



<https://www.digitalvscorrupt.eu>



Co-funded by
the European Union



TOOLKIT

FOR REPORTING CORRUPTION IN BUSINESS

Developed within the project "With Digitalisation
Versus Corruption" (Erasmus+)

December 2025

ERASMUS-YOUTH-2023-CB

Project name: "With Digitalisation Versus Corruption" within the programme Erasmus Youth 2023 - Capacity building in the field of Youth - Western Balkans.

Project number: 101131572

The Project "With Digitalisation Versus Corruption" is co-funded by the European Union.

Coordinator:

EPEKA Scientific Research Association for Arts, Culture and Educational Programmes and Technology, Montenegro

Participating organizations:

- EPEKA Scientific Research Association for Arts, Culture and Educational Programmes and Technology, Serbia
- EPEKA Scientific Research Association for Arts, Culture and Educational Programmes and Technology, Social Enterprise, Slovenia
- EPEKA BERLIN EV, Germany
- UDRUZENJE AKUSTIKUM, Bosnia and Herzegovina
- INSTITUTE FOR APPLIED RESEARCH FOR BUSSINES, Republic of North Macedonia
- QENDRA OPEN DOORS, Albania
- FUNDACJA EUROPEJSKI INSTYTUT OUTSOURCINGU, Poland
- EUROPE FOR YOU, Czechia
- CENTER FOR EDUCATION AND TRAINING PRIZREN, Kosovo
- TRANSPARENCY INTERNATIONAL, Iceland
- PHIREN AMENCA INTERNATIONAL NETWORK, Belgium
- LYKIA IZCILIK VE DOGA SPORLARI KULUBU DERNEGI, Türkiye
- ARCIGAY APS, Italy
- Skupnost Občin Slovenije, Slovenia
- Institut Jožef Stefan, Slovenia

Authors:

- INSTITUTE FOR APPLIED RESEARCH FOR BUSSINES, Republic of North Macedonia
- EPEKA Scientific Research Association for Arts, Culture and Educational Programmes and Technology, Montenegro
- EPEKA Scientific Research Association for Arts, Culture and Educational Programmes and Technology, Serbia
- EPEKA Scientific Research Association for Arts, Culture and Educational Programmes and Technology, Social Enterprise, Slovenia
- TRANSPARENCY INTERNATIONAL, Iceland

DISCLAIMER

Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or the European Education and Culture Executive Agency (EACEA). Neither the European Union nor EACEA can be held responsible for them.

table of contents

04	INTRODUCTION	16	OFFICIAL CHANNELS AND DIGITAL TOOLS FOR REPORTING
08	UNDERSTANDING CORRUPTION IN THE BUSINESS	19	ROLE OF CIVIL SOCIETY AND THE PRIVATE SECTOR
11	REPORTING CORRUPTION: PRINCIPLES AND FRAMEWORKS	21	CONCLUSION
13	HOW TO REPORT CORRUPTION IN BUSINESS	22	ANNEX: TEMPLATE FOR REPORTING CORRUPTION IN BUSINESS

INTRODUCTION

About the project

DigitalVScorrupt is an Erasmus+ CBY and WB project with the main objective to fight corruption in the EU and the Western Balkans (WB) through digital tools and empowerment of young people and people in the EU and the Western Balkans (WB).

Corruption is a complex social, political and economic phenomenon that affects all countries. Corruption undermines democratic institutions, slows down economic development and contributes to government instability.

Corruption attacks the foundations of democratic institutions by distorting electoral processes, distorting the rule of law and creating a bureaucratic quagmire that is only created to extract bribes. The World Bank has been fighting corruption for decades, and it is up to civil society and youth organisations to tackle one of the most difficult enemies of our time, to defend the EU's core values of democracy, the rule of law, shared values, to promote active citizenship and to bring the World Bank closer to the EU.

Activities: meetings, training, national activities, youth exchanges, conferences and campaigns.

Training for youth workers is an innovative and relatively new topic in the field of youth work, but crucial for building transparency, integrity and accountability. The aim of such trainings is to equip participants or youth workers with the knowledge and tools to identify, prevent and respond to corrupt acts.

Lectures includes:

1. Understanding Corruption

- Definition of corruption: explains what corruption is, its forms and how it manifests itself in the public sector.
- Practical examples: analysis of real corruption cases to better understand the concepts.

2. Legislative framework

- National legislation: overview of laws and regulations related to corruption and the public sector.

- International standards: Inclusion of relevant international conventions and agreements such as the UN Convention against Corruption.
- 3. Identification and Prevention of Corruption**
- Risk factors: learning about the risk factors that can lead to corruption.
 - Preventive strategies: Techniques and procedures to minimise corruption risks.
- 4. Tools and Techniques to Fight Corruption**
- Control mechanisms: putting in place effective control and transparency systems.
 - Ethics and integrity: Emphasis on ethical decision-making and personal integrity of employees.
- 5. Reporting and response protocols**
- Reporting mechanisms: setting up secure and anonymous channels for reporting suspicions of corruption.
 - Response strategies: Protocols and procedures for dealing with reported cases of corruption.
- 6. Interactive training methods**
- Workshops and case studies: active learning through group exercises and discussions.
 - Simulations and role-plays: Scenarios where participants put into practice what they have learned.
- 7. Evaluation and Further Training**
- Testing and feedback: to test participants' knowledge and skills and to gather their feedback for programme improvements.
 - Continuing training: Providing ongoing educational opportunities to update knowledge and skills.

Corruption training needs to be continuously updated to remain relevant and effective in a changing legal and social environment. Well planned and delivered training can make a significant contribution to reducing acts of corruption and improving confidence in the public sector.

Objectives:

- Implement non-formal learning activities to empower youth workers and others in the field of anti-corruption in the WB and the EU through cross-sectoral cooperation.
- Increase the capacity of the organisations involved in the WB and thereby increase ICT skills in terms of how digital tools can detect corruption.
- Implementing the EU Youth Strategy in the CB and raising awareness of EU values and their relevance, the importance of the rule of law and shared values in the CB
- Promoting dialogue at local, national and international level with political decision-makers on the damage that corruption can cause to the security and stability of the EU and the WB against external forces.

INTRODUCTION

About the Toolkit

This Toolkit provides practical guidance for recognizing and reporting corruption in business. It is designed for youth, youth workers, civil society organizations, and private sector actors. The document explains key corruption risks, reporting principles, step-by-step procedures, and digital tools, with added tables for clarity and training use.

The Toolkit for Reporting Corruption in Business has been developed as a practical resource to support individuals, youth workers, civil society organizations (CSOs), and private sector representatives in recognizing and reporting corruption within business environments.

Its purpose is to strengthen transparency and accountability by providing clear, accessible information on how and where corruption can be safely and effectively reported.

Corruption in business undermines fair competition, reduces trust, and limits opportunities for social and economic development. Addressing it requires cooperation between different sectors, including civil society, private enterprises, public institutions, and youth, to create a culture of integrity and ethical behavior.

This Toolkit contributes to these efforts by offering step-by-step guidance, examples of reporting mechanisms, and references to international and national frameworks. It promotes the use of digital tools and innovation as effective means to enhance transparency and civic engagement.

The Toolkit is designed as a practical and accessible resource that can be applied across various settings.

It primarily targets:

- **Youth and youth workers**, who play a key role in promoting integrity and awareness in their communities.
- **Civil society organizations (CSOs)** engaged in advocacy, education, and public accountability.
- **Private sector actors**, including companies, entrepreneurs, and business associations, committed to ethical conduct.
- **Institutions and decision-makers** aiming to improve their systems for receiving and processing reports of corruption.

Designed for both learning and action, this Toolkit provides users with clear steps and adaptable tools.

It can be used as:

- A practical guide for understanding and reporting corruption in business contexts; or
- A reference tool for organizations and facilitators conducting trainings or local awareness events.

By following the guidance provided, users will gain a clearer understanding of how to identify, document, and report corruption in a responsible and secure manner.

UNDERSTANDING CORRUPTION IN THE BUSINESS

Corruption in the business refers to dishonest or illegal practices carried out by individuals or organizations to gain an unfair advantage in business. It can involve bribery, fraud, conflicts of interest, abuse of power, or manipulation of procedures that undermine fair competition and transparency.

While corruption is often associated with public institutions, it is equally damaging when it occurs within or between private entities. It distorts markets, increases costs, discourages investment, and weakens public trust in both businesses and institutions.

1. Types of Corruption

- Corruption in the business can appear in many ways, sometimes openly, but often in subtle or hidden forms. Recognizing these forms helps individuals and organizations understand how corruption operates and what behaviors to look out for.
- Below are some of the most common types of corruption found in business practice:

Table 1: Types of corruption in business, description and example

Type of Corruption	Description	Example
Bribery and Kickbacks	Offering, giving, or receiving money, gifts, or favors to influence a business decision, contract, or service.	A company gives a "gift" to a public official to secure a contract.
Fraud and Embezzlement	Manipulating information or finances for personal or organizational gain.	An employee falsifies invoices or redirects company funds for private use.
Conflict of Interest	When someone's personal interests interfere with their professional duties or organizational goals.	A manager awards a contract to a relative's company.
Collusion	Secret cooperation between companies or individuals to manipulate prices, tenders, or market conditions.	Two suppliers agree to fix prices to control competition.
Abuse of Authority	Using one's position of power to intimidate, discriminate, or unfairly influence decisions.	A supervisor pressures employees to make unethical choices in exchange for promotion.

Understanding which behaviors may represent corruption is the foundation for taking responsible action.

It enables youth, civil society actors, and businesses to identify, document, and report corruption effectively within their own environments.

Table 2: Types of corruption in business, typical risks and preventive measures

Type of Corruption	Description	Typical Risk	Preventive Measures
Bribery and Kickbacks	Offering benefits to influence decisions	Unfair contracts	Code of ethics
Fraud and Embezzlement	Manipulation of finances	Financial loss	Audits
Conflict of Interest	Personal interest affects duty	Biased decisions	Disclosure rules
Collusion	Secret cooperation	Market distortion	Transparent tenders
Abuse of Authority	Misuse of power	Employee pressure	Reporting channels

2. Key Risk Areas

Corruption risks often appear in procurement, recruitment, financial management, and partnerships. Warning signs include lack of documentation, favoritism, unexplained urgency, and repeated use of the same suppliers.

Understanding the risks where corruption is most likely to occur helps organizations and individuals recognize warning signs before serious harm is done.

In the private sector, corruption can appear at many stages of business activity, sometimes hidden within ordinary procedures or daily decisions.

Common risk areas include:

- **Procurement and tendering processes:** when contracts or purchases are influenced by favoritism or personal gain.
- **Licensing and permits:** when access to approvals or authorizations depends on informal payments or connections.
- **Human resources and recruitment:** when hiring or promotions are based on personal relationships instead of merit.
- **Financial management and accounting:** when financial reports are altered or company resources misused.
- **Partnership agreements and supply chains:** when unethical practices are tolerated or overlooked by business partners.

Recognizing these risk areas enables businesses and organizations to take preventive measures, strengthen internal controls, and foster ethical management practices. It also raises awareness

among individuals, encouraging them to better understand and identify corruption risks within their respective sectors.

3. Impact of Corruption in Business

Corruption affects not only those directly involved, but also the broader economy and society. When integrity is compromised, everyone pays the price, through reduced trust, lost opportunities, and weaker institutions.

The effects of corruption in business can include:

- Higher operational costs and reduced competitiveness;
- Lower innovation and productivity, as honest businesses are discouraged
- Erosion of trust between partners, clients, and employees;
- Wider inequality and slower social and economic development.

Building integrity in business goes beyond following the law, it means fostering a culture of honesty, fairness, and responsibility.

When companies act transparently and lead by example, they help build stronger communities and a more resilient economy.

REPORTING CORRUPTION: PRINCIPLES AND FRAMEWORKS

Reporting corruption is one of the most effective ways to support transparency, accountability, and integrity in business. It allows institutions to identify and address unethical practices while encouraging a culture of responsibility and trust. Effective reporting mechanisms depend on clear principles, legal protections, and cooperation among stakeholders.

1. Core Principles of Reporting

When reporting corruption in business, several core principles should guide the process:

- **Confidentiality:** The identity of the person reporting corruption and the information provided must be protected at all stages of the process.
- **Integrity and honesty:** Reports should be based on truthful, factual, and verifiable information. False or misleading claims can harm individuals, companies and organizations.
- **Responsibility:** Reporting corruption is both an ethical and civic duty that contributes to collective integrity.
- **Transparency and accountability:** Institutions receiving reports should act promptly, communicate clearly, and ensure that follow-up actions are taken in accordance with the law.
- **Protection from retaliation:** Individuals who report corruption should not face any form of discrimination, intimidation, or punishment.

2. International Frameworks

Efforts to fight corruption in business are supported by several international and regional organizations that define ethical standards and promote good governance:

- **United Nations Global Compact (UNGC)** – Principle 10 emphasizes: Businesses should work against corruption in all its forms, including extortion and bribery.
- **OECD Guidelines for Multinational Enterprises** – Encourage responsible business conduct, integrity, and transparency in global operations.
- **Transparency International (TI)** – Provides global and regional tools, including the Business Integrity Toolkit, to promote ethical private sector behavior.
- **European Union (EU)** – Integrates anti-corruption, corporate social responsibility (CSR), and sustainable business practices in its policy frameworks.

- **Regional Anti-Corruption Initiative (RAI)** – Supports the Western Balkans in strengthening integrity, transparency, and regional cooperation through digital innovation and policy alignment.

These frameworks serve as a foundation for developing national policies and business integrity systems.

3. National Context and Legal Frameworks

Each country has its own set of laws and mechanisms that regulate corruption reporting in the private sector. While procedures may differ, most frameworks share common elements such as:

- Defined authorities responsible for handling corruption cases;
- Procedures for submitting reports and verifying information;
- Measures to protect individuals and organizations acting in good faith.

Users of this Toolkit are encouraged to consult the latest national laws and available online platforms to ensure accurate and up-to-date information.

HOW TO REPORT CORRUPTION IN BUSINESS

Reporting corruption requires careful preparation, accurate information, and responsible action. This section provides a step-by-step guide to help individuals and organizations identify, document, and report cases of corruption within the business environment.

The process should always be guided by ethical behavior, respect for confidentiality, and compliance with national laws and procedures.

Table 3: Step-by-step overview of reporting corruption in business

Step	Action	Key Tip
1	Identify suspicious activity	Rely on facts
2	Collect evidence	Store securely
3	Choose reporting channel	Verify legitimacy
4	Submit report	Be clear and objective
5	Follow up	Keep records

1. Step-by-Step Guide

Step 1: Identify suspicious activity

Recognize potential signs of corruption such as unexplained financial transactions, favoritism in procurement, conflicts of interest, or irregular decision-making processes.

Always ensure that your observations are based on factual information, not assumptions or rumors.

Tip: If you are unsure, note down what you observed and when — even simple notes can help clarify whether the situation seems unusual or risky.

Step 2: Collect and document information

Gather relevant details such as documents, dates, names, and descriptions of actions or communications that indicate potential corruption.

Keep copies of evidence securely stored, preferably in digital format protected by passwords or encryption.

Tip: Use organized folders or cloud storage with restricted access. Keeping information orderly will make your report more credible and easier to follow.

Step 3: Identify the appropriate reporting channel

Determine where and how to submit your report. This may include:

- A designated anti-corruption agency or public institution;
- A business integrity office within a company;
- A CSO or network supporting transparency and accountability initiatives.

If you are unsure which institution is responsible, seek advice from a local CSO or legal expert.

Tip: Many authorities/agencies have online reporting forms. Check their websites first to confirm you are sending your report to an official and secure platform.

Step 4: Submit the report clearly and accurately

Use official reporting forms or online platforms when available. Provide all necessary information in a concise and factual manner.

Avoid emotional or accusatory language and focus on presenting verified details.

Tip: Before submitting, read your report once more and remove any personal opinions or assumptions. Clarity and objectivity make your case stronger.

Step 5: Follow up and maintain records

After submitting a report, keep a record of any reference numbers, dates, or communications related to your case. If no feedback is received within a reasonable time, follow up through official contact channels to ensure the report is being processed.

Tip: Keep a short log of every message or phone call connected to your report. It helps track progress and shows consistency if questions arise later.

2. Tips for Secure and Responsible Reporting

Reporting corruption is not only about what you report, but also how you protect yourself and your information during the process.

- Always use official and verified platforms for submitting reports.
- Avoid sharing personal or sensitive information publicly or through unsecured channels (e.g., social media, unencrypted email).
- Maintain discretion and do not discuss the case with individuals not directly involved in the process.
- Cooperate with authorities if additional information or clarification is requested.
- Seek support from a trusted legal expert, CSO or public authority if you feel uncertain or unsafe when reporting.

Reporting can sometimes be complex or sensitive. In such cases, you may seek help from:

- Civil society organizations working on anti-corruption and human rights;
- Business associations promoting integrity and compliance;
- Independent legal experts familiar with national regulations.

These actors can guide you through the process and help ensure your rights are protected.

OFFICIAL CHANNELS AND DIGITAL TOOLS FOR REPORTING

Effective reporting of corruption depends on the availability of accessible, transparent, and secure channels.

Each country in the Western Balkans provides different mechanisms and platforms through which citizens, civil society organizations, and businesses can report corruption or unethical behavior.

This section offers a general framework that can be adapted by each partner organization to include country-specific details.

1. Official Reporting Channels

Reporting corruption through the right channels ensures that the information reaches competent authorities and is handled appropriately.

Table 4: Comparison of official reporting channels and their characteristics

Channel	Advantages	Limitations	Key Tip
Anti-corruption agencies	Official mandate	Slower process	Often yes
Police / Prosecutor	Criminal enforcement	Higher exposure	Rare
Internal company channels	Fast response	Conflict of interest	Depends
CSOs	Support and guidance	No enforcement power	Yes

Before submitting a report, it is essential to verify which institution has the mandate to investigate your case and whether anonymous or confidential reporting options are available.

Below are the main types of official channels that can be used for reporting corruption in the business sector:

- **National Anti-Corruption Agencies or Commissions** – responsible for receiving and investigating corruption-related reports. They usually provide secure online forms, phone hotlines, or in-person reporting options.

Example: Agency for the Prevention of Corruption (APC) in Montenegro, State Commission for the Prevention of Corruption in North Macedonia.

- **Public Prosecutor's Offices** – handle criminal cases involving bribery, fraud, and other economic crimes. Reports submitted here may lead to formal investigations or prosecutions.
- **Law Enforcement and Police Authorities** – in cases where corruption involves criminal activity such as bribery, fraud, or money laundering, reports can also be submitted directly to the police or relevant economic crime units. Police authorities are responsible for collecting evidence and forwarding cases to the Public Prosecutor's Office for further legal action.
- **Ombudsman Institutions** – address cases of misuse of authority, discrimination, or violations of citizens' rights, especially when public institutions are involved.
- **Business Integrity or Ethics Offices** – internal company mechanisms for employees, suppliers, or partners to report unethical behavior or integrity breaches within their organization.

Example: Many multinational companies have anonymous online "Speak Up" or "Whistleblowing" portals.

- **Civil Society Organizations (CSOs)** – provide legal guidance, mediation, and monitoring support for individuals or organizations who wish to report corruption.

CSOs often act as intermediaries between citizens and institutions, ensuring reports are properly processed and reporter protected.

2. Digital Reporting Tools

Digitalization plays a crucial role in promoting transparency and making corruption reporting faster, safer, and more accessible for everyone.

Through online tools, individuals and organizations can submit reports easily, from their phones or computers, while maintaining security and, where allowed, anonymity.

Common types of digital tools include:

- **Online reporting portals** managed by national anti-corruption agencies or commissions. These platforms usually provide secure forms for submitting reports and tracking progress.
- **Mobile applications** that allow users to send confidential or anonymous reports directly to relevant authorities or CSOs.
- **Email hotlines or online contact forms** available on the websites of public institutions or business integrity offices.
- **E-procurement systems** that include built-in reporting features to flag irregularities in public or private contracting.

- **Blockchain-based or encrypted platforms** that ensure information cannot be changed, deleted, or accessed without authorization, providing full data protection and transparency.

Digital tools encourage participation by making reporting easier and accessible to everyone, regardless of location or expertise.

At the same time, they reduce the risk of manipulation or data loss, helping both institutions and citizens act with greater confidence when addressing corruption.

3. How to Use Digital Tools Safely

To make sure that reports are submitted responsibly and securely, users should follow these key recommendations:

- Verify that the platform is official and legitimate before sharing information (look for government domains, HTTPS addresses, or verified CSO partners).
- Use secure internet connections and avoid public Wi-Fi when submitting sensitive data.
- Keep confirmation receipts or reference numbers provided by the reporting system.
- Do not share screenshots, report details, or personal data publicly.
- Be aware of privacy policies and data protection rules that apply in your country.

By following these steps, individuals and organizations can make the most of digital reporting tools while protecting their privacy and contributing to a more transparent business environment.

4. Case study: Reporting corruption in a business context

A medium-sized company participating in a public procurement process noticed irregularities during the evaluation phase. An employee observed that one supplier was repeatedly favored despite higher prices and incomplete documentation.

After collecting relevant emails, procurement records, and meeting notes, the employee submitted a report through the company's internal whistleblowing channel. The report was later forwarded to the national anti-corruption agency.

Outcome: An investigation confirmed collusion between a manager and the supplier. Disciplinary measures were taken, procurement procedures were revised, and additional transparency controls were introduced.

Key lessons learned:

- Early documentation of warning signs is essential.
- Secure internal reporting channels reduce risks for employees.
- Cooperation between companies and public institutions strengthens integrity.

ROLE OF CIVIL SOCIETY AND THE PRIVATE SECTOR

Fighting corruption in business requires cooperation between multiple actors. Civil society organizations (CSOs), private companies, business associations, and professional networks each play an essential role in building a culture of integrity, transparency, and accountability. This section highlights how these actors can contribute to more ethical and responsible business practices.

1. The Role of Civil Society Organizations (CSOs)

CSOs are key drivers of social change and public accountability. Through education, advocacy, and community engagement, they help individuals understand their rights and encourage them to act when corruption occurs.

CSOs can contribute by:

- Raising public awareness about the impact of corruption on businesses and communities;
- Providing guidance and support to individuals or organizations that wish to report corruption;
- Monitoring public institutions and private entities to ensure transparency and compliance;
- Promoting partnerships between youth, the private sector, and government institutions;
- Developing digital and educational tools to make reporting easier and safer.
- By working closely with youth workers and local communities, CSOs help shape a proactive environment that does not tolerate corruption and values ethical behavior.

2. The Role of the Private Sector

Businesses have both the responsibility and the capacity to set examples of integrity. By adopting transparent and ethical practices, companies can reduce risks, protect their reputation, and create a fair competitive environment.

Private sector actors can strengthen integrity by:

- Establishing internal codes of ethics and clear anti-corruption policies;
- Introducing compliance and reporting mechanisms (such as ethics officers, hotlines, or online platforms);
- Providing training for employees on recognizing and preventing corruption;
- Encouraging transparent procurement and contracting procedures;
- Collaborating with CSOs and public authorities on joint initiatives to promote business integrity.

Integrity should be viewed as a strategic advantage, not just a legal requirement, it enhances long-term growth, investor confidence, and trust among clients and partners.

3. Public–Private Cooperation

Strong cooperation between the public and private sectors is essential for effective anti-corruption efforts. Public institutions can provide the legal and regulatory framework, while businesses and CSOs contribute innovation, expertise, and real-world experience.

Examples of effective collaboration include:

- Joint campaigns on transparency and ethical business conduct;
- Sharing data and best practices between institutions and private companies;
- Co-developing digital reporting platforms and awareness initiatives;
- Supporting regional networks that advocate for integrity and accountability.

When public, private, and civil society actors work together, they create a sustainable ecosystem that discourages corruption and fosters trust across all sectors.

CONCLUSION

Reporting corruption is not only an act of accountability, but also a meaningful contribution to building transparent, fair, and ethical business environments. Through its practical steps, guidance, and resources, this Toolkit equips individuals and organizations with the knowledge and tools to respond effectively when confronted with corrupt practices.

Combating corruption in business requires more than regulations, it demands awareness, responsibility, and a shared commitment to ethical principles. This Toolkit serves as a practical resource for individuals, organizations, and businesses to recognize, document, and report corruption through safe and transparent procedures.

Effective reporting depends on cooperation, accuracy, and trust. When citizens, institutions, and the private sector work together, reporting mechanisms become more reliable and corruption less tolerated.

The use of digital tools and verified reporting platforms enhances accessibility and protection for those who take a stand against corruption. Used responsibly, these tools empower individuals to participate actively in shaping business environments grounded in transparency and integrity.

Ultimately, this Toolkit is not only a guide for reporting but also an invitation to uphold ethical standards, to speak out when wrongdoing occurs, and to contribute to a culture where honesty and fairness are the foundations of lasting progress.

ANNEX

TEMPLATE FOR REPORTING CORRUPTION IN BUSINESS

This Annex provides supporting material that can be adapted to different national contexts and organizational needs, except in cases where the reporting format is legally prescribed. It should serve as practical resource to complement the main Toolkit and help users adapt the reporting process to their local context.

The template below can be used by individuals, companies, or organizations to report suspected corruption in a structured and consistent manner. It helps ensure that all relevant details are included and that reports can be processed efficiently by the competent authorities.

Section	Details to be Provided
1. Date and place of the incident	When and where did the suspected act occur?
2. Name of organization / business involved	Specify the company or entity concerned (if known).
3. Description of the suspected corruption act	Provide a clear and factual summary of what happened.
4. Individuals or departments concerned	List names, positions, or departments (if possible).
5. Available evidence	Attach or describe relevant documents, photos, messages, or any other supporting material.
6. Impact or potential damage	Describe financial, ethical, or reputational consequences, if known.
7. Has this been reported before?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, specify when and to whom.
8. Information about the reporter (optional)	This section is voluntary, unless required by law. Name: _____ Position / Organization: _____ Contact (email / phone): _____ Preferred contact: <input type="checkbox"/> Email <input type="checkbox"/> Phone <input type="checkbox"/> Anonymous Note: You may choose to remain anonymous. However, providing contact details can help the responsible institution follow up and clarify your report if necessary.
9. Receiving institution or authority	Name of the agency, company integrity office, or CSO receiving the report.
10. Date of submission / Reference No. (for office use)	To be completed by the receiving authority.
11. Additional notes or observations	Any other relevant information or comments.

Introduction of participating organizations and their representatives in the project

Name and function	Organisation	Role/tasks
Zoran Dabetic	EPEKA Montenegro	Coordinator
Biljana Gjozinska	IARB Mk	Coordinator
Nermina Simoncic	EPEKA Slovenia	Coordinator
Stefan Simoncic	EPEKA Slovenia	Coordinator
Matej Tisaj	EPEKA RS	Coordinator
Aneta Vasiljevic	IARB Mk	Assistant coordinator
Milica Nedeljkovic	EPEKA RS	Assistant coordinator
Belma Muratovic	EPEKA Montenegro	Assistant coordinator
Jerica Lorenci	EPEKA Slovenia	Assistant coordinator
Atli Thor Fanndal	TRANSPARENCY INTERNATIONAL Iceland	Assistant coordinator

PARTNERS

EPEKA Montenegro (Lead organisation)

Scientific Research Association for Art, Cultural, Educational Programs and Technology EPEKA (Montenegro) operates in Berane, a rural area with high youth unemployment and limited access to non-formal education. Within DigitalVSCorrupt it coordinates overall delivery, management and monitoring, and leads national CB workshops focused on ICT supported transparency and community awareness in Montenegro.

EPEKA Slovenia

A non-governmental social enterprise active in EU citizenship, youth work and inclusion. EPEKA Slovenia co-hosts the partner kick-off, supports management, and co-develops ICT based transparency modules inspired by the ERAR model; it also hosts the final conference and supports EU-level dissemination.

EPEKA Serbia

Youth - focused NGO from Niš with strong experience in mobility and inclusion (including Roma and migrant youth). In the project, EPEKA Serbia co-leads trainings, supports Kosovo-Serbia youth dialogue through joint activities with CET Prizren, and pilots local campaigns on integrity in public services.

EPEKA Germany

Member of the EPEKA network supporting intercultural learning and communication. Contributes to cross border dissemination, workshop design on civic engagement and media, and documentation of good practices across partners.

CET Prizren (Kosovo)

Center for Education and Training Prizren promotes democratic values and youth participation. In DigitalVSCorrupt it co-designs youth friendly training content, co-hosts CB workshops in Kosovo and collaborates with EPEKA Serbia to strengthen trust, dialogue and anticorruption literacy among youth.

Phiren Amenca (Belgium)

International Roma youth network with strong outreach and advocacy capacity. Leads EU level dissemination, supports inclusion measures across all activities, and mentors youth campaign teams to reach diverse audiences with inclusive narratives.

Transparency International Iceland

Brings global anticorruption know how, practical tools for risk mapping and reporting, and co-authors the youth work manual sections on corruption in public institutions and accountability pathways.

Institute for Applied Research (North Macedonia)

Supports the 'Corruption in Business' strand with sessions on procurement risks, conflicts of interest, and SME integrity pledges. Co-hosts national workshops with chambers/entrepreneurs.

QENDRA (Albania)

A youth oriented civil society centre engaging communities in non-formal education and civic action. Leads CB workshops in Albania and contributes case studies on local service integrity.

Europe for You (Czech Republic)

European civic organisation experienced in communication and youth mobilisation. Codesigns the campaign lab, supports creative dissemination formats and visual storytelling.

FEIO (Poland)

Education/outreach foundation contributing to research based activity design, quick polls and pre/post evaluation tools adaptable to youth settings.

AKUSTIKUM (Bosnia and Herzegovina)

Cultural organisation leveraging creative media and audio-visual methods. Co-leads the three 'video simulation' outputs (public sector, business, whistleblowing) including storyboarding and youth co-creation.

LIDSK (Turkey)

Youth development organisation focusing on civic skills and dialogue. Hosts CB workshops in Türkiye and contributes facilitation methods for diverse groups.

Arcigay (Italy)

National civil society organisation with expertise in rights based education and safe space facilitation. Contributes inclusion strategies, ethics protocols and campaign messaging on equality and integrity.

All partners collaborate via monthly coordination calls, shared templates and joint monitoring visits.



<https://www.digitalvscorrupt.eu>



Co-funded by
the European Union

DIGITAL VS CORRUPT

