



WHISTLEBLOWERS
AUTHORITY

Reporting procedures and integrity provisions at employers in the Netherlands

Whistleblowers Authority Survey

November 2017



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Summary

Since 1 July 2016, whistleblowers have been protected by the Wet Huis voor Klokkenuiders (Whistleblowers Authority Act, Wet HvK). Employers still have major steps to take for compliance with this Act: only 48% have set up an internal procedure for reporting wrongdoing which complies with the new regulations. There is every reason to pursue this with vigour. In many organisations, employees do not dare to report wrongdoing. Too often, there is also no integral integrity policy. This is shown by a survey that the Whistleblowers Authority or Huis voor Klokkenuiders (HvK) conducted among more than 300 works councils.

Something can always go wrong on the shop floor. This need not be a problem. It only becomes a problem if there is no openness about it. If employees are not able to report wrongdoing. If employers exclude, transfer, intimidate, or dismiss employees who report wrongdoing, or retaliate in other ways. In order to prevent this, the Wet HvK entered into force on 1 July 2016. This Act provides that employers with more than 50 employees must have a procedure for reporting suspicions of wrongdoing, which also protects whistleblowers from retaliation.

The HvK has investigated whether employers in the Netherlands are complying with this obligation. The initial results show that a start has been made. Of the employers with a works council, 79% have a reporting procedure, even if these do not always comply with the new standards. This is shown by a survey conducted among more than 300 works councils. Nevertheless, there is still plenty of work to do. Reporting procedures have been approved by the works council at only 58% of the employers, while this is a statutory requirement. And only 48% of the employers with a works council have introduced a reporting procedure pursuant to the Wet HvK, or have adjusted their existing procedures. Less than half of the employers therefore comply with the Wet HvK.

The semi-public sector is leading: 58% have introduced or updated a reporting procedure. The public sector, however, needs to catch up in adjusting outdated procedures. According to the works councils, only 45% of the public organisations have an up-to-date reporting procedure. In the private sector, 42% have an up-to-date reporting procedure.

A reporting procedure is not enough. Employers must inform their employees about this procedure and provide for a safe reporting climate in which employees also dare to report wrongdoing. Employers do not yet devote enough attention to this. A quarter of the works councils assign their own organisations a 'fail' score for efforts to promote integrity. The works councils also feel that far from every organisation has a safe reporting culture:

- One in three believes that employees dare to report wrongdoing.
- On in seven states that a culture of fear dominates in their own organisation.
- Works councils in the semi-public sector are the least positive about their organisational culture.

Employers must also provide for a good infrastructure for reporting. Apart from a reporting procedure, this includes a confidential integrity adviser, a code of conduct and an investigation protocol. The HvK also investigated these aspects. A confidential integrity adviser can be found in almost all organisations (89%), as can a code of conduct (80%). There is therefore already a great deal to build on. At the same time, the existing reporting structure merits a fair amount of comment. Confidential integrity advisers are not yet visible enough and enjoy too little trust. Codes of conduct are not being updated adequately. Only 60% of the employers have an internal investigation protocol. Consequently, organisations are too often unprepared for internal investigations. And the most effective measures are taken the least often: 46% have a written integrity policy and 47% have an ethics, compliance or integrity officer.

The employee representation bodies see an important role for themselves. In total, 84% say that the works council should make efforts to promote integrity in their own organisation. The involvement of works councils is open to improvement:

- Half of the works councils are not regularly informed about the number of reports and the number of established violations, while this is required by law (pursuant to Article 31(b) of the Wet op de ondernemingsraden (Works Council Act, WOR)).
- One in three works councils state that their directors keep them adequately informed.
- Integrity was not on the consultative agenda of 39% of the works councils in the past year.

● Recommendations

It is in the interest of organisations, their employees and society as a whole that potential wrongdoing comes to light as soon as possible and is settled correctly. On the basis of this survey, the HvK makes the following recommendations.

- **Employers** must start work on the introduction of a good reporting structure which is embedded in a broader integrity policy. Businesses must make more effort to create a good reporting structure and the public and semi-public sectors must focus in particular on the reporting culture and the quality of existing reporting structures.
- **Sectoral organisations** must explicitly accept their responsibility and advise, support and encourage their members in relation to this subject. Particularly in sectors with many smaller employers, sectoral organisations can assist by offering provisions for confidential work and internal investigations.
- **Legislators** are recommended to make the following provisions mandatory for employers: a confidential integrity adviser, an investigation protocol, and integrity officer and a preventive integrity policy, recorded in writing.
- **Works councils** are urged to take a more proactive stance in the field of integrity. They have enough grounds to encourage employers to set up or improve integrity policies. If employers do not do this on their own initiative, the works council has an important responsibility.



Introduction and study design

Employees know a great deal about what is at issue in their organisations. Wrongdoing such as fraud, abuse of power and dangerous situations often come to light through reports by employees. It is for good reasons that the International Chamber of Commerce (ICC) states that: 'A company's workforce represents a valuable source of information that can be utilized to identify a potential problem, and to deal with it, before it causes significant damage to the company's reputation or its stakeholders.' (ICC 2008, p. 1). And according to the European employers organisation Business Europe, internal reports are an 'important tool to help companies to better address unlawful or unethical conduct.' (Business Europe 2017).

Many employers believe that wrongdoing does not happen in their own companies. That is a misconception. Research shows that in 2014, at least one in five employees had suspicions of wrongdoing in the past two years: 28.8% in the public sector and 21.5% in the private sector (Berenschot 2014).

Through reports from watchful employees, organisations can solve problems internally, learn from them and prevent worse from happening. Nevertheless, reporting wrongdoing still takes place only with difficulty. People who raise problems at work often find themselves facing problems as a result of speaking up.

The initial experiences of the HvK confirm this. About three quarters of people who reported wrongdoing and contacted the HvK for advice faced problems with retaliation by the employer. Usually, the report led to the reporter leaving his or her organisation – voluntarily or by force (HvK Annual Report 2016). Things most regularly go wrong within organisations. The greatest benefit can therefore be achieved through measures that organisations take themselves (Parliamentary Document 35105 7).

A measure that can make a particular contribution towards this is an internal procedure for reporting wrongdoing (often known as a 'whistleblowers procedure'). The Wet HvK requires all employers with more than 50 employees to have a reporting procedure. Such a procedure describes how employees can report wrongdoing and their rights and protection in that regard.

Reporting culture and reporting structure

A reporting procedure alone is not enough to ensure that employees will actually dare to speak out if something goes wrong. Scientific research, international policy and daily practice (Berenschot 2014, p. 56; De Graaf et al. 2013, p. 117; ICC Netherlands 2016, p. 8; OECD 2017; Transparency International Netherlands 2012, pgs. 5-6) show that two conditions are necessary for safe reporting:

- the organisation must have an open and safe reporting culture; and,
- must have an effective reporting structure that is embedded in a broader integrity policy.

The reporting structure and reporting culture reinforce each other. A safe culture alone does not provide for the protection necessary in order to address a report properly. Conversely, the introduction of procedures that make reporting possible does not give employees the confidence that the employer will truly appreciate reports and do something about them. A reporting structure that functions well supports integrity in the organisation and employees are more likely to use the available procedures and provisions in a safe reporting culture (Kaptein 2011).

It is up to employers to provide for both these conditions for safe reporting. The HvK has investigated which provisions employers make in their own organisations in order to make a safe reporting culture possible.

● Study design

The key question of this study is ‘to what extent do employers provide for the conditions necessary for safe reporting of suspicions of wrongdoing?’ In order to answer this question, we focused on four subjects:

- the perception of the reporting culture;
- the presence and quality of the internal reporting procedure;
- the presence and quality of integrity provisions;
- the role of the works council.

For this study, we developed a questionnaire and circulated it to employee representation bodies. We chose this target group instead of employers themselves, because employers sometimes paint too rosy a picture of the situation in such studies (Hoekstra, Makina & Talsma 2013). The works councils are in a position to present a realistic picture.

The works council plays an important role in the integrity system of an organisation. It is not likely that organisations without a works council will do better at creating a safe reporting climate. This survey is therefore more likely to present a more positive view of the actual situation than a more negative view.

The focus on works councils also has disadvantages. The first disadvantage is that this study only covers organisations with a works council. There is no insight into the situation at organisations without a works council. Smaller organisations, with less than 200 employees, are less likely to have a works council (see the table on the following page) although this is mandatory by law from 50 employees upwards. As a result, some Dutch employers are disregarded.

Table: Works council compliance percentage by size category

(Source: Wajon, Vlug & Enneking 2017)

| Number of employees | % with Works Council |
|---------------------|----------------------|
| 50-74 | 54 |
| 75-99 | 66 |
| 100-199 | 79 |
| 200 or more | 95 |
| Total | 72 |

A second disadvantage is that there may be a difference in knowledge between the employer and the works council. Is the works council aware of all measures that the employer takes for a safe reporting climate? In order to anticipate this, the questionnaire only contains questions on matters of which the works council should be aware.

● Information position of works councils

This study contains four parts. The first part focuses on the perception of the reporting culture in the organisation. As the employee representative body, the works council should be exceptionally well aware of this. The expectation is that a works council will also report on this more realistically than (a representative of) the employer.

The second part concerns the presence of a reporting procedure and its quality. Compliance with the HvK is of specific importance here: have the employers introduced or adapted this reporting procedure as a result of the new Act? As this is not possible without the consent of the works council, the works council should be in a position to provide information on this.

In principle, the same applies for the third part, concerning the presence and quality of the provisions for reporting. The works council should be aware of the different measures (confidential integrity adviser, investigation protocol, code of conduct, integrity policy and integrity officer). Strictly speaking, these measures are not statutory obligations, as a result of which there is a higher chance that the works council will not be aware of these.

The fourth part concerns the extent to which the works council realises its role in the promotion of a safe reporting climate and effective integrity policy. The works council itself is the ideal respondent for this.

● Response

The questionnaire was developed by the HvK in cooperation with the I&O Research research agency and was validated in a pre-test. I&O Research then circulated the survey to 993 works councils, divided over three sectors (public, semi-public and private) and four size categories:

- small (50-99 employees);
- medium-small (100-249 employees);
- medium-large (250-1,000 employees);
- large (1,000+ employees).

In total, this study is based on 432 respondents. Of the 993 works councils, 302 respondents completed the questionnaire in full. Small organisations, in particular, were strongly under-represented in the responses. In order to increase the response rate for this group, an additional call action was deployed. I&O Research put four key questions on the reporting infrastructure to 258 organisations with 50-250 employees (Part 2). This provided extra information from 130 organisations. The outcomes are weighted by sector at the total level. The outcomes by sector and size category in the tables are non-weighted results. The appendix contains a further justification for this.

Background

The culture in an organisation influences the way in which the organisation deals with reports of wrongdoing, whistleblowers and integrity. In a safe, open culture, employees can discuss and change the existing patterns without fear of repercussions. Without a safe reporting culture, there will be no reports (Berenschot 2014). In a closed culture there is no room for argument, while organisations actually benefit if employees raise problems or bottlenecks. Scientific studies show that this 'counterproductive silence' frequently occurs. Of the employees, 50-85% do not always feel safe to express themselves (Kish-Gephart et al. 2009).

Questions

In order to gain an insight into the reporting culture at Dutch employers, the respondents were presented with four statements. They could respond to these statements on a five-point scale, ranging from 'fully agree' to 'disagree entirely' or 'don't know'. The following table shows the reactions of the respondents to the following statements:

- 1 In our organisation, there is an open culture.
- 2 In our organisation, colleagues express criticism and objections internally, if necessary.
- 3 In our organisation, there is a culture of fear.
- 4 In our organisation, colleagues dare to report suspicions of wrongdoing or breaches of integrity.

| | Pu | Sp | Pr | Sm | MS | ML | Lg |
|--|------------|------------|-----------|-----------|-----------|-----------|------------|
| Number of respondents | 113 | 119 | 67 | 24 | 61 | 88 | 126 |
| 1 Fully/largely agree | 49.6 | 31.9 | 62.6 | 66.7 | 59.0 | 42.0 | 36.5 |
| Partially agree and partially disagree | 35.4 | 52.1 | 28.4 | 29.2 | 32.8 | 45.5 | 43.7 |
| Largely/completely disagree | 14.2 | 15.9 | 9.0 | 4.2 | 8.2 | 11.4 | 19.8 |
| Don't know | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 1.1 | 0.0 |
| 2 Fully/largely agree | 44.2 | 31.9 | 52.2 | 54.2 | 51 | 42 | 34 |
| Partially agree and partially disagree | 38.9 | 45.4 | 38.8 | 41.7 | 34.4 | 38.6 | 46.0 |
| Largely/completely disagree | 16.0 | 21.8 | 9.0 | 4.2 | 14.8 | 18.1 | 19.1 |
| Don't know | 0.9 | 0.8 | 0.0 | 0.0 | 0.0 | 1.1 | 0.8 |
| 3 Fully/largely agree | 15.1 | 16.8 | 16.4 | 4.2 | 13.1 | 14.8 | 20.7 |
| Partially agree and partially disagree | 28.3 | 35.3 | 19.4 | 12.5 | 24.6 | 33.0 | 31.7 |
| Largely/completely disagree | 55.7 | 47.9 | 64.2 | 83.3 | 62.3 | 51.2 | 47.6 |
| Don't know | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 1.1 | 0.0 |
| 4 Fully/largely agree | 31.8 | 28.6 | 43.3 | 37.5 | 42.6 | 34.0 | 27.8 |
| Partially agree and partially disagree | 39.8 | 39.5 | 37.3 | 33.3 | 32.8 | 39.8 | 42.1 |
| Largely/completely disagree | 15.9 | 23.5 | 14.9 | 16.7 | 16.4 | 17.0 | 21.5 |
| Don't know | 12.4 | 8.4 | 4.5 | 12.5 | 8.2 | 9.1 | 8.7 |

(answers in %)

● **Results**

About one in three works councils believe that employees in their organisation dare to report wrongdoing. In the private sector, this figure is slightly above average, at 43%. The private sector also reports more openness (63%) than the other sectors. There is also more openness among smaller employers. The larger the organisation, the less openness and the more often there will be a culture of fear. Works councils in the semi-public sector are the least positive about their culture and openness. Employees in the semi-public sector also express less criticism internally (32%) than in either of the other sectors.

● **Sub-conclusion**

An open, safe reporting culture can in no way be taken for granted in the Netherlands. Only a minority of the works councils believe that employees would dare to report wrongdoing. Expression of criticism and objections is also far from universal. The fact that the Netherlands is in line with other countries in this regard does not mean that no improvement is needed here. The fact that about one in seven works councils (16%) report that there is a culture of fear in their organisation is cause for serious concern.

The private sector appears to clearly do better, with a more open culture and a higher reporting propensity. Works councils in the semi-public sector are the most critical of their culture.

● Background

Without a safe reporting culture, and equally, without a good reporting structure, there will be no reports. A reporting procedure is a key element of this reporting structure. A reporting procedure (or whistleblowers procedure) describes how, where and when employees can make a report, their right to a confidential integrity adviser and their right to make the report in confidence. The employer must also inform its employees about the reporting procedure (see also the brochure entitled **The Reporting Procedure**, Whistleblowers Authority 2016). The second part of the study concerns the presence of a good reporting procedure in organisations.

Since 2016, all organisations with 50 employees or more are required to have a reporting procedure, but for many organisations such a procedure is not new. In the public sector, this has been mandatory for a longer period, pursuant to the 2003 *Ambtenarenwet* (Civil Servants Act) and the 2006 *Basisnormen Integriteit* (Basic Integrity Standards). The Corporate Governance Code (2008) provides that listed companies must have a reporting procedure. In the semi-public sector too, various agreements require a reporting procedure, such as the Care Governance Code for the health care sector. Finally, the STAR (Labour Foundation) has advised employers to have a reporting procedure since as long ago as 2003 (STAR 2003).

Indications from previous studies

Earlier studies provide the following indications of the number of employers with a reporting procedure before the *Wet HvK* entered into force:

- In the public sector, organisations almost always have a reporting procedure: the figures vary from 83% (perception of employees, Berenschot 2014) to 97% and 98% (reports of employers, BIOS 2012 and BZK 2016).
- In the private sector, figures are known such as 69% (perception of employees, Berenschot 2014) and 85% (employers report, top-100 largest companies, Boschma and Kaptein 2016).

It is important that there is a base of support for the introduction of the reporting procedure. The employer must make the subject open to discussion and employees must dare to use the procedure (STAR 2003). Pursuant to the *Wet HvK* the employer is required to involve the works council in the introduction of the reporting procedure. The reporting procedure requires the consent of the works council (Article 27(m) of the WOR). Employers must also report to the works council each year on the operation of the reporting procedure (article 31b of the WOR).

● Questions

In order to gain an insight into the presence and quality of reporting procedures, we asked works councils the following questions. These questions were also asked in the additional telephone survey. Routing was applied with these questions. Questions 6 and 7 were presented only to respondents who answered 'Yes' to question 5 and question 8 was presented only to respondents who answered 'Yes' to question 7.

- 5 Does your organisation have a written procedure/regulation for reporting suspicions of wrongdoing (in subsequent questions: reporting procedure)?
- 6 Was this reporting procedure introduced or modified as a result of the entry into force of the Wet HvK (1 July 2016)?
- 7 Has the management/the Board of your organisation presented this reporting procedure to your works council for consent?
- 8 Has your works council consented to the reporting procedure that the management/the Board presented?

| | | Pu | Sp | Pr | Sm | MS | ML | Lg |
|----------|--|------------|------------|------------|-----------|------------|------------|------------|
| | Number of respondents | 163 | 150 | 115 | 53 | 102 | 109 | 158 |
| 5 | Yes | 77.9 | 87.3 | 72.2 | 64.2 | 77.5 | 76.1 | 90.5 |
| | No, but this is being worked on | 10.4 | 4.0 | 7.8 | 11.3 | 5.9 | 11.0 | 5.1 |
| | No | 3.7 | 6.0 | 15.7 | 20.8 | 11.8 | 5.5 | 0.6 |
| | Don't know | 8.0 | 2.7 | 4.3 | 3.8 | 4.9 | 7.3 | 3.8 |
| | Number of respondents | 127 | 131 | 83 | 34 | 79 | 83 | 143 |
| 6 | A procedure already existed and has been adjusted in accordance with the law | 44.9 | 46.6 | 34.9 | 29.4 | 40.5 | 42.2 | 49.0 |
| | No procedure existed. One was introduced in accordance with the law | 12.6 | 19.1 | 24.1 | 23.5 | 20.3 | 21.7 | 12.6 |
| | A procedure already existed and was not adjusted in response to the law | 26.0 | 23.7 | 31.3 | 29.4 | 29.1 | 21.7 | 25.9 |
| | Don't know | 16.5 | 10.7 | 9.6 | 17.6 | 10.1 | 14.5 | 12.6 |
| 7 | Yes | 74.0 | 88.5 | 71.1 | 76.5 | 84.8 | 75.9 | 79.0 |
| | No | 13.4 | 6.1 | 20.5 | 11.8 | 6.3 | 14.5 | 13.3 |
| | Don't know | 12.6 | 5.3 | 8.4 | 11.8 | 8.9 | 9.6 | 7.7 |
| | Number of respondents | 93 | 116 | 59 | 25 | 67 | 63 | 113 |
| 8 | Yes, consented immediately | 57.0 | 59.5 | 50.8 | 68.0 | 62.7 | 57.1 | 50.4 |
| | Yes, consented after change | 38.7 | 36.2 | 39.0 | 28.0 | 31.3 | 36.5 | 44.2 |
| | No, did not consent | 0.0 | 0.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.9 |
| | Don't know | 4.3 | 3.4 | 10.2 | 4.0 | 6.0 | 6.3 | 4.4 |

The following questions concern the execution and quality of the reporting procedure:

- 9 Has this reporting procedure been actively brought to the attention of the employees (e.g. in writing or by e-mail)?
- 10 Is this reporting procedure publicly accessible (for non-employees) online?
- 11 Does your organisation offer the possibility of reporting wrongdoing entirely anonymously (online or by telephone)?
- 12 Statement: It is clear to our colleagues how they can report wrongdoing.

| | | Pu | Sp | Pr | Sm | MS | ML | Lg |
|----|--|------|------|------|------|------|------|------|
| | Number of respondents | 85 | 104 | 49 | 16 | 46 | 64 | 112 |
| 9 | Yes | 65.9 | 62.5 | 77.6 | 68.8 | 73.9 | 70.3 | 61.6 |
| | No | 18.8 | 24.0 | 12.2 | 12.5 | 15.2 | 18.8 | 23.2 |
| | Don't know | 15.3 | 13.5 | 10.2 | 18.8 | 10.9 | 10.9 | 15.2 |
| 10 | Yes | 32.9 | 39.4 | 26.5 | 25.0 | 37.0 | 31.3 | 37.5 |
| | No | 32.9 | 29.8 | 49.0 | 43.8 | 39.1 | 31.3 | 33.0 |
| | Don't know | 34.1 | 30.8 | 24.5 | 31.3 | 23.9 | 37.5 | 29.5 |
| | Number of respondents | 113 | 119 | 67 | 24 | 61 | 88 | 126 |
| 11 | Yes | 54.0 | 58.0 | 50.7 | 50.0 | 55.7 | 51.1 | 58.7 |
| | No | 20.4 | 24.4 | 31.3 | 37.5 | 23.0 | 25.0 | 22.2 |
| | Don't know | 25.7 | 17.6 | 17.9 | 12.5 | 21.3 | 23.9 | 19.0 |
| 12 | Fully/largely agree | 38.0 | 42.0 | 49.2 | 41.7 | 52.4 | 33.0 | 43.6 |
| | Partially agree and partially disagree | 31.9 | 32.8 | 25.4 | 29.2 | 26.2 | 34.1 | 31.0 |
| | Largely/completely disagree | 21.2 | 20.2 | 23.9 | 25.0 | 18.0 | 25.0 | 20.6 |
| | Don't know | 8.8 | 5.0 | 1.5 | 4.2 | 3.3 | 8.0 | 4.8 |

Results

Most organisations with a works council have a reporting procedure. In total, 79% of the 432 respondents state that their organisation has a reporting procedure and 8% state that their organisation is working on this at the moment. There are clear differences between organisational size categories and sectors. The presence of a reporting procedure increases from 64% in small organisations to 91% in large organisations. In the private sector, 72% state that there is a reporting procedure.

In these results, the public sector scores lower than expected. Only 78% report that they have a reporting procedure, while earlier studies showed 97-98% (BIOS 2012 and BZK 2016).

It seems as if public employers have not yet all adjusted their existing procedures. The results show that according to the works councils, 45% have done so. In total, according to the works councils, 48% of the employers have introduced or adjusted a reporting procedure in response to the Wet HvK. Consequently, these employers probably comply with the statutory requirements. In the private sector, this applies for 42% of the employers. The semi-public sector scores higher, at 58%.

If there is a reporting procedure is, the employer presented it to the works council in eight out of ten cases (this is also required by law). The works council consented in almost all cases, in about one in three cases, after the employer made changes to the proposal.

Small and medium-small companies

The combined results show that 54%-59% of small and medium-small private employers (with 50 to 249 employees) have a reporting procedure. The employers submitted these to the works council in about seven out of ten cases. This means that some four out of ten respondents from small and medium-small companies state that there is a reporting procedure approved by the works council. On the basis of research by Wajon, Vlug & Enneking (2017) into compliance with the obligation to form a works council, we estimate that about 25 to 30% of the small and medium-small companies comply with the Wet HvK. However, due to the limited number of respondents in these categories and the differences in size categories between this study and the research of Wajon, Vlug & Enneking, these are indicative estimates.

If there is a reporting procedure, 63-66% of the employers in the public and semi-public sector have notified the employees of this. In the private sector, employers drew attention to the reporting procedure in 78% of cases. In this sector, employee representation bodies also believe most frequently that employees know how they can make a report (49%). In other sectors, this percentage is lower.

An employer's reporting procedure must also be accessible to former employees and other persons who have or had a working relationship with the organisation. It is therefore not mandatory, but is advisable to make the organisation's reporting procedure available online. About one third of the respondents did not know whether this happens. In the private sector, 49% said that it certainly does not happen. More than half of the organisations have an anonymous reporting provision.

Sub-conclusion

It is promising that, according to their employee representation bodies, most employers have introduced (79%) or are introducing (8%) a reporting procedure. But both the presence and the quality of the reporting procedures is still open to considerable improvement.

Only six in ten works councils consented to the reporting procedure and about half of the Dutch employers with a works council have a reporting procedure that was introduced or adapted in response to the new legislation.

In the public sector, almost every organisation had a reporting procedure before the Wet HvK entered into force. It seems that government bodies still have to catch up in adapting their existing, outdated procedures. The private sector is trailing in the presence of reporting procedures. The results of companies with 50-249 employees, in particular, give cause for concern. It is estimated that about three in ten of the small and medium-small companies comply with the Wet HvK. The positive impact of the new legislation in the private sector is notable; here, almost a quarter of the current reporting procedures were introduced due to the new Act.

Employers have far from always drawn their reporting procedures to the attention of their employees. The private sector still performs best in that regard. Nevertheless, the works council believes that employees know how they can make a report in less than half of the organisations. In this respect too, there is room for improvement.

● Background

Although a reporting procedure is an important part of a good reporting structure, it is not enough to introduce such a procedure alone. A good reporting structure consists of a number of connected links: the confidential integrity adviser, an investigation protocol, a code of conduct and an integrity policy (including an integrity officer). These must not only be present, but must also function properly. This is what the third part of the study covers.

Indications from previous studies

In 2016, a study was conducted in the public sector into the presence of provisions for a good reporting structure (BZK 2016). No results are known for the semi-public sector. In the private sector, research was conducted among the top 100 largest companies (Boschma and Kaptein 2016).

| | public | private, top 100 |
|--------------------------------|--------|------------------|
| confidential integrity adviser | 96% | 75% |
| investigation protocol | 62% | 73% |
| Code of Conduct | 99% | 73% |
| officer | 78-89% | 88% |
| integrity policy | 96% | - |

Confidential integrity adviser

● Background

A reporting structure can only function well if there is a confidential integrity adviser (STAR 2003, De Graaf 2012, Transparency International NL 2012). This does then concern a confidential adviser specifically for integrity matters. Many organisations do have a confidential adviser, but he or she will usually be concerned with incidents of undesirable conduct (e.g. bullying or harassment). Employees can consult a confidential integrity adviser on dilemmas, questions concerning integrity and suspicions of wrongdoing. The confidential integrity adviser can also act as a referral agent for reports, as a process monitor, contact person and adviser if an employee makes a report (STAR 2003). This position may be created within the organisation (internally) or outside it (externally). The confidential integrity adviser and the confidential adviser on undesirable conduct may be the same person. It is an obvious step to assign the works council a role in the creation of the confidential advisory position and the appointment of the confidential integrity adviser.

The most important factor is that the threshold for seeking contact with the confidential integrity adviser is as low as possible for employees. This works best if the confidential integrity adviser

- profiles himself or herself within the organisation;
- acts independently of the management (Ecorys 2006);
- is able to operate with sufficient authority, autonomy and confidentiality (De Graaf 2012).

It is advisable to appointment more than one confidential adviser, so that employees can choose who they consult.

Questions

We asked the following questions concerning the confidential integrity adviser:

- 13** Does your organisation have a confidential adviser who is intended for integrity/whistleblowing matters (in addition to any other responsibilities)?
- 14** Does your organisation have an internal or external confidential integrity adviser?
- 15** How would you qualify the visibility of the confidential integrity adviser in your organisation?
- 16** Statement: In our organisation, colleagues trust the confidential integrity adviser.
- 17** Statement: Employees in every organisation have a right to a confidential integrity adviser.

| | Pu | Sp | Pr | Sm | MS | ML | Lg |
|---|------------|------------|-----------|-----------|-----------|-----------|------------|
| Number of respondents | 113 | 119 | 67 | 24 | 61 | 88 | 126 |
| 13 Yes, one | 38.9 | 47.1 | 35.8 | 62.5 | 60.7 | 31.8 | 35.7 |
| Yes, several | 53.1 | 41.2 | 49.3 | 20.8 | 31.1 | 53.4 | 56.3 |
| No | 5.3 | 5.9 | 9.0 | 16.7 | 3.3 | 6.8 | 5.6 |
| Don't know | 2.7 | 5.9 | 6.0 | 0.0 | 4.9 | 8.0 | 2.4 |
| Number of respondents | 104 | 105 | 57 | 20 | 56 | 75 | 116 |
| 14 Internal | 45.2 | 33.3 | 50.9 | 25.0 | 35.7 | 48.0 | 42.2 |
| External | 20.2 | 31.4 | 15.8 | 45.0 | 25.0 | 16.0 | 24.1 |
| Internal and external | 27.9 | 32.4 | 29.8 | 10.0 | 35.7 | 34.7 | 27.6 |
| Don't know | 6.7 | 2.9 | 3.5 | 20.0 | 3.6 | 1.3 | 6.0 |
| 15 Highly visible or visible (1-2) | 27.9 | 30.5 | 29.8 | 10.0 | 26.7 | 28.0 | 33.6 |
| Neutral (3) | 29.8 | 28.6 | 29.8 | 40.0 | 28.6 | 36.0 | 25.0 |
| Invisible or highly invisible (4-5) | 38.5 | 37.1 | 36.9 | 35.0 | 39.3 | 33.3 | 39.6 |
| Don't know | 3.8 | 3.8 | 3.5 | 15.0 | 5.4 | 2.7 | 1.7 |
| 16 Fully/largely agree | 34.6 | 50.5 | 49.1 | 20.0 | 42.9 | 48.0 | 45.7 |
| Partially agree and partially disagree | 26.0 | 19.0 | 26.3 | 25.0 | 21.4 | 25.3 | 22.4 |
| Largely/completely disagree | 2.9 | 4.8 | 8.8 | 10.0 | 7.2 | 5.4 | 3.4 |
| Don't know | 36.5 | 25.7 | 15.8 | 45.0 | 28.6 | 21.3 | 28.4 |
| 17 Fully/largely agree | 97.1 | 92.4 | 91.2 | 95.0 | 96.4 | 94.7 | 91.4 |
| Partially agree and partially disagree | 1.9 | 3.8 | 3.5 | 5.0 | 1.8 | 4.0 | 3.4 |
| Largely/completely disagree | 1.0 | 0.0 | 3.5 | 0.0 | 1.8 | 0.0 | 1.7 |
| Don't know | 0.0 | 3.8 | 1.8 | 0.0 | 0.0 | 1.3 | 3.4 |

Results

According to the works councils, depending on the sector and the size of the organisation, 84-92% of the organisations have a confidential integrity adviser. About 45% believe that colleagues trust the confidential integrity adviser and more than a quarter answered 'don't know' to this question. In addition, 30% of the works councils regard the confidential integrity adviser as sufficiently visible to the employees. Almost every works council believes that there should be a confidential integrity adviser: 93% say that employees have a right to this.

About half of the organisations have more than one confidential integrity adviser and about a third of the organisations opted to appoint both an internal and an external confidential integrity adviser. Smaller organisations have opted for only an internal confidential integrity adviser in one third of the cases.

Sub-conclusion

Many organisations have a confidential integrity adviser. Of all the integrity provisions, the confidential integrity adviser has the highest level of cover. This is a promising starting point. This officer can increase attention to integrity in the organisation.

An important point here is the extent to which 'integrity' is actually included in the package of tasks of the confidential integrity adviser. It is possible that most current confidential integrity advisers focus primarily on undesirable conduct and some of the respondents incorrectly believe that they also deal with other integrity issues.

However, confidential advisers who currently concentrate primarily on undesirable conduct can quickly include integrity in their package of tasks. The confidential integrity adviser appears to be the right person to fill the position of 'adviser in confidence' (Wet HvK).

Although many organisations have a confidential integrity adviser, these officers are not yet very visible. Trust in the confidential integrity adviser is also low. This indicates that investing in awareness of the confidential adviser position can improve its quality.

Investigation protocol

Background

With reports of suspicions of integrity violations and wrongdoing, careful action is important. Careful internal investigations and just enforcement affirm the required standards and values in an organisation (ICC Netherlands 2016, p.8). Furthermore, good internal investigations are of crucial importance for the reporting propensity in the organisation (De Graaf 2012). Employees will report more if they have confidence that the perpetrators of wrongdoing will be punished (Van Erp & Loyens 2016). An important responsibility for the correct implementation of this rests with the management of the organisation (Heres 2016).

Organisations can prepare for internal investigations of wrongdoing with a plan, policy or investigation protocol. This avoids arbitrariness and increases the chances that an internal investigation will be handled with care. An investigation protocol describes how a report is assessed, when it is necessary to conduct an investigation and if this

is the case, who will conduct that investigation. It also describes the procedure for the internal investigation and which measures and internal sanctions are possible.

Questions

We asked the following questions concerning the investigation protocol:

- 18** Does your organisation have a written protocol or policy for internal investigations into suspected breaches of integrity or wrongdoing?
- 19** Statement: Our organisation is well prepared for reports of suspected wrongdoing or breaches of integrity.
- 20** Statement: I have the impression that good enforcement takes place in our organisation in the event of wrongdoing and breaches of integrity.

| | | Pu | Sp | Pr | Sm | MS | ML | Lg |
|-----------|--|------------|------------|-----------|-----------|-----------|-----------|------------|
| | Number of respondents | 113 | 119 | 67 | 24 | 61 | 88 | 126 |
| 18 | Yes | 56.6 | 63.9 | 59.7 | 54.2 | 49.2 | 58.0 | 69.0 |
| | No, but this is being worked on | 11.5 | 4.2 | 7.5 | 12.5 | 9.8 | 5.7 | 7.1 |
| | No | 10.6 | 10.9 | 16.4 | 12.5 | 16.4 | 17.0 | 6.3 |
| | Don't know | 21.2 | 21.0 | 16.4 | 20.8 | 24.6 | 19.3 | 17.5 |
| 19 | Fully/largely agree | 44.2 | 52.1 | 55.2 | 33.3 | 44.3 | 52.3 | 54.8 |
| | Partially agree and partially disagree | 22.1 | 26.9 | 22.4 | 29.2 | 23.0 | 20.5 | 27.0 |
| | Largely/completely disagree | 18.6 | 13.4 | 15.0 | 25.0 | 21.3 | 19.3 | 8.0 |
| | Don't know | 15.0 | 7.6 | 7.5 | 12.5 | 11.5 | 8.0 | 10.3 |
| 20 | Fully/largely agree | 47.8 | 52.1 | 55.2 | 37.5 | 44.3 | 48.9 | 58.7 |
| | Partially agree and partially disagree | 21.2 | 21.0 | 23.9 | 29.2 | 21.3 | 22.7 | 19.8 |
| | Largely/completely disagree | 8.0 | 13.5 | 7.5 | 12.5 | 9.9 | 11.4 | 8.8 |
| | Don't know | 23.0 | 13.4 | 13.4 | 20.8 | 24.6 | 17.0 | 12.7 |

Results

According to the works councils, about six in ten employers have an investigation protocol. Of the large organisations, 69% have an investigation protocol. There were no major differences between the sectors. Half of the works councils stated that they have the impression that their organisation is prepared for reports. The same score emerges for the question regarding the quality of the enforcement: in this case too, half of the respondents had the impression that this takes place well.

Sub-conclusion

Many organisations have no investigation protocol. As a result, employers are not sufficiently well-prepared for conducting internal investigations of reports. This fosters random action and ad hoc measures and increases the risk that reporters will not feel that they have been heard. The impression of the quality of enforcement improves if an organisation does have an investigation protocol. The introduction of this protocol is a way in which employers can probably provide for rapid improvement in the reporting propensity.

Code of conduct

Background

A code of conduct expresses the values and standards of the organisation. The code forms the foundation of the integrity policy and gives direction to the desired culture in an organisation. It is important that this is a living document that is regularly updated.

Ethical leadership and the *tone at the top* stimulate the perception of integrity in the organisation. Explicit communication on integrity by the management makes a particularly strong contribution towards this (Heres 2016). A code of conduct will only influence behaviour on the shop floor if the management has drafted this together with the employees (Kaptein 2008).

Questions

We asked the following questions concerning the code of conduct and internal communication on integrity:

- 21 Statement: The management/the Board of my organisation communicates explicitly on integrity and ethics.
- 22 Does your organisation have its own code of conduct (internal document describing the required standards, values and behaviour of employees)?
- 23 Is this code of conduct updated regularly (e.g. every three years)?
- 24 Statement: The code of conduct offers our employees clear guidelines for the required behaviour.

| | Pu | Sp | Pr | Sm | MS | ML | Lg |
|--|------------|------------|-----------|-----------|-----------|-----------|------------|
| Number of respondents | 113 | 119 | 67 | 24 | 61 | 88 | 126 |
| 21 Fully/largely agree | 36.3 | 40.3 | 52.2 | 33.4 | 42.6 | 35.2 | 46.8 |
| Partially agree and partially disagree | 33.6 | 27.7 | 28.4 | 41.7 | 29.5 | 30.7 | 27.8 |
| Largely/completely disagree | 27.4 | 31.1 | 16.4 | 25.0 | 26.2 | 30.7 | 24.6 |
| Don't know | 2.7 | 0.8 | 3.0 | 0.0 | 1.6 | 3.4 | 0.8 |
| 22 Yes | 78.8 | 77.3 | 85.1 | 70.8 | 83.6 | 79.5 | 79.4 |
| No | 12.4 | 15.1 | 6.0 | 20.8 | 8.2 | 11.4 | 12.7 |
| Don't know | 8.8 | 7.6 | 9.0 | 8.3 | 8.2 | 9.1 | 7.9 |

| | Pu | Sp | Pr | Sm | MS | ML | Lg |
|--|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Number of respondents | 89 | 92 | 57 | 17 | 51 | 70 | 100 |
| 23 Yes | 31.5 | 59.8 | 57.9 | 58.8 | 39.2 | 40.0 | 59.0 |
| No | 33.7 | 19.6 | 14.0 | 11.8 | 35.3 | 25.7 | 17.0 |
| Don't know | 34.8 | 20.7 | 28.1 | 29.4 | 25.5 | 34.3 | 24.0 |
| 24 Fully/largely agree | 69.7 | 87.0 | 86.0 | 64.7 | 72.5 | 81.5 | 86.0 |
| Partially agree and partially disagree | 24.7 | 9.8 | 12.3 | 23.5 | 23.5 | 15.7 | 11.0 |
| Largely/completely disagree | 3.3 | 1.1 | 1.8 | 0.0 | 3.9 | 1.4 | 2.0 |
| Don't know | 2.2 | 2.2 | 0.0 | 11.8 | 0.0 | 1.4 | 1.0 |

Results

Four out of five organisations have a code of conduct. Codes of conduct are present reasonably consistently in all organisations, whatever their size. The respondents usually state that the code offers clear guidelines. The quality of the code appears to be trailing in the public sector. Respondents in this sector state less often that the code gives clear guidelines.

The management expresses itself on matters of integrity and ethics according to less than half of the respondents, although this happens more often in the private sector than in the other sectors.

In all sectors, a substantial part of the respondents do not know whether the code of conduct is updated regularly. In the public sector, codes of conduct are updated significantly less frequently.

Sub-conclusion

After the confidential integrity adviser, the code of conduct is the structural measure that is most often present, even somewhat more frequently than an internal reporting procedure. In most cases, the code of conduct provides clear guidelines. These are positive conclusions.

A point for attention is that works councils are insufficiently involved in the continual discussion on internal standards and values. According to the works councils, employers do not always provide for regular updating of the code of conduct. The government, in particular, is trailing in that regard. The management also does not yet communicate explicitly on integrity often enough. These are substantial flaws, for the effectiveness of a code of conduct increases if managers discuss this regularly.

Integrity officer and integrity policy

Background

A reporting structure must be embedded in a broader integrity policy (Berenschot 2014, p.56; De Graaf et al. 2013, p.117; ICC Netherlands 2016, pg. 8; OECD 2017; Transparency International Netherlands 2012, pgs. 5-6). Integrity policy covers all sorts of measures, such as a risk analysis, training and communications, screening of new employees and recording of secondary jobs.

An integrated, sustainable approach aimed at the reporting culture and structure in the organisation is the most effective. Only then does it affect the motivation, attitude and behaviour of all employees (see the [Towards an ethical culture](#) brochure, Whistleblowers Authority 2017).

Research (Hoekstra, 2012) shows that it is crucial for the success of such an approach that it forms part of a policy plan and that an officer or unit is responsible for it. Usually, this is an ethics, compliance or integrity officer. Larger organisations sometimes have a separate department or unit that concerns itself with these matters. The importance of such an officer is also recognised in practice. For example, 53% of municipal secretaries state that such an officer or unit has a major influence on the integrity policy (Van den Heuvel 2010), and the appointment of a compliance or ethics officer is the

measure most frequently taken (88%) by the 100 largest companies in the Netherlands (Boschma and Kaptein 2016).

Questions

We asked the following questions about integrity policy and an officer who is responsible for this:

- 25 Does your organisation have a person who is specifically responsible for policy concerning integrity and whistleblowing?
- 26 Has your organisation recorded the integrity policy in a single overall document?
- 27 Does your organisation regularly (e.g. annually) publically account for the integrity policy, for example in the annual report?
- 28 Which score would you assign for the current efforts in your organisation to promote integrity (1-10)?

| | Pu | Sp | Pr | Sm | MS | ML | Lg |
|------------------------------|------------|------------|-----------|-----------|-----------|-----------|------------|
| Number of respondents | 113 | 119 | 67 | 24 | 61 | 88 | 126 |
| 25 Yes | 57.5 | 43.7 | 41.8 | 25.0 | 50.8 | 51.1 | 50.0 |
| No | 23.9 | 34.5 | 37.3 | 45.8 | 32.8 | 28.4 | 29.4 |
| Don't know | 18.6 | 21.8 | 20.9 | 29.2 | 16.4 | 20.5 | 20.6 |
| 26 Yes | 53.1 | 37.8 | 47.8 | 29.2 | 50.8 | 46.6 | 46.0 |
| No | 22.1 | 32.8 | 20.9 | 41.7 | 21.3 | 25.0 | 26.2 |
| Don't know | 24.8 | 29.4 | 31.3 | 29.2 | 27.9 | 28.4 | 27.8 |
| 27 Yes | 28.3 | 31.9 | 22.4 | 8.3 | 26.2 | 28.4 | 33.3 |
| No | 41.6 | 36.1 | 35.8 | 54.2 | 50.8 | 37.5 | 29.4 |
| Don't know | 30.1 | 31.9 | 41.8 | 37.5 | 23.0 | 34.1 | 37.3 |
| 28 10 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 8-9 | 24.5 | 20.3 | 33.9 | 15.8 | 27.7 | 20.7 | 28.0 |
| 6-7 | 52.8 | 52.8 | 42.0 | 47.4 | 48.3 | 50.0 | 52.6 |
| 1-5 | 22.5 | 26.8 | 24.1 | 36.7 | 24.1 | 29.3 | 19.5 |

Results

According to the works councils, half of the organisations have an integrity officer. In the public sector, 60% of the respondents state that there is an integrity officer. In the semi-public and private sectors, this amounts to about 45%. There is a written integrity policy in 46% of the organisations. This percentage is lowest in the semi-public sector (38%). About three in ten employers account externally for their own integrity policy.

Earlier research suggested that an integrity officer and integrity policy should be present far more frequently (see above). It is notable that the respondents to these two questions often did not know the answer (20% knew nothing about the integrity officer and 28% could say nothing about integrity policy). An information gap may exist here between the works council and the employer. Nevertheless, the result is less positive than is shown by earlier research. If we add the positive results to the respondents who did not know, the outcome is still lower (70% have an integrity officer, 75% pursue an integrity policy) than in earlier research. This may be because in earlier research it was the employer that reported, rather than the works council.

About 25% assign a high score (8 or 9) for the efforts of the organisation to promote integrity. The number of low scores (1 to 5) is just as large: a quarter of the works councils assign a 'fail' score.

Sub-conclusion

The most effective measures to promote a good reporting culture are an integrated integrity policy and the appointment of an integrity officer. Employers can make substantial gains with these. However, the results of the survey show that it is precisely these measures that employers in the Netherlands take least often. The employee representation bodies are still far from satisfied with the efforts of their organisations to promote integrity. One quarter take a positive view, while one quarter assign a 'fail' score.

● Introduction

Employees report wrongdoing only in a safe culture with a reporting structure that functions well and is embedded in a broader integrity policy. It is the responsibility of employers to organise this, but it requires a base of support among employees. They must identify with the integrity policy, the required standards and values and the measures to promote these.

The works council has an important task in the promotion of integrity in an organisation. The works council has an explicit role to play in the introduction of the reporting procedure (see Part 1). A works council that regards integrity management as important also has the necessary resources to encourage the organisation by requesting information and placing integrity policy on the agenda (Hoekstra, Talsma & Zweegers 2016). Furthermore, the works council can provide for support for changes and ensure that new developments fit with the organisation.

The involvement of the works council is essential for an effective integrity policy. Nevertheless, no specific research has yet been conducted into the way in which works councils play and can play this role.

● Questions regarding involvement

The respondents answered questions on their involvement in different areas of the reporting facilities and the integrity policy as a whole. All respondents were asked:

- 29 Is your works council regularly informed (e.g. annually) about the number of reports of suspected breaches of integrity and wrongdoing?
- 30 Is your works council regularly informed (e.g. annually) about the number of breaches of integrity and wrongdoing that are confirmed?
- 31 Who placed the theme of integrity on the consultative agenda in the past year?
- 32 Statement: The management/the Board informs our works council regularly of its efforts to promote integrity in the organisation.
- 33 Statement: A works council must make an active contribution to the efforts of the organisation to promote integrity.

| | | Pu | Sp | Pr | Sm | MS | ML | Lg |
|----|--|------|------|------|------|------|------|------|
| | Number of respondents | 113 | 119 | 67 | 24 | 61 | 88 | 126 |
| 29 | Yes | 43.4 | 39.5 | 31.3 | 8.3 | 39.3 | 37.5 | 46.0 |
| | No | 46.0 | 51.3 | 53.7 | 79.2 | 52.5 | 50.0 | 43.7 |
| | Don't know | 10.6 | 9.2 | 14.9 | 12.5 | 8.2 | 12.5 | 10.3 |
| 30 | Yes | 38.1 | 38.7 | 31.3 | 4.2 | 34.4 | 34.1 | 46.0 |
| | No | 48.7 | 47.9 | 46.3 | 79.2 | 55.7 | 47.7 | 38.9 |
| | Don't know | 13.3 | 13.4 | 22.4 | 16.7 | 9.8 | 18.2 | 15.1 |
| 31 | By the works council | 17.7 | 12.6 | 10.4 | 8.3 | 9.8 | 12.5 | 19.0 |
| | By the managing director/manager | 15.0 | 15.1 | 11.9 | 16.7 | 18.0 | 17.0 | 10.3 |
| | Jointly (by the works council and the managing director/manager) | 35.4 | 21.0 | 34.3 | 20.8 | 24.6 | 31.8 | 31.0 |
| | It was not on the agenda | 29.2 | 46.2 | 38.8 | 54.2 | 45.9 | 36.4 | 32.5 |
| | Don't know | 2.7 | 5.0 | 4.5 | 0.0 | 1.6 | 2.3 | 7.1 |
| 32 | Fully/largely agree | 35.4 | 28.6 | 37.4 | 20.8 | 36.0 | 31.8 | 34.2 |
| | Partially agree and partially disagree | 35.4 | 30.3 | 26.9 | 37.5 | 34.4 | 28.4 | 32.5 |
| | Largely/completely disagree | 26.5 | 36.2 | 31.4 | 41.6 | 26.2 | 36.4 | 28.6 |
| | Don't know | 2.7 | 5.0 | 4.5 | 0.0 | 3.3 | 3.4 | 4.8 |
| 33 | Fully/largely agree | 87.6 | 81.5 | 82.0 | 83.4 | 78.7 | 83.0 | 86.5 |
| | Partially agree and partially disagree | 9.7 | 16.8 | 14.9 | 16.7 | 16.4 | 14.8 | 11.9 |
| | Largely/completely disagree | 2.7 | 0.8 | 1.5 | 0.0 | 4.9 | 1.1 | 0.8 |
| | Don't know | 0.0 | 0.8 | 1.5 | 0.0 | 0.0 | 1.1 | 0.8 |

Results

About half of the employee representation bodies receive no information on the number of reports or violations confirmed. About one in three works councils state that the management provides the employee representation with sufficient information on the integrity efforts. In total, 39% of the respondents state that integrity was not on the agenda in the past year. If it was placed on the agenda, that was usually a joint initiative. In total 84% stated that the works council must make an active contribution to the organisation's efforts to promote integrity.

Questions regarding other integrity provisions

The questions and results relating to the reporting procedure were already discussed in Part 1. The other integrity provisions are discussed in this part. In these cases, routing was used: only if respondents stated that there was a provision were they presented with follow-up questions:

- 34 Is your works council informed regularly (e.g. annually) about the number of interviews conducted by the confidential integrity adviser?
- 35 Was your works council involved in the appointment of the confidential integrity adviser? (More than one answer possible)
- 36 Was your works council involved in the protocol for internal investigations?
- 37 Was your works council involved in the code of conduct?
- 38 Was your works council involved in the integrity policy?
- 39 Is your works council informed regularly (e.g. annually) about progress with the integrity policy?

| | Pu | Sp | Pr | Sm | MS | ML | Lg |
|---|------------|------------|-----------|-----------|-----------|-----------|------------|
| Number of respondents | 104 | 105 | 57 | 20 | 56 | 75 | 116 |
| 34 Yes | 51.9 | 56.2 | 42.1 | 25.0 | 42.9 | 52.0 | 59.5 |
| No | 35.6 | 35.2 | 42.1 | 50.0 | 44.6 | 33.3 | 32.8 |
| Don't know | 6.7 | 6.7 | 8.8 | 10.0 | 7.1 | 9.3 | 6.0 |
| Not applicable | 5.8 | 1.9 | 7.0 | 15.0 | 5.4 | 5.3 | 1.7 |
| 35 Yes, in recruitment/selection of the confidential integrity adviser | 26.9 | 28.6 | 33.3 | 20.0 | 28.6 | 34.7 | 26.7 |
| Yes, in policy relating to the confidential advisers (e.g. the job description) | 44.2 | 51.4 | 26.3 | 20.0 | 35.7 | 49.3 | 46.6 |
| No | 19.2 | 22.9 | 33.3 | 40.0 | 26.8 | 16.0 | 24.1 |
| Don't know | 20.2 | 12.4 | 17.5 | 30.0 | 17.9 | 13.3 | 16.4 |
| Number of respondents | 64 | 78 | 40 | 13 | 30 | 51 | 89 |
| 36 Yes, the works council consented | 50.0 | 64.1 | 47.5 | 30.8 | 66.7 | 64.7 | 49.4 |
| Yes, the works council issued an advisory report | 14.1 | 19.2 | 17.5 | 15.4 | 10.0 | 15.7 | 20.2 |
| Yes, other | 4.7 | 6.4 | 10.0 | 7.7 | 0.0 | 7.8 | 7.9 |
| No | 7.8 | 5.1 | 10.0 | 30.8 | 0.0 | 3.9 | 9.0 |
| Don't know | 23.4 | 5.1 | 15.0 | 15.4 | 23.3 | 7.8 | 13.5 |
| Number of respondents | 89 | 92 | 57 | 17 | 51 | 70 | 100 |
| 37 Yes, the works council consented | 31.5 | 53.3 | 35.1 | 17.6 | 35.3 | 45.7 | 45.0 |
| Yes, the works council issued an advisory report | 14.6 | 21.7 | 14.0 | 35.3 | 19.6 | 10.0 | 18.0 |
| Yes, other | 7.9 | 6.5 | 10.5 | 11.8 | 3.9 | 10.0 | 8.0 |
| No | 14.6 | 7.6 | 21.1 | 0.0 | 13.7 | 15.7 | 13.0 |
| Don't know | 31.5 | 10.9 | 19.3 | 35.3 | 27.5 | 18.6 | 16.0 |
| Number of respondents | 61 | 45 | 32 | 7 | 31 | 42 | 58 |
| 38 Yes, the works council consented | 49.2 | 64.4 | 46.9 | 14.3 | 54.8 | 59.5 | 53.4 |
| Yes, the works council issued an advisory report | 21.3 | 20.0 | 21.9 | 28.6 | 25.8 | 26.2 | 13.8 |
| Yes, other | 8.2 | 8.9 | 12.5 | 28.6 | 3.2 | 7.1 | 12.1 |
| No | 4.9 | 2.2 | 15.6 | 0.0 | 3.2 | 2.4 | 10.3 |
| Don't know | 16.4 | 4.4 | 3.1 | 28.6 | 12.9 | 4.8 | 10.3 |
| Number of respondents | 113 | 119 | 67 | 24 | 61 | 88 | 126 |
| 39 Yes | 35.4 | 20.2 | 25.4 | 8.3 | 32.8 | 26.1 | 28.6 |
| No | 53.1 | 65.5 | 58.2 | 83.3 | 57.4 | 60.2 | 55.6 |
| Don't know | 11.5 | 14.3 | 16.4 | 8.3 | 9.8 | 13.6 | 15.9 |

Results

The works councils were involved in most integrity provisions. The works councils are involved less frequently in the private sector than in the other sectors. The works council is not always well-informed about its own involvement in the different integrity provisions. The reply to a number of important questions was 'Don't know'. This applies primarily for the presence of three crucial provisions: the investigation protocol (a total of 20% replied 'Don't know'), the integrity officer (21%) and integrity policy (28%).

The works councils still receive little information from the employer on current matters. 37% of the works councils receive no information on the number of interviews that the confidential integrity adviser conducts each year. In total, 24% of the works councils were not involved in any way in the appointment of the confidential integrity adviser. The majority of the works councils receive no information on the progress of the integrity policy in general.

● **Sub-conclusion**

The employee representation has an important role to play in increasing the reporting propensity, but this survey reveals that the works councils still do not or are not able to do so frequently enough. The council is often not properly informed. The employer informs the works council poorly and does not involve the works council closely enough in integrity provisions. In particular, the integrity officer and the integrity policy are unknown to the employee representation. It is a cause for concern that half of the employers do not inform the works councils annually on the functioning of the internal reporting procedure (the number of reports and the number of cases of established wrongdoing), while this is a statutory obligation.

In general, integrity is still not placed on the agenda often enough. This contrasts with the widely supported view of the respondents that the works council should make an active contribution to the efforts of the organisation to promote integrity.



Final conclusion

In general, employers are already well on the way to providing for a safe reporting culture in their organisations. It is promising that the employee representation bodies state that most employers have a reporting procedure (79%) or are introducing one (8%). Almost all organisations have appointed a confidential integrity adviser. This provides a good foundation on which to build.

At the same time, there is a need for improvement. This survey shows that employers could do more to provide for the conditions necessary for reporting wrongdoing. Although 79% have a reporting procedure, only 48% of the employers comply with their statutory obligations pursuant to the Wet HvK. Many employers still have an outdated procedure. However, the introduction of this statutory obligation does appear to be having an effect: particularly in the private sector, this was the reason for introducing a reporting procedure.

Too often, provisions that are crucial for a safe reporting culture are still lacking. As a result, the reporting structure is not in order. This reduces the effectiveness of the efforts that employers do make. The confidential integrity adviser is not yet visible enough. Codes of conduct are not being updated adequately. Often, there is no investigation protocol or integrity policy and an officer or unit that is responsible for these. Greater attention to these three links can lead to rapid improvement of the reporting propensity.

According to the works councils, the reporting culture is also not yet in order everywhere. Only one in three of the works councils believe that employees will dare to report wrongdoing. A quarter of the works councils assign a 'fail' score for the efforts of their own organisation to promote integrity. Employers must make greater efforts to create a safe reporting culture.

Large and public organisations are performing better than small employers. This comes as no surprise. The government has had integrity obligations for a longer period and large employers have more resources to make the necessary provisions. The results for small and medium-small companies give particular cause for concern. Here the lack of provisions is greatest. We estimate that only three in ten companies have a reporting procedure approved by the works council. Worrying signals are also received from the semi-public sector, in particular regarding perceptions of the reporting culture.

A picture also emerges that the public and semi-public sector make greater efforts to realise a good reporting structure, and the public sector focusses mainly on a safe reporting culture. However, research does show that both elements are necessary for the reporting propensity of employees.

The employee representation bodies have an important role to play in increasing the reporting propensity. The works councils must approve the internal reporting procedures and receive information annually on the number of reports and established

wrongdoing. The works councils should also play a major role in the other integrity provisions. This survey reveals that the involvement of works councils in integrity policy is open to improvement. In particular, there is too little compliance with the information obligations on the operation of the reporting procedure.

● Recommendations

It is in everyone's interest that potential wrongdoing comes to light as quickly as possible. An employee who reports this must not become the victim of this action. It is a shared social responsibility to make safe reporting of wrongdoing possible within the own organisation. On the basis of this survey, we make the following recommendations.

Employers

Pursue the introduction of a good reporting structure, embedded in a broader integrity policy aimed at increasing openness and improvement of the reporting culture in the organisation with greater vigour. The private sector has the task of providing for a better reporting structure, while the public sector must focus on the quality of and confidence in the existing structure, so that a safe reporting culture is realised. The different sectors may be able to learn from each other.

Sectoral organisations

Small companies do not always have the resources to invest in integrity provisions. It is therefore logical to seek collaboration with fellow members of the sector. There is a task here for the sectoral organisations: they must accept their responsibility and actively advise, support and encourage their members to improve their integrity policies. This can be achieved with provisions such as shared confidential integrity advisers and access to good internal investigators.

Legislators

The obligation to have a reporting procedure has indeed led many organisations to set up a procedure. We therefore propose that legislators make a more integrated set of integrity provisions mandatory. The following provisions will achieve the greatest results:

- a confidential integrity adviser (possibly in combination with advising on undesirable conduct);
- an investigation protocol;
- an integrity officer;
- recording a preventive integrity policy in writing.

Employee representation

Works councils state that they wish to play an active role in the field of integrity promotion. At the same time, they are not yet sufficiently well-informed and involved. We urge employee representation bodies to take a more active approach in the field of integrity. There is sufficient scope to encourage employers to pursue an integrity policy in the interests of the organisation. If employers do not do this on their own initiative, the works council has an important responsibility here.



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This research justification reports on the approach to the survey of whistleblowing, integrity and the culture in organisations in the Netherlands. I&O Research conducted the survey in June-October 2017, on commission from the HvK. We discuss the sample survey, the questionnaire, the data gathering, data processing, response, weighting and the analysis below, in sequence.

1 Sample survey

The survey focuses on the presence of basic provisions in the reporting infrastructure at employers in the Netherlands that are subject to the Wet HvK. This means employers with 50 or more employees (regardless of the type of employment contract).

Survey population

There is no single file with all employers in the Netherlands at the organisational level. In this survey, the study population was realised through aggregation of the LISA establishments register. The LISA establishments register is a national register for all corporate establishments in the Netherlands. In order to select a population at the organisational level from the file at the establishment level, a choice was made to aggregate on the basis of the Chamber of Commerce file numbers. The resulting selection consists of 13,385 companies and institutions. This aggregation method proved to be less than ideal (see also paragraph 4, Weighting), but no more suitable alternative was available. Often, no Chamber of Commerce number is available for public organisations. This was adjusted manually to some extent.

Sample survey design

A stratified sample survey was drawn up from the study population, based on the number of employees and the sector. The number of employees was divided into four strata:

- 50-99 employees;
- 100-249 employees;
- 250-1,000 employees;
- more than 1,000 employees.

The sector is divided into three strata based on the activity of the head office according to the SBI categorisation (2008, version 2017):

- public sector (SBI 'O', 'U');
- semi-public sector (SBI 'P', 'Q', '68201');
- private sector (other SBI codes).

The purpose of the sample survey design was to select 200 organisations per sector and 150 per size category. This was not possible for size categories in view of the study population. The altered design assumes 200 per sector and adjusted numbers per size category. Specifically, all organisations with 1,000 employees or more and all public organisations are excluded from the research population in the gross sample survey.

Table 1: Gross sample survey

| | 1 Private | | 2 Semi-public | | 3 Public | | Total | |
|----------------|------------|---------------|---------------|---------------|------------|---------------|--------------|---------------|
| | Number | % | Number | % | Number | % | Number | % |
| 50 to 99 | 250 | 29.7% | 250 | 30.7% | 170 | 26.0% | 670 | 29.0% |
| 100 to 249 | 250 | 29.7% | 250 | 30.7% | 268 | 40.9% | 768 | 33.2% |
| 250 to 999 | 250 | 29.7% | 250 | 30.7% | 182 | 27.8% | 682 | 29.5% |
| 1,000 and more | 93 | 11.0% | 65 | 8.0% | 35 | 5.3% | 193 | 8.3% |
| Total | 843 | 100.0% | 815 | 100.0% | 655 | 100.0% | 2,313 | 100.0% |

Recruitment

The organisations in the sample survey were contacted by telephone in order to gather contact details (name, e-mail address and telephone number) of the employee representation body within the organisation. The conversation had the additional purpose of informing the organisations about the upcoming survey. In total, contact details of the employee representation bodies of 993 organisations were gathered. This is the net sample survey. Organisations with 250 to 999 employees had a higher response rate to the recruitment action than organisations with 50 to 99 employees (Table 2).

Table 2: Net sample survey

| | 1 Private | | 2 Semi-public | | 3 Public | | Total | |
|----------------|------------|---------------|---------------|---------------|------------|---------------|------------|---------------|
| | Number | % | Number | % | Number | % | Number | % |
| 50 to 99 | 89 | 26.6% | 89 | 23.6% | 67 | 23.8% | 245 | 24.7% |
| 100 to 249 | 90 | 26.9% | 110 | 29.2% | 128 | 45.6% | 328 | 33.0% |
| 250 to 999 | 115 | 34.3% | 141 | 37.4% | 76 | 27.0% | 332 | 33.4% |
| 1,000 and more | 41 | 12.2% | 37 | 9.8% | 10 | 3.6% | 88 | 8.9% |
| Total | 335 | 100.0% | 377 | 100.0% | 281 | 100.0% | 993 | 100.0% |

2 Questionnaire

The questionnaire consisted of blocks of questions divided into the different parts of the reporting infrastructure. The original questionnaire was developed by the HvK in cooperation with researchers from I&O Research. The questionnaire was validated in a pre-test with four test subjects from employee representation bodies. Some of the test subjects were recruited from the I&O Research panel and some from the I&O Research network. The test subjects received a fee of €50 in the form of vouchers. As a result of the pre-test, the questionnaire was changed on a number of points.

3 Response

In total, the worker representation bodies of 302 organisations completed the online questionnaire. This represents a response rate of 30% of the net sample survey. Overall, the response rate was lower than was hoped in advance. The response rate among small organisations in the private sector was relatively low, while that among large organisations was relatively high. An additional telephone action was organised in order to obtain a greater response from small organisations. The researchers asked four key questions about the reporting infrastructure (part 2) of 258

organisations with 50-250 employees of which a telephone number of the employee representation contact person was known. This provided extra information from 130 organisations, which was included in the analysis. The division of the response over the strata in the sample survey design is shown in Tables 3 and 4. The response rate for organisations with 50 to 249 employees, excluding the extra action, was lower by half.

Table 3: Distribution of response (including telephone responses)

| | 1 Private | | 2 Semi-public | | 3 Public | | Total | |
|----------------|------------|--------------|---------------|--------------|------------|--------------|------------|--------------|
| | Number | % | Number | % | Number | % | Number | % |
| 50 to 99 | 31 | 34.8% | 51 | 57.3% | 41 | 61.2% | 123 | 50.2% |
| 100 to 249 | 44 | 48.9% | 49 | 44.5% | 80 | 62.5% | 173 | 52.7% |
| 250 to 999 | 31 | 27.0% | 47 | 33.3% | 25 | 32.9% | 103 | 31.0% |
| 1,000 and more | 18 | 43.9% | 11 | 29.7% | 4 | 40.0% | 33 | 37.5% |
| Total | 124 | 37.0% | 158 | 41.9% | 150 | 53.4% | 432 | 43.5% |

Table 4: Distribution of response (excluding telephone responses)

| | 1 Private | | 2 Semi-public | | 3 Public | | Total | |
|----------------|-----------|--------------|---------------|--------------|------------|--------------|------------|--------------|
| | Number | % | Number | % | Number | % | Number | % |
| 50 to 99 | 12 | 13.5% | 28 | 31.5% | 26 | 38.8% | 66 | 26.9% |
| 100 to 249 | 18 | 20% | 35 | 31.8% | 47 | 36.7% | 100 | 30.5% |
| 250 to 999 | 31 | 27.0% | 47 | 33.3% | 25 | 32.9% | 103 | 31.0% |
| 1,000 and more | 18 | 43.9% | 11 | 29.7% | 4 | 40.0% | 33 | 37.5% |
| Total | 79 | 23.6% | 121 | 32.1% | 102 | 36.3% | 302 | 30.4% |

The response realised was sufficient for reasonably reliable statements by sector. Statements by size category require a reservation, in view of the low consistency between the sample survey data and the organisational size given by the respondents themselves (discussed in more detail in 4. Weighting). The response was not suitable for reliable statements on the population for the combined responses (sector x size category). The statements here are indicative.

4 Weighting

In view of the selectivity of the response (large organisations responded far more frequently, while they were already proportionally over-represented in the sample survey) it did not prove possible to make a good weighting taking account of the size category of the organisation. An additional problem for a good weighting by size category is the fact that many organisations stated in the questionnaire that their organisations have more employees than was expected on the basis of the sample survey (see Table 5). This shows that aggregation of establishments by Chamber of Commerce file number does not provide a good picture of the overall organisation. The consistency between sectors according to the sample survey and what was entered in the survey is high (see Table 6). Consequently, a weighting by sector was applied for the analysis of the results, based on the sample survey data. The weighting factors range from 0.8 (public) to 1.3 (private). This weighting corrects the outcomes at the total level for differences in response rates between sectors.

Table 5: Consistency between size category-sample survey and size category-survey

| Sample survey | Survey | | | | | | Agreement |
|----------------|---------|----------|------------|------------|-------|------------|------------|
| | 0 to 49 | 50 to 99 | 100 to 249 | 250 to 999 | 1000+ | Don't know | Percentage |
| 50 to 99 | 8 | 41 | 15 | 20 | 39 | 0 | 33% |
| 100 to 249 | 1 | 12 | 75 | 37 | 48 | 0 | 43% |
| 250 to 999 | 0 | 0 | 10 | 49 | 43 | 1 | 48% |
| 1,000 and more | 0 | 0 | 2 | 3 | 28 | 0 | 85% |
| Agreement | 0% | 77% | 74% | 45% | 18% | 0% | 45% |

Table 6: Consistency between sector-sample survey and sector-survey

| Sample survey | Survey | | | | Agreement |
|----------------|---------|-------------|--------|------------|------------|
| | Private | Semi-public | Public | Don't know | Percentage |
| Private sector | 14 | 10 | 96 | 4 | 77% |
| Semi-public | 8 | 137 | 13 | 0 | 87% |
| Public | 141 | 3 | 6 | 0 | 94% |
| Agreement | 87% | 91% | 83% | 0% | 87% |

Table 7: Weighting

| Sector | Weighting |
|----------------|-----------|
| Private sector | 1.31 |
| Semi-public | 0.94 |
| Public | 0.8 |

5 Analysis

Results at the total level are weighted by sector. Where the report shows overall percentages, these are the weighted results. In addition, the (non-weighted) results are divided by sector and size category, plus the combination of sector and size category, as the respondents stated these themselves. The tables and conclusions in the survey that report on specific sectors, size categories or combinations of these are based on these non-weighted results.

As a member of the employee representation, what exactly can you ask the director? Pursuant to the WOR, you have the necessary scope to raise the subject of integrity. The following check-list contains examples of questions that you can put to the director.

1 Is there a reporting procedure?

Does this comply with the Wet HvK?
Does the procedure fit with our organisation?
Does the works council consent to this?

2 How many reports were made this year?

How many violations have been established?
This must be reported to the works council in writing each year.

3 Are there confidential integrity advisers?

How many interviews do they conduct each year?
Do colleagues have confidence in the confidential integrity advisers?
Are the confidential integrity advisers visible and approachable?

4 Is our organisation prepared to conduct internal investigations?

Is an investigation protocol available?
Does this protocol describe the terms, roles and allocation of tasks?
Who performs these tasks?

5 Is there a code of conduct?

Was the code of conduct drawn up in a dialogue with the employees?
Is the code of conduct still up to date and clear to everyone?

6 Is there an officer or unit for ethics, compliance or integrity in our organisation?

Does this officer or unit have sufficient time, authorisation and resources?
Is there a written integrity policy?
What is the (annual) progress with the integrity policy?

Would you like more tips?

Various brochures are available on the HvK website.

Colophon

This report is a publication of the Whistleblowers Authority. Data gathering among works councils was performed by I&O Research on commission from the Whistleblowers Authority. More information is available at www.huisvoorklokkeluiders.nl.

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Editorial: Ravestein & Zwart

Design: Lauwers-C

Utrecht, November 2017



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