INTEGRITY SYSTEM GUIDE

NOVEMBER 2022

Support for developing and strengthening the integrity system

GOVERNANCE & INTEGRITY INTERNATIONAL

Goede Doelen Nederland
Brancheorganisatie

PARTOS

samen werkt.

FOREWORD

This guide is primarily intended for members of Goede Doelen Nederland and Partos. But we also expressly encourage other organisations to use it too. In our work we have to deal with multiple target groups, partners and other stakeholders. With and for them, we are focused on working towards a better, sustainable and just world. In doing so, we face difficult decisions. How do we weigh the rights and interests of different stakeholders? What is the morally right thing to do in a specific situation? Then there are also risks of integrity violations, within the organisations themselves, within the programmes with partner organisations and while working with volunteers. These can include all kinds of interpersonal issues but also abuse of power, fraud and corruption. The risks are high because work is done under difficult circumstances, often with and for people in a vulnerable position, sometimes under great political or social pressure, and with public or private money that needs to be well spent.

This guide provides support for organisations to develop and strengthen their own integrity system. It describes the various components of a well-functioning integrity system. It also provides insights and lessons learned from years of research and practice, nationally and internationally and in various sectors.in this guide this knowledge is applied to the nature and context of the work of our members, our partners, volunteers etc. The guidance provided in this tool is congruent with the Erkenningsregeling (Recognition Scheme) and the Partos Code of Conduct.

This version of the guide, written and updated by Governance & Integrity, pays more attention to the broader 'target group', such as volunteers, the international chain of cooperation and principled professional behaviour (in addition to power, financial and interpersonal topics), among others. The cooperation between Goede Doelen Nederland, Partos and Governance & Integrity began in 2018. At that time, thanks to the influence of the #metoo movement, there was plenty of attention for sexual violations. As a result, several cases within humanitarian aid organisations came to light.

The need for and benefits of a robust integrity system are many. We get better at preventing integrity issues, personally, in the organisation and in our partnerships. In emerging cases, we are better able to handle reports with care, both towards the alleged perpetrator and towards the victim/reporter. It also strengthens public trust. Violations will continue to occur, but we can let people know that we are doing our utmost to prevent them and, where necessary, handle them carefully. This, together with better-decisions which have been made on moral grounds and continuous learning, means that we are heading more strongly towards our mission, and that we can be proud of the good work we do.

Bart Romijn, director Partos
Margreet Plug, director Goede Doelen Nederland

INHOUDSOPGAVE

1. INTRODUCTION

This guide is intended for those responsible for integrity within civil society organisations. Primarily, this responsibility lies with the directors, management and supervisors. Secondly, it lies with those who perform integrity tasks within the organisations. Furthermore, every employee has the responsibility to contribute to the integrity of the organisation. The guide is also useful for members of representative bodies and for staff members of sector and umbrella organisations.

Civil society organisations differ in size, form, objective, mode of operation and partnerships. The principles of their integrity systems remain the same, but how they are organised does not. The guide can also be used by small organisations (see chapter 10).

Het doel van deze handreiking is om:

- give organisations an understanding of what a well-functioning integrity system looks like and how to build it to fit their own organisation.
- Thereby enabling organisations to comply with standards and requirements relating to integrity for the sector (both the Erkenningsregeling and the Partos Code of Conduct and other international codes, e.g. for humanitarian work)
- encourage organisations to jointly learn from good practices to move the sector forward.

This guide is not intended for problems such as (labour) conflicts, poor leadership or performance issues. Those problems need solutions that fall outside the integrity system.

An integrity system consists of two parts: a moral learning process and a compliance practice.

According to the dictionary, 'compliance' has a preventive element (consultation, information transfer, incentives, etc.) and a repressive element (warnings, coercion, official reports, imposing punishment).

So the compliance practice, on the one hand, tries to prevent integrity violations by making agreements and procedures for prevention. And on the other hand, provides clarity on what steps are needed after receiving a report of a possible integrity violation: such as protection of the person reporting it, investigation, and if necessary restorative justice or punishment.

Moral learning aims to ensure that actions and decisions within an organisation do justice to all involved, and that harm is limited. Regular reflection on moral issues increases employees' moral awareness. It can protect the organisation from, for instance, mission drift and mission overdrive. 'Mission drift' occurs when an organisation's actions increasingly and systematically deviate from its mission and guiding principles. 'Mission overdrive' occurs when organisations and employees consider their own mission so important that everything else has to give way. This leads to ends-justify-the-means reasoning, which in turn leads to faulty trade-offs and to violating rights and harming the interests of others. Moral deliberations bring 'mission drift' and 'mission overdrive' to light as well as their causes. This enables early correction.

The overall integrity system leads to the reduction of integrity violations and morally wrong decisions.

Structure of the guide

This guide begins by describing the compliance side of the system. First the preventive cycle is discussed (chapter 3), focusing on the code of conduct that underpins the compliance practice. Then the repressive apparatus is described (chapter 4). Finally, an explanation of the moral learning process follows, how it can be initiated and what it brings to the organisation. Moral deliberation and the development of mores prudence (moral knowledge) are dealt with together in Chapter 5. Chapter 6 describes responsibilities and tasks within the integrity system.

The subsequent six chapters (7 – 12) offer deeper insight into sector-specific topics about which member organisations often have questions.

A glossary has been added at the end of the guide explaining frequently used terms.

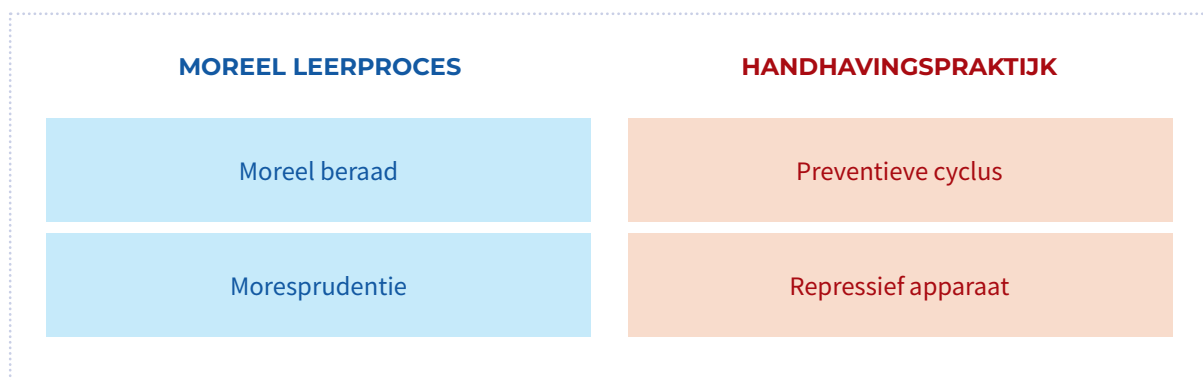**Part I Description of the integrity system**

2. THE INTEGRITY SYSTEM

An organisation with integrity is set up to do justice to all stakeholders as far as possible. The two underlying parts of the integrity system (the moral learning process and the compliance practice) are different in nature but coherence is important.

Zoals hierboven al gezegd, zorgt het morele leerproces voor juiste afwegingen bij lastige beslissingen. De handhavingspraktijk kan schendingen voorkomen, of die onderzoeken, recht doen aan- en zorgen voor betrokkenen. En schuldigen zo nodig bestraffen volgens gedragscode en wet. Beide delen bestaan ook weer uit twee met elkaar samenhangende en elkaar versterkende onderdelen. Het morele leerproces bestaat uit moreel beraad en moresprudentie. De handhavingspraktijk bestaat uit de preventieve cyclus en het repressieve apparaat.

Iedere organisatie heeft al elementen van een integriteitssysteem. Morele intuïties en redeneringen spelen bijvoorbeeld een rol bij het nemen van beslissingen. Delen van moresprudentie, dus opgebouwde morele kennis, neergelegd in richtinggevende beginselen en de missie, zijn over het algemeen geformuleerd en soms al herzien. De meeste organisaties beschikken over een gedragscode. Rond bepaalde schendingen is er vaak al preventief werk verricht. Denk bijvoorbeeld aan het instellen van een auditor en controller om financiële schendingen als fraude, diefstal of verspilling te voorkomen. Tenslotte hebben bijna alle organisaties wel al eens met een schending te maken gehad en hebben een manier gevonden om daar mee om te gaan.

Bij het inrichten van een (compleet, samenhangend, werkend, lerend) integriteitssysteem gaat het daarom bijna altijd om een versterking van wat er al is en goed werkt. Wat ontbreekt, wordt toegevoegd. Het is daarom een goed idee om de (her) inrichting te beginnen met een analyse van het bestaande systeem en dan met het maken van een nieuw ontwerp. Een integriteit 'werkplan' voor de komende jaren helpt met het bepalen van prioriteiten in de nodige verbeteringen.

Het hier geschetste integriteitssysteem gaat uit van vaste principes, maar de toepassing daarvan is maatwerk. Dat betekent dat het kan worden toegepast in kleine, middelgrote en grote organisaties. Natuurlijk zullen er verschillen zijn in de manier waarop organisaties van verschillende grootte het systeem inrichten (hoe), maar de taken van het systeem komen overeen (wat). Er zal in hoofdstuk 10 van deze handreiking apart aandacht besteed worden aan de manier waarop organisaties van verschillende omvang bij het inrichten van een integriteitssysteem te werk kunnen gaan.

MOREEL LEERPROCES	HANDHAVINGSPRAKTIJK
Moreel beraad	Preventieve cyclus
Moresprudentie	Repressief apparaat

3. COMPLIANCE SYSTEM - THE PREVENTIVE CYCLE

The basis of the compliance system: the code of conduct

Underlying the compliance system is the organisation's own code of conduct. This is based on laws and regulations, and on the vision, mission and core values of the organisation, and is the foundation for the preventive cycle and the repressive apparatus. The code of conduct states what kind of actions are not permitted within the organisation and may therefore lead to sanctions. This applies to employees and other stakeholders such as members, volunteers, partners, programme participants and cooperative partners. Sometimes separate codes of conduct are drawn up for these groups. Employees as well as all these stakeholders have the right to be told in advance which actions will not be tolerated, and can therefore lead to disciplinary investigations and disciplinary sanctions.
Codes of conduct can additionally indicate what kind of behaviour is encouraged.

Most codes of conduct define three areas in which certain behaviour is prohibited. Violations of agreements made in a code of conduct concern individual acts that cannot be accepted.

1. Financial rules and control systems for handling money and materials. Violations can include fraud, theft or misuse of available goods or services and culpable waste.
2. Responsible handling of power. Violations can include abuse of power, corruption, conflict of interest, Leaking of confidential information and culpable negligence.

3. Respectful interpersonal relationships. Violations can include discriminatory language, discrimination, harassment, humiliation, bullying, violence, unwanted intimacy, sexual harassment and sexual violence.

There is a fourth type of violation, not often found in codes of conduct, and this one takes place within the profession. These types of violations involve culpable behaviour or negligence by someone within a profession or a specific role or function, which results in demonstrable and significant harm.

There are as many examples as there are professions or jobs: a driver who drives when too tired or under the influence, an HR employee who fails to correctly advise a colleague of proper employment rights, a researcher who fabricates results, a fundraiser who deliberately misinforms a donor about the results of a project, a manager who demands totally unachievable performance goals from the team.

This is emphatically not about performance errors. Those sort of errors sometimes involve morally wrong decisions that can be corrected through moral judgement. Sometimes it is about dysfunction, which should be dealt with in performance reviews so that they can be learned from or so that other solutions such as transfers can be put in place.

The preventive cycle

Attention for prevention should recur regularly. That is why it is called a preventive cycle. In the preventive cycle, the following are distinguished:

- The drafting, raising awareness and discussion of the code of conduct (setting the standard).
- The preventive effect of the repressive apparatus;
- Gaining insight into the vulnerability of functions and processes.

- Doing (different types of) risk analysis.
- Reducing risks by (re)designing work processes.
- Monitoring and implementation of audits within the (improved) work processes.
- Training of employees (and other
- stakeholders).

Periodically, the above steps are carried out for each category of violations. It is therefore recommended to work on a multi-year prevention plan.

Tasks integrity system III: **Preventive Cycle**

Reducing the number of violations as far as possible

MORAL LEARNING PROCESS	COMPLIANCE PRACTICE	Involved integrity system:

Moral judgement	**Preventive cycle**	- Employees + manager
		- Integrity proffesionals (internal or external)
		   - Risk analyst
		   - Lawyer
		   - Specialists in specific violations e.g. accountant, controller and security professional

Moresprudence	Repressive apparatus	

Setting the standard: prepare and publish the code of conduct. Define violations

Assess the vulnerabilities of processes and functions

Investigate actual risks in vulnerable functions and processes

Mitigating risks	Re-design
Preventive policy by violation	Control Training

- **Developing, raising awareness and discussion of the code of conduct.**

In the preventive cycle, the code of conduct is not only the basis, but also the first element. Drafting and adopting the code of conduct, and making it known and discussing it, have in themselves a preventive effect. It sets the standards. Discussing the code can already remove a lot of unawareness that can lead to violations because it clarifies what exactly is prohibited as well as the underlying reasoning.. It also helps to remove as many temptations as possible from within work processes. Prevention protects. It protects potential victims from perpetrators. It protects potential perpetrators (and therefore everyone) from temptation. And that is the responsibility of (the management of) the organisation.

- **The preventive effect of the repressive apparatus**

The repressive apparatus -provided it works well- also has a preventive effect. It increases the chances of being caught and punished and is therefore a deterrent. It removes people who commit serious violations and those who continue to commit minor violations and do not learn. It prevents that bystanders are made complicit and stops encouraging imitators. It reinforces established norms because it shows the organisation is working to prosecute violations of those norms. The organisation means business. Eliminating impunity with regard to certain violations and/or certain perpetrators within an organisation -should impunity exist- is an absolute prerequisite for the credibility of the integrity system.

- **Gaining insight into the vulnerability of functions and processes**

All organisations are vulnerable to integrity violations, in different ways and to varying degrees. This may have to do with the sector, the type of work, the resources deployed, the stakeholders or the structure. Some vulnerabilities may be caused by external factors such as work location, context and culture.

Examples of vulnerabilities:
- dealing with large amounts of money/cash;
- project execution far from the (main) office;
- small organisations where functions and authority cannot be kept separated;
- power and gender relations between managers and employees;
- travelling, or staying in difficult conditions (can lead for example to interpersonal violations);
- working in a very corrupt environment;
- high dependence on specific relationships;
- difference between the complex work and public perception (e.g. through which money is raised).

By understanding vulnerabilities and knowing where and how this plays out within a particular process or function, the organisation can better identify and mitigate risks. All managers can check this for the processes and functions for which they are responsible. Doing so will lead to alertness to signals indicating where violations might occur.

The integrity officer, together with the management and teams, is responsible for jointly formulating a description of the vulnerability of the organisation, its processes and its functions.

- **Doing (different types of) risk analysis**

Risk analysis is an important tool in preventing integrity violations. After developing an understanding what makes the organisation vulnerable, the integrity system can use risk analysis to go deeper into specific processes and functions.

An integrity risk analysis uses interviews, observations and document research. These are analysed. Based on this analysis, recommendations are made to improve the design of processes, controls, and the training of employees and managers.

Integrity risk analyses can focus on processes, such as procurement or fundraising. It can also focus on specific functions, such as HR, finance, teachers or volunteers. Or it can aim to prevent a specific type of violation (e.g. when working with children, or in a corrupt environment). Over time, the organisation ensures that all types of violations and all processes are subject to risk analysis.

Risk analyses are done on the basis of a protocol that defines authority and protects the rights of all involved. An essential part of this protocol is confidentiality. All concerned should be guaranteed that information obtained in a risk analysis is not used to address violations. Only this guarantee allows employees to talk openly and safely about the integrity risks they themselves have observed.

The initiative for a risk analysis may come from a manager because of concrete concerns, or from an integrity officer based on acute signals, or as a routine in multi-year planning.

Example: is risk analysis needed?
"Our volunteers are the hands, ears and eyes of vulnerable people in the neighbourhood. It is not rewarding work, as we can never do enough. Recently, as volunteer coordinator, I heard some disturbing stories: does money and valuable stuff sometimes disappear? Are some 'clients' afraid that information about their situation will be shared in the wrong places? Or is this the familiar gossip game within our organisation? How do I get a conversation going about this? Do volunteers always have to work in pairs then? What steps can I take?"

- **Reducing risks by redesignig work processes**

Risks can be reduced by redesigning work processes. This can be prepared by internal or external experts who have in-depth knowledge of the work process or function under scrutiny. Preferably, this is done in close consultation with management.

Identifying all risks per process, function and violation and reorganising them takes time. And it has to be repeated periodically.
Something that was looked at years ago eventually comes up again, for instance because of changes in the organisation or the context of the work.

- **Monitoring and carrying out audits of (improved) work processes**

An important part of the cyclical approach is monitoring and controlling agreements made.
Improving the integrity system is therefore simply part of working on organisational quality. Agreements that are not monitored or checked get stuck in good intentions and can actually undermine them. Trust can grow if it becomes clear that the management permanently monitors compliance with agreements designed to resolve risks. It makes clear that compliance with integrity-agreements is important.

- **Training employees (and other stakeholders)**

Training of employees helps to strengthen support for integrity and reduce risks.

Through training, they learn to understand and recognise potential vulnerabilities and risks that may arise in their work. This also gives employees the opportunity to identify (potential) problems, and to be aware of them.

Using their experience and expertise they can help think about innovations and improvements in the organisation.

Example: the wrong rules don't work?

"I get so tired of it... we are sent to the most difficult countries, we do such intensive work, often without sufficient back-up... I am usually away from my wife and children for 4 to 6 weeks... and then (now even more so) I am given all kinds of instructions... no sex with anyone from our organisation, certainly not with leadership, or even worse, with anyone from a local organisations..(and, I fully agree, younger girls and children are even worse). But the latest rule is that I am not even allowed to visit an experienced 'lady' in my own time and with my own money. I am being ordered to live like a monk for two months. Well, I'll just have to take things into my own hands. Or can I start a serious discussion about this without getting myself into trouble?""

How to built the preventive cycle?

The best way to build the preventive cycle is as follows:

1. Establish a code of conduct, make it known and discuss it with management and employees.
2. In parallel to the preventive cycle, establish a repressive apparatus. Appoint an integrity officer.
3. Have the integrity officer map out vulnerabilities in collaboration with management and employees.
4. Have the integrity officer develop a multi-year plan for conducting risk analysis.
5. Do a pilot risk analysis in a department, where employees can share their insights.
6. Have the integrity officer, if possible with specialized analysts, consider prevention within the work practice, per type of violation or high-risk work process.
7. Find and contract preferred providers to co-develop preventive policies.

The outcomes of a well-functioning preventive cycle

A well-functioning preventive cycle (within a well-functioning integrity system) is going to produce the following:

- An increasingly deeper understanding of vulnerabilities and risks related to integrity violations will emerge.
- Risks and risk-increasing factors are reduced over time.
- Violation-related knowledge and awareness increase; situational temptations decrease.
- The chances of getting caught increase. A large number of offenders stop violations without investigation and punishment.
- The group of persistent offenders becomes small and loses support.
- Reports increase.
- The success rate of investigations increases.
- The number of violations radically decreases over time. Everyone's security increases.
- Happiness in and at work increases.

4. COMPLIANCE PRACTICE - THE REPRESSIVE APPARATUS

An organisation can do a lot in terms of prevention, but even then, it is not possible to avoid mistakes being made within the organisation. Employees who are victims, or witnesses, of such mistakes will turn to the confidential counsellor. There will be reports that need preliminary investigation and (disciplinary) investigation.

Organisations will have to set themselves up for this, so that they can carefully take the right steps to deal with such incidents. The code of conduct and under-lying laws indicate what behaviour is unacceptable (i.e. should be 'restricted'), an' how justice can be done to all involved.

The repressive apparatus consists of:

- the confidential counsellor as the gateway to the reporting system
- the reporting system (different channels)the preliminary investigation (leading to several possible follow-up steps)
- the disciplinary investigation, and possibly advice and imposition of punishment
- restorative justice (with various options for victim and offender).

The confidential counsellor as a gateway to the reporting system

Confidential counsellors primarily have the task of providing first-line care for employees. They may also fulfil this role for other stakeholders who witnessed or have been victims of a possible violation (such as volunteers, colleagues in partnerships, target groups and programme participants). Conversations with the confidential counsellor are completely confiden-tial.

This should be made clear to everyone and recorded in the documents describing the 'institution' of the confidential counsellor.

The conversation with the confidential counsellor has more than one purpose:

It is first and foremost about allowing the person con-cerned to tell her or his story.

Then, the conversation can clarify what the specific issue is about. Was the person possibly a victim of or witness to an integrity violation? Or is there actually a conflict (labour or otherwise); a moral protest or moral doubt? If the latter is the case, the confidential counsellor can refer the case to the correct place.

Thirdly, the best follow-up steps should be examined. Here, the rights, interests and wishes of witness and victim are leading.

Fourthly, the person concerned can be supported in taking their own decision on 'how t' proceed'. Exp'icitly, this leaves open the possibility that the person does not want to take follow-up steps.

Finally, in the event that a follow-up action is chosen, the confidential counsellor does refer the person concerned to:

- the reporting system for integrity violations;
- or to relevant remedial measures (forms of help if the victim does not want to report);
- HR in the event of an labour dispute
- the company doctor if there are psychological or physical complaints;
- a moral deliberation for protest or moral doubt

A confidential counsellor cannot at the same time function as a reporting point within the integrity system. The functions can never be combined. This would remove the possibility of the person concerned deciding not to report and being referred to other follow-up steps outside of the reporting system.

The reporting system

The reporting system should consist of at least three channels through which violations can be reported by employees, volunteers, programme participants or others involved. It does not matter whether reporting persons are themselves witnesses or victims. If there are no or very few reports, it means that the reporting channels are not known or are not trusted. This means that signals then do not get through to be investigated and impunity may exist. Having few or no reports is often portrayed as good news because there do not seem to be any violations. In fact, it is only a sign that there is no visibility of what is happening within the organisation.

- **Channel 1: management**
The first channel where violations can be reported is management. This can be to one's own'manager or to one of the managers next to or above them. In the case of a report to management, the identity of the reporter cannot be protected. Every manager is obliged to pass on a report received to the most senior manager or the designated management post responsible for integrity. The manager should always also inform the integrity body or the integrity officer so that they can monitor that all violations are followed up.

- **Channel 2: the integrity body**
The second channel is a direct report to the integrity body's reporting point (or the integrity officer). If the report comes in directly to the integrity officer, the identity of the reporting person can be protected. Anonymous reporting is also possible, although that makes investigation more difficult.

Example: a violation while travelling?
"I was 28 and so happy to get my first job and year-long contract as a communications expert. And that I could go to 'the field' with two colleagues to see results for myself. The poverty and misery, the children and women's sto'ies were much worse than I had thought. One of my colleagues was older, experienced and tough.... H first joked about my sadness but came to my room in the guesthouse one evening to 'cher me up'..'I he really brought a listening ear, a shoulder... and booze, which helped me.... but it turned out later, that he also brought his need for sex. I had a lot of trouble getting him out of my room...
Fortunately, my other colleague was there for me the next day... We concluded that 'nothing had happened', but should this be discussed in the organisation and with him?"

- **Channel 3: the whistleblowing point**
A third channel can be created outside the organisation. This can be an external whistleblowing point. This allows those affected or witnesses to still report a violation if they have insufficient confidence in their own management and integrity body.

Reporting system principles

Get as many violations reported and dealt with as carefully as possible.

MORAL LEARNING PROCESS	COMPLIANCE PRACTICE
Moral judgement	Preventive cycle
Mores prudence	Repressive apparatus
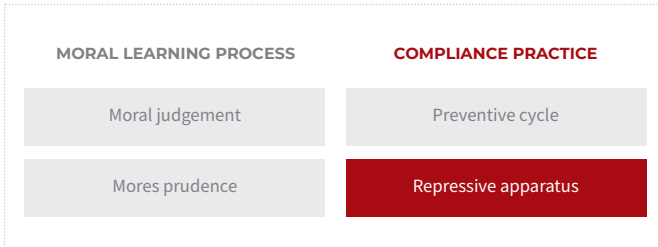
First-line reception of employees by (internal/external) confidentials

3 channels for employees: management, internal integrity system, external (whistleblower)

Reporter: with management never anonymous. With integrity officer (or body) identity can be protected

Reporting system is also for external reports (with integrity system)

Low number of reports is to be considered a problem.

Who can report?

Firstly, the reporting channels are intended for the organisation's own staff, and secondly for members and volunteers. Next, it is for people who depend on the organisation and its work, i.e., target groups and programme participants. Finally, it may involve employees (and other stakeholders as mentioned above) of organisations with which there is a partnership. Preferably, partner organisations have their own integrity system and reporting channels where people can report in an accessible way.

Reports of (possible) violations can arise not only from witness or victim statements, but also from internal controls. Think of audits, for example, if financial violations are involved. The controller or responsible manager reports such audit findings through the management channel. The integrity officer is always informed in these cases, in order to have an overall view of all violations. It may prompt the integrity officer to investigate further in terms of preventive measures to improve work processes.

Preliminary investigation

When a report is received by the integrity officer (through one of the channels), the integrity officer first conducts a preliminary investigation.

The purpose of that preliminary investigation is to determine which follow-up steps to take:

- Is this a violation? Or is there a performance problem or (labour) conflict at play here? Or is it an error of judgment, which needs to be looked into in the moral learning process?
- Could it have happened? Is it -worthy of an investigation and is it investigable?
- Is it a violation that needs to be reported to the police?
- Would a disciplinary investigation exceed a fitting level of punishment, or do further damage to the victim? If so, then other follow-up steps are possible, such as restorative justice for the victim, provided by the offender and the organisation.
- Is a risk assessment or reconstruction (also) needed, and appropriate measures to prevent that it could happen again?

The preliminary investigation leads to well reasoned advice to management about necessary follow-up steps.

Example: a newly appointed integrity officer. How do you investigate, how do you determine the level of punishment?

"Yes, as a newly appointed integrity officer, I am faced with all sorts of things. Like an extramarital 'dabble' that then ends (if the story is to be believed) in months of 'stalking'... The (alleged, mind you) victim is so scared, and just wants it to stop but doesn't want me to do anything else. And I don't know how to investigate this, or how such a thing should be stopped or punished... who can help me?"

Disciplinary investigation

The disciplinary process is about truth-finding, and if necessary, about level of punishment and imposition.
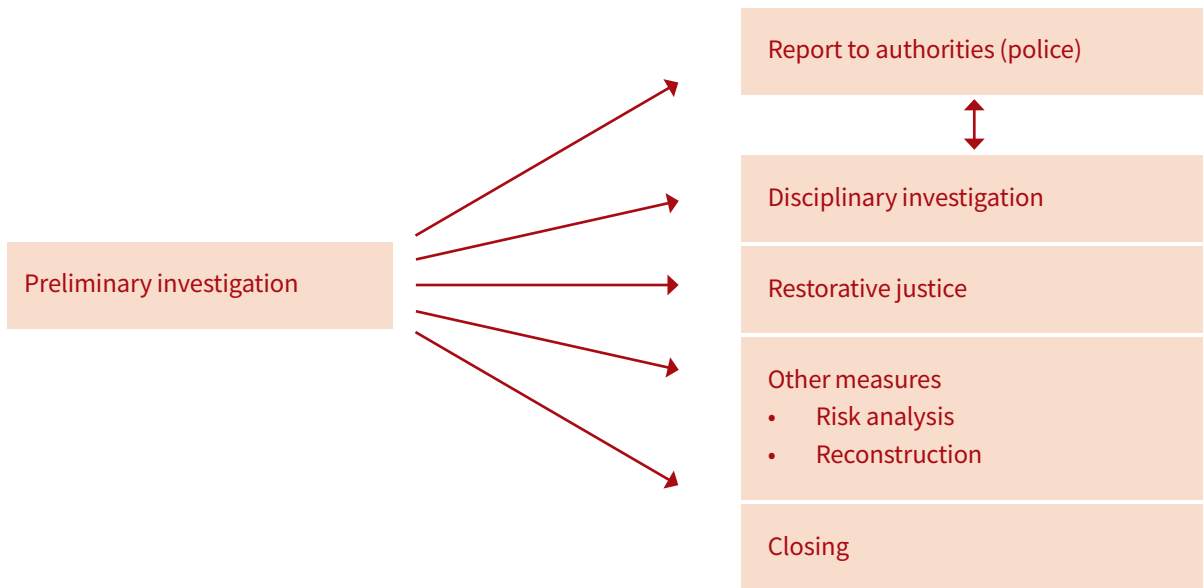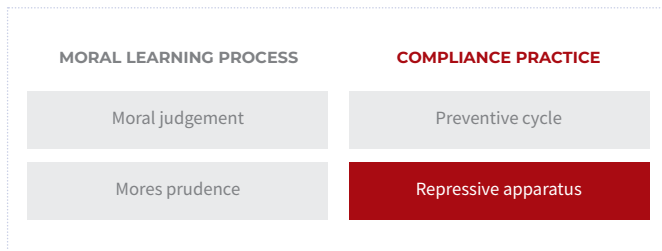
If the conclusion of the preliminary investigation is that a disciplinary investigation is warranted, the integrity officer submits an investigation proposal to the director or member of management responsible for integrity. That proposal includes: the conclusions of the preliminary investigation, a nomination of the (internal and/or external) investigator(s), if applicable an investigation budget, and the precise and limited formulation and delineation of the investigation assignment and the investigation questions.

If the integrity officer is trained in conducting investigations and in cases involving lighter violations, he or she may conduct investigations himself or herself. But it is not unusual that the integrity officer will have the investigation done by other internal or external investigators. The integrity officer then works with an investigation protocol, oversees the investigation, monitors progress and budget, assesses the quality of the work done and critically questions the investigators on methodology and conclusions. She/he submits a report with the findings of the investigation with a self-written advisory note to the director.

Complex investigations will almost always require the use of external investigators. The nature of the violation determines the choice of the investigating agency. There are good investigation agencies specifically for each of the categories of violation. When there is a suspicion of a criminal offence, and this has been reported to the police, it is possible that a disciplinary investigation and a criminal investigation take place in parallel.

Investigation protocol

All investigations (both internal and external) must be conducted on the basis of an investigation protocol that defines the powers of the investigators and (crucially) protects the rights of all involved.

MORAL LEARNING PROCESS	COMPLIANCE PRACTICE
Moral judgement	Preventive cycle
Mores prudence	Repressive apparatus

Preliminary investigation

- Report to authorities (police)
- Disciplinary investigation
- Restorative justice
- Other measures
  - Risk analysis
  - Reconstruction
- Closing

If the investigation shows that an employee has committed a violation, an external or internal legal adviser prepares a recommendation about the type and level of punishment. This takes into account jurisprudence to arrive at a proportionate and consistent level of punishment. That recommendation is then submitted to the director for decision-making.

Principles of punishment

Reducing violations as much as possible

MORAL LEARNING PROCESS	COMPLIANCE PRACTICE
Moral judgement	Preventive cycle
Mores prudence	**Repressive apparatus**
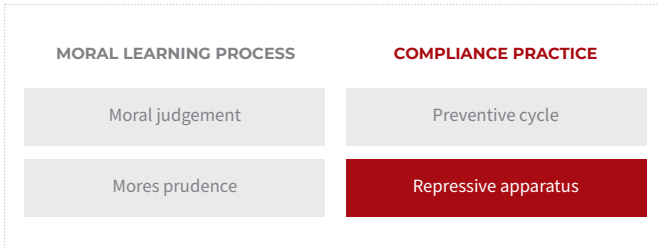
Obligation to ask for advice from expert on disciplinary action/employment law

Bottom-line: proportionate disciplinary measures

'Zero tolerance' and 'setting an example' stand in the way of due diligence

When in doubt between two levels of punishment, choose the lightest appropriate penalty

Review jurisprudence: due diligence and preventing unjust inequality

How can the repressive apparatus be built up?

In building up the repressive apparatus, an organisation can best proceed as follows.

(Steps 4 to 8 are tasks for the integrity officer)

1. Establish a code of conduct. Follow common/ best practices and codes in the sector. (For Dutch organisations: Consider the Partos Code of conduct and the requirements for A, B, C and D organisations in the Erkenningsregeling.

2. Appoint an integrity officer. In smaller organisations, this could be a sub-task for an HR or legal officer.

3. In larger organisations, it is recommended to appoint a full-time integrity officer. In the largest organisations, it will be necessary to appoint several officers. In the latter case, division of labour and specialisation is possible. Have the integrity officer participate in an integrity learning community with fellow integrity officers within the sector. Provide the best possible training for the integrity officer.

4. Appoint one or more confidential counsellors. If possible, with various genders. Internal confidential counsellor are employees who are already trusted by their colleagues. They are recommended by the staff and/or the staff representative body and appointed by the management. This is a small task for which the confidential counsellor is initially allocated a few hours per month. Have the confidential counsellor trained.

5. Set up e-mail and telephone contact so that the integrity officer can be reached for reports of violations, initially from within the organisation, but also from other stakeholders. This is the internal reporting point organised within the organisation itself. It may also be necessary to appoint confidential counsellor or reporting points or integrity officer specifically for volunteers or programme participants if otherwise the distance to the organisation is too great. The sector has organised an external reporting point (for whistleblowers).

6. Make the code of conduct, the reporting system and the names and tasks of the integrity officer and confidential counsellor known to employees, volunteers, members, programme participants and other involved parties/persons.

7. Contract preferred suppliers to investigate different types of violations, possibly with the help of the Sector organisations.

8. Designate an internal or external legal expert for advice about proportionate punishment

9. Look for internal or external capacity for mediation, specific and general training, victim support and restorative justice

The outcomes of a well-functioning repressive apparatus

A well-functioning repressive apparatus (within a well-functioning integrity system) will achieve the following:

- Reports of violations increase.
- Ongoing violations will be stopped.
- Impunity (if any) is stopped.
- Trust in the repressive apparatus increases.
- The standards set by the code of conduct are reinforced.
- Victims have their dignity restored through retribution.
- Victims are supported (if necessary) through compensation and assistance.
- Perpetrators learn.
- Perpetrators disappear (if necessary) from the organisation and the field of work.
- An understanding of risks emerges so that prevention can improve.
- Potential perpetrators are deterred.
- The number of violations falls. Everyone's safety increases.
- Happiness in and at work increases

The repressive apparatus is the key building block of the integrity system. Without a well-functioning repressive apparatus, the preventive cycle and moral learning will also fail in the long run.

5. THE MORAL LEARNING PROCESS

Introduction

At all levels of an organisation, people make decisions. In a legally operating organisation within a democratic rule of law, most of those decisions are not morally significant. No major interests are at stake, no rights are violated and the organisation's guiding principles do not conflict with each other or with the law.

In many of these cases, following organisational policies, rules or existing practice turns out to be in line with justice, even under closer moral investigation. Employees' mora' intuitions are then almost always in line with organisational policies, and where the organisation leaves room for decisions, intuition is usually a reliable compass.

In every organisation, many decisions are made that do have moral significance. This occurs everywhere in an organisation, from the work floor to the boardroom.
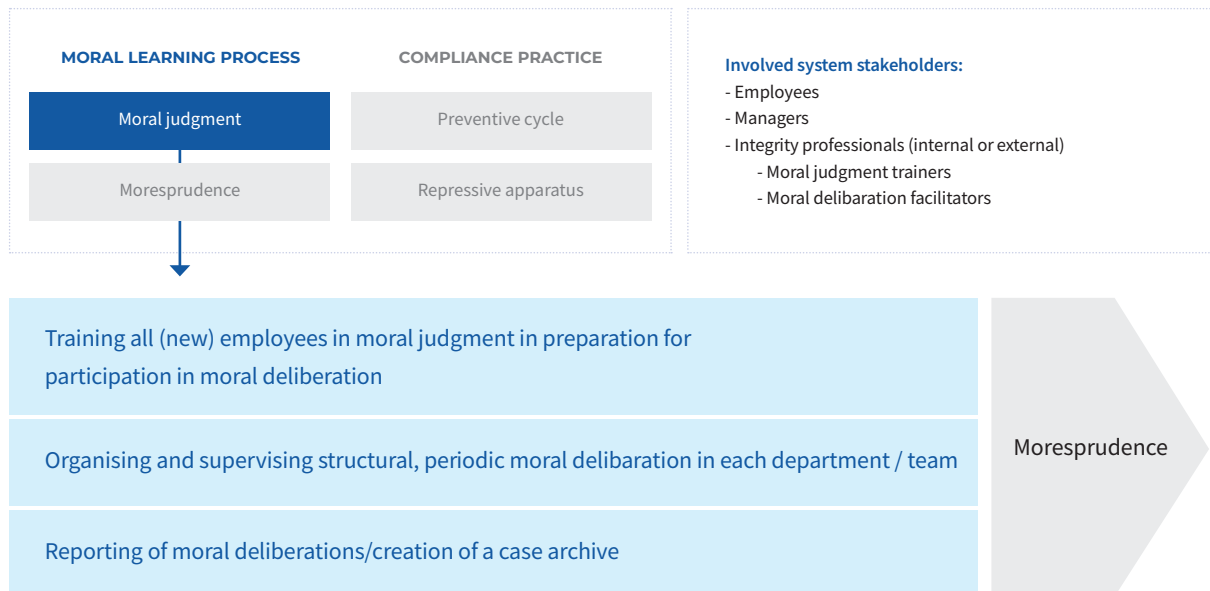
Big interests are on the line, rights of stakeholders are at stake, principles contradict each other. These are decisions that are seen as important or perceived as difficult. Some decisions raise doubts. In these decisions, it is not certain that following the routine is consistent with justice. Intuition is no longer reliable.

Morally wrong decisions do great harm because they do injustice to (some of) those involved.

Setting up a moral learning process in an organisation supports employees and managers in making important, difficult and doubtful decisions. This helps everyone in the organisation put the principles and mission into practice, to prevent moral mistakes and harm to others, and to prevent or correct mission drift and - overdrive. It secures the integrity and reputation of civil society organisations, and of the whole sector.

Tasks integrity system I: **Moral judgment**

Achieving decisions that do justice to all involved and are therefore consistent and prevent, reduce and heal moral stress and moral injury.

MORAL LEARNING PROCESS	COMPLIANCE PRACTICE	Involved system stakeholders:

Moral judgment	Preventive cycle	- Employees
		- Managers
		- Integrity professionals (internal or external)
		   - Moral judgment trainers
		   - Moral delibaration facilitators

Moresprudence	Repressive apparatus	

Training all (new) employees in moral judgment in preparation for participation in moral deliberation

Organising and supervising structural, periodic moral delibaration in each department / team

Reporting of moral deliberations/creation of a case archive

Moresprudence

Training in moral judgment

The basis of moral learning is the training in moral judgment.

The organisation trains all employees and managers in moral judgement. The first part of the training focuses on when decisions and actions are consistent with justice. Misunderstandings around the concept of justice are clarified and removed. A working definition of justice is mastered in order to morally weigh decisions and actions. This examines whether an action or decision is morally right, or wrong.

In the second part, participants learn a methodology that enables them to answer the question "Is this in accordance with justice?" with regard to concrete decisions. At the heart of that methodology is the discernment and weighing of the rights and interests of all concerned. This is a precise weighing, applied in a specific situation, which ensures that the decision, and also the action that follows, are in accordance with justice.

This weighing also gives insight into possible measures to mitigate damage that may arise on the part of one or more stakeholders.
The training works with real decisions that the participants bring in themselves. Past decisions they have already made or decisions they still have to make. At the beginning of the methodical judgement of a decision from their own work practice, moral intuitions are generally divided. This usually has to do with the decision itself.

There are big interests or rights opposing each other. Sometimes there are big interests versus rights. Sometimes it can mean that basic organisational principles contradict each other. It is then natural that the moral intuitions of the participants differ. They choose the two sides of the issue to be weighed against each other.

Cultural differences, religious beliefs or political views may also play a role in dividing the intuitive answers. This then also comes to light through the process of moral judgement. The methodologyensures that the different arguments are tested for their relevance to justice within the decision at stake. The arguments are then weighed: are they arguments about principles, or arguments about consequences, and if so how and for which stakeholders?

Bringing all arguments into the weighing process enriches the eventual judgment. In almost all cases it is possible to work out which decision is morally right, (i.e. in accordance with justice), and what possible damage control measures may be required. This leads to consensus at the end of the judgment process

Example: supporting schools where beating takes place...flag It or let it go?
"My organisation supports maginal' shools financially, pedagogically and with curriculum development in almost every country in the world. As the responsible project leader, I visit them regularly. It bothers me a lot that in many schools it is still a daily habit to beat children. I think that leads to an atmosphere where bullying and also sexual violence is tolerated. I do try to start a conversation here and there about this, but it is immediately cut short. I fear that if we really enter into this discussion, it could damage our good partner relationships. Or that I will become persona non-grata, also internally because I wouldn't be 'recognising cultural differences. I could also think 'ths is not my business' ':'or I could think 'if you treat children like that you won't get our money anymore'... I would like to table this in a moral deliberation session."

Moral deliberation

Once all managers and employees in (a part of) the organisation have been trained, the organisation institutes a moral deliberation process. This means that real existing teams regularly discuss with each other the morally important decisions within their working practice, wherever they have doubts or have concerns, using the moral judgment method to examine them.

There are two primary forms of moral deliberation: open deliberation and incidental deliberation.

• Open deliberation

Open deliberation is the backbone of the moral learning process. It is organised several times a year. Every decision the team has taken or will take can be subjected to moral judgment. During the deliberation, two to three decisions are examined. This deliberation maintains the moral judgment skills of all team members. Due to its open nature, open deliberation is the most sensitive early warning system for moral hazards. It produces a steady stream of case material (i.e. moral jurisprudence).

• Incidental consultations

Incidental deliberation has a spontaneous or urgent character. Anyone in an organisation can take the initiative if they are struggling with a decision. It can be done with or without facilitation and the group is usually small. For the moral accuracy of acute decisions, incidental deliberation is of key importance. These are decisions that cannot wait until the next open deliberation. Reporting is also recommended for incidental deliberations because more colleagues may be faced with the same kind of decisions.

Reporting of moral deliberations: collecting moral jurisprudence

The reports of moral deliberations lay the foundation for mores prudence. That is, the foundation for authoritative-, guiding and corrective moral knowledge. Mores prudence includes amongst other things, the organisations mission, guiding principles, code of conduct, and core dilemmas. It also includes the moral dangers of moral injury, of drifting away from the mission (mission drift) and of mission tunnel-vision (mission overdrive), where some stakeholders or arguments are no longer considered.

Thematic deliberation, based on mores prudence

This would be a secondary thematic deliberation which takes place because the integrity officer and management suspect, based on mores prudence, that something in the organisation's moral knowledge falls short, or that perhaps principles are not being well formulated or weighed. This raises concerns about wrong judgements, usually in one specific aspect of the work. The director decides whether it is a theme which needs further moral investigation. Such a thematic deliberation may lead to adjusting part of the policies, or to recalibration or enrichment of the organisation's principles and mission.

Moral reconstruction

A moral reconstruction is important if the organisation discovers that injustices may be systematically committed, and/or that existing policies disadvantage certain stakeholders. It is then necessary to do a moral reconstruction to know how the policy originated and what effects it has had. With this, the policy can be corrected. It may also be necessary to recognise and rectify past injustices.

Moral stress and moral injury

All forms of deliberation can lead to the identification, alleviation and prevention of moral stress and moral injury. This happens when people have unintentionally caused great harm to others. For example, as a result of their organisation's policies. Sometimes people suffer because they are not sure whether what they did was morally right or wrong (this can be investigated). Sometimes because they knew it was morally wrong but did not know how to raise or change it in their organisation. Signals of moral stress can be picked up anywhere in the organisation and are warning signs for management because they indicate that thematic reflection or moral reconstruction is needed.

Example: moral injury

"I have been giving gender training for years, in all kinds of countries. Training for trainers. We work with local dance and theatre groups that take discussions about (domestic) violence from school to school and village to village. It is a great success. We and they get money for this from the Dutch embassy. But six months ago, our two best trained trainers went missing. They were found after weeks, raped and murdered. I now look at our group of trainees and think 'who is next' ... I don't know if we as an organisation had assessed this risk well enough.
How can we protect the trainers we train? Have we discussed these risks with the trainers? I don't know if I can still do this work ...

Using mores prudence for moral deliberation

The mission

The mission statement sets out the organisation's main tasks and goals. Sometimes something arises that makes it necessary to rethink the mission. Very occasionally, a dilemma arises that has existential significance for an organisation, even at the level of the organisations right to exist.

De richtinggevende principes

An organisations guiding principles are its obligations. They relate to the organisations tasks and objectives and derive from the rights of key stakeholders. Often, these principles are the decisive factor in weighing up decisions. Mores prudence from moral deliberations can lead to the discovery of such principles and to more precise formulations of existing principles.
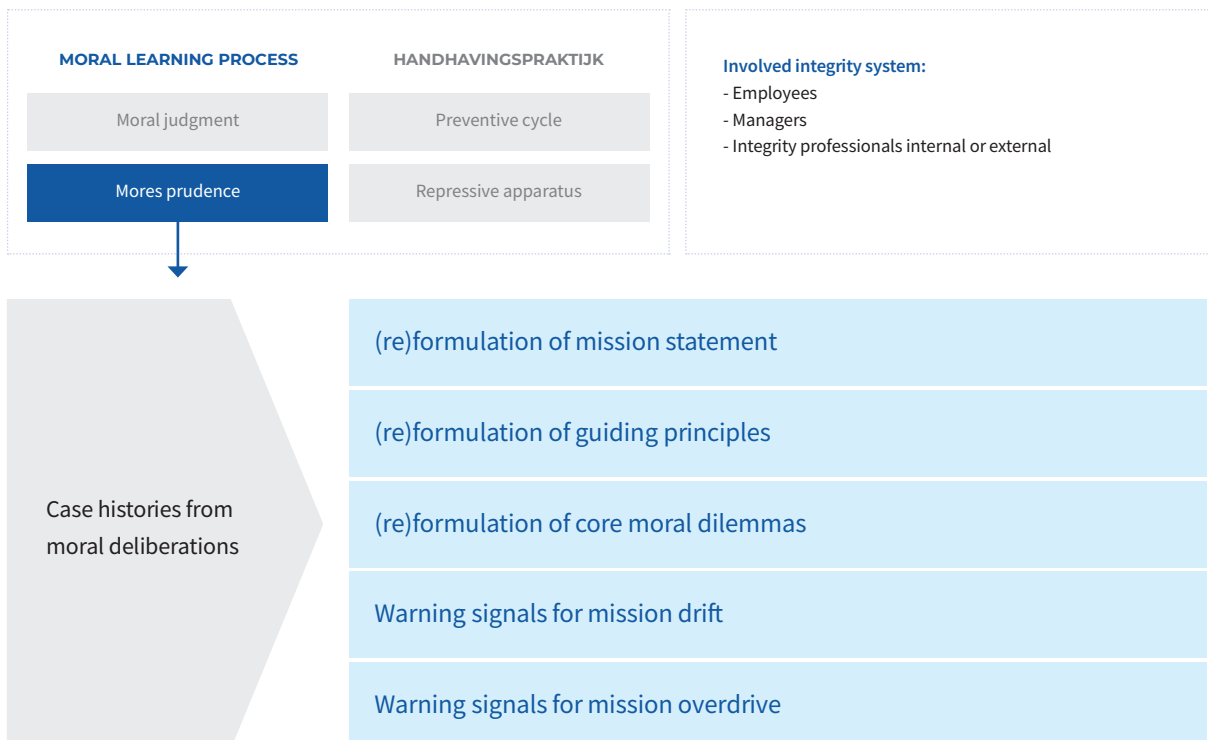
The Code of Conduct

The code of conduct defines violations. In other words, it clarifies what actions the organisation thinks are morally wrong and require disciplinary punishment. Case material can help identify such acts and explain why they are morally wrong and punishable. But case material also helps to discover those exceptional cases where deviation from the rules (i.e. a 'violation) can be morally right.

The core dilemmas

Core dilemmas are regularly recurring decisions where specific guiding principles turn out to be opposed to each other. Case material can be used to identify such dilemmas. It also makes it clear on what grounds and in what specific situation one principle should prevail in one case and a different principle in another. This creates consistency in decision making.

Tasks integrity system II:: **Mores prudence**

Moral knowledge that enables the (re)formulation of an organisation's misison and warns against the dangers of mission drift and mission overdrive

MORAL LEARNING PROCESS	HANDHAVINGSPRAKTIJK	Involved integrity system:
Moral judgment	Preventive cycle	- Employees
Mores prudence	Repressive apparatus	- Managers
		- Integrity professionals internal or external

Case histories from moral deliberations

- (re)formulation of mission statement
- (re)formulation of guiding principles
- (re)formulation of core moral dilemmas
- Warning signals for mission drift
- Warning signals for mission overdrive

How to build up a moral learning process?

In building up a moral learning process, an organisation can best proceed as follows.

1. Appoint an integrity officer.
2. Find and contract preferred providers for moral judgment training, for training of moral deliberation facilitators and for developing moral jurisprudence.
3. Do a pilot moral judgment training. The recommendation is to do this with directors and management.
4. The integrity officer develops a plan for training everyone in the organisation and submits it to management. Depending on the size of the organisation, this may take several years (!).
5. Once everyone is trained, internal facilitators are trained to run moral deliberations and moral deliberations are instituted.
6. Collect reports of moral deliberations .
7. The integrity officer and/or management may propose to develop specific mores prudence, and on that basis decide to hold thematic deliberations. The director takes this decision.
8. The integrity officer signals (solicited or unsolicited) indications of moral stress, mission drift and mission overdrive. This can lead to moral reconstructions, and if possible, to recalibrating certain principles of the organisation, or of the mission.

The outcomes of a well-functioning moral learning process

A well-functioning moral learning process (within a well-functioning integrity system) results in the following:

- The moral intuition of managers and employees becomes more refined and - even–in more complex situations - more–reliable.
- Managers and staff learn when to subject a decision to a methodical moral judgement, and do so.
- Morally wrong decisions decrease, morally right decisions increase.
- It becomes more common to find in hindsight that a decision was morally wrong which leads to acknowledgment of a wrong decision, and where possible -a making up for damage caused.
- Moral stress and moral injury are remedied and prevented.
- Justice to all stakeholders is done better and more often through the organisation's act'ons and decisions.
- The organisation is increasingly acting in accordance with justice.
- The trust of stakeholders and society in the organisation increases.
- Authoritative moral knowledge emerges in the organisation, providing direction and correction.
- The mission statement and guiding principles are empirically tested using work-related mores prudence and adjusted where necessary.
- The organisation learns to recognise core dilemmas and helps managers and employees to weigh them up correctly and consistently.
- The code of conduct becomes sharper and more precise and is gaining acceptance.
- Mission drift and mission overdrive are recognised early and can be corrected.
-

6. RESPONSIBILITIES AND TASKS WITHIN THE INTEGRITY SYSTEM

The director and/or management team

The primary responsibility for building, staffing and maintaining a well-functioning integrity system lies with the organisation's management. The director together with the management team examines the necessary size and staffing of the integrity system. This depends on the nature, size, complexity and (chain) responsibilities of the organisation.

The director appoints the confidential counsellor and the integrity officer. To the latter the director delegates the task of developing and managing the integrity system, in regular consultation with the director.

The director is part of the integrity system and takes key decisions based on advice from the integrity officer and relevant managers including:

- (improvements to) the code of conduct
- having vulnerability and risk assessments carried out
- conducting disciplinary investigations (and/or reporting to the police)
- follow-up in the form of support, restorative justice and levels of punishment.
- necessary internal and external communication with respect for all involved.
- organising (or mandating the organisation of) moral judgement training and moral deliberations
- reflecting on mores prudence, and what it means for the organisation's policies, principles and mission

The integrity officer(s)

The integrity officer is responsible for developing the entire integrity system.

This includes organising training in moral judgement (given by external specialists). This training is relevant for everyone in the organisation, such as the directors and board/supervisory board, managers, employees, and new colleagues. And sometimes also for other stakeholders such as members, volunteers and partners.

The integrity officer ensures that a number of colleagues are trained to facilitate internal moral deliberations. Managers organise the moral deliberations in their teams. The internal facilitators make reports. On the basis of the resulting case histories, and if necessary, with the help of external experts, the integrity officer converts them into more prudence. If there are signs of moral stress, mission drift or mission overdrive, or (structurally) wrong moral decisions, this leads to advice to the director(s). The director(s) can then arrange a thematic deliberation or moral reconstruction. If necessary, the organisation's principles or mission can be enhanced or reconsidered.

The integrity officer is also responsible for improving and introducing the code of conduct and reporting systems (always repeated with new employees). And for following up all reports with a preliminary investigation. From each preliminary investigation comes a recommendation to the director, with decisions to be taken about possible follow-up steps.

The integrity officer plans, organises and manages vulnerability- and risk analyses. If there is only one integrity officer, that person cannot conduct the risk analysis directly. Confidentiality must be guaranteed for employees who participate in this process. After all, the integrity officer is responsible for dealing with violations and therefore cannot credibly guarantee that information from the risk analysis will not be used for this purpose.

If there are several integrity officers, an internal risk analyst can do this work, otherwise an external analyst is needed. The integrity officer and the analyst always discuss the eventual risk analysis report with the managers and departments that participated in it. The integrity officer makes an overview of the progress made and the advice to the director.

Example: who should do something about this?
"The manager of our fundraising department is dynamic. He has boosted our income, and does well with wealthy donors here in the Netherlands who appreciate his attention. He works extremely hard, is cheerful and can also tease his staff quite a bit. But not everyone is comfortable with that. The confidential counsellor came to talk to me (I am the integrity officer). Several employees have already come to her with examples of 'jokes' that have been made publicly, which they find painful. Sometimes about targets they haven't met' Or a joke about the non-Dutch origin of a colleague. And a lesbian colleague was bothered by a comment that she looked tired, 'probably because of too much love-making last night'. I spoke to the director about this, but he brushed it aside: " He is a good, cheerful manager".
Noone really wants to report, it's not that bad. I'm wondering if I should talk to him, but I also don't kno if he will take me very seriously. And is it actually my role to speak to him about this? The confidential counsellor certainly doesn't want to do it, because of confidentiality of the staff.

Employees and their managers
Moral deliberations and reflection on vulnerabilities and risk analysis make everyone in the organisation aware of the importance of a well-functioning integrity system. This leads to an engaged and active attitude in identifying and resolving (potential) integrity problems by employees, their managers (co-ordinators, project leaders or middle managers), and staff working in internal affairs (e.g. HR and finance). In this way, all individual employees are and remain jointly responsible for maintaining and monitoring an organisation's integrity.

Other stakeholders
Members and volunteers are close to the organisation. They have the right to be protected by and involved in the integrity system. For them, the general code of conduct could apply but a separate code of conduct specifically for them could also be introduced. They should be made familiar with the reporting system and have access to it.

There are also donors, target groups and program participants who have a stake in the organisation's work '. The integrity system will also have an important function for them. Complaints and reports can be encouraged so that the organisation can protect them too, and can even have possible blind spots in its own functioning pointed out.

Many civil society organisations have various collaborative relationships, and partner organisations. This results in a chain responsibility with regard to integrity. Thinking about this is not only about the horizontal forms of cooperation, but also about the vertical ones. What can partner organisations expect from their civil society donors? What are careful integrity procedures? What integrity agreements can civil society organisations make with their donors, to avoid the 'repressive reflex' when 'incidents occur? (more on repressive reflex in chapter 7.)

The Board or the Supervisory Board

These supervisors responsible for 'governance', wil want to know that the organisation has a well-functioning integrity system. This means giving them regular updates, and the opportunity to discuss the annual social- and external reports. Some members will want to delve into this more deeply than others (as is the case with the organisation's financial health).

The supervisory board will be interested in more prudence and will want to be actively involved if issues arise from it that call for adjustment of the organisation's principles or mission.

If there are reports related to the director's own behaviour, the governance board or supervisory board takes a more active role. They receive advice from the integrity officer, results of a possible disciplinary investigation and legal advice for decisions to be taken. The chairperson will then want and need to take on the communicative role within and outside the organisation.

Part II Sector-specific topics

7. ZERO TOLERANCE

Organisaties die (voor het eerst) te maken krijgen met integriteitsschendingen schrikken. Dat gaat vaak gepaard met verontwaardiging. Als de reputatie van de organisatie daardoor gevaar loopt, kunnen schrik en verontwaardiging iets venijnigs krijgen. En als het een slachtoffer betreft binnen een waardengedreven organisatie gaat afschuw een rol spelen. In die gevallen kan een organisatie ten prooi vallen aan 'de repressieve reflex'. De organisatie probeert het probleem streng straffend op te lossen. Men spreekt dan al snel over 'zero tolerance'. Dat kan leiden tot overdreven reacties en onzorgvuldige procedures. Wanneer iemand spreekt van 'zero tolerance' is dat vaak een teken dat diegene gevangen is in de repressieve reflex.

'Zero tolerance' is mainly understood as a more or less automatic link between the violation and dismissal as the appropriate punishment. Often the idea is that only malicious people commit violations. And vice versa, that committing a violation means that someone is malicious. 'Rotten apples' to be 'removed from the basket' before they infect others is a common metaphor. Fortunately, much less often, but still often enough to warn against it: 'zero tolerance' becomes the justification for drastically lowering the burden of proof. The organisation's reputation has to be protected and so people are sent away, barred or transferred on the basis of rumours or suspicions that have not been carefully investigated.

The consequences for the integrity system, of the repressive reflex in general, and of these interpretations of 'zero tolerance' in particular, are disastrous. The quasi-automatic link between violation and dismissal makes it impossible to weigh up the proportionality of punishment. There is no longer any consideration of gradations in severity of the violation. There is

no longer any regard for differences in culpability. No more consideration is given to the organisation's own responsibility for creating the situation in which the violation took place. This leads to disproportionate punishment and dismissal in cases where a milder punishment would be appropriate. Obviously even the injustice done to the perpetrator alone is reason to reject such an automatic link. But employees also quickly recognise this kind of injustice. As a result, willingness to report decreases, cooperation in investigations deteriorates and trust in the integrity system declines. In the long run, this actually leads to violations not decreasing but increasing, because the compliance practice functions less well. The idea that everyone who commits a violation wants to do harm is destructive to mutual trust. It is also inaccurate. As pointed out earlier, most violations stem from ignorance, lack of awareness and, above all, from situational temptations. Finally, lowering the burden of proof leads to an even greater injustice towards (possibly unjustly) accused persons and thus an even greater loss of trust.

The only acceptable interpretation of 'zero tolerance' is the decision not to overlook violations under any circumstances. This means, first and foremost, that the organisation takes it upon itself to make additional preventive efforts. Secondly, it means that the organisation undertakes to follow up all reports appropriately. Thirdly, it means that if, after careful preliminary investigation and enquiry, it has been established that someone has committed the violation, then appropriate punishment will follow. 'Zero tolerance' policies make sense and are useful if in the past certain violations were 'tolerated' by the organisation or could be committed with impunity.

8. PROGRAMME PARTICIPANTS AND CHAINS

In practice, almost all organisations are familiar with the problem that programme participants (patients, students, borrowers, participants in programme activities, aid recipients, etc.) and their families and communities make little or no use of the existing reporting channels, while they often have a dependent position and thus are often at greater risk of becoming victims of violations. They are particularly vulnerable to extortion (financial or otherwise) and interpersonal violations; mainly sexual harassment. It is therefore important that organisations identify the risks and possible prevention measures through professional vulnerability assessments and risk analyses.

Priority should be given to improving access to the reporting system for participants. If no reports are received from target groups or programme participants, the conclusion must be that the reporting system does not work for them. Is the information on rules of conduct and the reporting system easy for them to find, in a language accessible to them? Is a reporting point organised in the organisation that has direct contact with the communities? It may be necessary to have confidential counsellors and integrity officers who are themselves part of target groups or local communities. When working with partner organisations or alliances that have direct contact with those communities, it is essential that they themselves have an integrity system in place and are helped to develop it.

Chain responsibility

Almost all organisations are in some form part of a chain within which there is cooperation on a programme, project or action. It may be a partner to whom the implementation of a programme (set up and financed by or with support from the international organisation) is entrusted or a cooperation between organisations in the implementation of an emergency relief action. Or of a policy-influencing campaign. An organisation may outsource some functions such as marketing or fundraising. In short, chains can be complex and not necessarily linear. They extend from donor to end-user, often with various detours in between. Each form of cooperation between organisations creates its own questions when it comes to the integrity of the organisations involved.

Voorbeelden: wie draagt de verantwoordelijkheid?

"Als ik een collega van een andere organisatie een overtreding zie maken, moet ik dat dan melden? En zo ja, waar?"

"Wij hebben een 'zero tolerance'-beleid als het gaat om corruptie. Het regelen van huisvesting, communicatie, vergunningen en andere facilitaire zaken laat ik daarom altijd over aan de lokale partner."

"Er is een verdenking gerezen tegen iemand die in dienst is van onze Canadese vestiging, maar werkzaam was voor het project dat onder verantwoordelijkheid van de Franse vestiging werd uitgevoerd. De verdenking is gemeld bij ons hoofdkantoor in Spanje".

"Wij besteden de fondsenwerving op straat uit aan een bedrijf, maar een van onze supporters klaagde over een fondsenwerver die racistische opmerkingen maakte. Wie moet dat afhandelen?".

Mijn organisatie krijgt geld van grote fondsen, overheden en het bedrijfsleven. Kunnen die ook bevraagd worden over hun integriteitssysteem en meldingsmogelijkheden?"

The guiding principle when dealing with integrity issues in a chain is that no-one looks the other way, and no-one shirks responsibility. Each party to the cooperation will have to ensure that victims do not fall between the cracks. And they must prevent violations going unpunished and morally wrong decisions being made without correction.

What does this mean in practice? The direct responsibility for investigating reports and taking disciplinary action - when necessary - remains with the employer of the person concerned. But partners in the chain do bear responsibility for ensuring that the employer acts, that the process is careful and honest , and that there is a willingness to learn from it. Again, 'zero tolerance' applies to tolerating violations, or 'inaction'. The problem of the 'repressive reflex' can also come into play here. Too often it still happens that funding streams are turned off and programmes are shut down as soon as there is a report, even if it hasn't been investigated yet. And as explained earlier, this attitude can ultimately lead to a decrease in the willingness not only to make a report but also to communicate with each other about it. In turn, that increases the number of violations. A good cooperation agreement has a clause with mutual agreements based on the principle of 'zero tolerance for inaction'. And an agreement that the money tap will NOT be turned off while investigations are still ongoing. So, can an organisation require partners to build an integrity system? And assess whether its partners' code of conduct and procedures are sufficient? Certainly it can, but only with a willingness to provide resources and support for any improvements necessary. If deficiencies remain, this can be discussed as a condition for the continuation of the partnership.

9. VOLUNTEERS

One of the ways in which Civil Society Organisations differ from business and government is that they work with volunteers. Volunteers are deployed in professional positions, helping out in the office, with actions, campaigns, events or fundraising. Many organisations also use volunteers to provide services to their target groups (e.g. food banks, youth, elderly and community care). The number of volunteers per organisation varies enormously within the sector: from three to a hundred thousand.

There are risks involved in working with volunteers. Volunteers work with and for an organisation and represent it. Depending on the nature of the cooperation and volunteering, appropriate measures are in place. This is based on the specific vulnerability and risks, which are the basis for preventive measures. For example: does the organisation often need volunteers at short notice without time for screening or on-boarding? Is there a risk of integrity violation(s) at work (e.g. in working with children or in public actions)? If so, a roster of pre-selected, screened and trained volunteers could be established, who know the code of conduct and reporting procedures.

Example: who gets how much at the food bank?
"Distribution at our small food bank is done by very loyal volunteers. Now a rumour has reached me that one of our regulars is giving certain clients some extra. The one who mentioned it is not the easiest to deal with, she gets into arguments easily. I would prefer to let this go; I think the receiving families will probably need it. However, we do have agreements with each other about the distribution. What is wise?"

The idea of screening volunteers preventively may seem strange, but organisations owe this to their target groups (children, women, the elderly) as well as to the volunteers themselves. This is most difficult when it comes to volunteers who come to help at short term, for a short time, locally.

Then it is important to have a coordinator, who ensures that their tasks and level of responsibility do not exceed that short term volunteer reality, and who also explains to the volunteers in advance the guiding principles and rules of conduct of the organisation. The coordinator should be easily accessible for possible questions, concerns, conflicts or reports. Volunteers are at least as vulnerable as paid employees to violations, temptations, and misplaced or false accusations.

Through their effort, they commit themselves to the organisation's mission and therefore automatically to the integrity system. They have the right to be protected in the same way as paid staff, against violations, against temptations, and against misplaced accusations. This means the following:

- the code of conduct must be known and endorsed by volunteers; and
- the reporting system is accessible to them, and their reports are followed up as carefully as those of paid employees.

For volunteers with an irregular or incidental commitment to the organisation, this is more difficult to achieve than for volunteers with a formal (volunteer contract) or long-term commitment to the organisation, but no less important.

10. SMALL AND LARGER ORGANISATIONS

In the civil society sector, there are many small and medium-sized organisations, but also a good number of very large organisations. This is not only about the number of employees, but also about the number of members and volunteers. It is also about the number of partners, target groups and programme participants they cooperate with within the chain, and the complexity of the networks, consortia and (inter)national partnerships, in which they participate. What does this mean in practice for building a well-functioning integrity system? What responsibilities, opportunities and constraints are related to the size and complexity of organisations?

Three considerations:

- Moral judgment is equally important for any organisation, regardless of its size. Difficult moral decisions require weighing up the rights and interests of all involved. If rights are violated or interests forgotten, an organisation cannot hide behind too few people or time or the size and complexity of the organisation which would not allow all processes or effects of the work to be followed properly, or any other reason.
- All organisations need to think about their compliance practice. Do they have a code of conduct, is it known to staff, volunteers and chain partners? Is there a place to report possible violations? And are reports investigated, assessed, and handled fairly? Is prevention worked on by identifying and resolving vulnerabilities and risks in work processes? Has the assumption that moral errors and temptations do not occur within civil society organisations, because their goals and intentions are good, been dealt with, and rejected?

- A failing integrity system leads to internal tensions and external reputational damage. When trust in an organisation declines, it can pose an existential danger regardless of the size or history of the organisation. Moreover, the whole sector can be affected. Not so much by violations themselves, but by inadequate handling of them.

In what ways does the size of the organisation matter?

A *large and complex organisation* could and should logically have enough resources and capabilities to build a well-functioning integrity system. Think of several confidential counsellors and an integrity body with a few integrity officers for coordination, prevention, handling of reports and facilitation of moral deliberation.

This is a matter of internal prioritisation. Sometimes organisations invest more readily in, say, IT-systems than in an integrity system.

A *medium-sized organisation* will be able to build an integrity system of a size that fits the complexity with regard to volunteers, target groups, cooperative partners, etc. If possible, the integrity body could consist of several integrity officers and confidential counsellors (perhaps part-time), with sufficient reporting points and the possibility of bringing in external expertise for investigations, risk analysis, moral judgment training, etc.

A *small organisation* will have a harder time with the 'how' even though they will appreciate the importance of the 'what' of an integrity system. Unfortunately, having a small number of employees does not exempt an organisation from difficult decisions, morally wrong decisions with major consequences, violations and reports of violations. It is more difficult for a small organisation to properly set up the integrity system outlined in this guide. But it is not impossible. The 'how' may differ, but the 'what' should remain the same.

In any case, very small organisations need to have the following:

- one person responsible for integrity within the paid staff and one within the supervisory body,
- A code of conduct that is known, discussed and available,
- a confidential counsellor and a (separate) reporting point, within or, if necessary, outside the organisation,
- Together, employees of a small organisation can think about vulnerabilities and risks. An outside professional can support that.
- A moral learning processes. This is relatively easy for small organisations. After all, they comprise a small group of people. They can be professionally supported in this,
- the organisation can select preferred
- suppliers for disciplinary investigation and – advice about determining appropriate level of punishment.

Small organisations can benefit from joint facilities set up by the sector associations such as offering training and a learning community of integrity officers from organisations of all sizes, who can exchange experiences, support each other and take training courses together.

11. ON COMMUNICATION

A communication strategy
It is important for organisations to develop a long-term communication strategy around integrity, which is based on an integrity strategy.

Regular communication about the integrity system
Organisations should report on the development of their integrity system. (This is a requirement of the Erkenningsregeling and the Partos Code of Conduct.) It is important that organisations do this annually, regardless of the number of reports of violations. Communication on that progress frames all other communication about integrity.

Example from an annual report:
"We are working on the integrity of our organisation. We do that to do justice to all involved. We work on the ethos of everyone who works for and with us, including our participants, members, volunteers and partners in the chain. We work to prevent violations. We work to ensure that violations that do occur are reported and followed up appropriately.

In the past year, the number of reports of violations has increased by 200 per cent. This shows that the new low-threshold reporting system we installed is starting to work. All reports have been followed up. The number of reports that were found to be true after investigation is x. Of those x% were about violation type [...], y% on violation type [...], and z% on violation type [...]. The handling of those reports led to [...] number of disciplinary measures and [...] number of people leaving our organisation.

Where reports of sexual harassment or discrimination were concerned, the reports were followed up and linked to an organisation-wide campaign to raise awareness that such behaviour will not be tolerated. We believe that increased reports, consistent follow-up and the campaign together will first result in an increase of reports of sexual violations and various forms of discrimination within our organisation, followed by a decrease in the coming years."

The organisation can discuss in its own annual report its objectives, the number of reported incidents and their outcomes, and what was done on prevention. They can also indicate how many moral judgment trainings and how many moral deliberations were held.

Organisations who are accredited in the Netherlands as well as Partos members are required to address integrity in their annual report. You can find the specific requirements in Annex 2 (for the Partos Code of Conduct) and Annex 3 (for the Erkenningsregeling).

Communication on specific incidents
The director will usually be the one to communicate within and outside the organisation. When an incident occurs, attention is needed for both internal and external communication. Truth and justice are leading in communication around integrity. This means, among other things: not exaggerating progress, reporting problems and setbacks as honestly as successes, preventing unjustified or disproportionate reputational damage for individuals even if it leads to reputational damage for the organisation, respecting if victims do not want their case to be communicated about, and not hiding any failure of the organisation itself if that has played a role in an integrity issue.

Several scenarios are possible:

- If a report is received and acted upon by the integrity system through the designated channels, and the case is carefully managed, and confidentiality is maintained, it may be the right choice (with a view to the privacy rights of the individuals concerned) not to communicate internally beyond those directly involved in the case and its handling.

- When a matter has been dealt with according to procedure, but has been leaked internally, for example through gossip, it may be necessary to consider an internal communication plan. This may be simple, such as asking staff not to discuss matters amongst themselves, but to contact the integrity officer directly in case of concern. Where there may be repeated harm to parties involved, the integrity officer will have to balance the need to protect (or restore) the reputation of the person(s) involved with other rights and interests at stake in the case.

- If a case was handled according to procedure, but information was leaked outside the organisation, demonstrating that a strong procedure in place is the most effective communication strategy.

    "Our organisation has procedures for receiving reports and providing support to those affected. All reports are followed up by trained professionals and decisions are made according to strict protocols."

    It is rare then for details of the case to be shared in a public forum.

- When a case goes public without having reached the integrity system, the situation is more complex. Here, the organisation has lost control of the situation and of the narrative. Experience shows that in incidents of this kind, the damage to the organisation has a knock-on effect. This is especially true in the area of funding, so that those who ultimately suffer the consequences are the programme participants or the group the organisation is trying to help. The organisation must try to regain control of the narrative (and the situation) to prevent further damage to the organisation (and its stakeholders and other parties). This often takes the form of crisis communication, with truth and justice as leading principles.

Communication around specific incidents requires careful moral consideration on a case-by-case basis. The integrity officer, the communication specialist and the decision-maker (director or top management) decide together on communication strategies per incident.

Communication with donors

In all these scenarios, communication with the donor(s) plays a role. The key question is: what does the donor need to know in order to fulfil its own tasks and obligations? In most cases, this will not conflict with the rights and interests of those involved in the case. The contract with a donor may contain agreements on what will be communicated and when, around the handling of such matters.

When cases are leaked to the public, it can also cause reputational damage to the donor. This should be taken into account in the specific communication strategy per case. The donor and fellow organisations in the sector (directly and/or through sector associations) can then be informed of what is going on in a timely, brief and anonymized manner.

12. WHAT THE SECTOR ASSOCIATIONS ARE DOING

1. Those with responsibility for integrity and integrity professionals are already brought together in working groups (within the Netherlands). This could be the basis of a sector-wide learning community, where experiences and solutions for building an integrity system are exchanged. This can be combined with practical in-service training of integrity officers, discussion of case histories from the moral learning process, outcomes of vulnerability and risk assessments, investigation of alleged violations, advice on restorative measures or punishment and communication around integrity. The learning community could also jointly develop mores prudence. The learning community could initiate joint campaigns targeting.specific moral hazards or violations.

2. The administration of the working groups is provided by the sector organisations, which also organise larger events and invite integrity specialists to offer guidance. In addition, the sector organisations, together with various professional providers, have developed a range of sector-specific training courses for integrity officers, confidential counsellors and managers and supervisory board members responsible for the integrity system.

3. The sector organisations have made information on professional providers of integrity services available to their members. A distinction was made between providers for advice and guidance in building the integrity system, training in moral judgement for management and employees, training facilitators for moral deliberation, and the setting up of a mores prudence system. In addition, specialists are available for vulnerability assessment, and risk analyses focused on specific

processes or specific violations, prevention programmes, and for strengthening the commissioning of investigations. Investigation bureaus are available respectively for financial violations, violations of abuse of power, interpersonal violations and victim support. And for advice on appropriate punishment, and legal defence.

4. Members sometimes ask for help with their communication strategy in case of specific integrity issues.

5. A whistleblower reporting point has been made available to the entire sector. This reporting point does not supersede internal reporting procedures of member organisations but complements them only as a last resort. This reporting system has the authority to keep the identity of reporters confidential and to ensure that the organisation follows up the report adequately.

6. The sector associations work together as a sounding board and switchboard where all integrity issues with high publicity risks can be brought in. They can ensure that internal or external communication professionals advise and support the organisation concerned. And that all relevant stakeholders are informed in good time, with a joint communication guideline. In some cases, a joint strategy can be adopted in which organisations support each other in getting the truth out honestly and effectively. The organisation in question retains ultimate control over how it communicates on the issue.

EPILOGUE

The wave of democratisation on which civil society organisations were surfing has broken. The wave started after nineteen forty-five and reached crescendo after nineteen-ninety. In retrospect, the Arab Spring was the peak, the fall of Aleppo the beginning of the crash. Since then, the triangle of autocracy, oligarchy and xenophobia has been gaining traction in the world.

The loss of that carrying wave has major consequences. Work on the big goals, sustainability, human rights, poverty reduction and inclusion, has become much more difficult, the position of civil society organisations in many societies more problematic.

Inside of civil society organisations, in the wake of #metoo and #blacklivesmatter and #decoloniseaid, a profound change process is underway. Global internal power inequalities are corrected, interpersonal violations addressed, an anti-discriminatory ethos developed.

More than ever, the world needs civil society organisations to think and act and be impactful. Without them, the great extinction continues, climate catastrophe comes, the concentration of wealth accelerates once more, exclusion and the violation of human rights only increase.

Working on integrity strengthens the thinking and the force of civil society organisations. The moral learning process warns of injustice, enables the recalibration of mission and strategy, lays a foundation for new forms of cooperation.
The compliance practice ensures that violations decrease, that the fight against discrimination is not divisive but binds and that power is used well.

If civil society loses, humanity loses.

Frans Geraedts
Filosoof bij Governance & Integrity

Governance & Integrity is an advisory and training firm on integrity whose mission is to serve justice. G&I is one of the leading organisations when it comes to integrity in government and other public organisations. Since 2014, G&I has also been working with and for civil society organisations that want to work on integrity.

For questions and advice, contact G&I's civil society desk, reachable at secretariaat@gi-nederland.com

Annex 1

A GLOSSARY OF TERMS

Complaint	A complaint is meant to indicate that something has gone wrong in the way an organisation lives up to its own agreements. For example, it can be about service delivery or business arrangements. Complaints are not about integrity violations.
Compliance	The control of the compliance with laws and regulations and the enforcement of these rules. Compliance always contains a preventive element (consultation, information transfer, encouragement, etc.) and a repressive element (warning, coercion, official proceedings, imposing punishment). Within the integrity system, compliance includes the preventive cycle, and the repressive apparatus.
Disciplinary Investigation	A disciplinary investigation is an investigation that is launched to determine whether disciplinary action is warranted. The disciplinary investigation determines whether or not an integrity violation was committed, and if so, what the circumstances of that integrity violation were (including, but not limited to, severity, intent, damage caused). The disciplinary investigation is conducted by a trained professional and is carried out according to an investigation protocol.
Disciplinray measure	The imposition of a punishment or sanction in response to the (proven) violation of the code of conduct or other relevant rules and regulations. A spectrum of disciplinary measures is possible, ranging from no punishment to dismissal. Applicable labour laws may provide guidance on possible disciplinary measures. In all cases, the organisation should have its own case law to guide decisions on disciplinary measures.
Integrity	Acting with integrity means acting in accordance with justice. An act must do justice to all concerned. This applies to both individuals and organisations. Integrity is not a personal characteristic or attribute but relates to actions and behaviours. The integrity system is then the set of tools the organisation uses to manage and maintain its integrity.
Interpersonal (integrity) violations	This is a term for a cluster of violations having to do with the relationships between two or more people, and that violate certain rights of any of the parties involved. The cluster of violations includes discrimination, harassment, bullying and violations of a sexual nature.

Mission drift	The situation where employees within an organisation drift or are driven away from the mission and core tasks. Mission drift means that decisions of the organisation repeatedly deviate from the mission and the guiding principles. It is a form of institutional corruption (not to be confused with other forms of corruption).
Mission overdrive	Refers to cases where the mission of an organisation is prioritised to such an extent that certain other interests, including the rights of others, are pushed aside as a result. All organisations are at risk of mission overdrive. In value-driven organisations, it can be harder to spot because the mission itself is often focused on justice. This can lead to insufficient attention to the interests and rights of others, a kind of tunnel vision.
Moral injury	A form of trauma caused by witnessing or perpetrating or failing to prevent an act that the individual perceives to be morally wrong. The injury occurs regardless of whether the act is in fact morally wrong or not. Perception plays the decisive role. Moral injury is an under-researched topic. Much of the research to date focuses on US military veterans and is led by (academic) clinical psychologists. The research has some weaknesses. Nevertheless, there are good reasons to believe that moral injury is a significant risk in the humanitarian and development sector, but possibly also in other civil society organisations working in the Netherlands on health, welfare and children's rights, for example.
Moral stress	A form of stress resulting from having to make difficult decisions (often repeatedly) under conditions of moral uncertainty.
Mores prudence	Mores prudence is authoritative (moral) knowledge. This is the knowledge that the organisation builds over time by holding regular moral deliberations and creating an archive of their outcomes. The mission statement, guiding principles, core dilemmas and warnings of mission drift and mission overdrive are all forms of mores prudence and emerge from an analysis of the archived cases.
Performance issues	By definition, performance issues are not integrity violations. Performance problems occur when someone does not perform assigned tasks and duties at the level required for the job. These problems should be addressed within the management line and by an HR department. Performance problems can turn into culpable negligence in extreme cases, and in such cases, they are considered integrity disputes. In those cases, the matter falls under the integrity system.

Person in question	The person who is accused of the behaviour which has been reported.
Preventive cycle	The cycle of identifying risks of integrity violations and implementing preventive measures (in the form of policies, processes and procedures) to reduce or (as far as possible) eliminate those risks.
Report	A report occurs when a person, as a victim or witness, informs one of the reporting points about a suspected violation as defined in the code of conduct. The report can be made in writing or verbally. The report can also be made anonymously, although that is more difficult to investigate.
Reporter	The person who reports a suspected integrity violation as defined by the code of conduct
Reporting point	The designated person(s) to whom a suspected violation can be reported (see 'Procedures').
Reporting system	The system for receiving reports about (suspected) integrity violations. This includes the procedures for filing a report, as well as the roles and responsibilities of those involved (the reporter, the confidential counsellor, the integrity officer, the line manager, if involved, and the decision-maker). These procedures should be clearly described and accessible.
Repressive apparatus	The definition of 'repressive' is 'obstructive, oppressive, restraining'. Within the integrity system, this is about countering wrong behaviour. The repressive apparatus is used to identify and deal with (suspected) integrity violations as described in the code of conduct. The repressive apparatus includes triage, preliminary investigation, disciplinary investigation, disciplinary measures, restorative justice, reparation, and other measures, including aftercare for the reporter/victim.
Restorative measures	Measures aimed at restoring the situation between the parties. The aim is to ensure that justice is done to all concerned and that normal work can resume without further consequences. This does require truth-finding and judgment. And possibly various remedial work, such as victim support, coaching for one or both parties, mediation (e.g. between perpetrator and victim), guided conversations where analyses can be shared and apologies and/or compensation offered. This may also be offered by the organisation if it has (partial) responsibility.

Restorative Justice	These are measures aimed at repairing the harm caused. Simply put, the perpetrator or the organisation where the violation occurs acknowledges the harm to the victim, apologises and takes other agreed measures. These measures can be taken in addition to or instead of disciplinary measures.
Witness	A person who has (or is deemed to have) information related to the case under investigation and who may therefore be questioned by those investigating. A witness may also report a suspected violation, even if they are not themselves victims or not directly involved.
Workplace conflicts	Workplace conflicts (or labour disputes) are conflicts between a manager and an employee or between two employees and are usually about cooperation or the lack thereof. Conflicts between a manager and an employee usually arise when an employee disputes what is asked of him by his manager or the way it should be done. Conflicts between employees, on the other hand, are usually about the division of labour and who decides what. Workplace conflicts are not integrity violations and should be dealt with by HR (or similar departments). However, these disputes can become an integrity violation if they lead to harassment or bullying. In those cases, the matter falls under the integrity system and should be handled by the integrity officer.

Annex 2

B   PARTOS CODE OF CONDUCT 2018

AN EFFECTIVE INTEGRITY SYSTEM

De leden van Partos:

a. have a Code of Conduct which defines the standards and values of the organisation in a clear and concise manner. The code covers all aspects of integrity, as listed under b) below, and defines what is considered unacceptable behavior and sets out how potential victims are protected and receive good care. The Code of Conduct is readily accessible and published on the website.
b. Behave an integrity system, including a Code of Conduct, which devotes attention to the following:

Misuse of power or position
 1. Corruption;
 2. Conflicts of interests and partiality (e.g. nepotism, favouritism);
 3. Manipulation or unauthorised divulgence of information;

Financial violations
 4. Fraud;
 5. Misuse or improper use of resources, theft;
 6. Tax evasion or asset management/investment policy contrary to the organisational purpose and objectives;

Interpersonal violations
 7. Unwanted intimacy, sexual intimidation and sexual violence;
 8. Agression, discrimination and bullying.

c. will translate their Code of Conduct into guidelines and instructions for any people and parties who act on behalf of the organisation (such as service providers and partner organisations).
d. will assign overall responsibility for the integrity system to a director or management team member, while assigning relevant supervision to a member of the supervisory body.
e. have one or more sufficiently equipped staff members who are engaged in policy formulation, advice and practical implementation of integrity matters.

An organisation is integrity-compliant if it consistently acts in accordance with justice, i.e. doing right by all people and organisations with whom it works.

a) The Code of Conduct forms the basis of the integrity system. The Code defines the actions and behaviours which will not be tolerated by the organisation and which may therefore result in disciplinary action/punishment.

c and d) Primary responsibility for the integrity of an organisation rests with its highest level of management. Next in line is the supervisory body (the board), followed by each and every member of the organisation's staff. Management may opt to partially delegate responsibility to specific officers or bodies (or one or more integrity officers) within the organisation, and will give them the mandate to carry out whatever practical activities are required to ensure that all requirements are met.

e-2) The reporting system has an initial point of contact who acts as a portal to the integrity system: the person(s) of trust. The task of the person of trust is to provide first-line support to the victims or witnesses of integrity violations. All conversations with a person of trust are treated in the utmost confidence. The initial meeting with the person of trust serves several purposes. It is an opportunity for the employee concerned to tell his or her story, whereupon it becomes possible to determine whether it is about a potential integrity violation, if so, what the best possible course of action might be. The interests of victim and witness are paramount. Under no circumstances can the person of trust also be the person who receives formal reports within the integrity system, since this denies the employee the opportunity of deciding not to report the incident, whilst also making it more difficult to make referrals to other sources of assistance.

e-1 en 3) The reporting system must have three separate channels through which a report can be submitted by any person who is the victim of, or witness to, an integrity violation.
The first channel is the organisation's management. Where a report is made to the management, it is not possible to protect the identity of the person making that report. The second channel is through the Integrity Officer or Integrity body. It is then possible to protect the identity of the person making the report. The third channel must be external. Arrangements must be made with a whistleblower authority. It is then possible for an employee to report a suspected violation if he has no confidence in the organisation's management or integrity body. Clients, programme participants, volunteers, employees of partner organisations and other stakeholders within the chain must also be able to report suspected integrity violations. They will do so either through the Integrity Officer or Integrity body, or to the external whistleblowers authority.

f. for the reporting of violations, have in place:
1. a person or unit to whom reports can be submitted in an easily accessible, safe and confidential way by staff, volunteers and ther stakeholders
2. one or more persons of trust
3. formal arrangements with an external whistleblowers authority.

g. have available capacity and expertise (either in-house or externally) to:
1. investigate reports
2. advise on proportional disciplinary action/ punishment, including possible legal action
3. advise on appropriate victim support or compensation
4. take decisions on measures to be taken and implement them
5. advise on appropriate communication about any integrity violations.

h. ensure that all target group, members of staff, volunteers and those acting on behalf of the organisation are aware of the Code of Conduct, guidelines and reporting procedures, and are alert to their proper application.

i. identify, at appropriately regular intervals, all relevant integrity risks.

j. introduce a moral learning process, to include a system of regular moral deliberations about issues and dilemmas put forward by staff.

k. devote a part of the organisation's Annual Report to integrity, and include information about:
1. the manner in which the organisation complies with all above requirements;
2. the number and nature of reports about integrity violations and the action taken in response to those reports.
3. reflection on the organisation's own integrity policy.

* The practical implementation of the integrity system can be adapted according to the nature and size of the organisation. A principle of 'apply or explain why not' must be observed.

f) When the Integrity Officer receives a report (through any of the three channels) she will initiate a preliminary investigation, the purpose of which is to determine whether a full disciplinary investigation is warranted or whether some alternative form of action is necessary. If the Integrity Officer concludes that further investigation (by internal or external specialists) is warranted, she will make a recommendation to the director or to the member of the executive board responsible for integrity. The director makes the final decision about any disciplinary action/punishment.

g) The production of the Code of Conduct, its dissemination among stakeholders and open discussion will have a preventive effect. This establishes the standards. Discussion will serve to resolve much of the ignorance of the rules that can lead to integrity violations. It is a question of clarifying precisely what is forbidden and the underlying reasons for it.

h) The organisation must be aware of the specific vulnerabilities of processes and functions that are particularly susceptible to certain types of violation. On the basis of this, the organisation should then conduct regular risk analyses. The risk analyses should be based on interviews, observation and scrutiny of relevant documentation, in order to gain an accurate picture of the situation on the workfloor, the immediate integrity risks and the factors within the broader context that are likely to exacerbate these risks. The analyses will give rise to recommendations for improvement of processes and process structure, controls and training for both management and staff.

i) The embedding of a moral learning process within the organisation will support staff and managers who are required to take important, difficult and doubtful decisions. The organisation should provide training in moral judgement for all staff and managers. This will enable them to assess whether their own actions and decisions are in accordance with justice. The key here is the ability to carefully weigh the rights and interests of all stakeholders. It is this careful weighing that will ensure that a decision and subsequent action are in accordance with justice.

j) Organisations must develop a long-term communication strategy with regard to integrity. It is important to report on the slow-but-steady progress made in developing a fully functional and effective integrity system. Organisations should make clear that a better integrity system will in time lead to fewer integrity violations, although the number of reported incidents is likely to increase at first. If there is indeed an increase in reported violations, the organisation should present this as a sign of success. It is essential that truth and justice should be leading principles in all communications around integrity. The organisation must not exaggerate the progress it has made. It must report any setbacks and problems with the same candour as it reports its successes. It must also seek to avoid any unfair or disproportionate reputational damage to individuals.

4. Transparancy and accountability

The members of Partos commit to the following principles with regard to transparency and accountability:
a. They provide clear information about their objectives, policy, decision-making procedures, use of resources, activities, progress, results, evaluations, business operations and integrity issues both in the Netherlands and in the field

Addition to 2. Professional organisations, para. 5a:
The members of Partos:
a. apply and observe clear guidelines with regard to the health, safety and welfare of all staff and volunteers working in the Netherlands and elsewhere. Each member is expected to make a full safety and integrity risk analysis, identifying risks to its own staff and volunteers as well as to other parties to whom it has a duty of care. Appropriate risk reduction or prevention measures must be taken.

Annex 3

C   ERKENNINGSREGELING

Standards concerning integrity for charitable organisations

For Chapter 6 of the Erkenningsregeling, which deals with integrity, the standards and talking points for categories A and B are the same and are the same for categories C and D. The same applies to Chapter 7 where it deals with accountability and integrity. Below is an overview of the standards and talking points included in the Erkenningsregeling(with an effective date of 1 October 2022).

Distinction between standards in bold and plain fonts

A distinction is made in the Erkenningsregeling between standards typed in bold and plain fonts. A standard typed in bold font is a concrete standard. A CBF Recognised Organisation must be able to demonstrate and substantiate that it complies with such standards. A standard typed in plain font is a point for discussion. The Standards Committee finds it important that a CBF Recognised Organisation pays attention to this, but the Standards Committee does not (or not yet) wish to impose any obligation. These standards will be the subject of discussion between the organisation to be assessed and the CBF.

Categories

The standards have been classified into different categories, which are based on the size and complexity of the organisation. Smaller organisations, generally speaking, have less complexity with regard to their operations, and there is also less capacity and need for formalizing their operations. The larger an organisation is, the more complex its operations become, and the more capacity becomes available for formalizing its operations. The standards reflect these differences in size and complexity of organisations.

Category A through 50K

6. INTEGRITY

6.1.1. The organisation is committed to preventing unethical conduct, and provides insight into the way it seeks to do so.
6.1.2. The organisation provides insight into the specific risks of unethical conduct.
6.1.3. The organisation ensures that unethical conduct can be reported safely, and has made preparations for taking measures when a report is filed.

Categories A an B

6. INTEGRITY

6.1.1. The organisation is committed to preventing unethical conduct, and provides insight into the way it seeks to do so.
6.1.2. The organisation provides insight into the specific risks of unethical conduct.
6.1.3. The organisation ensures that unethical conduct can be reported safely, and has made preparations for taking measures when a report is filed.

Categories C and D

6. INTEGRITY

6.1 Integrity policy
6.1.1. The organisation sets in writing its integrity policy, and makes sure that the responsibility over the integrity policy has been assigned to someone.

6.2 Code of Conduct
6.2.1. The organisation sets in writing a code of conduct, with an explicit description of the organisation's norms and values.
6.2.2. Norms regarding unethical conduct are laid down in the code of conduct.
6.2.3. The organisation promotes ethical conduct among employees and others that are involved in the organisation. The organisation sets in writing how it seeks to do so

6.3. Reporting unethical conduct
6.3.1. The organisation creates a desk or hotline where everyone can file reports about unethical conduct in a safe, confidential and hassle-free manner.

6.4. Investigations, measures and communication
6.4.1. The organisation sets in writing how:
a. reports are investigated;
b. eeffective measures are taken, while also keeping in mind that appropriate support is given to those involved;
c. it communicates about such reports with care.

7. ACCOUNTABILITY

7.1.4. The annual report pays attention to the organisation's integrity policy, and contains information about, in any:
a. the way it implements the norms 6.1.1 through 6.4.1;
b. the number and nature of reports of unethical conduct, as well as the handling thereof;
c. an assessment of the organisation's integrity policy.

INTEGRITY
SYSTEM GUIDE

2022