



Integrity Chamber
Advice on an
Internal Whistleblowing Policy
for the Government of Sint Maarten

February 2025



Table of Contents

| | |
|--|-----------|
| 1. Introduction | 3 |
| 1.1 Relevance | 4 |
| 1.2 Purpose and Scope | 4 |
| 1.3 Methodology | 4 |
| 2. Complaint Procedure vs. Internal Whistleblowing Policy | 5 |
| 3. Benefits of an Internal Whistleblowing Policy | 6 |
| 4. Important Elements of an Internal Whistleblowing Policy | 7 |
| 4.1 Who can Report | 7 |
| 4.2 What to Report | 7 |
| 4.3 Where to Report | 7 |
| 4.4 Reporting Methods | 8 |
| 4.5 Investigation Protocols | 9 |
| 4.6 Whistleblower Protection | 10 |
| 5. Effective Implementation of an Internal Whistleblowing Policy | 12 |
| 5.1 Creating a Culture of Integrity | 12 |
| 5.2 Implementing the Policy | 12 |
| 5.2.1 Awareness | 12 |
| 5.2.2 Training | 13 |
| 5.3 Evaluation | 13 |
| 6. Advice | 14 |
| Annex A: Key differences between complaint procedures and whistleblowing policies | 16 |
| Annex B: Detailed overview of misconducts | 17 |
| Annex C: Questions to determine whistleblower victimization | 18 |

1. Introduction

In today's complex and highly regulated public and private sector environments, the importance of ethical conduct and transparency cannot be overstated. Public and private organisations face increased pressure from clients and employees to ensure that values such as sustainability, integrity, accountability, excellence, and respect are an integral part of their structure. These values help guide decision-making, shape organisational culture and build trust with stakeholders.

In this new organisational culture, employees are informed and made aware of unacceptable behaviour within the organisation and are encouraged to speak up. To facilitate this, public and private organisations are increasingly being advised to implement measures to strengthen their integrity infrastructure, such as hiring Compliance Officers, Integrity Advisors, Confidential Advisors, and implementing internal controls, audits, and complaint procedures. Organisations have also begun to implement whistleblowing policies in their organisation, which have led to less occurrences of integrity issues and misconducts on the work floor, such as corruption, fraud, the abuse of power, conflicts of interest etc., due to the early detection thereof.

Whistleblowers play a critical role in promoting transparency and accountability from, and within, organisations. A few notable examples of whistleblowing cases include:

- Renee Anne Shirley: A former executive director of the Jamaican Anti-Doping Commission ('Jadco'), who disclosed Jamaica's negligible levels of dope testing of athletes in the run-up to the London Olympics. As a result of her revelations, all twelve board members of the Jadco resigned and the testing programme is getting back on track.
- Ad Bos: Construction companies secretly made price agreements with each other, and the clients of various construction projects were found to have been defrauded of billions of euros over many years. Ad Bos, who worked for one of these construction companies, exposed this and revealed the shadow accounting. This case is also known as the "Construction Fraud" ("*bouwfraude*") case in the Netherlands.
- The 'Child Allowance' scandal (in Dutch: "*toeslagenaffaire*"): This refers to a political scandal in the Netherlands involving false allegations of welfare fraud by the Tax Administration (in Dutch: "*Belastingdienst*"), against thousands of families claiming childcare benefits of which many became a victim. Civil servants blew the whistle to the responsible ministers at the time, but they decided not to intervene. The scandal then came to light after the media picked it up, ensuring that it became worldwide news. As a result, the Dutch Government (Rutte III cabinet) fell.

The above cases provide examples of external whistleblowing. This occurs when employees believe that there are no other avenues within the organisation to report such misconducts, or when they have experienced a lack of response or action to their complaints. However, the first avenue for whistleblowing should take place within the organisation where the misconduct has occurred. Organisations should therefore ensure the presence of an internal whistleblowing policy. Concerns about possible wrongdoings that are reported and handled competently, allows the organisation to mitigate the occurrence of integrity issues and various misconducts, and reduce the inclination for employees to report externally.



1.1 Relevance

The basis for this advice is found in Articles 16 through 18 of the National Ordinance Integrity Chamber (AB 2017 nr. 41) ('Ordinance'). By giving advice and making proposals, the Integrity Chamber strives to fill gaps and address procedures aimed at bettering the functioning of government and ultimately the overall integrity infrastructure of the country.

Pursuant to Article 16, paragraph five, of the Ordinance, the Integrity Chamber is specifically tasked with rendering an advice or proposal on whistleblowers.

In conversation with Government stakeholders, it was determined that the Government of Sint Maarten does not have a whistleblower policy. Based on the importance of the topic of whistleblowing, as discussed in the previous paragraph, and the Ordinance, the Integrity Chamber is providing this advice to the Government of Sint Maarten for the implementation of an Internal Whistleblowing Policy.

1.2 Purpose and Scope

As stated in previous paragraphs, an internal whistleblowing policy serves as a crucial mechanism for organisations to detect and address misconduct, fraud, and other illegal or unethical behaviours. When employees are provided with a safe, inclusive and confidential way, including anonymously, to report concerns, organisations can foster a culture of accountability and integrity.

The Integrity Chamber provides this advice to the Government of Sint Maarten on establishing and improving their integrity infrastructure by implementing an internal whistleblowing policy. This advice can also serve as a guide to government entities.

1.3 Methodology

For the purpose of this advice, the Integrity Chamber (1) conducted desk research on literature, national and international legislation and regulations, (2) conducted field research by consulting professionals in the field of whistleblowing, and (3) met with Government representatives.

2. Complaint Procedure vs. Internal Whistleblowing Policy

Before delving into the benefits of a whistleblowing policy, it is important to define the term 'whistleblower' and to know and understand what an internal whistleblowing policy is.

A whistleblower is an employee or worker¹, who discloses, or reports wrongdoing done within an organisation to individuals or entities believed to be able to effect action. Whistleblowing can be described as *"the disclosure or reporting of wrongdoing, including but not limited to corruption; criminal offences; breaches of legal obligation; miscarriages of justice; specific dangers to public health, safety or the environment; abuse of authority; unauthorized use of public funds or property; gross waste or mismanagement; conflict of interest; and acts to cover up any of these"*.²

Organisations with a complaint procedure may not see the necessity of also establishing and implementing an internal whistleblowing policy, however, an internal whistleblowing policy is not a complaint procedure. While both are essential for addressing internal concerns, for maintaining a transparent and accountable workplace, and are frequently implemented in organisations as a means of strengthening the integrity infrastructure, complaint procedures and whistleblowing policies serve different purposes within an organisation. The distinction between both should therefore be clarified.

Anyone is allowed to submit a complaint pertaining to an organisation. Complaints are often personal, related to working conditions, labour issues and interpersonal conflicts, and the complainant is usually seeking justice for themselves or others. The person making the complaint therefore has a vested interest in the outcome of the complaint and for this reason, is expected to prove their case.

When someone blows the whistle, they are raising a concern about danger or wrongdoing that affects others (for example clients, members of the public, or their employer). There must be a risk to the proper functioning of the organisation and/or the society. The person blowing the whistle is usually not directly or personally affected by the danger or wrongdoing³. Consequently, the whistleblower rarely has a personal interest in the outcome of any investigation into their concern – they are simply trying to alert others.

A table with the key differences between a complaint procedure and a whistleblowing policy can be found in **Annex A**.

¹ This includes individuals who are outside the traditional employee-employer relationship, such as consultants, contractors, trainees/interns, volunteers, student workers, temporary workers and former employees.

² Transparency International, International Principles for whistleblower legislation – Best practices for laws to protect whistleblowers and support whistleblowing in the public interest, 2013, page 4.

³ This does not take into account the risk of retribution after blowing the whistle.

3. Benefits of an Internal Whistleblowing Policy

Establishing an internal whistleblowing policy forms an essential part of the integrity infrastructure and can have the following benefits for the organisation:

a. Enhancing trust with clients and stakeholders

When an organisation encourages people to speak up and expose wrongdoing in order to combat fraud, corruption and other illegal or unethical behaviour, it shows an organisation's commitment to transparency, integrity and accountability. This action is likely to enhance more trust with employees, clients, and stakeholders.

b. Improving organisational image

Fostering an organisational culture of trust, transparency, integrity, and accountability which helps prevent wrongdoing can result in a positive organisational image, the avoidance of negative publicity, expansion of the organisation's client base (locally and internationally), and increased client satisfaction. This can ultimately lead to an increase in revenue.

c. Ensuring early detection

A whistleblowing policy can help in the early detection of wrongdoing within an organisation. Timely reporting allows for prompt investigation and corrective action, potentially preventing escalation and minimizing reputational and financial damage.

d. Preventing and mitigating risks

Information on issues raised through an internal reporting system enables organisations to improve their policies and procedures and identify where more resources are needed to reduce or prevent risk exposure. Knowledge that a reporting system exists, and is proven to be effective, can discourage individuals from misconduct through fear of being reported, investigated, and punished.

e. Creating a safe environment

Whistleblowers will not come forward if they fear retaliation. Establishing an effective internal whistleblowing policy/system not only makes them feel secure but also encourages them and the entire workplace to do the right thing. Protecting whistleblowers from retaliation will make it easier for them to come forward and expose corruption and wrongdoing, while also enhancing openness and accountability on the work floor. Whistleblowers should be valued and appreciated rather than feared.

f. Enhancing organisational culture

Creating an organisational culture where employees can voice their concerns and get support from their employer through an efficient process, and where the organisation readily responding to reports of misconduct, naturally creates more trust between the organisation and its employees. This will lead to more employees speaking up and a drop in the number of misconducts. Ultimately this will lead to a better working environment, a healthier culture, and a resilient and more productive organisation.

g. Obtaining information on occurring behaviours

Whistleblowers have valuable information. Without whistleblowers, organisations risk not knowing the volume and type of misconducts or unethical behaviours that occur in the workplace. Their reports help to raise awareness of unethical activities that must be addressed. This information can help improving the internal risk assessment and management.

4. Important Elements of an Internal Whistleblowing Policy

When designing an internal whistleblowing policy, there are a number of factors that Government must take into consideration. Government must keep in mind, among others, (1) what it wants to achieve with this policy and (2) how employees can be encouraged to report misconducts, especially those that are most damaging to the (reputation of) Government.

This chapter provides the most important elements that should be incorporated in every internal whistleblowing policy.

4.1 Who can Report

As previously stated in Chapter 2, a whistleblower can be defined as employees or workers within an organisation who discloses, or reports wrongdoing done within an organisation to individuals or entities believed to be able to effect action. This includes (current and former) employees, contractors, volunteers, and interns.

4.2 What to Report

The misconducts that can be reported can be divided into three (3) categories⁴:

- (Financial) irregularities: this refers to intentional misstatements or omissions of information related to organisational transactions or matters.
- Unwanted behaviours: behaviours in an organisation which can disrupt the work environment and negatively impact productivity and morale.
- Safety violations: violations in an organisation which can have serious consequences for both employees and the public.

A detailed overview of the categories of misconducts can be found in **Annex B**.

4.3 Where to Report

The whistleblowing reporting point largely depends on the structure of an organisation. This can be internally, for example, the Confidential Advisor, or a person or team specifically designated for this

⁴ Transparency International, Internal Whistleblowing Systems – Best Practices for Public and Private Organisations, 2022, page 14 and Transparency International, Internal Whistleblowing Systems – Self-assessment Framework, 2024, page 20.

purpose. When designating the function, the possibility of a conflict of interest must be considered. In addition, it is important to provide regular trainings to the persons that receive a report and/or are conducting the investigation to ensure that the processes and procedures are followed. It is also important that they stay updated on the latest developments on the topic of whistleblowing.

While reporting internally provides the organisation with the opportunity to solve the problem before it becomes public, there are situations in which whistleblowers can or even must report a wrongdoing externally. These are usually situations where:

- The whistleblower cannot reasonably be expected to make an internal report. This can, for example, be the case when the persons who are responsible for receiving the reports are involved in the wrongdoing;
- The whistleblower has reported internally, however, the internal report is not followed up or handled properly; and
- There is an external reporting obligation based on the level of severity of the wrongdoing, for example in criminal cases.

In the above cases, organisations should ensure that employees are aware of the possibility of utilizing external reporting channels, such as the Integrity Chamber, the Prosecutor's Office, etc.

4.4 Reporting Methods

There should be various methods available to persons wishing to make a whistleblowing report. All whistleblowing methods should be clearly defined to enable effective reporting. When that is not the case, whistleblowers may lack confidence in the system or may not feel comfortable reporting misconduct.

Popular whistleblowing methods include hotlines, email, specific whistleblowing software, and online submission forms. When safe and possible, employees should also have the possibility to personally submit whistleblowing reports. Where possible, the option for submitting reports in various languages (e.g. English, Dutch, Spanish, Creole, French) should also exist. Having multiple methods allows whistleblowers to choose the methods best suitable for them.

Organisations should also provide whistleblowers with the opportunity to anonymously report misconducts and provide at least one (1) anonymous reporting channel. There are, however, pros and cons to reporting anonymously. Anonymous reporting is seen as a safe manner for individuals to report wrongdoing, which in turn encourages them to come forward, especially in cultures where whistleblowing is not common or where the institutional safeguards are non-existent or too weak to provide adequate protection. (See also paragraph 4.6 Whistleblower protection.) On the other hand, it can be difficult to follow-up with an anonymous reporter when additional information is required to launch an investigation. A potential reporter should therefore always be informed that filing a report anonymously might limit the impact of the report.

Despite this, sufficient anonymous reports concerning the same issue may help the organisation pinpoint and investigate reoccurring misconducts without placing attention on the whistleblowers. It also gives the organisation sufficient insight into which policies and procedures need to be

implemented or amended. Additionally, there are several reporting systems available that make it possible to contact an anonymous reporter.

When reports come in, it is the organisation's responsibility to ensure the safe storage of this information. Particularly for the organisations utilizing whistleblowing software and emails, the stored information should not be accessible by internal IT support or other employees unrelated to the process of receiving or investigating whistleblower reports. It is important to communicate this to potential whistleblowers to ensure a feeling of security when filing a report, which may ultimately lead to more (detailed) reports.

4.5 Investigation Protocols

Organisations should develop and implement investigation protocols and other processes and procedures, that ensure that the follow-up of whistleblowing reports is thorough, timely, fair, and impartial. The follow-up process should involve the defined steps as listed below. Be mindful that it may not be possible to execute some of these steps if the report was done anonymously.

- Confirmation of receipt after notification: Organisations should acknowledge receipt of a whistleblowing notification within a strict and short timeframe. The whistleblower should be informed about the possibility to clarify his/her report and provide additional information or evidence. The whistleblower should also be informed about the timeframe in which they will be contacted with potential requests for clarification or further information and given feedback on their notification.
- Decision regarding the report: All whistleblowing reports should provide as much information as possible. Based on this, it can be determined whether it is necessary to conduct an investigation or take other measures. In any case, it is important to inform the whistleblower of the following steps and to provide reasons for the organisation's decision, whether the decision was made to investigate or not.
- Follow-up steps: If the decision was made to investigate, it is important to communicate with the whistleblower on a regular and timely basis. The feedback should include for example, (1) the potential consequences of their report and whether they are still willing to proceed, (2) the actions that will be taken during the investigation, (3) the measures taken to protect the whistleblower's identity or anonymity, (4) the available support and where relevant, other measures taken to protect the whistleblower against retaliation and (5) when the whistleblower can expect more information regarding the investigation.
- Conclusion of the investigation: Depending on the case, the outcome of the investigation can be shared with the whistleblower. Organisations should also take appropriate action to correct any systemic issues identified, such as weaknesses in policies or procedures, to ensure that it does not occur in the future, and lead to more serious harm. Finally, organisations should take measures to protect the whistleblower and their identity after the conclusion of the investigation.

- Record keeping: Organisations should keep records of every report received, in compliance with data protection standards. Reports should include the diligent follow-up of whistleblowing reports and the protection of whistleblowers against retaliation. Additionally, the reports should not be stored for longer than necessary and proportionate. Organisations should also have systems to record the number of whistleblowing reports received, the corresponding actions taken in response and their outcomes – including the estimated financial damage, compensation, recoveries and sanctions. The time spent following up on reports and the types of wrongdoings reported, should be recorded and shared with the relevant stakeholders, in an anonymized form. It should be reiterated that when utilizing whistleblowing software and emails, the stored information should not be accessible by internal IT support or other employees unrelated to the process of receiving or investigation whistleblower reports.
- Criminal cases: Procedures should also be developed concerning wrongdoings that are criminal offenses. These cases should be referred to the Prosecutor's Office to facilitate a formal investigation, with the full cooperation of Government.

4.6 Whistleblower Protection

Whistleblowers should be able to report misconduct without fear of retaliation. This is crucial for detecting misconduct, fostering transparency, and promoting integrity. While employees may be aware of wrongdoing in an organisation, in many cases they may feel unable to report issues due to the fear of reprisals, a fear of going against the organisation's culture, or a lack of confidence that the matter will be taken seriously.

Persons that report organisational misconduct can experience retaliation in various forms e.g., dismissal, demotions, probation and other job sanctions, punitive transfers, harassment, reduced duties or hours, withholding of promotions or training, loss of status and benefits, and threats of such actions. Measures should therefore be taken to protect whistleblowers from the moment the report is made, regardless of whether a report results in an investigation or not.

Whistleblower protection can be provided in the following ways:

- Anti-Retaliation policies: Introduce whistleblower protection into the relevant integrity-related policies, e.g., the Code of Conduct or the internal whistleblowing policy. Clearly identify whistleblower retaliation as a form of misconduct and detail the related actions to ensure anti-retaliation policies and practices are enforceable. Government should make a clear statement that retaliation towards whistleblowers will not be tolerated, and offending parties will face consequences.

The whistleblower should not be victimized by their place of employment. If that is the case, the action can be presumed to be a consequence of the whistleblowing report, unless the person/management who took the action can prove that the action taken was not connected with, or motivated by, the whistleblower disclosure. Additionally, there should be no provisions in a service or employment contract meant to prohibit a whistleblower from making a report.

If an employee is disciplined after whistleblowing, it must be determined whether this was due to a whistleblower's report. To determine this, the organisation can utilize the questions listed in **Annex C**.

- Confidentiality: Ensure the confidentiality of the whistleblowing process, in particular the identity of the whistleblower. This must be reflected in the reporting process and confidentiality must be guaranteed even if the whistleblower does not explicitly request it, or if the report does not lead to an investigation. This can be achieved by, for example, anonymizing the report and minimizing the number of persons in the process with access to the report. Explicit consent from the whistleblower should be requested whenever the case and their identity is passed on to another investigative entity, such as the police force or public prosecutor in case of a criminal offense.
- Whistleblower fund: In the long term, a fund can be designated to the protection of whistleblowers. This fund can be used for:
 - Personal protection: Government should consider providing personal protection to whistleblowers, their family members and other affiliated persons, whose lives or safety are in jeopardy. Adequate resources should be devoted for such protection, when necessary. While it may not be immediately possible to ensure the personal protection of whistleblowers, attention should be given to how personal protection can be provided in the future.
 - Legal/Other Recourse: Adequate legal recourse should be afforded to the whistleblower if they face retaliation. If the necessary legal protection cannot be afforded by the organisation, the whistleblower should be able to seek additional legal support outside of the organisation, or initiate legal proceedings, without fear and with the permission and support of the organisation. The organisation must inform employees of this right. Other recourses may include mental and financial support in the form of psychologist and psychiatrists, the safeguarding of employee positions and continued salaries.

To achieve the above Government should put a plan in place to achieve and maintain a fund specifically designated to whistleblower protection, with a goal and deadline in mind.

5. Effective Implementation of an Internal Whistleblowing Policy

5.1 Creating a Culture of Integrity

The first step towards implementing an effective internal whistleblowing policy is creating awareness on the importance of integrity within the organisation. This should occur before implementing an internal whistleblowing policy within the organisation. Every Government employee should be aware of the norms and values of the organisation, as well as their role in promoting and maintaining these norms and values and creating a culture of integrity. Employees should also be aware of their responsibility to 'speak up' and report, or voice their opinions, when behaviour is detected that contradicts the norms and values of the organisation.

Everyone plays a role in creating this culture of integrity; however, Government leadership in particular (the Prime Minister, the Council of Ministers, Secretary-Generals and the department heads) play a crucial role in setting an example and promoting and displaying ethical leadership. Leaders should actively support the organisation in creating a culture of integrity and should play a role in fostering this culture by facilitating and providing the tools or resources necessary to promote integrity within the organisation. Regular integrity discussions should be held where the benefits of a transparent and accountable government are emphasized. Government should also show unwavering commitment to working towards a culture where integrity issues or misconducts are safely reported and effectively handled. Examples include regular meetings, discussions or trainings all centred around the topic of integrity, and integrity-related aspects, such as keeping organisational information confidential, conflicts of interests, or whistleblowing.

Once a culture of integrity has been reinforced in the organisation, and the topic of whistleblowing has been introduced to the employees, the organisation can now begin designing an internal whistleblowing policy that can effectively meet the needs of the organisation, based on the important elements mentioned in Chapter Four.

5.2 Implementing the Policy

After designing and establishing the internal whistleblowing policy, the following step is the implementation of the policy. This process can be executed in the following ways.

5.2.1 Awareness

Government leadership should regularly communicate and promote the internal whistleblowing policy as an organisational priority with clear, consistent, and supportive messaging, as well as the protections and support afforded to whistleblowers. Such communication should be both in writing and in person, internally to personnel, and externally to other stakeholders.

Promoting the reporting of misconducts can be done by, for example, promoting the code of conduct by giving several (on-boarding/refresher) trainings on the different topics in the document. Additionally, awareness-raising activities should include the publication of an annual report. This document should include information on the number of cases received and the outcome thereof, the



recoveries that resulted from whistleblower reports as well as the average time it took to process a report.

Lastly, sending emails and newsletters, and hanging up flyers and posters around the office on the topic of integrity and whistleblowing will keep the topic on the forefront of the employee's minds.

5.2.2 Training

All persons receiving and investigating whistleblower reports and all other persons involved in the process must be adequately trained, with consistent refresher courses.

The process for recruiting investigators should be established and standardized, as well as the criteria to be used. As part of the investigation, it is necessary for investigators to coordinate when the case will be referred to other institutions, such as the Prosecutor's Office.

Investigators should provide leadership with an annual report on their findings and the types of misconducts investigated. In the end of the process, reporters can be asked to share their experience, whether negative or positive, concerning this process with the investigator.

It is also important to consider the mental strain that investigating such reports can have on the investigators. Therefore, it may be wise to appoint multiple investigators to this position, ensuring a support system and the ability to rotate when necessary.

5.3 Evaluation

After its implementation, the internal whistleblowing policy should be evaluated regularly on its effectiveness, its limitations and whether the goals and objectives of the policy have been met. This can be done by obtaining feedback from the investigators and the whistleblowers on the practical execution of the whistleblowing policy but also from persons who decided not to make use of the policy for whatever reason. The feedback helps with establishing, implementing, or amending the internal whistleblowing or other integrity-related policies within the organisation. Special attention should be paid to the evaluation of the practical protection and support afforded to whistleblowers.

6. Advice

In the previous chapters, the relevance, benefits, and the important elements of an Internal Whistleblowing Policy, as well as the processes and procedures and important whistleblower protections necessary for the policy were outlined.

The Integrity Chamber recognizes the Internal Whistleblowing Policy as a required component within Government's integrity infrastructure.

The Integrity Chamber therefore advises the establishment and implementation of an Internal Whistleblowing Policy within Government by implementing its advice in the following order:

Step 1: Develop a Plan of Approach

The Integrity Chamber is aware that Government is taking steps to establish and implement several measures aimed at improving the integrity infrastructure of Government. However, the Integrity Chamber believes that integrity should be approached from a holistic perspective, and that attention should be given to all aspects of integrity, including the prevention and detection of misconduct within Government.

The Integrity Chamber therefore advises to begin the implementation of the Internal Whistleblowing Policy with a phased Plan of Approach. This plan should contain each step of the implementation process with a feasible and practical timeline, as well as the necessary factors, stakeholders, capacity, tools, and finances necessary for every step.

Step 2: Create a Culture of Integrity

Government should place emphasis on the awareness of the norms and values of the organisation and the role of the employee in promoting and maintaining these norms and values, thereby creating a culture of integrity. Government should also encourage employees to report integrity issues, misconducts, or unwanted behaviours.

Government leadership (Prime Minister, Council of Ministers, Secretary-Generals and department heads) play a role in creating this culture of integrity. They can accomplish this responsibility by (1) facilitating regular integrity discussions, (2) actively supporting the organisation in creating a culture of integrity, (3) providing the tools or resources necessary to start promoting integrity, (4) showing unwavering commitment to working towards a culture where integrity issues or misconducts are safely reported and (5) ensuring the occurrence of meetings, discussions or trainings all centered around the topic of integrity, and integrity-related aspects.

Step 3: Design the Policy

After reinforcing a culture of integrity and the introduction of the topic of whistleblowing, Government can then begin creating an internal whistleblowing policy that emphasizes (1) what Government wants to achieve with this policy and (2) how government employees can be

encouraged to report misconducts, and especially those misconducts that are most damaging to the (reputation of) Government. Important elements to include in the policy are:

- Who can report;
- What to report;
- Where to report;
- Reporting methods;
- Processes and procedures; and
- Whistleblower Protection.

Step 4: Implement and Evaluate

After designing and establishing the internal whistleblowing policy, the following step is the implementation and evaluation. This process can be executed by:

- a. **Creating awareness:** Regular communication and promotion of the internal whistleblowing policy as an organisational priority by Government leadership with clear, consistent, and supportive messaging, as well as the protections and support afforded to whistleblowers. Such communication should be both in writing and in person, internally to personnel, and externally to other stakeholders.
- b. **Training the investigators:** All persons receiving and investigating whistleblower reports must be adequately trained, with consistent refresher courses. Investigators should provide leadership with an annual report on their findings and the types of misconducts investigated. This should also include every person involved in the receiving and handling of reports.
- c. **Evaluation of the policy:** After its implementation, the internal whistleblowing policy should be evaluated regularly on its effectiveness, its limitations and whether the goals and objectives of the policy have been met.

Annex A: Key differences between complaint procedures and whistleblowing policies

| | Complaint Procedure | Whistleblowing Policy |
|-------------------------------|--|---|
| Purpose | Designed to address personal grievances or disputes between employees, or third parties and the organisation. | Intended to expose illegal, unethical, or unsafe practices within the organisation that could affect the public, the organisation, or its employees. |
| Misconduct | Issues related to working conditions, labour issues, interpersonal conflicts, or unfair treatment. | Illegal activities (corruption, fraud, bribery), (public) health & safety violations, environmental damage, financial mismanagement, violation of organisation policies, discrimination, harassment and toxic management or work environment. The misconduct occurs a pattern or a structural nature or the situation is very serious or extensive. |
| Reporting place/person | Manager, Human Resources, Internal Audit. | Confidential Advisor or specially designated person or team. |
| Reporting Parties | Employees, customers, vendors, third parties. | Employees (former or current), contractors, volunteers, interns. |
| Personal Interest | Personally affected. | Usually not directly, personally affected. |
| Scope | Typically deals with specific matters that affect the individual. | Focuses on broader issues that do not only affect the individual but also may have significant implications for others, such as fraud, corruption, or violations of laws and regulations. |
| Procedure | Internal channels for employees, online, website or email. | Procedure may differ based on organisation |
| Process | Involves a formal process where the individual submits a complaint, which is then investigated and resolved through internal channels. | Provides a mechanism for employees to report concerns anonymously or confidentially, always with protections against retaliation. |
| Outcome | Aims to resolve the specific issue raised, often through mediation or corrective actions. | Seeks to address and rectify the reported misconduct, ensuring compliance with legal and ethical standards. |

Annex B: Detailed overview of misconducts

The list provided below is an illustrative list and not exhaustive.

| (Financial) irregularities | Unwanted behaviours | Safety violations |
|---|--|--|
| Asset Misappropriation: theft, unauthorized use of organisation credit cards, misuse of resources | Discrimination based on race, gender, age, or other protected characteristics | Unsafe working conditions or practices that endanger employees, e.g., violations in an organisation can have serious consequences for both employees and the surrounding community |
| Accounting Fraud: overstating revenue, understating expenses, hiding debts | (sexual) harassment based on race, gender, age, or other protected characteristics | Unsafe practices that endanger the public, e.g., poor hygiene practices in food preparation |
| False Claims | Intimidation | Illegal dumping of hazardous waste |
| Corruption: bribery, kickbacks, bid rigging | Sexual assault | Violations of health regulations |
| Kickbacks | Aggressiveness: verbal, aggression, physical aggression, bullying | Violations of environmental regulations |
| Conflicts of Interest Favours for family & friends | Breaches of ethical standards or codes of conduct | Air pollution, water contamination, improper waste management |
| Abuse of authority | Non-communication | |
| Embezzlement, fraud | | |
| Non-compliance | | |
| | | |



Annex C: Questions to determine whistleblower victimization

A whistleblower should not be victimized by their place of employment. If an employee is disciplined after whistleblowing, it must be determined whether this was due to their whistleblower's report. To determine this, the organisation can ask the following questions:

1. Did the whistleblower's report influence the decision to initiate disciplinary action in any way?
2. Is the discipline imposed on the whistleblower of the same severity as the organisation's response to the same conduct by someone who did not report a concern?
3. Has the disciplinary action been independently reviewed by a supervisor/manager who was not involved in the incident?
4. Could the employees perceive the punishment as retaliatory? If so, what actions can management take to mitigate the potential effects?

