



WHISTLEBLOWER
S AUTHORITY

ANNUAL REPORT

2021 ANNUAL REPORT

FOREWORD

If there is any one topic that is raised time and time again in the public debate, it must be integrity in the workplace. Or perhaps we should say: the lack of it. The media frequently feature stories about wrongdoings in a range of organisations, about inappropriate behaviour and about management that does not respond to it, or only half-heartedly, or starts to panic. In other words, there is plenty of room for improvement as regards integrity in the workplace.

We, too, have found this to be the case in our day-to-day work. In the past year, the Whistleblowers Authority received 208 new requests for advice, of which in at least eleven cases work-related wrongdoing was suspected. That is to say: wrongdoing harmful to the public interest is suspected in an organisation somewhere in the Netherlands almost every month.

Moreover, many employees who report wrongdoing to someone in their own organisation experience, due to that report, adverse treatment by their employer - which is illegal. Adverse treatment could be any of the following: isolation, transfers, contract termination, drawn-out legal action and dismissal. There have been quite a few cases investigated by the Whistleblowers Authority in which the employer came to the conclusion, in hindsight, that a different course of action would have been better. There is, obviously, room for improvement.

We see that businesses and organisations still do not invest sufficiently in an integrity policy that works properly and is accepted. We see that this is also the case in the advisory and prevention work we do, and it dominates the exploratory surveys the Whistleblowers Authority conducts into integrity policies within organisations.

As a society, we have come to a crossroads where we need to decide on legislation that introduces structural improvements to the protection offered to whistleblowers. The Whistleblowers Protection Bill was proposed in June 2021 and should lead to better legislation in accordance with the European Directive on the protection of persons who report breaches of Union law, which was published in 2019. The starting point for the bill is optimal protection and support for whistleblowers and the fact that their position needs generous recognition - and a powerful Whistleblowers Authority has a part in that.

If we expect workers to do the right thing by reporting wrongdoing, we, as society, must not leave them out in the cold when they actually do so. The Whistleblowers Authority will continue to commit to that.

Wilbert Tomesen
Chair of the Whistleblowers Authority

CONTENTS

	FOREWORD	3
1.	The Whistleblowers Authority in 2021	5
1.1	Our focus: prevention and a tailored approach	5
1.2	Our prerequisite: better legislation	7
1.3	Our position: more visibility and close-knit networks	8
1.4	Our organisation: efficiency and capacity	9
2.	Advice	10
2.1	Advising workers	10
2.2	Developments in 2021	11
2.3	Advice in practice	11
2.4	Advice in figures	13
3.	Investigations	14
3.1	Investigations into wrongdoing and adverse treatment	14
3.2	Developments in 2021	14
3.3	Investigation in practice	15
3.4	Investigations in figures	16
4.	Stimulating integrity	18
4.1	Stimulating integrity in organisations	18
4.2	Developments in 2021	18
4.3	Integrity stimulation in figures	19
4.4	Integrity stimulation in practice	19
4.5	European cooperation in NEIWA	20
5.	Organisation and operational management	22
5.1	Board	22
5.2	Social advisory council	22
5.3	Budget and absorption 2021	23
5.4	Employees	23
5.5	Complaints processing	23
5.6	Other reports and requests	244
	GLOSSARY	255
	COLOPHON	288

1. THE WHISTLEBLOWERS AUTHORITY IN 2021

2021 saw the fifth anniversary of the Whistleblowers Authority. In the past five years, the Whistleblowers Authority has grown to become a recognisable body that supports persons who report wrongdoing by offering advice and, where necessary, by conducting thorough investigations. The Whistleblowers Authority also stimulates integrity in Dutch working relationships by contributing to the prevention, identification and response to wrongdoing. We shall discuss those key tasks in more detail in Chapters 2, 3 and 4.

As we want to continuously improve the way we work, in 2021, we focused on developing the four themes that arose from the future vision that we published in 2020. First of all, we shall concentrate increasingly on *prevention and a tailored approach*. In other words: preventing wrongdoing in the workplace and the adverse treatment of whistleblowers. At the same time, we are working hard to ensure an important condition for our work: *improved legislation* that protects workers and raises the integrity of organisations. In fact, we can only perform our role in full if we have a central, *visible position* in the integrity landscape. We shall also ensure that the Whistleblowers Authority is organised properly, with efficient work processes and adequate capacity so we can carry out our task. We shall discuss these four themes below.

1.1 OUR FOCUS: PREVENTION AND A TAILORED APPROACH

Our increased commitment to a tailored approach led, last year, among other things, to faster intervention at the advisory stage, following consultation with the whistleblower, if a report of wrongdoing was not, or not properly, followed up or if the whistleblower was at risk of adverse treatment. Sometimes we can achieve faster results by making arrangements, in consultation, with the employer about how such a report is followed up.

This tailored approach includes concentrating on offering better psychosocial support to whistleblowers, as long-lasting stress can have harmful effects on their work, their income and their family life. Accordingly, in 2021, we held exploratory talks with several aid agencies about setting up a permanent facility for that support.

There is also room for a more tailored approach at the investigation stage, particularly as an alternative course of action when, for example, an investigation into an instance of wrongdoing now resolved does not lead to a better understanding between the employee who made the report and the employer. The Whistleblowers Authority could, in consultation with both parties, offer to supervise the start of a mediation process.

We take a tailored approach more and more often in our advisory work and our investigative work, to prevent adverse treatment, or even more adverse treatment, of whistleblowers. Furthermore, there is a growing emphasis on prevention: preventing wrongdoing occurring in the workplace.

Stimulating integrity

Good integrity in an organisation can prevent many problems. We stimulate good integrity by doing exploratory surveys on integrity policy and by giving employers practical guidelines, among other things. This includes our 2021 survey of the position of integrity professionals in organisations. And in July, we launched the *IntegriteitsWijzer* (Integrity Guide), an online tool to help organisations gain a better understanding of their integrity policy in an accessible way.

1.2 OUR PREREQUISITE: BETTER LEGISLATION

The right legislation is indispensable for the proper protection of whistleblowers, and for raising integrity within organisations. We can contribute actively to better legislation due to our knowledge and experience, as demonstrated in 2021 during our consultations with the civil servants at the Ministry of the Interior and Kingdom Relations (BKZ) - following the evaluation of the legislation in the previous year - when we explained the obstacles we experienced in connection to the complex Whistleblowers Authority Act. We also made suggestions for legislation that is easier to implement and is more suited to the Whistleblowers Authority's remit. A few of our suggestions have already been incorporated in the bill for the implementation of the EU directive on the protection of persons who report breaches of Union law (hereinafter: the EU directive).

The EU directive

The second half of 2021 mainly revolved around the EU directive. On 1 June 2021, the Dutch government introduced the bill to the House of Representatives and consequently the Whistleblowers Authority Act is to be renamed the Whistleblowers Protection Act.

This situation gave us the opportunity to improve the quality of this legislation by using our expertise. During the debate on the bill in September 2021, the Whistleblowers Authority briefed the permanent Parliamentary Committee of the Ministry of the Interior and Kingdom Relations on the technical aspects of the Whistleblowers Authority and our sphere of activity so that the MPs and new MPs understood them. We also attended the permanent Parliamentary Committee's next round table meeting.

The permanent Parliamentary Committee presented a written report in October 2021, which contained questions posed by MPs about the bill. Those questions were answered by the Ministry of the Interior and Kingdom Relations in December. At the procedural session of 13 January 2022, the House of Representatives asked the new

Minister of the Interior and Kingdom Relations to include the evaluation of the legislation on the Whistleblowers Authority Act in the legislation on the implementation of the EU directive.

Status and progress

As the House of Representative's debate on the bill was not finished in 2021, the Netherlands had not transposed the EU directive into Dutch law by the implementation date of 17 December 2021, although some provisions of the directive came into force as from that date. The Whistleblowers Authority had prepared for this, ensuring that all workers covered by this EU directive can turn to us for advice. In addition, we have set up a reporting channel where people who suspect wrongdoing can report it, but where they can also get in touch if they want to report a breach of European Union legislation (or: Union Law).

The Whistleblowers Authority is concentrating its efforts on support measures, sanctions, options for intervention and the legal basis for its prevention and information task.

At present, much is still unclear as to how this will be followed up and the time frame for the bill and the evaluation of the legislation. In the meantime, we continue to advocate implementation that does justice to the spirit of the directive and that surmounts the obstacles mentioned in the evaluation of the legislation. Our 'wish list' includes support measures for whistleblowers, the - administrative - authority to impose sanctions and options for interventions for the Whistleblowers Authority and a legal basis for the Whistleblowers Authority's prevention and knowledge tasks. With these additions to the Act, we would be able to do our work better, and whistleblowers would have better protection.

1.3 OUR POSITION: MORE VISIBILITY AND CLOSE-KNIT NETWORKS

The Whistleblowers Authority wants to have a central position in the Dutch integrity system. Accordingly, we dedicate much effort to making ourselves more visible. In addition, we actively join, and work with, networks of politicians, stakeholder organisations, supervisory bodies and academia.

Our efforts towards legislative procedures

We keep the House of Representatives regularly informed of developments concerning the Whistleblowers Authority, through frequent contact with the Ministry of the Interior and Kingdom Relations' permanent Parliamentary Committee. In October 2021, we sent a letter with an overview of recent developments to the House of Representatives. We also spoke to MPs about the legislative procedures, stressing the importance we see in incorporating the evaluation of the legislation in the EU directive's implementation, of providing support measures, options for sanctions and interventions and a legal basis for our prevention and information tasks. In 2021, on the initiative of the Whistleblowers Authority and within the context of the EU directive, a network of competent authorities was set up for the purpose of good

coordination and knowledge exchange concerning the response to reports and breaches of Union law.

We held several presentations in 2021 about stimulating and managing integrity, the developments concerning the EU directive, the developments in the Whistleblowers Authority itself and about the *IntegriteitsWijzer* (Integrity Guide).

Integrity in the public domain

On 26 April 2021, as we were involved in the *Netwerk Goed Besturen* (Good Management Network), we co-signed an [incendiary letter](#) to the House of Representatives in which the government elect was called on to draw up a systematic and comprehensive strategy to deal with integrity issues in the public domain.

This topic also caught attention of the media: our articles, featured in the *Financieele Dagblad*, the *Nederlands Juristenblad* and *VNG-magazine*, discussed how the position of whistleblowers could be improved.

The Whistleblowers Authority wants to have a central position in the Dutch reporting landscape, which we hope to achieve by increasing our invisibility, working more closely with our networks and by connecting parties with each other.

European cooperation

The Whistleblowers Authority works closely with other organisations in international networks too. The Network of European Integrity and Whistleblowing Authorities (NEIWA), which was set up on the initiative of the Dutch Whistleblowers Authority, aims to share more knowledge and work more closely at the European level. Moreover, NEIWA is a driver for the good, consistent and timely implementation of the EU directive.

Debates and connection

In September 2021, we hosted a webinar on the theme 'a safe reporting landscape', at which the key parties (the whistleblower, the employer, the integrity professional and the academic expert) debated on the theoretical and practical aspects of reporting work-related wrongdoing. We believe in the importance of an *ongoing* public debate and of connecting the parties involved.

1.4 OUR ORGANISATION: EFFICIENCY AND CAPACITY:

If we are to achieve our ambitious objectives, we need sufficient capacity. On the one hand, we are talking about more FTEs, a request we have submitted to the Ministry of the Interior and Kingdom Relations and to which they have already responded. On the other, we are investing in more efficient work processes. In 2021, we optimised the primary processes for our advisory and investigation tasks. We also aim for

shorter processing times and investigations in which we can introduce even more efficiency, an important item for 2022's agenda.

The Whistleblowers Authority is looking for ways to improve efficiency to get the most from our limited capacity.

To be able to handle requests and questions received by the Whistleblowers Authority, we set up a new 'gateway' in late 2021, which is aimed at a uniform working method, short processing times and better control information. It means that we can also respond to the new, external reporting channel for reporting breaches of Union Law. At current, the Whistleblowers Authority has a workforce of about 30 employees. To create sufficient workspace for them, we moved to The Hague's Zurichtoren in December 2021.

2. ADVICE

The number of requests for advice dropped during the coronavirus crisis and that continued to be the case in 2021. As our focus on prevention was growing, we explored ways for early intervention. And due to a collaboration project with some agencies in the social domain, we have arranged that permanent access to psychosocial support for whistleblowers will soon become available - a follow-up to the present, temporary facility.

2.1 ADVISING WORKERS

The Whistleblowers Authority advises and supports workers - and former workers - who have reported, or want to report, suspected wrongdoing that could harm the public interest at their employer's company or organisation. That advice is confidential. Our work, when reports and requests are sent to us, consists of two parts: analysis and advice.

If anyone turns to us with a request for advice or an actual report, our advisors first check whether wrongdoing that could harm the public interest is suspected, as specified in the Whistleblowers Authority Act. The procedure entails examining the information, among other things, that we have received from the whistleblower. In the event wrongdoing is suspected, we confirm our services in writing to the whistleblower in a 'services letter' and launch the advisory stage. At that stage, our advisors advise and support the whistleblower as well as possible throughout the reporting process. If there is no wrongdoing within the meaning of the law, our advisors refer the whistleblower to the correct authority, where possible.

SUSPECTED CASES OF WRONGDOING IN 2021

Below are examples of suspected cases of wrongdoing about which the Whistleblowers Authority received reports or requests for advice in 2021:

- Non-observance of the measures for containing the coronavirus in a care institution with vulnerable residents, with serious consequences.
- Misappropriation of government funds at a department in the transport sector.
- Misuse of government funds by a municipal council.
- A culture of fear among employees of a sheltered employment facility.
- Ongoing harassment of teachers by colleagues at a secondary school.
- Structural discrimination.
- Patient safety in healthcare.
- Structurally not applying employment conditions.

2.2 DEVELOPMENTS IN 2021

Psychosocial support

Workers who report wrongdoing regularly experience mental complaints and often financial consequences. Long-term stress can have a detrimental effect on their work, income and family life. It can cause symptoms of anxiety and depression or even physical disorders. Financial worries, too, can lead to physical and mental problems.

The Whistleblowers Authority believes it is important that whistleblowers should be referred to specialist facilities in the social domain and mental healthcare agencies for psychosocial support, quickly and free of charge. Arrangements with a mental health agency have already been made. However, to continue the development of this support, in 2021, we had exploratory talks with various other organisations in the social domain. We expect that the talks will be concluded, in the course of 2022, with a national organisation offering help to victims. That organisation will be able to offer psychosocial support to whistleblowers following a referral from the advisor.

Our advisory work more firmly on the map

It is very important for our work that potential whistleblowers and their counsellors are aware of the Whistleblowers Authority. As we wanted to call the public's attention to our advisory work, we published five articles in 2021. Four of them were featured in professional journals and one was posted to the website of a major healthcare umbrella organisation. In addition, we hosted a virtual meeting for lawyers and other legal aid services for the purpose of building a network for sharing experiences of whistleblower cases. On 'Integrity Day', one of our advisors gave an online presentation for a varied group of civil servants to discuss the role of our advisory department.

How the EU directive affects our advisory tasks

Following the implementation of the EU directive as from 17 December 2021, the number of people who can turn to the Whistleblowers Authority has risen dramatically. The position of the whistleblower has also improved in a number of ways. We received the first questions about the substance of the directive in the summer of 2021; they not only concerned wrongdoing that could harm the public interest but also breaches of Union law.

2.3 ADVICE IN PRACTICE

Questions about internal reports

In 2021, too, whistleblowers got in touch with the Whistleblowers Authority with questions about their internal reports. For instance, some whistleblowers could not always find out what the reporting procedure was in their organisation. Sometimes, there simply was no procedure and other cases employees, or, in some cases, former employees, could not access the procedure. Such matters make it difficult to report wrongdoing in the correct way. Moreover, whistleblowers were still not always hearing back from their employer after their report. In those cases and with the

whistleblower's consent, we would ask the employer about the state of affairs. Usually, the employer would clarify the situation or start to deal with the report.

Early intervention

In the past year, we have looked for more options for early intervention. We would like to find faster solutions to suspected wrongdoing or any adverse treatment as retaliation to a report. Within the context of a suspect instance of wrongdoing, we investigated options for tailored advice more often. The standard course of action for making a report consists of an internal report, followed by an external report to the competent authority or supervisory body. However, that is not always the best route. Sometimes we and the whistleblower can achieve faster results by making arrangements, in consultation, with the employer about how such a report is followed up. We have, by now, had some good experiences with facilitating talks between whistleblowers and their employers.

Moreover, early intervention can be valuable in situations in which whistleblowers suffer adverse treatment. Often, whistleblowers are isolated in the workplace, or removed from their job because of the working relationship has come under pressure. We frequently hear of whistleblowers who have not been going into work for quite some time. Employers, too, seem to be at a loss as to what to do. In one case that had reached a deadlock, our intervention led to the employer becoming willing to start a mediation process to get the case moving again. The whistleblower was permitted to call in a lawyer of their choice at the employer's expense.

SOME WAYS IN WHICH WHISTLEBLOWERS SUFFER ADVERSE TREATMENT (RETALIATION):

- They are posted elsewhere against their wishes.
- They experience harassment.
- Their contracts are not renewed.
- They are suspended.
- They receive poor assessments.
- They are dismissed.
- Their colleagues shut them out socially.
- They are not, or only too late, invited to meetings.

Adverse treatment is covered by the scope of the prohibition of retaliation if that retaliation is a consequence of a report of suspected wrongdoing that could harm the public interest. The prohibition of retaliation should also remain in force if, after investigation - including internal investigation - it can be established that there was nonetheless no instance of wrongdoing that could harm the public interest.

2.4 ADVICE IN FIGURES

Number of requests

In 2021, our advisors received 208 new, written requests for advice (cases) and there were 81 cases from previous years still pending. In total, the advisers dealt with 289 cases in 2021. In 220 cases, the case could be closed, either because it proved not to be suspected wrongdoing that could harm the public interest, because the wrongdoing had been resolved in the meantime or because the whistleblower had terminated the case for other reasons. We were able to settle many cases that dated from before 2020: all the cases dating from 2016 and 2017 and practically all the cases from 2018 are now closed.

In 2021, suspected wrongdoing that could harm the public interest was established in 11 of the 208 requests for advice. Suspected wrongdoing was established in 19 cases dating from previous years; in 2021, there were 30 advisory processes in all.

Requests for advice by telephone

A significant part of the work at the Advisory Department is to give advice by telephone. Our advisors answered 249 telephone calls in 2021. Professionals, such as confidential counsellors, lawyers, HRM staff, integrity coordinators and complaints handlers rang the Whistleblowers Authority to discuss options for reporting.

Number of cases in which advice was sought per year

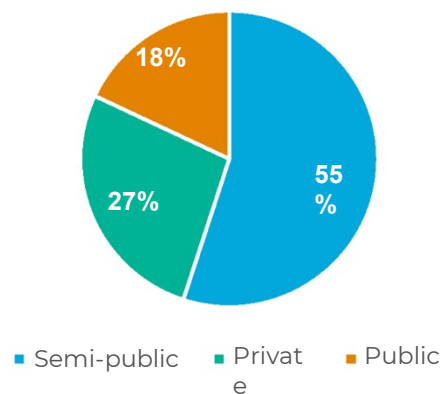
	Beginning of year	Received	Closed	End of year
2021	81*	208	220	65
2020	182	250	355	77
2019	148	331	297	182

* During the first months of 2021, four cases dating from previous years (2018, 2019 and 2020) were reopened, which is why the number of cases pending had risen by 4 by the end of 2020.

What stands out about the figures?

Last year's 208 requests were fewer than 2020's 250 requests. In that year, as soon as the first lockdown started, we saw a decline in the monthly influx of requests for advice. Possibly the cause of the decline in 2021 is that people worked from home much more often due to the coronavirus and consequently were not as exposed, at work, to possible wrongdoing that could harm the public interest. It is also highly conceivable that people had other priorities at the time. We expect the number of requests for advice to rise again once the coronavirus measures are withdrawn and the whistleblower directive is transposed into legislation.

New whistleblower cases in 2021 according to sector



3. INVESTIGATIONS

Despite the restrictions due to the coronavirus, we were able to continue conducting investigations in 2021, although we were forced to change how we conducted them, due to WFH. However, launching an investigation is far from always being the best choice. Due to a new strategy for handling reports, we are now able to take another problem-solving approach more often. Eventually, we completed two major investigations in 2021.

3.1 INVESTIGATIONS INTO WRONGDOING AND ADVERSE TREATMENT

The Whistleblowers Authority conducts two kinds of investigation: wrongdoing investigations and investigations into adverse treatment; these two kinds of investigation can also be combined.

TYPE OF INVESTIGATION

If the case involves an **investigation into wrongdoing**, the Whistleblowers Authority investigates an instance, reported by an employee, of suspected wrongdoing that could harm the public interest.

If the case involves an **investigation into adverse treatment**, the Authority investigates where an employer has put an employee at a disadvantage, or retaliated, due to a report.

How do we conduct these investigations? First of all, we ask for the relevant documents, interview witnesses or investigate the matter on location. Using that information, we make a reconstruction of the facts. We write up the analysis, the assessment and the conclusions about the reported wrongdoing and/or the employee's adverse treatment in a draft report. We present the report to the whistleblower and the whistleblower's employer. We publish the final, anonymised report on the Whistleblowers Authority's website. We go public with the report. A report is not legally binding for the parties involved, but they can use it for any legal proceedings or follow-up legal action.

3.2 DEVELOPMENTS IN 2021

How we handle reports we receive

Earlier and more tailored action: that is one of the ambitions in our 2019 future vision, which we hope to achieve by handling the reports we have received in a new way. We believe it important that whistleblowers are thoroughly and fully informed before we accept a report for investigation. Accordingly, if the whistleblower agrees, we put the whistleblower into contact with an advisor first. At an information meeting, or an advisory meeting, we explore whether investigation, as an instrument, is the most suitable solution to the situation. Twelve whistleblowers were brought into contact

with an advisor through this process in 2021. In practically all the cases, other problem-solving strategies were found.

Professionalisation and setting up the reporting channel

In 2021, we put a lot of effort into keeping our knowledge and skills related to investigation and services up to date. We invested in courses for additional investigation techniques, we followed training sessions and courses on suicide prevention, dealing with complex behaviour and dispute management.

In addition, to ensure that a whistleblower and the whistleblower's employer, or former employer as the case may be, are clear on the parameters within which an investigation is to be conducted, we drew up an investigation protocol. A practical implementation of that protocol is our *Werkwijzer Onderzoek* (Working Method for Investigation). They are both available on the Whistleblowers Authority's website.

Anyone who observes, or suspects, a breach of EU Union law can, as from December 2021, report it directly to the Whistleblowers Authority. Accordingly, in 2021, we prepared for an additional number of reports that our investigators might receive. To deal with those reports, we set up an efficient reporting channel, aimed at the shortest possible processing times for the whistleblower.

We believe it important that whistleblowers are thoroughly and fully informed before we accept a report for investigation. Due to a new strategy for handling reports, we are now able to take another problem-solving approach more often.

3.3 INVESTIGATION IN PRACTICE

Due to the coronavirus measures, it was not always possible, or desirable, to welcome a person involved in a report in person. In such cases, we used a video link or another form of communication. The impact of the pandemic affected other areas too. Sometimes we had to work with a reduced investigation capacity, because of normal staff turnover and absences due to illness.

Two major investigations

In 2021, the Whistleblowers Authority completed two major investigations and published the final reports on them.

- The first report concerned the employee of a property company who reported suspicions of internal wrongdoing, and experienced adverse treatment due to failures in the internal investigation process.
- The second report concerned the employee of a public research organisation, but no causal relationship could be found between the report and the adverse treatment.

Alternative courses of action

When we declare a request admissible, an actual investigation usually follows, but sometimes an exhaustive investigation is not the most obvious course - because there were circumstances that were not yet known at the time of assessment, for instance, or due to later developments. In addition, an investigation means that the relationship between the reporting employee and the employer remains under pressure for longer. In such cases, other solutions might be desirable, such as a mediation process, which proved to be successful in one case in 2020.

However, another mediation attempt, set up in 2020, between a whistleblower and a client, did not - despite the many efforts made by the parties involved - lead to a satisfactory solution for the whistleblower in 2021. The Whistleblowers Authority reassessed the request, including later developments in the assessment. As the employer had taken action due to the report, it emerged that an investigation would not have served the public interest sufficiently any more. Accordingly, the report and the request for investigation were not followed up.

Other requests for investigation

In addition to the aforementioned twelve referrals to our advisors, we did not accept five requests for processing because no permission was given to transfer the details to an advisor, or because it did not concern an employee-employer relationship. One request for investigation was declared inadmissible. The other three requests had not been assessed on their substance by the end of 2021.

3.4 INVESTIGATIONS IN FIGURES

Published investigation reports

	Wrongdoing	Adverse treatment	Total
2021	0	2	2
2020	1	2	3
2019	0	3	3
Total	1	7	8

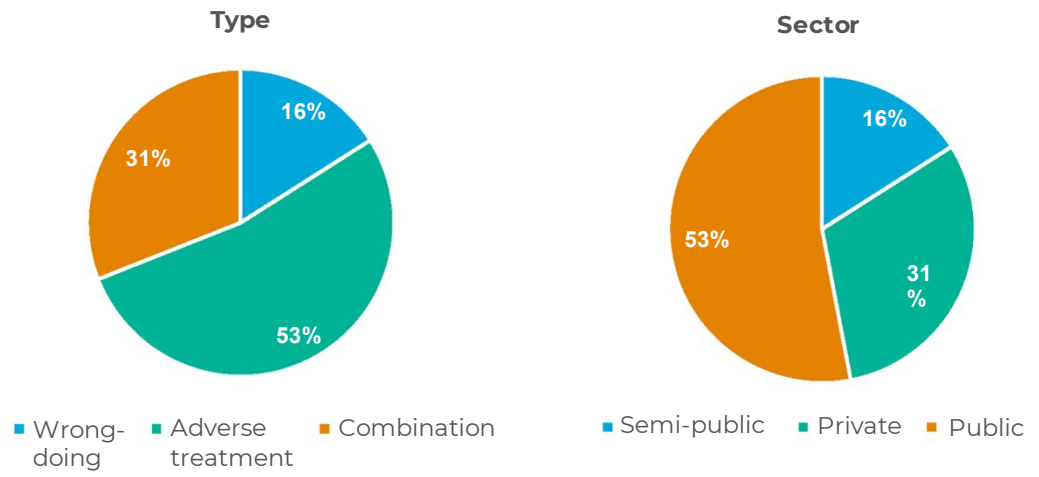
Requests for investigation in 2021

New	Not accepted for processing	Not admissible	Transferred to the Advisory Department	Pending assessment
21	-5	-1	12	3

Investigations in 2021

Beginning of 2021	Newly admissible	Terminated early	Completed with report	End of 2021
8	0	-1	-2	5

Investigation according to type and sector (2016 - 2021, completed and current)



4. STIMULATING INTEGRITY

There is definitely much to be desired with respect to the integrity policy of many Dutch organisations, as we discovered in 2021 thanks to the exploratory surveys conducted by the Whistleblowers Authority. Consequently, we paid a lot of attention to the matter and that has led to such things as the development of our *IntegriteitsWijzer* (Integrity Guide) which we use to help organisations draw up a better policy. We also provided employers with practical information about the EU directive.

4.1 STIMULATING INTEGRITY IN ORGANISATIONS

An ethical working environment is essential to all organisations and the Whistleblowers Authority believes that it is important to invest in such an environment. Organisations could avoid wrongdoing with a sound integrity strategy. And should an instance of wrongdoing occur, a sound integrity policy will help create a situation in which employees can report it safely and correctly.

It is part of our remit, as the Whistleblowers Authority, to help employers stimulate integrity. Based on this preventative, integrity-stimulating role, we conduct policy-based surveys, provide practical brochures and instruments and advise employers and umbrella and industry organisations on matters related to integrity management.

4.2 DEVELOPMENTS IN 2021

Exploration of integrity management

The integrity policies of many Dutch organisations often still leave much to be desired, as we concluded in 2021 on the basis of our own explorations. We published the results in May 2021, in the *Verkenning Integriteitsmanagement & de Integriteitsmanager* (An Exploration of Integrity Management & the Integrity Manager). Part of that is the '*Integriteit Infrastructuur*' (Integrity Infrastructure) in which we assessed the most relevant parts of an 'integrity infrastructure'. Section 4.4 contains more information about the results of this survey.

Publication of the *IntegriteitsWijzer* (Integrity Guide)

The Whistleblowers Authority designed the '*IntegriteitsWijzer*' (Integrity Guide) to help organisations understand where they stand with their integrity policy and improve their integrity strategy. The user of this self-evaluation tool is asked to answer 35 questions, which produces an assessment of the strong and weak points of their integrity strategy. The result is a report with a visual depiction of scores on the seven pillars of a coherent integrity policy. Moreover, the report offers guidance and tips for improving the weaker parts.

Brochure and FAQ about legislation

In connection with the EU directive's entry into force on 17 December 2021, we received many more questions about the directive, the corresponding Whistleblowers Protection Act and how to adapt a reporting procedure. To help organisations prepare and adjust for the Act, the Whistleblowers Authority has published a brochure about [adapting current reporting procedures](#) in accordance with the EU directive and a [tailored FAQ for employers](#).

4.3 INTEGRITY STIMULATION IN FIGURES

More and more organisations are calling in the Whistleblowers Authority's expertise for advice on improving their integrity strategy. We have, in all, answered 179 questions about the matter, which means the questions have more than doubled compared to 2020, when we handled 86 questions.



4.4 INTEGRITY STIMULATION IN PRACTICE

Our exploratory '*Integriteitsbeleid & de integriteitsmanager, van zaken en perspectieven*' (Integrity Policy and the Integrity Manager, the state of affairs and prospects), mentioned above in Section 4.2, is partly based on a survey among more than a hundred integrity managers in organisations. It revealed, among other things, that the process-based aspects of integrity management could often use some improvement. This is worrying, as precisely those aspects are crucial to the design of an effective and logically coherent integrity strategy.

We have incorporated the insights, which are based on our exploratory surveys, in our *IntegriteitsWijzer* (Integrity Guide) - an instrument that guides organisations steadily along the right path towards a coherent strategy. We recommend using the *IntegriteitsWijzer* not just once, but repeatedly: recurrent articles in the media about integrity incidents have taught us that it is not a luxury to review the integrity policy at regular intervals.

THE MOST RELEVANT FINDINGS AND ADVICE FROM THE EXPLORATORY SURVEY

Integrity managers and professionals need more time and space to do their job. In many cases, they have not followed a specific training course for that position, or have a clear job description. In addition, they work relatively little with other parts of the organisation that have control over the integrity policy, such as HR, Audit, Finance, Legal Affairs, the Works Council and the confidential counsellor. They should also be able to make more use of external networks to increase the efficiency and effectiveness of the policy.

The management must be more aware of urgency, build a firmer base for the integrity policy and communicate it better within the organisation. There is, for instance, more attention needed for a plan-based, coherent strategy for an integrity policy, aimed at creating a safe reporting climate, clear procedures - including reporting procedures - and enforcement mechanisms that work properly. Reporting procedures have proved to not always be easily accessible or clear enough. About one in three of the organisations we studied does not have a protocol for investigating an internal report of wrongdoing.

Businesses and organisations that cannot appoint their own integrity manager because they are small should be able to use an umbrella or industry association, or team up with other businesses. In that area, there is still much to do, and to be gained, for many organisations.

4.5 EUROPEAN COOPERATION IN NEIWA

An expanding network

The Network of European Integrity and Whistleblowing Authorities (NEIWA) was founded on the initiative of the Dutch Whistleblowers Authority in May 2019. Since then, the network has expanded, and by the end of 2021, 28 whistleblower authorities from 22 member states of the European Union (EU) had joined NEIWA, including one 'observer' authority from a prospective member state of the EU. The network consists of whistleblower authorities in the EU member states that are involved in protecting whistleblowers and - where applicable - stimulating integrity. The objective is to work together as much as possible and to share knowledge and experience for better protection of whistleblowers. NEIWA also spent time in 2021 in implementing the directive thoroughly and consistently throughout the EU.

Declarations and appeals

In May 2021, there were several virtual NEIWA meetings, both for the task forces and plenary meetings. At the plenary meetings on 4 June 2021 and 9 and 10 December 2021, specific themes were discussed about which, afterwards, declarations were adopted and published. The themes included subjects like the internal and external reporting channels, accompanied by an appeal to observe strict confidentiality with respect to those channels. The NEIWA has also called on legislators several times to transpose the directive in due time and correctly, not just to the letter but also in the

spirit of law. Moreover, NEIWA recommended appointing an authority to a key position in the member state or region with a recognisable 'face' for dealing with the directive and national legislation. All the declarations are available on the Whistleblowers Authority website.

NEIWA countries with one or more member organisations:



5. ORGANISATION AND OPERATIONAL MANAGEMENT

5.1 BOARD

In 2021, the Whistleblowers Authority's Board consisted of:

- Mr W.B.M. (Wilbert) Tomesen, L.L.M. - Chair
- Mr J.P. (Peter) van der Meij, L.L.M. - Vice Chair, Board Member for Advice
- Prof. M.P.A. (Martine) Bouman - Board Member for Investigation.

The Whistleblowers Authority's Director is Ms N.M. (Marlèn) Dane, L.L.M.



From left to right Marlèn Dane (Director), Peter van der Meij (Vice Chair and Board Member for Advice), Martine Bouman (Board Member for Investigation), Wilbert Tomesen (Chair).

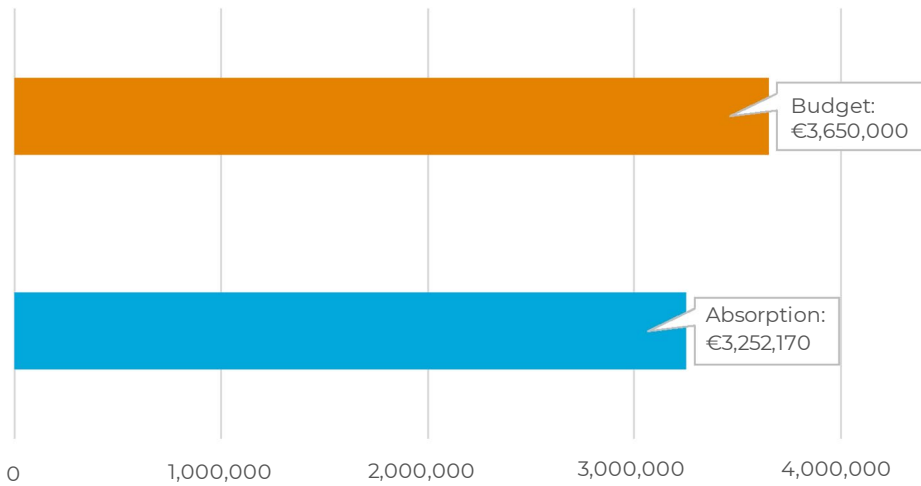
5.2 SOCIAL ADVISORY COUNCIL

The Whistleblowers Authority's Social Advisory Council focuses on giving advice, both on request and unsolicited, contributing ideas and suggestions, offering counter-arguments and serving as a sounding board. The Social Advisory Council meets twice a year (virtual sessions) and consists of the following members:

- Ms I. (Inge) Brakman, L.L.M., Chair of the SER's Alliantie Medezeggenschap en Governance (Employee Participation and Governance Alliance).
- Ms A.M.C. (Angelien) Eijnsink, former member of the House of Representatives and Chair of the CAOP's Executive Board.
- Mr A. (Tuur) Elzinga, Chair of the FNV and former member of the Senate.

- Prof. A.M. (Ton) Hol, Professor of Jurisprudence and Legal Philosophy, Utrecht University.
- Prof. Z. (Zeger) van der Wal, Endowed Professor of Public Administration at the Institute of Public Administration, holder of the Ien Dales chair, Leiden University.

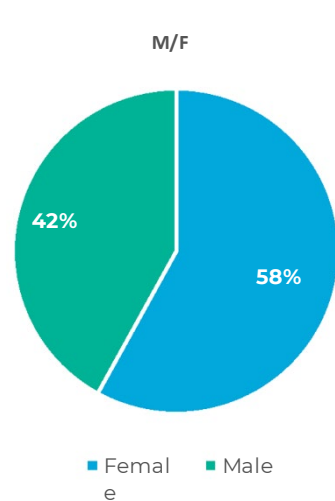
5.3 BUDGET AND ABSORPTION 2021



In 2021, the Whistleblowers Authority spent less than the budget. The cause of the reduced spending can be sought in the fact that some of our projects - including ones for the anniversary - were cancelled due to the coronavirus pandemic, employee expenses were lower than expected because it took longer to fill some of the vacancies and some of the relocation costs were only incurred in 2022.

5.4 EMPLOYEES

The Whistleblowers Authority has a workforce of 24.8 FTEs. On average, 15 FTEs work in the primary process and 7 FTEs on the staff (support, legal and communications). On 1 January 2021, 20.85 FTEs were filled; 22.41 FTEs were filled on 31 December 2021. The remaining FTEs are the overall number of vacancies. The absenteeism rate was 2.4% in 2021.



5.5 COMPLAINTS PROCESSING

If someone does not agree with the way in which the Whistleblowers Authority - or an employee of the Authority - has behaved, they may file a complaint with the Authority. The Whistleblowers Authority's complaints procedure is available on our website.

Four complaints were filed and settled in 2021. The complaints that were filed were related to the Whistleblowers Authority's service, the method of working or the Whistleblowers Authority's decisions or the quality of an investigation. One complaint was declared partly well founded and partly unfounded. The other three complaints were declared fully unfounded.

If, following a complaint filed, a person is not happy with the way in which the complaint was handled by the Whistleblowers Authority, or cannot agree to the outcome, they have twelve months in which to call in the aid of the National Ombudsman. In 2021, one case was presented to the National Ombudsman, who did not see cause for a further handling of the case.

5.6 OTHER REPORTS AND REQUESTS

Requests under the Government Information (Public Access) Act

At the request of a citizen or organisation, the Whistleblowers Authority must, in principle, provide information about administrative processes, unless it is prohibited due to a statutory exception, as laid down in the Government Information (Public Access) Act (Dutch: Wob). One such request was settled in 2021, as was the objection against the decision on that request under the Government Information (Public Access) Act.

Requests under the GDPR

The GDPR assigns a number of privacy-related rights to citizens. A request may be submitted to the Whistleblowers Authority to exercise those rights. In 2021, two requests for the removal of personal data were submitted and complied with.

Confidential counsellor

The Whistleblowers Authority has an independent confidential counsellor who serves as a sounding board and sympathetic ear for the employees. Our confidential counsellor was contacted three times by the Whistleblowers Authority's employees in 2021.

GLOSSARY

In this Annual Report, we have used several terms that are related to the Whistleblowers Authority. The terms we used are explained below.

Whistleblowers Authority Act

The Whistleblowers Authority Act came into force on 1 July 2016. This law provides for the options and protection for workers who want to report wrongdoing.

Worker

A worker is a person who works, or has worked, as a civil servant or in the business sector, with or without an employment contract. Accordingly, self-employed professionals, volunteers, flexible workers and trainees are also workers within the meaning of the Whistleblowers Authority Act.

Employer

An employer is, according to the Whistleblowers Authority Act, every person who instructs work to be done, or has instructed work to be done.

Wrongdoing that could harm the public interest

If wrongdoing harms the public interest, it involves a situation that affects more than one person, occurs frequently and may have serious consequences. It is also regarded as such if it has one or more of the following characteristics:

- It is a violation of a statutory regulation.
- It poses a danger to public health.
- It poses a danger to the safety of humans.
- It poses a risk of environmental degradation.
- It poses a danger to the proper performance of a government agency or company due to an improper method of action or omissions.

Reporting procedure or whistleblowers procedure

All organisations that employ at least fifty workers must have a reporting procedure or whistleblowers procedure. That procedure must explain how the employer handles reports of suspected wrongdoing. According to the law, a reporting procedure or whistleblowers procedure must at least include the following matters:

- How an internal report must be handled.
- What constitutes wrongdoing (this should be based on the legal definition of wrongdoing).
- To which officer an internal report must be made.
- That the employer shall treat the report as confidential if the whistleblower requires that confidentiality.
- That the employee may confide in an advisor to obtain advice.

A reasonable suspicion

If a worker believes that there is wrongdoing within the organisation in which the worker is employed, or has been employed, or with which the worker has come into contact through the worker's employment, the worker may report the wrongdoing to the employer. The worker him or herself must, in that case, know something or have noticed something of that wrongdoing. The definition does not apply to reports based on rumours or other people's stories. The suspicion of wrongdoing must be a reasonable suspicion.

Advice

Workers may obtain advice from the Whistleblowers Authority if they suspect work-related wrongdoing. Advisors give information, explain matters and make referrals if necessary - and if possible. That advice is free of charge, independent and confidential. Advisors are never involved in an investigation by the Whistleblowers Authority, except as the whistleblower's advisor. They only give information about their advice to the investigators if the whistleblower agrees.

Investigation

In some cases, workers can ask the Whistleblowers Authority to investigate. Before that can happen, a number of statutory requirements must be met. The Whistleblowers Authority conducts two kinds of investigations: investigations into the adverse treatment of a whistleblower and investigations into suspected wrongdoing.

The investigators first check whether all the statutory requirements are met before they launch an investigation. First of all, the suspicion of wrongdoing must be a reasonable suspicion. To qualify a situation as wrongdoing, the public interest must at least be at stake. Next, the investigators assess whether or not there are reasons to launch an investigation. To guarantee independence during investigations into wrongdoing, the advice to reporting workers and the investigations are strictly divided. In practice, that separation means that investigators are not involved in advising in the same case, and vice versa.

Prohibition on retaliation

Employers may not treat workers adversely who have a reasonable suspicion of wrongdoing and who have reported that suspicion correctly because of that report. Retaliation, or adverse treatment, includes things like dismissal, forced transfer or refusing, or withdrawing, a promotion; however, it could also include things like internal harassment, isolation and intimidation.

European Directive 2019/1937

The European Directive for the protection of whistleblowers was published on 26 November 2019. The directive contains new rules for whistleblowing and should have been transposed into national law by 17 December 2021 at the latest.

Breach of Union law

A breach of Union law in the policy areas as specified in European Directive 2019/1937.

External reporting channel

As well as making an internal report to the employer, workers can also make an external report to a competent, supervisory body. At current, they are: Netherlands Authority for Consumers & Markets (ACM), Dutch Authority for the Financial Markets (AFM), Authority for Nuclear Safety and Radiation Protection (ANVS), Dutch Data Protection Authority (AP), De Nederlandse Bank (DNB), Inspectorate for Health and Youth Care (IGJ), Human Environment and Transport Inspectorate (ILT), Netherlands Labour Authority (NLA), Netherlands Food and Consumer Product Safety Authority (NVWA), Dutch Healthcare Authority (NZa) and the Whistleblowers Authority.

COLOPHON

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The background of the page is an abstract composition of overlapping, semi-transparent blue shapes. These shapes are primarily triangles and quadrilaterals that create a sense of depth and movement, radiating from the right side towards the left. The colors range from a deep, vibrant blue to a very light, almost white blue, creating a gradient effect. The overall aesthetic is clean, modern, and professional.