. The legitimacy of seeking assistance from those cooperating with criminal justice agencies lies in the freedom that the legislator has given to criminal justice agencies to collect evidence or information related to the case, given that it does not cause an infringement on rights or freedoms, and does not constitute incitement to commit the crime. This principle is affirmed in the Law of Criminal Procedure, which states: “Any person with knowledge that a person is unlawfully imprisoned or detained, or held in a place not designated for imprisonment or detention, shall notify the Bureau of Investigation and Public Prosecution” (*Saudi Law of Criminal Procedure, 2013, Article (40)*). Additionally, it states that: “During collection of information, the preliminary criminal investigation officers shall hear statements of those who may possess information with respect to facts and perpetrators of crimes, question any suspect and record the same in their reports. They may seek the assistance of experts, including doctors, and others requiring their opinion in writing. (*Saudi Law of Criminal Procedure, 2013, Article (28)*) Among these forms with regard to corruption cases according to the title of this research:

First: Reporting:

Cooperation with criminal justice agencies can take the form of reporting committed crimes (*) or those that are about to be committed. This is called a “reporter”, referring to “Anyone who informs the competent authority either in writing or verbally about the occurrence of an incident or crime,” (*Abdel Nour, 2016*).

Another definition states: “ Any person who provides specific information about a criminal incident, either through material evidence such as documents and papers and various means related to the crime or by being present at the time crime was committed, and having witnessed or heard the circumstances of the crime.”(*Al-Majdal, 2019*).

The act of reporting is defined as: “Informing about a crime, which may be carried out by the victim, the harmed person, or a third party who is unrelated to the crime, in response to a general or job duty.”(*Abu Amer, 2005*).

In the Saudi system, a reporter is defined as: “ Anyone who voluntarily provides information or presents any evidence that raises a belief that a crime covered by the provisions of the law has been committed or is likely to be committed, or reveals its perpetrators.” (*Abu Amer, 2005*).

Reporting crimes holds critical importance for relevant authorities, as society has a fundamental interest in being aware of crimes committed within it to take the necessary legal actions determined by the law. Whoever

reports a crime to public authorities, which represent society in matters of criminalization and punishment, is serving the best interests of society. The significance of this interest appears especially if the crime is characterized by secrecy and concealment, as with corruption crimes, such that society's representatives only become aware of it through reporting or complaint. Therefore, reporting corruption crimes is one of the important means for uncovering this type of crimes, especially since the nature of these crimes is characterized by secrecy and lack of public visibility (*Al-Qaisi, 2016*).

Second: Testimony:

Providing testimony to one of the criminal justice agencies is considered a form of cooperation with criminal justice agencies in combating corruption. Jurists and legal scholars have defined testimony in various ways, including:

Testimony has been defined as: “ Proving a specific fact through what a person says about what he has seen, heard, or perceived with his senses about this fact in a direct manner.” (*Sorour, 1996*).

In the Saudi System, a witness is defined as: “Anyone who provides significant information that he has perceived through his senses or has agreed to provide such information to prove a crime covered by the provisions of the law.” (*Abu Amer, 2005*).

Testimony is one of the most crucial procedures in the preliminary investigation, as it serves as clear evidence to prove or disprove a crime against its perpetrator. The Saudi legislator, in both the Law of Criminal Procedure and the Law of Evidence, has subjected the hearing of witnesses to specific controls and procedures to obtain the correct evidence produced in the case. The Law of Criminal Procedure stipulates that: “ The investigator shall hear the testimony of witnesses called by the parties unless he deems it unnecessary. He may also hear the testimony of any other witness whose testimony may lead to proving the crime, its circumstances, and its attribution to the accused or his innocence therefrom.; The investigator shall enter into the report full information about each witness.....; Following the hearing of the witness, The investigator may ask questions and they are written with the answers in the investigation report” (*Saudi law of criminal procedure, 2013, articles (95-100)*).

The Saudi Law of Evidence states that: “If one of the parties requests a delay to present their witnesses, they shall be granted an extension once. If they fail to bring the witnesses at the designated time without a court-accepted excuse or if the witnesses presented do not provide sufficient testimony, the court shall proceed to resolve the dispute; The court may administer an oath to the witness when necessary... If it becomes evident to the court during the trial or when ruling on the case that a witness has committed perjury, a report shall be prepared, and the matter shall be referred to the Public Prosecution for necessary legal action.”(*Saudi law of evidence,2021, articles (73-80)*).

Third: Experts:

Expertise is the knowledge of something. It is said: I have experience with someone, meaning I have knowledge and understanding. One of the names of Allah Almighty is: Al-Khabir (The Expert), meaning: the one who knows and experiences everything. Experience is a kind of exposure (*Al-Zubaidi, 2001; Al-Razi, 1979*)

Expertise: Expertise is defined as knowledge of something and understanding of matters in depth (*Al-Jurjani, 1983*).

In the Saudi System, an expert is defined as: “Anyone possessing specialized knowledge in a technical, scientific, or practical field, whose expertise is sought by an investigative authority or court due to their proficiency, in order to uncover a crime covered by legal provisions, its evidence, or any of its perpetrators.” (*Abu Amer, 2005*). The law further states: “ The investigator may seek the assistance of an expert with respect to any matter relating to the investigation.” (*Saudi Law of Criminal Procedure, 2013, Article (76)*). Additionally, the Law of Procedure before Sharia Courts provides that: “the court may, when necessary, decide to assign one or more experts” (*Saudi law of procedure before Sharia Courts, 2013, Article (128)*).

Section (II): Support and motivation for whistleblowers of corruption cases:

Given the importance of cooperation with criminal justice agencies, the Saudi legislator has placed

significant emphasis on this matter due to its profound impact on promoting integrity and curbing the spread of corruption within all government authorities agencies, companies, public and private institutions⁽¹⁾.The Basic Law of Governance stipulates that: “ Councils held by the King and the Crown Prince shall be open for all citizens and anyone else who may have a complaint or a grievance. A citizen shall be entitled to address public authorities and discuss any matters of concern to him.” (*Saudi basic law of governance, 1992, article(43)*).

The law has also decided to provide a financial reward to anyone who reports a crime or assists in preventing its occurrence (*Supreme Order No. (7/D/8776, 1980)*). The Anti-Bribery Law included an encouragement for those who cooperate with criminal justice agencies, stating that: “ Any person who provides incriminating information on any of the offences set forth in this Law that substantiates the offence and he is not a briber, accomplice, or mediator shall receive a reward not less than 5,000 riyals and not more than half of the money confiscated. Such reward shall be determined by the authority deciding upon the offence. The Presidency of State Security may, upon the approval of the Prime Minister, pay a higher reward than the amount prescribed under this Article.” (*Saudi anti-bribery law, 1992, article (17)*).

The Explosives and Fireworks Law also stipulates that: “A reward - determined by the Minister - not exceeding the amount of the penalty prescribed for the violation shall be granted to anyone who reports any of the violations stipulated in this law, if his report results in the violation being detected.” (*Saudi explosives and fireworks law,2007, article 18*).

Moreover, one of the most prominent and significant indications of the Saudi System’s attention to this aspect is evident in the recently issued Whistleblowers, Witnesses, Experts, and Victims Protection Law (*Saudi Whistleblowers, Witnesses, Experts, and Victims Protection Law, 2024, Saudi Royal Decree No. M/148*). This law includes the provisions that demonstrate the support and encouragement for whistleblowers, witnesses, and experts, such as providing them with security protection, assisting them in securing alternative employment if their inclusion in the protection program necessitates leaving their current job, and offering financial support in cases where their inclusion in the protection program disrupts their ability to earn a livelihood.(*Whistleblowers, Witnesses, Experts, and Victims Protection Law, 2024*).

Chapter (II)

Regulatory Frameworks for the Protection of Whistleblowers, Witnesses, Experts, and their Equivalents in Corruption Cases in the Saudi System

Topic 1: The Regulatory Framework for Integrity Protection and Anti-Corruption in the Saudi System.

Whereas, the ultimate objective of the Saudi legislator is to achieve justice, uphold the values of integrity, protect the public funds, combat and eliminate the corruption, guided by the noble objectives of the purified Islamic Sharia, which has combatted the corruption, established the safeguards, and prepared the means to curb the same, purging society from its dangerous effects and severe consequences on the state, its institutions, its individuals, and the future of its generations. (*Saudi basic law of governance, 1992, article (16)*, *Royal Order No. (A/90)*). For all these reasons, the Basic Law of Governance reigns supreme over all legislation and laws in the Saudi System, as it reinforces and protects the values of integrity, as affirmed in this regard. The law stipulates that: “ Public funds are inviolable. They shall be protected by the State and safeguarded by all citizens and residents.” (*Saudi basic law of governance, 1992, article (16)*). It also states that: “ Assets of the State may not be sold, rented or disposed of unless so authorized by the Law.”(*Saudi basic law of governance article, 1992, (74)*).

An examination of these two articles highlights the extent of the Saudi legislator’s concern and dedication to promote the values of integrity and combating corruption across all state agencies and systems. This commitment is emphasized starting from the apex of the legal hierarchy and the supreme constitution of Saudi regulations, namely the Basic Law of Governance. It prohibits all practices and actions that may lead to misappropriation, destruction, loss, or embezzlement of public funds in any manner, or treating them as if they were private property. Such actions are considered crimes that require the punishment of its perpetrators.

1 ()The jurisdiction of the Oversight and Anti-Corruption Authority encompasses all public entities in the state, as well as companies in which the state owns a minimum of 25% of the shares

Upon examining the provisions of the Statute of The National Anti-Corruption Commission, (*Statute of The National Anti-Corruption Commission, Saudi Cabinet Resolution No. (165), 2011*), it becomes evident that the Saudi legislator is deeply committed to protecting integrity, promoting the principle of transparency, and combating the financial and administrative corruption in all its forms, manifestations, and methods. The law has granted the commission a range of key responsibilities, which include achieving the objectives outlined in the National Strategy for Integrity Protection and Anti-Corruption, monitoring their implementation in collaboration with relevant entities, tracking their outcomes, evaluating them, and reviewing them. This includes developing action plans and implementation mechanisms, encouraging efforts in both the public and private sectors to adopt the plans and programs aimed at protecting integrity and combating corruption, monitoring their implementation, and evaluating their results. Additionally, it involves ensuring the fulfillment of obligations under international agreements related to protecting integrity and combating corruption in which the Kingdom is a party. It also entails raising awareness about the concept of corruption, highlighting its dangers and effects, and emphasizing the importance of protecting integrity, promoting self-monitoring, and fostering a culture of zero intolerance for corruption. Furthermore, it encourages civil society institutions and media outlets to cooperate and contribute to these efforts. (*Statute of national anti-corruption commission, 2011, article (3)*).

The Civil Service Law also demonstrates the Saudi legislator's commitment to promoting integrity by emphasizing that the employees shall refrain from any behavior that undermines the honor and dignity of their position, whether inside or outside the workplace. The employees are required to adhere to proper conduct in all their interactions with the public, superiors, and colleagues, and to respect designated working hours. (*Civil Service Law, 1977, Royal Decree No. M/49, Article (11)*). The law prohibits employees from engaging in any activity that involves the misuse of job authority, exploitation of influence, or acceptance or solicitation of bribes in any form as outlined in the Anti-Bribery Law. It also prohibits the acceptance of gifts, gratuities, or similar benefits, either directly or indirectly, with the intent to entice people with interests, or to disclose secrets that they learn by virtue of their job, even after leaving the service. The law also stipulates that an employee's failure to perform his job duties, or to comply with superiors' orders, and mistreatment during work are job violations that require accountability and penalty. (*Civil Service Law, 1977, Royal Decree No. M/49, Article (11)*).

The Law of Procedure before Sharia Courts, in its eighth part, includes the provisions that ensure the protection of integrity and combating corruption in all its forms. It stipulates the circumstances under which a judge may be recused, prevented, or disqualified from hearing a case. It also considers the actions or rulings of a judge in the situations stipulated in the law—where they are prevented from adjudicating and rendering judgments, even if the litigants agree—to be null and void, even if upheld by Courts of Appeal. The litigant has the right to request the Supreme Court to revoke the judgment and refer the Case for reconsideration by another department. (*Law of procedure before sharia courts, 2013, articles nos. (94, 95, & 96)*). This undoubtedly reflects a heightened commitment to reinforcing the values of integrity by preventing the misuse of power or any deviation from its intended purpose in any form.

Additionally, the efforts of the Saudi legislator in this field can be observed through the Anti-Forgery Law, which outlines a number of forgery crimes. These include counterfeiting royal seals and signatures, ministerial seals, or using such seals or signatures with the knowledge that they are forged, such as forging a seal or emblem of a foreign state or its public departments. The law also addresses other crimes and imposes the penalties targeting perpetrators, with harsher penalties applied when the perpetrator is a public employee. The Article (3) of the law distinguishes between a public employee and others, stating that: "If the perpetrator of the acts mentioned in Articles (1) and (2) of this law, or an accomplice thereto, is a public employee or someone receiving a salary from the state treasury, they shall be sentenced to the maximum penalty." (*Anti-forgery law, 1960, articles (1, 2 & 3), Royal decree no. 114*).

Similarly, the legislator, through the Anti-Bribery Law, has addressed (*Anti-Bribery Law, 1962, Royal Decree No. 15*). one of the most serious crimes against the values of integrity and honesty, which is at the same time a means of corruption, considering that every public employee who requests for himself or for another, or accepts or takes a promise or gift to perform a work (or refrain from doing a work) that is part of his job duties, or claims that it is part of his job duties, even if this work is legitimate - is considered a bribe-taker and is punished with imprisonment for a period not exceeding ten years and a penalty not exceeding one million riyals or one of these two penalties, and the crime is not affected by the employee's intent to not do the work that he promised (*Anti-Bribery Law, 1962, Articles nos. (1) & (2)*).

The Law also stipulates that “ Any public servant who breaches his office duties by performing or refraining from performing any of such duties as a result of a plea, recommendation, or intercession, shall be considered a bribee and shall be punished by imprisonment for a term not exceeding three years and a fine not exceeding 100,000 riyals, or by either penalty. (*Anti-bribery law, 1992 article (4), Royal Decree No. (M/36)*) Any public servant who solicits, accepts, or receives for himself or for others a gift or payment of any sort, or a promise thereof, as a consideration for using a real or alleged influence to obtain or attempt to obtain, from any public authority, a contract, order, decision, commitment, license, supply agreement, job, service, or privilege of any type, shall be considered a bribee and shall be punished by the same penalty set forth in Article (1) of this Law (*Amended Anti-bribery law, 2021 article (5), Royal Decree No. (M/38)*).

The Law on the other hand stipulates that” The briber or mediator shall be exempted from original and consequential punishments if he informs the authorities prior to the discovery of the offence (*Saudi Anti-bribery law, 1992, article (16)*). the Law at the same time stipulates that” Any person who offers or promises a bribe and such offer or promise is rejected shall be punished by imprisonment for a term not exceeding ten years and a fine not exceeding 1,000,000 riyals, or by either penalty”(*Amended Anti-Bribery Law, 2018, Article (9), by Royal Decree No. (M/4)*)⁽²⁾.

We also find that the Saudi legislator is keen to promote and protect integrity in the public service, as reflected in the texts of the Law of Employee Discipline(1971), and the Job Discipline Law (2022), in which the Law frames the actions of everyone who works for the state, or for one of the agencies with a public legal entity in a civil job - in any capacity - whether he works permanently or temporarily, and within the limits of the civil tasks and competencies that the public employee performs for a public service, and in which he is subject to the presidential authority in the administrative organization, as well as the legislator’s handling of any administrative violations that may be committed by the employee against his public service, which is likely to inspire and enhance the spirit of compliance in the employee, and help him to adhere to his job duties and not to breach them.

The Public Funds Management Law (2014) constitutes another chapter in the efforts of Saudi legislator to promote the principles of integrity, combat corruption, and protect public funds from any crime that may harm them. as the texts of the Law include emphasis on protecting state funds (cash and in-kind) that are in custody of employees subject to the provisions of the law, and the necessity of conducting an annual inventory; to verify that what is shown by the records, balances and automated systems is consistent with what is in the funds, warehouses, and what remains of the custodies, and to prepare an executive regulation, specifying the inventory and accounting procedures and the necessary forms for that, while obligating every government agency to use electronic means to regulate the inflows and outflows of funds and warehouses. The law also stipulates that any employee subject to this law who is proven to have committed any of the crimes of embezzlement, misappropriation, or illegally disposing of public state funds, assets, stamps, or valuable papers entrusted to him shall be punished by imprisonment for a period not exceeding ten years, or a fine not exceeding one hundred thousand riyals, or both The same penalty shall also be imposed on anyone who participates or conspires with him in committing one of these crimes, whether he is an employee or not, in addition to obligating them to return the embezzled, misappropriated, or lost funds, assets, stamps, and valuable papers, or their equivalent, and that those crimes shall be adjudicated and punished by the competent authorities.(*Royal Decree No. M/18, 2014*)⁽³⁾.

2 ()Article (9) of the Anti-Bribery Law amended by Royal Decree No. (M/4) dated 12/9/2018, adding two articles: Article 9 bis (1): Any person who promises, offers, or grants a gift to any person working for private or cooperative societies, private organizations, companies, sole proprietorships, or professional bodies, in any capacity, whether for his own benefit or the benefit of others, for the unlawful performance or nonperformance of his duties, shall be deemed to have committed bribery and shall be subject to imprisonment for a period not exceeding five years or a fine not exceeding 500,000 riyals, or both.. Article 9 bis (2): Any person working for private or cooperative societies, private organizations, companies, sole proprietorships, or professional bodies, in any capacity, who requests for himself or others, or accepts or receives a promise or gift for the unlawful performance or non-performance of his duties, shall be deemed to have committed bribery and shall be subject to imprisonment for a period not exceeding five years or a fine not exceeding 500,000 riyals, or both.

3 () The Royal Decree No. M/18, dated 23/2/1436 AH, regarding the issuance of the Public Funds Management Law, stipulated in the second paragraph of the preamble to the law, that the provisions of Article

In the field of the judiciary, which constitutes the third authority of the state and serves as its first legal arm responsible for interpreting laws and achieving justice, its protective agency against potential violations in the legislative and executive agencies. Several systems and regulations were issued to support the protection of integrity, combat corruption, and ensure that the judiciary does not deviate from its path in achieving justice and promoting the values of integrity. Judicial Inspection Regulations were issued (*Saudi Administrative Judicial Council 2014*) to organize the work of judicial inspection and general oversight of the work of the courts and their judges, regulate the workflow in them, develop and improve judicial performance, and determine the extent of the judges' keenness to perform their job duties.

Topic 2: Criminal Protection for Whistleblowers, Witnesses, Experts, and their Equivalents in the Saudi System.

The Saudi System has given great attention and care to the issue of criminal protection for those cooperating with criminal justice agencies. It issued the Whistleblowers, Witnesses, Experts, and Victims Protection Law (*Saudi Whistleblowers, Witnesses, Experts, and Victims Protection Law, 2024*), which came in the context of the state's concern – may Allah protect it – to enhance the sense of responsibility and patriotism among all members of society, and to care for judicial guarantees and criminal protection for those cooperating with security, oversight and judicial agencies. This law includes in all its articles texts that emphasize this protection, defining it as: “The procedures, measures and guarantees that are taken when necessary, aimed at protecting the whistleblower, witness, expert, victim, his spouse, relatives or other persons who are exposed to danger or harm due to their close relationship with the whistleblower, witness, expert or victim, in accordance with the types of protection stipulated in Article 14 of the law (*Saudi Whistleblowers, Witnesses, Experts, and Victims Protection Law, 2024, Article (1)*).

The law also stipulated that, in accordance with its provisions, a special program be established in the Public Prosecution called “Protection Program for Whistleblowers, Witnesses, Experts and Victims”, and that the executive regulations of the law shall specify the organizational structure of the program, its management, its tasks, the powers assigned to it, and the mechanism for financing it(*Saudi Whistleblowers, Witnesses, Experts, and Victims Protection Law, 2024, Article (4)*). The law also confirmed that the protected person shall enjoy, in accordance with what is decided by the program management and what is required by the protection procedures, all or some of the following types of protection (*Saudi Whistleblowers, Witnesses, Experts, and Victims Protection Law, 2024, Article (14)*).

- 1- Security protection.
- 2- Hiding his personal data and everything that indicates his identity throughout the protection period.
- 3- Transferring him from his place of work - temporarily or permanently - in coordination with his employer.
- 4- Assisting him in obtaining an alternative job if it is necessary for him to leave his job.
- 5- Providing legal, psychological and social guidance.
- 6- Providing him with the means to immediately report any danger threatening him or any person closely related to him.
- 7- Changing his phone number.
- 8- Changing his place of residence, temporarily or permanently, and providing suitable alternatives, including moving him to another region or city within the Kingdom, as the case needs.
- 9- Taking necessary measures to ensure his safe movement, including providing security escorts.
- 10- Coordinating with the relevant authorities to provide information regarding the crime subject to protection using electronic media, while changing his voice and hiding his facial features.
- 11- Protecting his residence.
- 12- Financially assisting him if inclusion in protection disrupts his ability to earn a living.

(Nine) of the Public Funds Management Law, issued by Royal Decree No. (M/77) dated 23/10/1395 AH, shall continue to apply until the relevant law governing related crimes is issued and implemented in accordance with

- 13- Any other types of protection that the program management deems appropriate, in accordance with what is specified in the regulations.

The data of protected persons shall remain confidential, and it may not be disclosed except in the cases specified in the Law (*Saudi Whistleblowers, Witnesses, Experts, and Victims Protection Law, 2024, Article (15)*). No person may directly or indirectly disclose any information that may harm the protected person, including (*Saudi Whistleblowers, Witnesses, Experts, and Victims Protection Law, 2024, Article (16)*):

1. Any information that reveals, or can be inferred from, to the identity or personality of the protected person, or his location.
2. Any information about the types and procedures of protection provided to the protected person.
3. The identity or role of any person providing or assisting in providing protection to the protected person.

Regarding the obligation of the relevant authorities to accept reports and complaints and take appropriate measures in response, the Law stipulates that: “ Preliminary criminal investigation officers shall, each within their jurisdiction, receive reports and complaints with respect to all crimes” (*Saudi Law of Criminal Procedures, 2013, article (27)*).

For public employees, reporting financial and administrative corruption practices is a job duty. Failure to do so results in disciplinary liability for the employee, as stated in the Code of Professional Conduct regarding the duties of employees towards combating corruption: “As part of efforts to combat corruption, the employee should”:

1. Inform his superior in writing regarding any violation of applicable laws and instructions that he becomes aware of during his work.
2. Inform the competent authorities of any corruption that he becomes aware of during his work
3. Cooperate with the competent authorities in administrative, financial, and criminal investigations.
4. Immediately notify their direct supervisor if they are offered a bribe (*Cabinet Decision No. 555, Article (20)*).

This was reinforced by what was included in the Law of the Oversight and Anti-Corruption Authority, when it listed the authority’s powers, including: providing direct communication channels with the public; to receive their reports related to actions involving corruption, verify their validity, and take necessary measures regarding them. The executive regulations of this Law specify the mechanism and controls necessary for this, and to deliver the reports to the Authority through one of the available means via the “Reporting Service.” (*). However, the legislator did not leave the reporting of corruption crimes without oversight, but rather balanced controls were established for this method in a manner that achieves the desired benefit from it” (*Al-Majdal, 2019*). Among these controls are⁴:

- A. The report shall be submitted in writing, addressed to the President of the Oversight and Anti-Corruption Authority.
- B. The report should include the reporter’s personal details: full name, signature, phone number, address, national ID number, and a copy of the ID, Unless the reporter requests that his identity not be disclosed.
- C. The report should be serious and not malicious; otherwise, the reporter will be exposed to the crime of false reporting.
- D. The report shouldn’t have been previously submitted to the Authority or any other governmental body.
- E. The report or letter should include evidence and indications that support its validity.

It is worth noting that if the Authority determines that the report is malicious and the report or testimony is proven to be false, the whistleblower will be charged with false reporting. Moreover, the whistleblower, witness, or expert will be required to return all expenses paid for providing protection if it is proven that the report or the testimony were false, or the expertise provided was fabricated or involved gross negligence (*Saudi*

⁴ (*)An electronic service provided by the Oversight and Anti-Corruption Authority, enabling beneficiaries to report any administrative or financial corruption within entities under the Authority’s jurisdiction. Any individual may submit a report regarding a suspected corruption case, after which the Authority verifies whether the case falls within its competence or refers it to other regulatory bodies as per jurisdiction, Article (3) of the Law of the Oversight and Anti-Corruption Authority

The Saudi legislator has also ensured that the competent authorities provide the necessary protection for the whistleblower, given the pioneering national role he plays. This commitment is based on the Kingdom's ratification of several international agreements related to this matter, such as the United Nations Convention Against Corruption (Abdul Moneim, 2015)(*), This Convention establishes for member states the legal basis to ensure the protection of whistleblowers reporting corruption crimes within their domestic laws (Obeid, 2016)⁵, by establishing appropriate measures to protect whistleblowers from any harm they may face (United Nations, 2003).

It also ratified the Arab Anti-Corruption Convention 2010 (*), which, in turn, provided the legal basis for the protection of whistleblowers reporting corruption crimes, through procedures and measures that the signatory states incorporate into their domestic laws (*Arab Convention Against Corruption 2010, article (14)*). In compliance with this, the law stipulates that "anyone who intentionally discloses, directly or indirectly, any information that could harm the protected person shall be punished by imprisonment for a period not exceeding one year and a fine not exceeding two hundred thousand riyals, or by one of these penalties. Additionally, anyone who uses force or violence against the protected person after he has disclosed or revealed the truth, or to compel him to refrain from disclosing or revealing it, should be punished by imprisonment for a period not exceeding three years and a fine not exceeding five hundred thousand riyals, or by one of these penalties (*Saudi whistleblowers, witnesses, experts, and victims protection law, 2024, articles 24-25*).

The Law also stipulates that "Whoever threatens, blackmails, or offers or promises a gift, benefit, or advantage to the protected person, in order to compel him to refrain from disclosing or revealing the truth should be punished by imprisonment for a period not exceeding (two years), and a fine not exceeding (three hundred) thousand riyals, by or one of these two penalties. Whoever obstructs or refrains from providing protection to the protected person if the law requires him to do so should be punished by imprisonment for a period not exceeding (one year) and a fine not exceeding (two hundred) thousand riyals, or by one of these two penalties; whoever takes against the protected person any of the functional procedures stipulated in paragraph (1) of Article (17) of the law should be punished by imprisonment for a period not exceeding (six months) and a fine not exceeding (one hundred) thousand riyals, or by one of these two penalties (*Saudi whistleblowers, witnesses, experts, and victims protection law, 2024, article 26*).

It is worth noting that the Whistleblowers, Witnesses, Experts and their equivalents Protection Law did not

⁵ (*) The International Convention Against Corruption was adopted in Mexico on October 31, 2003, and entered into force on December 1, 2005. It has been ratified by 165 countries, as it represents the culmination of the international community's efforts in combating corruption as a form of organized crime

(*) The Arab Anti-Corruption Convention of 2010 is considered one of the recent Arab agreements in the field of combating corruption in the Arab world. However, it came later compared to the significant progress achieved by other regions. Regional and continental organizations, such as the Organization of American States (OAS), adopted the Inter-American Convention Against Corruption in 1996, followed by Europe with the Council of Europe's Convention on Corruption among public officials in EU member states, adopted on May 26, 1997, and 2003. The Arab Convention emerged as a response to these international and regional efforts, establishing a diverse set of obligations for its member states, such as drafting laws that criminalize actions like bribery, abuse of power, money laundering, illicit enrichment, and laundering proceeds of corruption, among others. The Convention aims at various goals, including strengthening measures to prevent, combat, and expose corruption in all its forms, pursuing crimes related to corruption, and promoting integrity, transparency, and accountability. It also seeks to enhance Arab cooperation in this regard and encourages individuals and civil society organizations to play an active role in preventing and combating corruption. The importance of the Arab Convention is evident, as its success ultimately depends on effective international cooperation, which is the core of the Convention. Without this cooperation, its goals cannot be achieved, as corruption today moves across international borders just as it thrives within individual countries. For this reason, most of the provisions of the Arab Convention mandate cooperation and emphasize its importance in combating corruption. The Arab Convention Against Corruption was drafted in Cairo, Egypt, on January 15, 1432 AH, corresponding to December 21, 2010, in one original text in Arabic, and it was deposited with the General Secretariat of the Arab League. The Arab Convention followed the United Nations Convention Against Corruption of 2003 and used it as a model. Arab countries took inspiration from this global example to develop a unified legal framework for fighting corruption within their domestic laws, enabling them to establish national anti-corruption bodies and benefit from mutual experiences in this field. Consequently, the Arab countries adopted the Convention as part of their commitment to counter the risks posed by corruption. For further details, see: Dr. Suleiman Abdul Moneim, *The Substantive and Procedural Aspects of the United Nations Convention Against Corruption, A Study on the Compatibility of Arab Legislation with the Provisions of the Convention*, Dar Al-Matbouat Al-Jami'ya, Alexandria, 2015, p. 55.

address cases of refraining from reporting corruption crimes to the authorities, but some texts on cases of refraining were included in various places in other Saudi Systems, including, for example: what was stated in the Anti-Money Laundering Law that: “Anyone who commits any of the following acts should be considered to have committed the crime of money laundering: attempting to commit any of the acts stipulated in paragraphs (1), (2) and (3) of this article, or participating in committing them by agreement, or providing assistance, incitement, or providing advice, guidance, counsel, facilitation, collusion, concealment, or conspiracy”(*Royal Decree No. (M/39) Article (2)*), and also in the Law of Combating Crimes of Terrorism and its Financing: “Anyone who knows of a plan to carry out a terrorist crime or a crime of financing terrorism and does not inform the competent authorities, even though he is able to do so, shall be punished by imprisonment for a period not exceeding (five) years” (*Law of Combating Crimes of Terrorism and its Financing, articles 54-55*).

Conclusion, Key Findings, and Recommendations

Praise be to Allah for His blessings and grace. All thanks are due to Him, first and last, for His facilitation and guidance in completing this research. At its conclusion, the several key findings and recommendations have emerged, which are outlined as follows:

First: Key Findings

- 1- The Saudi System is distinguished by the issuance of a special law for the protection of Whistleblowers, Witnesses, Experts, Victims, and their Equivalents.
- 2- The Saudi legislator did not leave the process of reporting corruption crimes without supervision. Instead, it ensured the establishment of balanced controls for this method in a manner that achieves the desired benefits which are included in the Whistleblowers, Witnesses, Experts and their Equivalents Protection Law, stating all procedures and guarantees for reporting and testimony.
- 3- The importance of reporting corruption crimes lies in the fact that it serves as the primary means or initial step through which criminal investigation officers become aware of the crime. Consequently, they can initiate search, investigation, and evidence works, followed by notifying the Public Prosecution and completing the legal procedures against the perpetrator of the crime.
- 4- One of the most notable aspects of the Saudi System’s concern for supporting and encouraging cooperation with justice agencies is: What is included in the recently issued Whistleblowers, Witnesses, Experts and Victims Protection Law includes of texts indicating support and motivation for whistleblowers, witnesses, and experts, such as providing them with security protection, helping them obtain alternative work if it is necessary for them to leave their work, and providing financial support if their inclusion in protection would disrupt their ability to earn.
- 5- In order to enhance the integrity and combat the corruption, and to complete the work system in this framework, specialized departments for corruption cases were established in the Public Prosecution. These departments are responsible for investigating and prosecuting corruption cases and operate under the direct supervision of the Public Prosecutor.

6- The Saudi system stipulated that a special program be established in the Public Prosecution under its provisions, called the “Whistleblower, Witness, Expert, and Victim Protection Program.” And that the executive regulations of the law shall specify the program’s organizational structure, its management, its tasks, the powers assigned to it, and its funding mechanism. the Law emphasized that the protected person shall enjoy all the procedures guaranteed by the Law

Second: Recommendations:

- 1- I recommend that all Gulf Cooperation Council (GCC) countries benefit from the Saudi experience in uncovering and controlling the corruption cases, and establish a law for protecting Whistleblowers, Witnesses, Experts, and their Equivalents.
- 2- I recommend setting financial rewards for whistleblowers, witnesses, experts, and their equivalents

who cooperate with justice agencies, in specific amounts deducted in equal proportions from the funds obtained from cases of corruption.

- 3- I recommend establishing financial or job rewards for members of the Public Prosecution and investigation officers who effectively contribute to uncovering corruption cases in balanced proportions, or equivalent to the magnitude of corruption that has been controlled and its cells and information dismantled.
- 4- I recommend that the Saudi System develop a technical program for all cooperation procedures with criminal justice agencies, especially the Public Prosecution and the Oversight and Anti-Corruption Authority, which ensures the receipt of all documents and papers and their delivery to the investigation and inquiry authorities without revealing the identity of the whistleblower or witness for any reason.

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