

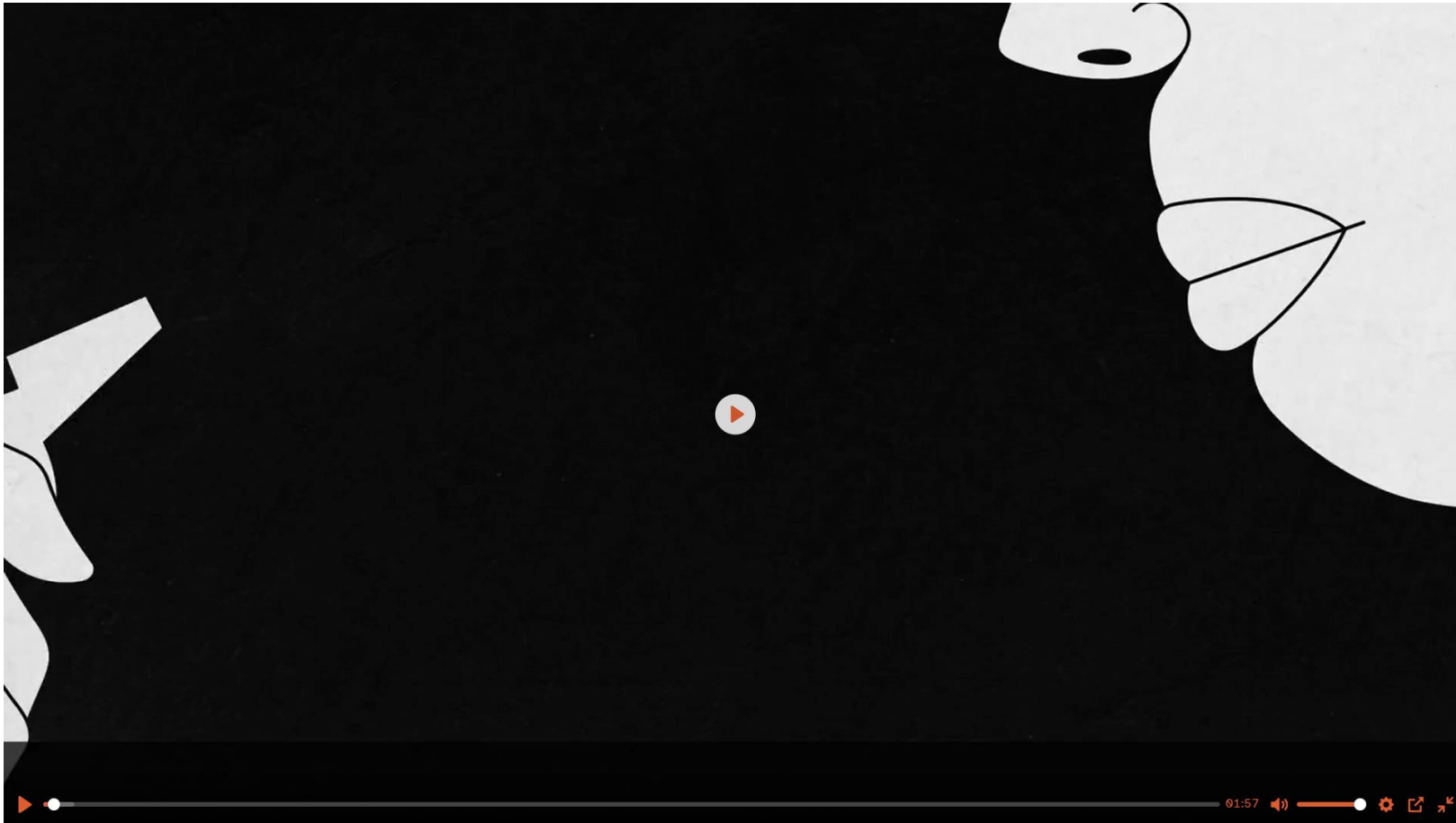
Integrity and whistleblowing as key elements of anti corruption

Dutch Whistleblowers Authority
Kristien Verbraeken

Prijavitelji kot ključni akterji integritetne družbe (Whistleblowers as Key Actors for Integrity in Society)

Slovenia, 5th December 2023

Importance of whistleblowing in our society



Dutch Whistleblowers Authority

3 core tasks: Advice, Investigation, Prevention



Advice:
free advice to everyone
who considers reporting
a work-related
wrongdoing with societal
impact

Investigation:
investigation of work-
related wrongdoings
with societal impact that
have not (adequately)
been investigated by
other bodies
+ investigation of
retaliations against
reporting persons

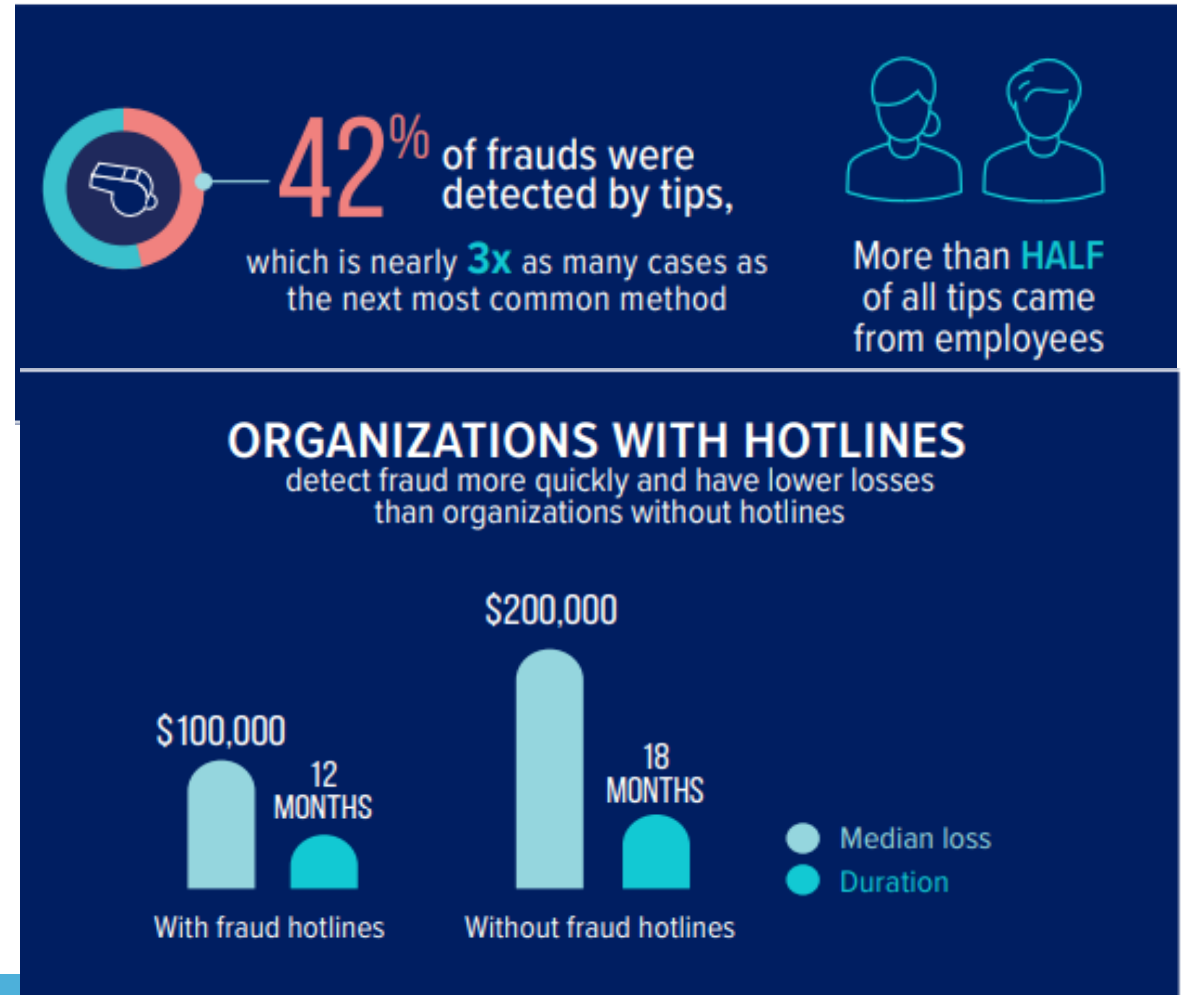
Prevention:
support of employers to
build strong integrity
and speak up culture



Integrity and whistleblowing as key elements of anti corruption

- Facts and figures: ACFE Report to the nations 2022: <https://legacy.acfe.com/report-to-the-nations/2022/>
- Based on 2,110 cases from 133 countries
- Average loss per fraud case: \$1,783,000

DETECTION



Awareness and training is essential

HOTLINE AND REPORTING MECHANISM EFFECTIVENESS

Maintaining a hotline or reporting mechanism increases the chances of earlier fraud detection and reduces losses. Fraud awareness training encourages tips through reporting mechanisms.

70% of
VICTIM
ORGANIZATIONS
had hotlines

Fraud losses were
2X HIGHER
at organizations without hotlines



EFFECT OF EMPLOYEE AND MANAGER FRAUD AWARENESS TRAINING ON HOTLINES AND REPORTING

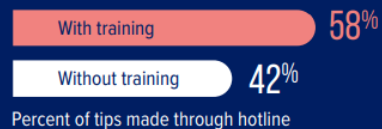
TRAINING INCREASES
the likelihood of detection by tip

45% of cases detected
by tip with training

37% of cases detected
by tip without training



Reports of fraud are
**MORE LIKELY TO
BE SUBMITTED**
through hotlines
with training



ORGANIZATIONS WITHOUT HOTLINES ARE 3.5X MORE LIKELY
to discover fraud through an external audit and nearly **2X** more likely by accident



External audit

With hotline 2%

Without hotline 7%

By accident

With hotline 4%

Without hotline 7%

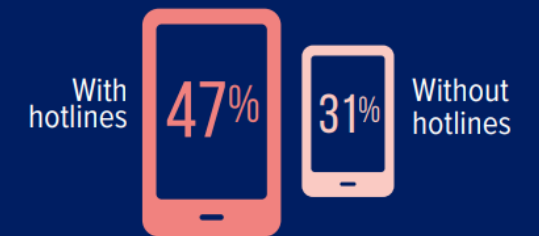
Organizations with
hotlines detect frauds
MORE QUICKLY

With hotline 12 MONTHS

Without hotline 18 MONTHS



Organizations with hotlines are more
likely to detect fraud **BY TIP**



Percent of cases detected by tip

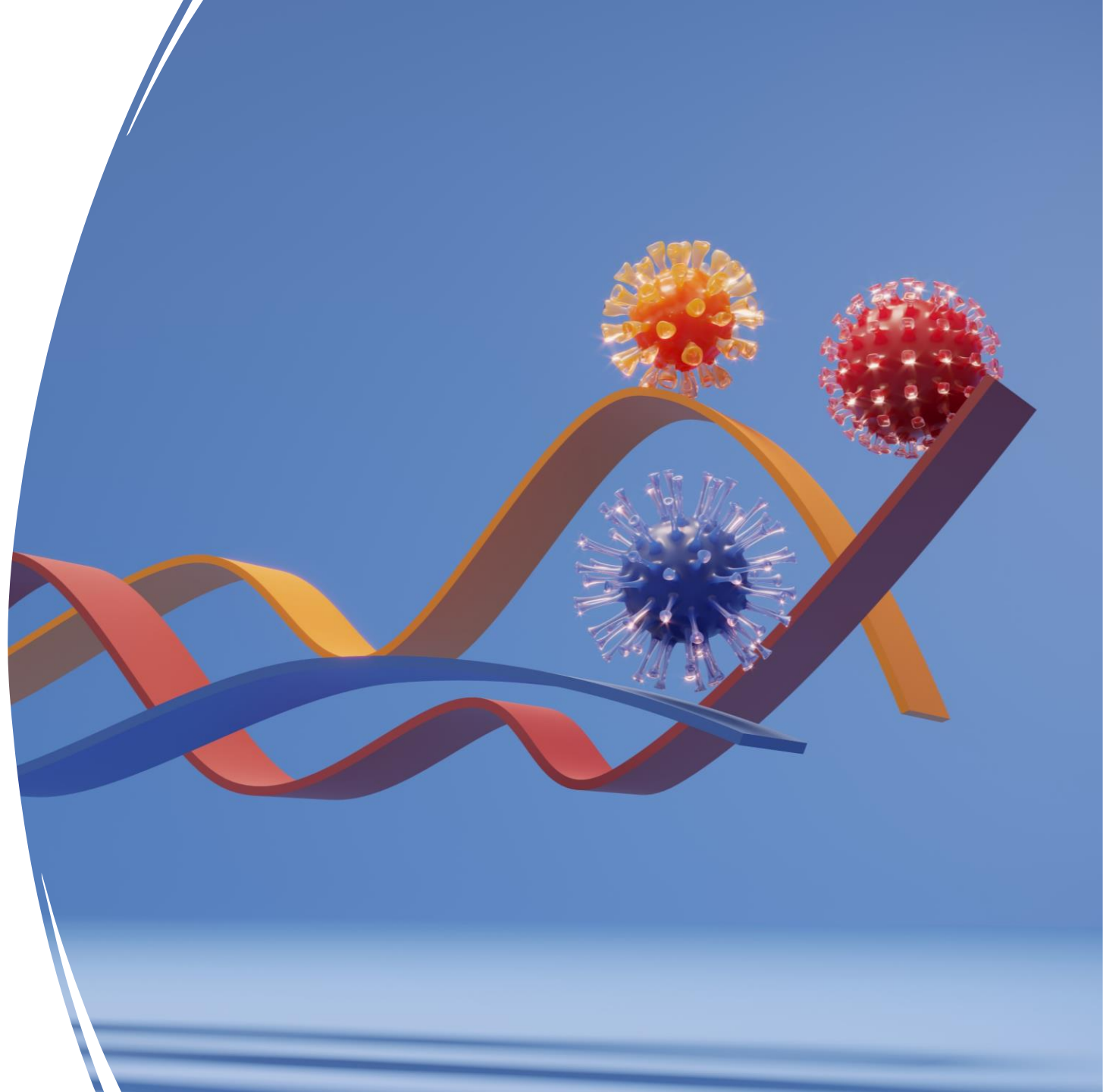
Synergy between whistleblowing and integrity

- More demand for integrity
- Integrity pays off
- Need for integrated and coordinated integrity policy
- However, integrity violations might still occur



Effects of non-integrity

- Snowballing
- Contagion
- Radiation
- Influences on:
 - individual
 - organizational
 - societal level



From whistleblowing legislation to successful reporting

- Study on crucial factors for successful reporting trajectories 2022 by Utrecht University and Dutch Whistleblowers Authority
- Success factors and preconditions:
 - internal reporting procedure meets legal requirements
 - social and psychological safety
 - reporting process in accordance with (written/ unwritten) agreements, promises and expectations
 - openness and transparency
 - procedure is followed carefully and with speed: decisive and visible action
 - researchers are knowledgeable and objective, well-intentioned and empathetic
 - reports and reporting processes systematically evaluated so that lessons can be learned
 - invest in knowledge, competences, skills and attitude of the actors



Contact

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