

# Foundations of integrity

2024



Netherlands  
Court of Audit



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# Executive summary

## Background

Integrity is the backbone of a trustworthy and efficient government. Everyone – citizens, businesses and parliament – must have confidence in the government's integrity. But ministries do not always respond effectively to vital integrity signals. There is a risk of system failures opening the door to inappropriate and unethical government behaviour that disadvantages people.

Integrity in central government is laid down in the Central Government Code of Conduct on Integrity. It states, 'the government must function honestly and reliably, treating citizens correctly and with respect. The government must also set the example: if you want citizens to act respectably you must do the same as the government' (BZK, 2020a). Civil servants must accordingly be honest and reliable and work for the common good. Integrity is not an isolated phenomenon; it is a central pillar underpinning the primary function of government. Integrity is an integral quality of public sector professionalism, and integrity policy is a building block for good employment practice. Integrity is the foundation of a lawful, efficient and effective government. That is why the Court of Audit has audited integrity policy at ministries in the Netherlands.

## Conclusions

Our conclusions concern structural integrity measures, the Minister of the Interior and Kingdom Relations' coordination of integrity policy and cultural measures to strengthen integrity.

## Structural measures

We conclude that a basic framework for a good integrity policy is in place at the ministries' core departments but it still displays weaknesses in a number of areas.

In concrete terms, it often lacks:

- a functioning and coherent system of risk analysis, integrity policy and evaluation;
- strong and independently positioned integrity coordinators;
- specific, up-to-date and operational notification and investigation protocols;
- support to strengthen managers' responsiveness to integrity issues.

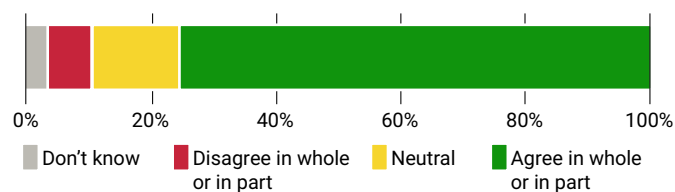
The ministries' organisation of the position and role of confidential counsellors, by contrast, is generally effective.

## Coordination

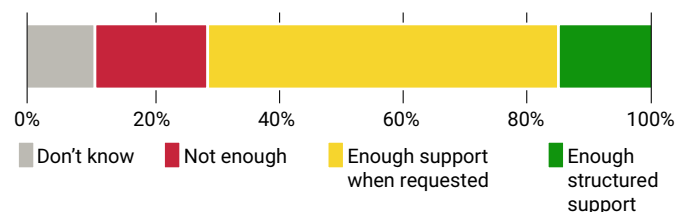
As coordinator of integrity policy, the Minister of the Interior and Kingdom Relations (BZK) provides the ministries with practical government-wide frameworks and protocols, such as the Central Government Code of Conduct on Integrity. However, the minister has too little insight into the ministries' design and implementation of integrity policy. The Minister of BZK accordingly does not always hold the ministries to account for design and implementation shortcomings. Furthermore, no vision has been adopted for the minister's coordination of policy.

### Survey of ministries' integrity

Staff often feel that their managers lead by example



... but managers don't feel that they receive enough structured support.



## Cultural measures

We conclude that there is a demonstrably strong relationship between exemplary conduct and perceived integrity culture at the ministries. Ministries are paying increasing attention to organisational culture, and staff generally say that managers lead by example on integrity issues. We further conclude that:

- managers could display exemplary conduct more visibly to their staff, for instance by holding people to account for unacceptable behaviour and organising regular integrity discussions. This is important because there is a strong correlation, a coefficient of 0.6, between exemplary conduct and perceived culture at the ministries;
- too often, integrity policy is applied in response to an incident and is not structurally embedded in the ministries;
- staff decide not to report a suspected integrity violation (8% of survey respondents) for reasons strongly associated with the organisation's culture. For instance, they do not feel safe to report the incident or they are afraid of workplace repercussions.

## Recommendations

### Coordination

We first recommend that the Minister of BZK coordinate integrity policy more actively, for instance by providing a risk analysis tool and hierarchical frameworks for integrity coordinators and by developing a vision of central government integrity policy. This should include active oversight and continuous discussion of the functioning of the ministries' integrity policies. Our audit revealed which ministries still have to take action in some areas. This insight can serve as the starting point for integrity discussions.

This recommendation to the Minister of BZK does not detract from what individual ministers must do. They must flesh out the government-wide frameworks and tailor them to their own ministries. Ministers can learn from each other while doing so. Some ministries have made more progress fostering integrity than others. Ministries that are more advanced must not rest on their laurels: integrity demands constant attention and commitment.

## Structural measures

Secondly, we recommend that individual ministers improve their structural integrity measures as follows:

- establish a functioning and coherent system of risk analysis, integrity policy and evaluation;
- strengthen the independent positioning of integrity coordinators;
- set up specific, up-to-date and operational notification and investigation protocols;
- strengthen managers' responsiveness to integrity issues.

## Cultural measures

Thirdly, we recommend that individual ministers actively embed integrity in the heart of the ministries' culture:

- pay constant attention to integrity at all levels, especially at the top;
- proactively enforce integrity policy instead of responding to incidents;
- recognise integrity as a positive asset rather than as a means to prevent violations and unacceptable behaviour;
- tailor integrity measures to the specific circumstances of each organisation.

The two pillars of structural and cultural measures must be addressed in combination with each other: there is no structure without culture, and vice versa.

## About this audit

This audit assessed whether the 12 core departments in the Netherlands implemented integrity policy appropriately for civil servants. It looked in detail at structural measures (policy, regulatory framework, and notification and investigation protocols) and cultural measures (leading by example and discussion of dilemmas). Implementing organisations outside the core departments and rules, measures and policy applicable to ministers and state secretaries fell outside the audit scope. We do not express an opinion on the integrity culture of a particular ministry.

# 1. Introduction

Our democracy is founded on integrity in public administration. However, recent events have raised urgent questions about the effectiveness of the ministries' integrity systems. Parliamentary inquiries and extensive investigative journalism have revealed that ministries do not always respond appropriately to integrity signals. The chair of the parliamentary inquiry committee on fraud policy and service delivery, for instance, warned when submitting the committee's report in 2024 that 'This [the recent child benefit scandal] could happen again tomorrow'. There is a risk of system failures opening the door to inappropriate and unethical government behaviour that disadvantages people. Every organisation makes mistakes. It is therefore of the utmost importance that effective systems are in place that foster desirable conduct, prevent breaches of rules and respond appropriately when things go wrong.

The concept of integrity cannot be explained in 1 or 2 words. Integrity is often defined in terms of unacceptable behaviour, such as the private use of a business travel card or the award of a contract to a friend. Unacceptable behaviour and the importance of reporting potential abuses in policy implementation have recently been in the spotlight. Staff in central government have a clearly defined description of unethical conduct. But more and more dilemmas are arising where there is no clear-cut boundary between what is and what is not acceptable.

Fortunately, a lot of attention is also being paid to positive integrity concepts. The ministries' Board of Secretaries-General, for instance, wrote in a letter to the mediator for the formation of the new government that it supported its people and fostered a safe and open working environment. The secretaries-general want their ministries to



be open, learning organisations that take transparent decisions, admit their mistakes and reflect rather than blame (Board of Secretaries-General, 2024). The concept of public sector professionalism also embraces principles and values to guide civil servants in their work. In the final analysis, integrity is about doing things correctly, being trustworthy and working in the public interest. Integrity is not an isolated phenomenon; it is a central pillar underpinning the primary function of government. Integrity is key to public sector professionalism. Similarly, integrity policy underlies good employment practice. Integrity is therefore the foundation for the lawful, efficient and effective functioning of government. This is why the Netherlands Court of Audit has audited the ministries' integrity policies.

The Minister of the Interior and Kingdom Relations (BZK) wrote to the House of Representatives in 2023 that continuous discussion of integrity in public administration was of vital importance (BZK, 2023a). The Netherlands Court of Audit wholeheartedly agrees.

The Netherlands Court of Audit wants this investigation to contribute to the further development of the ministries' integrity policies. We have a statutory duty to audit the regularity, efficiency and effectiveness of the ministries. In this light, we express an opinion in this report on the integrity policy currently in place at the ministries, what works well and what can be improved.

To move from accountability to improvement requires far more than just this audit. We return to this in our conclusions and recommendations. We trust this audit will make a constructive contribution to public administration. Our assessment, like integrity itself, is not a goal in itself. By pointing out the steps ministries have to take in their integrity policy, we wish to contribute to a government that places integrity and public sector professionalism at the heart of its work.

We call on ministers, departmental heads, co-determination bodies, experts, academics and other stakeholders to rise to the challenge of taking integrity policy further.

## 2.

# About this audit

### 2.1 What is integrity policy all about?

There are many approaches to integrity and integrity policy. The government does not have a central definition of integrity but the Central Government Code of Conduct on Integrity sets out what is expected. To act with integrity, 'the government must function honestly and reliably, treating citizens correctly and with respect. The government must also set the example: if you want citizens to act respectably you must do the same as the government' (BZK, 2020a).

Two types of measure shape an organisation's integrity policy:

- structural measures: policy, regulation, risk analyses, integrity coordinators and notification and investigation protocols. These are hard controls.
- cultural measures: leading by example, facilitating the discussion of dilemmas, fostering an ethical culture. These are soft controls.

All these measures come together in a mature integrity policy. For the purpose of this audit, we understand integrity policy to be all the measures the government takes to prevent, detect and respond appropriately to suspected and actual integrity violations. In other words, integrity policy centres on prevention, detection and response.

Much has recently been said about public sector professionalism and integrity. Integrity is part of the day-to-day work of civil servants and is intrinsic to their serving the public interest to the best of their ability.

### Practical situation: oath or affirmation

On taking up every new position in government, civil servants take an oath or affirmation. They undertake to act with integrity in the public interest for the benefit of society. They do so for good reason. Their work sometimes involves special powers, such as access to confidential information and the award of grants. This is not without risk; there are moments when their integrity could be compromised and the temptation of bribery, abuse of power, access or insider knowledge has to be resisted. But human error, lack of awareness or incompetence can also be a source of integrity issues.

### About the objective of integrity policy

The objective of integrity policy is to foster ethical conduct within an organisation. As we wrote in the introduction, the government does not have an unambiguous definition of the term integrity. However, it has identified nine integrity violations (BZK, 2024):

- financial violations (in business),
- misuse of a position and conflict of interest,
- leaking, misusing and/or not disclosing or unauthorised use of information,
- inappropriate communication
- misuse of powers,
- misuse of force,
- inappropriate conduct,
- misuse of assets and breaches of rules,
- inappropriate behaviour in private.

Under the Central Government Code of Conduct on Integrity, the government must act with integrity. In other words, 'the government must function honestly and reliably, treating citizens correctly and with respect' (BZK, 2020a).

## 2.2 What did we audit?

We investigated whether the 12 core departments implemented integrity policy appropriately for the civil service.<sup>1</sup> We carried out an extensive investigation of both structural and cultural measures.

We assessed whether sufficient effective measures, such as integrity coordinators, notification and investigation protocols and confidential counsellors, were in place at

each ministry. We also investigated how the Minister of BZK exercised government-wide coordination of integrity policy.

To understand how the ministries' cultural measures work, we sent a questionnaire to staff asking them of their experiences with their ministry's integrity policy. We asked, for example, whether they were familiar with the integrity policy and whether their managers received the support they needed to respond effectively to integrity issues.

The audit therefore looked at both the formal rules, procedures and requirements and the way in which they came to life 'off the paper' and whether staff recognised them in their work. The audit approach and methodology are explained in appendix 3.

## 2.3 Audit scope

This audit considers the integrity policy in place for civil servants at the 12 core departments in the Netherlands. A core department is that part of a ministry that is engaged principally in administrative and governance processes and the development of policy. This report sets out the vulnerabilities and points for improvement we found at the ministries. By focusing on the common vulnerabilities and points for improvement, we wish to contribute to the further development of the ministries' integrity policies.

The audit did not consider implementing organisations outside the core departments or the rules, measures and policies applying to ministers and state secretaries.

The Court of Audit is not tasked with investigating individual incidents or suspected integrity violations. Our audit explicitly did not consider such matters.

## 2.4 Structure of this report

Chapter 3 presents our findings on the structural measures in place for integrity policy and more specifically the extent to which the ministries have functional instruments, rules and protocols.

Chapter 4 describes the cultural measures appropriate to an integrity culture. It considers the attention ministries pay to fostering integrity.

In each of these chapters we first briefly explain the topic before looking more closely at the findings. The story lines in the report are not literal quotations but

are illustrative of our findings and contain anonymised practical examples based on the audit findings and the opinions of specialists and hands-on experts.

Chapter 5 presents our conclusions and recommendations.

There are 2 types of text box in this report. Text boxes with practical situations illustrate why it is important that the aspect of integrity policy under consideration is effective in practice. Other text boxes describe good examples and the situation at individual ministries.



# 3.

## Structural measures

### 3.1 Conclusion

We conclude that a basic framework for good integrity policy is in place at the core departments but there are weaknesses in certain areas. In concrete terms, it often lacks:

- a functional and coherent system of risk analysis, integrity policy and evaluation;
- strong and independently positioned integrity coordinators;
- specific, up-to-date and operational notification and investigation protocols;
- support to strengthen managers' responsiveness to integrity issues.

The ministries' organisation of the position and role of confidential counsellors, by contrast, is generally effective.

As the government integrity coordinator, the Minister of BZK provides the ministries with practical government-wide frameworks and protocols, such as the Central Government Code of Conduct on Integrity. However, the minister has too little insight into the design and operation of the ministries' integrity policies. The Ministry of BZK accordingly does not always hold the ministries to account for design and operational shortcomings. There is also no set vision of the minister's coordination.

### 3.2 What does this mean?

We understand a functional integrity policy to consist of a coherent system of measures to foster ethical conduct. Integrity policy has several elements, including:

- a code of conduct,
- a notification protocol,
- an investigation protocol,
- confidential counsellors,
- integrity training,
- integrity communication.

Integrity policy is most effective when the elements are not treated in isolation but are applied complementarily to reinforce each other (Maesschalck, Hoekstra, & Van Montfort, 2024; Hoekstra & Kaptein, 2021). Work on an ethical organisation is never finished. There will always be new developments that ministries have to rise to with new instruments and initiatives (Heres, 2023; Dutch Whistleblowers Authority, 2021). Ministries must therefore remain alert to the coherence of the various elements of integrity policy and ensure that the foundations are strong.

In this chapter, we present our main findings on the structure of integrity policy at the 12 core departments.

### 3.3 System of risk analysis, integrity policy and evaluation

#### 3.3.1 What do we mean by this?

An effective integrity policy must be sustainable and coherent. It must not be implemented solely in response to incidents but be the product of a permanent and systematic commitment to integrity (Dutch Whistleblowers Authority, 2021). Such a coherent approach must be founded on risk analysis, integrity policy and policy evaluation.

- Risk analyses identify vulnerabilities, activities and/or circumstances that can compromise integrity. They can differ from one ministry to another. By involving staff in the analyses, integrity risks will be discussed within the organisation. Discussion can increase insight into the risks and reveal the greatest hazards. Risks can then be mitigated by targeted measures.
- Policy is a systematic means to achieve set goals. It helps to have a detailed vision of integrity, with clearly defined goals and the right measures to achieve them. Plans should be prepared for staffing purposes, for the development and use of instruments and for specific activities to achieve the goals. Taken as a whole, they strengthen the coherence of integrity policy.

- Policy evaluation determines whether the instruments actually contribute to the goals. Evaluation can lead to the use or adaptation of instruments. Such a cyclical approach to integrity policy deepens the organisation's learning ability (Maesschalck, Hoekstra & Van Montfort, 2024).

#### Practical situation: involve staff

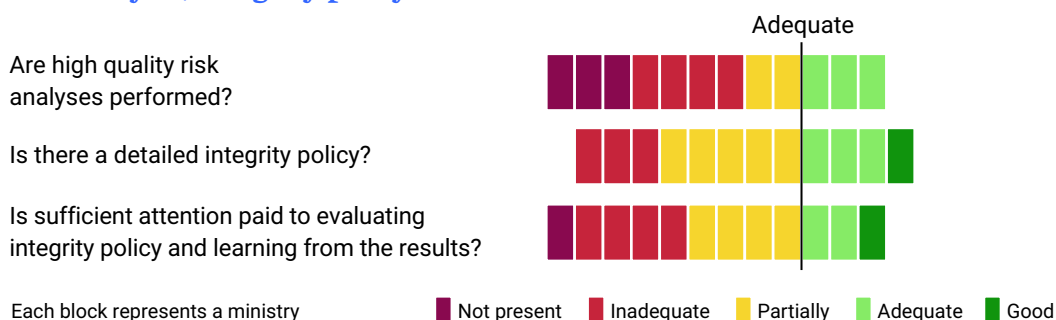
Not all ministries invite their staff to take part in integrity risk analyses. Yet no one knows better than the civil servants where integrity risks lie in their work and the measures that can be taken to mitigate them.

### 3.3.2 What did we find?

We found that the core departments too often did not have a functioning system of risk analysis, integrity policy and evaluation.

**Figure 1:** Situation at the 12 core departments: risk analysis, integrity policy and evaluation

#### Too often there is no functioning system of risk analysis, integrity policy and evaluation



The Minister of BZK's ambition to increase insight into integrity risks in government organisations (BZK, 2023a) is understandable given our finding that most ministries carry out few, if any, integrity risk analyses. Some have taken their first, important steps towards risk analysis, for instance by surveying staff to learn about the risks they face, or by identifying risks in specific work areas.

We found a form of integrity policy at all ministries. There are major differences, however, in their design. Some ministries have designed their policies adequately but others have only limited policies. Most ministries do not have an overarching document setting out the various elements of integrity policy in relation to each other based on a vision of integrity. Often, there are no concrete goals.

Government-wide integrity frameworks are the building blocks of the ministries' integrity policies. Ministries are responsible for working out and applying the frameworks. They include sections 4 and 5 of the Central and Local Government Personnel Act, the Central Government Code of Conduct on Integrity and frameworks for individual investigations and confidential counsellors. Individual ministers can also develop supplementary policy. If the nature of a ministry's work entails specific integrity risks, such as outside influence and the leaking of confidential information, supplementary policy is required.

We found that most ministries did not carry out periodic evaluations of their integrity policies or elements of them. The absence of concrete goals also makes evaluation more difficult. Some ministries do evaluate the performance of instruments or certain elements of policy, but not regularly and often on an ad hoc basis.

#### Good example

The Ministry of Defence is ahead of the other ministries in its development of a coherent integrity policy. It has adopted an overarching policy document with a vision of integrity that details the policy aspects. Tasks have been allocated within the organisation and concrete policy goals with associated criteria have been set for each aspect. The ministry evaluates its integrity policy every 4 years.

The Ministries of BZK, AZ, SZW, BZ, EZK, LNV, OCW and to a lesser extent J&V and VWS still have to take action to meet the requirement of performing high quality risk analyses. The same applies to the ministries of AZ, OCW, SZW and to a lesser extent to BZK, EZK, I&W, LNV and VWS regarding the requirement of having a detailed integrity policy.

BZK, AZ, EZK, LNV, SZW and to a lesser extent BZ, FIN, OCW and J&V still have to take action to evaluate integrity policy and learn from the results.

## 3.4 Position of the integrity coordinator

### 3.4.1 What do we mean by this?

An issue that is at the heart of public administration should be firmly embedded in every ministry. Integrity coordinators are an organisation's integrity hub. They are the central contact point for integrity questions and are responsible for the coherence,

coordination, monitoring and evaluation of integrity and integrity policy. Integrity coordinators also advise the ministries' senior managers on integrity matters and new initiatives.

Integrity coordinators must therefore have a strong and independent position in a ministry. By strong, we mean they must have the time, people and resources necessary for their work. By independent, we mean they must be able to act directly and on their own initiative where necessary, without interference or censure from senior management. An integrity coordinator ideally has sufficient authority to bring together all relevant parties in a ministry and enough strength of character to formulate integrity policy.

By appointing strong and independently positioned integrity coordinators, ministries highlight the importance of integrity and their commitment to a systematic integrity policy and an ethical work culture. They also signal their intention to embed integrity in the organisation (Dutch Whistleblowers Authority, 2023b).

#### Practical situation: embedded and supported

The audit repeatedly found that integrity coordinators at some ministries held part-time positions and were on a lower salary scale than those at others. Furthermore, it was far from certain whether they could approach the appropriate authorities directly. How effective can a coordinator be in such circumstances?

### 3.4.2 What did we find?

We found that integrity coordinators were firmly embedded and independently positioned at most of the ministries. However, this is only partially or inadequately the case at some ministries.

**Figure 2:** Situation at the 12 core departments: integrity coordinators

#### Integrity coordinators are not sufficiently embedded or independently positioned in all ministries



There are significant differences in the way in which the ministries have organised integrity. Improvements can be made in the following 2 areas:



- the integrity coordinator is inadequately embedded in the organisation. At some ministries, the integrity coordinator does not have a full-time position and/or does not have a team. In practice this means there is not enough time, consideration and resources to implement integrity policy correctly. Many integrity tasks are not formally documented;
- the integrity coordinator is not independent enough. Some ministries have positioned the role in the line, often as part of the personnel department. They therefore do not have the required direct contact with the most senior civil servants without needing the approval of others. In these cases, communication between the integrity coordinator and senior managers is via the head of the department.

#### Good example

The Ministry of Justice and Security (J&V) is a good example of a ministry with a strong and independently positioned integrity coordinator. The coordinator has direct access to senior management and has enough people and resources to develop and implement policy.

The Ministries of AZ and SZW and to a lesser extent the Ministries of BZK, OCW and VWS must still take action to meet the requirement of having a strong and independently positioned integrity coordinator.

## 3.5 Notification and investigation protocols

### 3.5.1 What do we mean by this?

Staff play an important role in the detection and discussion of integrity violations and misconduct. They must know how and to whom they can report suspected integrity violations and misconduct. The organisation must also respond correctly to reports. The response should be set out in a notification protocol. A good notification protocol is essential for an ethical work culture. It works in two ways by protecting both the notifier and the suspected offender. But a good protocol alone is not enough. Staff must also know that the protocol exists and where they can find it. Apart from a notification protocol, a safe notification climate is necessary (Dutch Whistleblowers Authority, 2023a and 2023b). We return to this in chapter 4.

A clear investigation protocol is an essential component of integrity policy. A ministry must be prepared to investigate notifications carefully. An investigation protocol describes how notifications should be investigated and explains the various steps that will be taken, who is involved and in what capacity, what methods will be used

and how the investigation will be recorded. This protects both the notifier and the suspected offender. A standard protocol on workplace investigations of individuals after an integrity violation or security incident (BIPO) is available to the ministries.

**Practical situation: clear procedures**

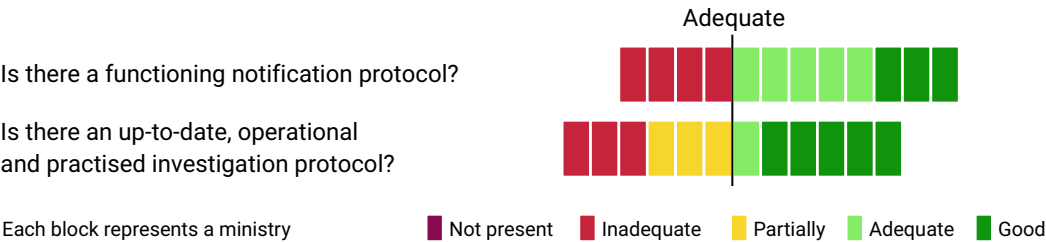
Making a notification is in itself very stressful and in many cases staff think long and hard before taking such action. Notifications are often preceded by many talks with a confidential counsellor or an integrity coordinator. Everyone involved in the process must be aware of every step in the notification and investigation process, who is involved and what aftercare they are entitled to.

**3.5.2 What did we find?**

We found that most ministries have a functioning notification protocol, but some do not. At some ministries information on notifications is fragmented across several documents, or there is only a general procedure that is not tailored to the ministry’s particular circumstances and it is not clear who plays what part in the investigation procedure.

**Figure 3:** Situation at the 12 core departments: notification and investigation protocols

**Ministries have notification and investigation protocols but some are not up to date**



The BIPO is a useful tool for investigation protocols. It is a government-wide framework to help ministries set up a functional integrity system. But the BIPO alone is not enough. Ministries must tailor the tool to their specific circumstances and incorporate it into their investigation protocols so that it is clear to everyone who does what in an investigation. Half the ministries have done this effectively. However, the other half have inadequately applied, practised and updated this minimum framework. In practice, this means investigation tasks and roles are uncertain and documentation is incomplete.

We also found significant differences in the way in which some ministries carried out investigations. Some ministries have their own team of professional investigators. Others decide who will perform the investigation on a case by case basis, which is to the detriment of other tasks. Some ministries have agreements to hire investigators from other ministries, some engage external, private investigators.

#### Good example

The Ministry of Finance provides a good example of how an investigation protocol should be tailored and implemented. The ministry supports investigations through its internally developed ROSI integrity investigation assistance system. Its design is consistent with the BIPO guidelines. It requires investigators and other concerned parties to record the outcomes of every step in the investigation process before taking the next step. Investigations are carried out by the Finance Integrity Investigation Office.

The Ministries of BZK, AZ, I&W and OCW still have to take action to meet the requirement of having a good notification protocol. BZK, AZ and VWS and to a lesser extent EZK, LNV and OCW must still take steps to have an up-to-date, operational and practised investigation protocol.

## 3.6 Support for managers

### 3.6.1 What do we mean by this?

Managers are key to an integrity culture. This is as true of senior civil servants as it is of heads of departments, sections and teams. Senior civil servants must show in word and deed that they recognise the importance of integrity by investing enough time, money and consideration in it and by fostering a vision that explains what they expect from managers. They set the tone at the top. Managers who are not senior civil servants can also foster an ethical organisation. They can lead by example and discuss moral dilemmas with staff. They must not confine themselves to one-off talks but discuss integrity in the day-to-day work of their staff. Working on an ethical organisation is about integrity in everyday work. Managers must act consistently and, in so far as possible, visibly (Heres, 2016). Rightly or wrongly, staff may think it is 'not safe' to speak out if managers hold them to account for poor performance. But if they do not there is a risk of unethical behaviour proliferating. On the whole, integrity demands a lot from managers. That is why the organisation must support them.

### Practical situation: support for managers

Our audit regularly pointed out the importance of managers. They are instrumental to monitor and strengthen integrity in the civil service. They set a good example and create a work culture that enables the discussion of difficult topics. We also repeatedly heard that many managers did not fully understand how they should deal with an integrity issue or social safety. How do you respond when a team member is allegedly involved in an incident? What do you do if a notification involves you? Managers must know how to respond and what is expected of them in such circumstances.

## 3.6.2 What did we find?

We found that most ministries provided managers with too little support to respond appropriately to integrity issues.

**Figure 4:** Situation at the 12 core departments: support for managers

### Ministries support managers inadequately



Ministries are still searching for a way to support managers correctly. Nearly all ministries provide some form of support, such as social safety meetings or guidelines on staff integrity discussions. Managers can sometimes ask an integrity coordinator for a dedicated session with and within their teams, although only a few actually do. Some ministries also organise training courses for managers. Some are compulsory but most are optional. The form they take is not always the most appropriate: an online module is not the most suitable means to discuss integrity dilemmas. Managers benefit more from peer-based intervention to share their experiences and learn from each other (Senior Civil Service Policy Review Committee, 2023).

We also found that the ministries' senior civil servants considered integrity issues in personal blogs on the internet and raised moral dilemmas in the senior management board and discussed them with others. All too often, however, the time and attention dedicated to integrity depends on the personal involvement of senior civil servants.

#### Good example

The Ministry of Defence is a good example of a ministry that supports its managers. With a shared vision of the role of managers, it offers them a detailed and systematic range of day or multiday training courses on integrity and social safety. Managers are instructed to raise social safety and integrity issues in work meetings, aware that they will be supported.

The Ministries of BZK, AZ, EZK, LNV and to a lesser extent FIN, OCW and VWS still have to take steps to provide managers with sufficient support.

### 3.7 Positioning of confidential counsellors

#### 3.7.1 What do we mean by this?

A confidential counsellor is a contact person for staff and managers to discuss issues one-on-one with an independent adviser. The issues can range from bullying, intimidation and discrimination to integrity violations and misconduct (Dutch Whistleblowers Authority, 2019). Confidential counsellors lower the barrier to notifications and help prevent violations (Hoekstra & Talsma, 2020). Their main functions are (Dutch Whistleblowers Authority, 2019; BZK, 2023b):

- to provide support by being concerned and caring, and by informing and advising staff;
- to provide information on their own role and tasks and serve as a contact point for integrity issues;
- to consider integrity in periodic reports of discussions, trends and areas of concern, and subsequently advising the employer and works council about integrity risks, on request and otherwise.

To perform these functions correctly, confidential counsellors must be able to work independently, confidentially and conscientiously. Their position in the organisation must be invulnerable. Certain preconditions must therefore be satisfied. Those applying to confidential counsellors in central government were laid down in uniform government-wide baseline requirements in October 2023. Not only tasks and powers but also recruitment, time, facilities, training and budget are documented. Agreements must be made on periodic reporting requirements and how confidential counsellors should respond as and when incidents occur. Senior civil servants (the appropriate authorities) must take confidential counsellors seriously. Staff should also be able to consult external confidential counsellors outside their own organisation (Dutch Whistleblowers Authority, 2019; BZK, 2023b).



### Practical situation: in strictest confidence

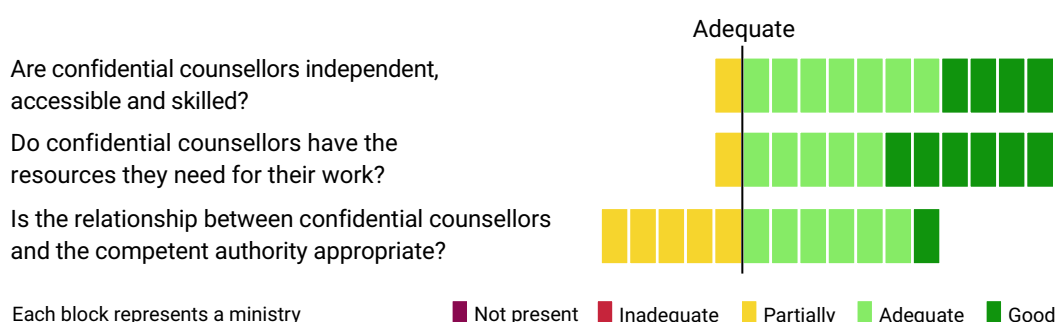
We learned from the audit that it is extremely important that staff can discuss an issue with someone in the organisation. A confidential counsellor will listen to them, advise them, support them during difficult talks and explain the pathways and procedures within the ministry. Staff should be free to choose from several counsellors, also from other departments. They must know the talks will be held in strictest confidence. Confidential counsellors told us that many of their talks did not lead to a formal notification. Just having a chat can help.

## 3.7.2 What did we find?

We found that confidential counsellors were available for the staff at all ministries. Furthermore, they are adequately or correctly positioned at nearly all ministries: they are hierarchically independent and easily accessible. We also found that nearly all ministries provided their confidential counsellors with the resources they needed to perform their work correctly or well. All confidential counsellors must, for instance, take a multiday basic training course, be able to share their experiences with each other and share their knowledge in intervention meetings. They usually also receive a set number of hours for their work as confidential counsellors.

**Figure 5:** Situation at the 12 core departments: confidential counsellors

### Confidential counsellors are generally positioned appropriately



One area of concern at several ministries is the relationship between confidential counsellors and the appropriate authorities. At some ministries, for instance, confidential counsellors do not issue independent reports with recommendations to improve integrity policy, or there is contact with the highest civil servant responsible for the policy just once a year. In such cases, agreements have not been made on access to the appropriate authorities when necessary. Furthermore, the confidential counsellors do not always receive a substantive response from the appropriate authorities to their recommendations.

#### Good example

The Ministry of J&V is a good example of a ministry with a good relationship between confidential counsellors and the appropriate authorities. Confidential counsellors meet the secretary-general several times a year, not only in response to the annual report but also intermittently throughout the year. The annual report is discussed by the senior management board and the works council. Concrete recommendations in the annual report, moreover, are acted on and followed up.

The Ministry of AZ still has to take action to position confidential counsellors independently in its organisation. More specifically, the Ministries of BZK, AZ, BZ, DEF and VWS must take action to strengthen the relationship between confidential counsellors and the appropriate authorities.

### 3.8 Government-wide insight into integrity policy

#### 3.8.1 What do we mean by this?

The Minister of BZK is responsible for integrity policy in central government (Central and Local Government Personnel Act 2017; Civil Service Organisation, Operational Management and Information Systems Coordination Decree), with the exception of the Ministry of Defence, which conducts its own employment policy. In consultation with the ministries, the Minister of BZK sets frameworks for their integrity policies and can also request information from them to oversee the design and operation of their integrity policies. This coordination is necessary to ensure that integrity policy is of the same high standard throughout central government. Every ministry must recognise the importance of integrity. In addition, it should not matter to the staff which ministry they work for; the same collective employment agreement applies at all ministries and civil servants enjoy the same rights to protection.

Ministers must observe the frameworks set by the Minister of BZK. However, they are individually responsible for the implementation of policy in their own ministry.

#### 3.8.2 What did we find?

In consultation with the ministries, the Minister of BZK draws up government-wide frameworks and protocols. They include the Central Government Code of Conduct on Integrity, the BIPO and uniform basic requirements for confidential counsellors. These instruments meet the ministries' needs and, according to the ministries, are practical. We found, however, that the increase in government-wide policy produced

by this form of cooperation weakened the ministries' ownership of their integrity policies. Earlier in this chapter, for instance, we noted that some ministries inadequately tailored the government-wide frameworks to their own circumstances.

Our audit found that the Minister of BZK had only limited insight into the actual state of the ministries' integrity policies. The Ministry of BZK chiefly encourages discussion among the ministries in order to help develop integrity policy for all ministries. We also found, however, that the Minister of BZK does not actively address ministries that do not implement the policy in full. In addition, ministries learn little from each other, even though there are significant differences between them. As coordinator, the Minister of BZK does not make enough active use of the ministries' learning capacity. Furthermore, a vision has not been adopted for the Minister of BZK's coordination of the ministries and the relationship between the coordination and the ministries' own responsibilities.

# 4.

## Cultural measures

### 4.1 Conclusion

We conclude that there is a strong and demonstrable relationship between exemplary conduct and perceived culture at the ministries. The ministries are paying more attention to organisational culture and staff generally think their managers set a good example regarding ethical conduct. We further note that:

- managers could display ethical conduct more visibly to their staff, for instance by holding people to account for unacceptable behaviour and holding regular integrity discussions. This is important because there is a demonstrably strong correlation, with a coefficient of 0.6, between exemplary conduct and perceived culture at a ministry;
- too often, integrity policy is applied in response to an incident and is not structurally embedded in the ministries;
- staff decide not to report an incident for reasons closely associated with the organisational culture. They might not feel safe enough to report an incident or they are afraid of workplace repercussions.

### 4.2 What do we mean by this?

An ethical organisational culture enables staff to speak up and hold each other to account. Staff feel safe to discuss mistakes, conflicts and differing opinions with each other. If such talks are not possible, staff and managers run the risk of missing important signals, which can have serious consequences for people and the common good.

By itself, discussing integrity is not enough. An ethical organisational culture listens and learns. This means errors can be made provided they lead to improvements. It also means people are expected to escalate signals. An ethical organisation does more than just try to prevent violations.

Being an ethical organisation is a continuous process with a steep learning curve and a lot of trial and error. New developments in society constantly challenge a ministry's status quo and culture. 'Are we doing the right thing in the right way?' must be a permanent topic of discussion. Managers and staff act responsibly if they hold a continuing conversation about integrity. This is a form of 'public sector professionalism' founded on integrity.

We do not express an opinion on whether or not the culture at a particular ministry is ethical. We surveyed the 12 core departments' management and staff to ask about their experience with the cultural measures of integrity policy. We present the main findings in this chapter.

## 4.3 Exemplary conduct

### 4.3.1 What do we mean by this?

Exemplary conduct is essential to an ethical organisational culture. The literature (Heres, 2014 and 2016; Dutch Whistleblowers Authority, 2023b) shows that it helps foster and uphold ethical behaviour and prevent integrity violations. Leading by example reflects a person's character, actions and decisions. It inspires others to act with integrity and take ethical decisions.<sup>2</sup>

If integrity is only implicit in day-to-day management, it could be thought that the organisation thinks it is of secondary importance. Consistency and visibility of a manager's exemplary conduct are therefore key aspects of leadership integrity. The exemplary conduct displayed by managers sets the standard for the staff. This only works if managers (Heres, 2016):

- display exemplary conduct to their staff;
- hold integrity discussions;
- visibly respond to integrity violations;
- contribute to the organisation's integrity policy.

Ideally, managers influence integrity in two ways. They lead by example and actively foster integrity. In brief, exemplary conduct means that managers do not simply say that integrity is important but demonstrate positive ethical conduct in all its facets.



We concluded in chapter 3 that ministries could do more to help managers fulfil their integrity responsibilities. This chapter looks at the visibility to staff of exemplary conduct.

**Practical situation: encourage discussion of integrity violations or not?**

Our audit found that ministries and managers have difficulty talking about integrity violations. They do not always discuss misconduct or serious incidents. Integrity experts agree, however, that this is a golden opportunity for ministries to discuss integrity, anonymously if necessary. It becomes clear that integrity violations have consequences and also that ministries can learn from them.

### 4.3.2 What did we find?

Respondents to our survey said their managers generally set a good example with regard to integrity. However, they could also display exemplary conduct more visibly to their staff, for instance by holding people to account for unethical behaviour and discussing integrity issues at regular intervals. This is an important finding because there is a demonstrably strong relationship between exemplary conduct and an organisation's culture.

The Central Government Code of Conduct on Integrity is not the only instrument that encourages discussion of integrity issues (BZK, 2020a). The Dialogue and Ethics programme, for instance, organises dialogue sessions for civil servants to discuss moral dilemmas. The aims of such programmes can be achieved in practice by:

1. building a strong relationship between exemplary conduct and culture,
2. promoting exemplary conduct and visibly enforcing integrity policy,
3. discussing integrity at fixed intervals,
4. supporting managers.

#### **Relationship between exemplary conduct and culture**

Exemplary conduct is key to the perception of an organisation's culture. Our survey of staff at the core departments found that a manager's perceived conduct is closely related to the perceived culture.<sup>3</sup> The correlation coefficient between the two is 0.6: a strong relationship.

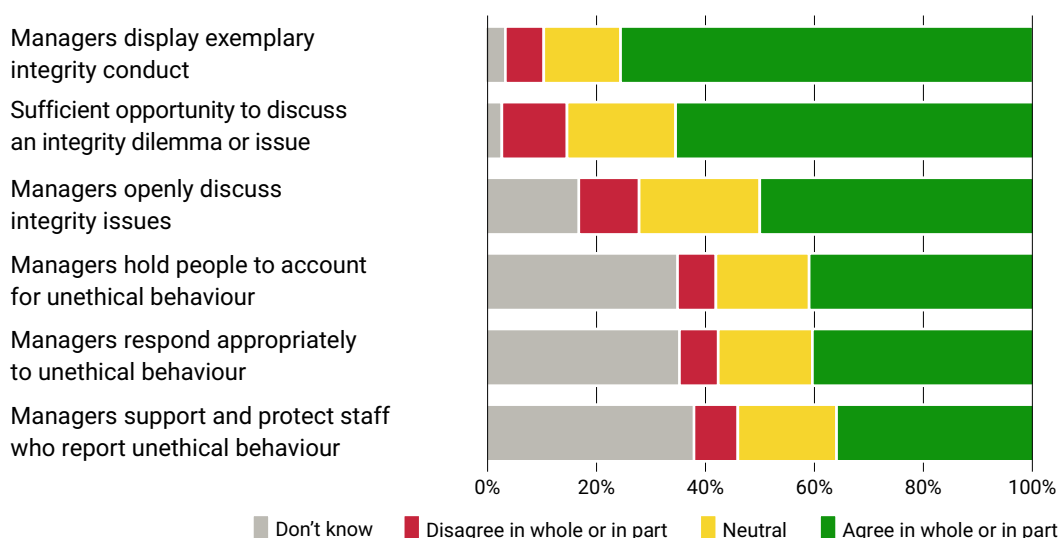
In other words, staff who are positive about their managers' conduct are generally also positive about the culture at their ministry. The opposite is also true: respondents who are positive about the culture are also positive about their managers' conduct. Perceived culture is closely related to the provision of information on integrity policy. With a correlation coefficient of 0.7, this relationship is actually slightly stronger than that between perceived culture and exemplary conduct.

## Promote exemplary conduct and visibly enforce integrity policy

The survey found that managers could foster integrity more often and more visibly among their staff.

**Figure 6:** Civil servant survey results: perceived conduct

### Exemplary conduct alone is not enough, integrity must also be visible and discussable



76% of respondents agreed in whole or in part that 'my manager sets a good example'. 2 out of 3 respondents also agreed that there was sufficient opportunity at the core departments to discuss integrity issues and dilemmas.

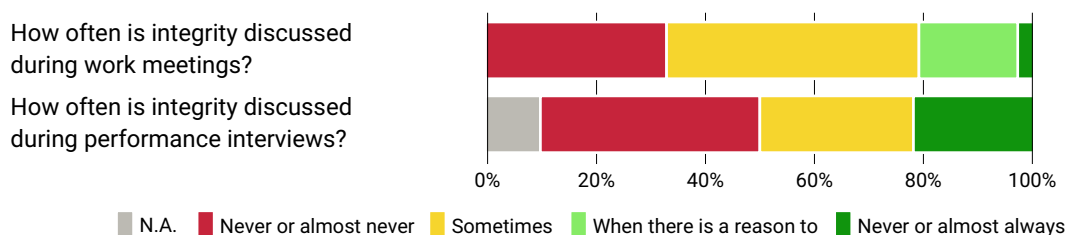
The percentage falls, however, when staff are asked about the *visibility of managers' exemplary conduct*, including the open discussion of issues, holding staff to account, responding appropriately to unethical behaviour and supporting and protecting staff who report unethical behaviour. About half the respondents said they did not know or were indifferent about the last two statements. A relatively large group therefore indicated that they were uncertain whether managers visibly and actively led by example. Managers need not discuss individual incidents in all openness but should explain how they would respond to violations and dilemmas in general terms or anonymously. They would then set the bar for what the organisation does and does not find acceptable.

### Discuss integrity at fixed intervals

Integrity is still not discussed at regular intervals during work meetings and performance appraisals.

**Figure 7:** Civil servant survey results: perceived opportunity to discuss integrity

### Too little discussion of integrity at work



33% of respondents said integrity was almost never discussed during work meetings and 40% said it was almost never discussed during performance interviews.

### Support for managers

One of the explanations revealed by our audit is that a lot is demanded and expected of managers. They are often pressured to achieve results on substantive issues. In combination with the pressure and stress managers experience in their day-to-day work, there is a real risk that they are reluctant to act when it comes to integrity, work culture, holding staff to account and dissent in the civil service. If integrity is raised during a team meeting, it is often in response to an incident in society at large (see figure 7).

**Figure 8:** Civil servant survey results: managers' perception of support

### Managers say they do not receive enough structured support



Our survey asked managers whether they thought they received enough structured support from the ministry to respond to integrity issues. Only 15% said they did, slightly more than half said they did when they requested it and 18% said they did not receive enough support. We noted in chapter 3 that not all ministries provided managers with enough support to respond correctly to integrity issues.

#### Good example

The Ministry of I&W is a good example of a ministry that supports its managers to discuss integrity. Every 2 years it holds an integrity survey to ask its staff what they think of integrity and the integrity policy. It creates visuals of its organisational units' integrity scores and the follow-up in order to help its managers hold integrity talks with staff.

## 4.4 Integrity policy and incidents

### 4.4.1 What do we mean by this?

Integrity policy should be founded on the conviction that it serves the common good. The culture at the ministries must recognise the overriding importance of paying constant attention to integrity as a good employment practice. Integrity requires continuous attention and should not be put on the agenda only after an incident has taken place.

### 4.4.2 What did we find?

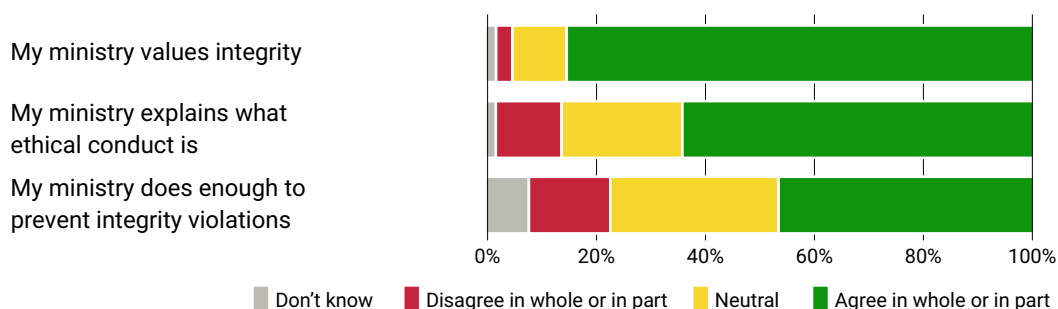
We found that the attention paid to integrity is often ad hoc. Many ministries have foundations in place for integrity but integrity policy at many ministries does not yet function coherently (chapter 3). Too often, integrity is considered after a major incident. But integrity policy should be founded on the intrinsic motivation of a ministry's senior management.

Incidents in society at large and at the ministries themselves draw attention to social safety and undesirable behaviour, and ministers should be commended for responding more often and more effectively to integrity issues in society. This can be a driving force to discuss integrity and undesirable behaviour at the ministries. However, integrity is more than just undesirable behaviour. The ministries must also identify integrity risks in other areas and develop policy for them.

The survey found that a large majority of the staff agreed in whole or in part that their ministry thought integrity was an important issue (see figure 9). This is positive. But a far lower percentage thought their ministry did enough to prevent integrity violations. Staff see a difference between what a ministry seems to think is important and what it actually does to prevent integrity violations.

**Figure 9:** Civil servant survey results: perceived integrity measures

### Saying that integrity is important does not mean ministries do enough about it



#### Good example

The Ministry of Defence's Just Culture project is a good example of an initiative to strengthen social safety at work. It fosters integrity and social safety by helping staff improve their working environment. It is characterised by its bottom-up approach. In the Just Culture project, the staff help decide what changes should be made and what can be done to bring them about. The changes are then tested and evaluated. If they work, decisions are taken to embed them in the organisation.

## 4.5 Notification climate

### 4.5.1 What do we mean by this?

A safe notification climate is an important aspect of a ministry's culture. Public administration benefits from the notification and discussion of suspected integrity violations. The perception of how an organisation responds when staff report a suspected violation is very important to other people who might also have seen something suspicious. Dealing with notifications appropriately and sensitively increases an organisation's openness.

This does not mean that every suspicion should immediately trigger a formal report. To prevent mistakes, the Central Government Code of Conduct on Integrity states that staff are first expected to discuss a suspected violation before making a formal report. Otherwise there is a risk of unfounded suspicions being aired (Huberts, 2005).

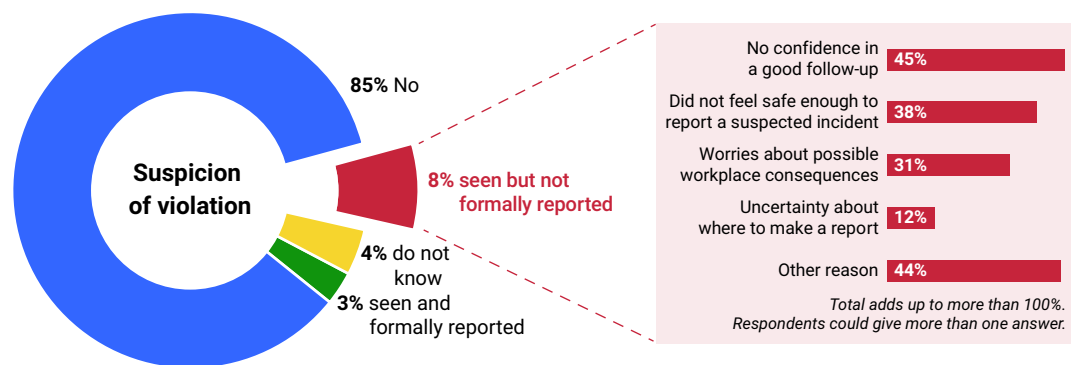
### 4.5.2 What did we find?

We asked staff if they had ever suspected an integrity violation, and if so what they had done. 11% had suspected something and a small proportion (3%) said they had

made a formal report. 8% had suspected something but had not reported it. We asked them why they had not reported their suspicions (more than one answer was possible). Many of them gave reasons closely related to the organisational culture, such as not feeling safe, not being confident that a report would be followed up correctly or being afraid of workplace repercussions.

**Figure 10:** Civil servant survey results: perceived notification culture

### Why are suspected integrity violations not reported?



We did not investigate the notification culture at the ministries but the survey results show the importance to both the notifier and the suspected offender of having a good notification protocol (see section 3.5). It ensures that a suspected violation is investigated correctly and independently. This is why permanent attention should be paid to a safe notification climate.

# 5.

# Conclusions and recommendations

## 5.1 Conclusions

Integrity, the backbone of a trustworthy and efficient government, is in the public interest. Everyone – citizens, businesses and parliament – must have confidence in the government's integrity. Integrity does not come about all by itself, it is built on strong foundations.

### Structural measures

We conclude that a basic framework for good integrity policy is in place at the core departments but it still displays weaknesses in a number of areas. In concrete terms, it often lacks:

- a functional and coherent system of risk analysis, integrity policy and evaluation;
- strong and independently positioned integrity coordinators;
- specific, up-to-date and operational notification and investigation protocols;
- support to strengthen managers' responsiveness to integrity issues.

The ministries' organisation of the position and role of confidential counsellors, by contrast, is generally effective.

### Coordination

As coordinator of integrity policy, the Minister of the Interior and Kingdom Relations (BZK) provides the ministries with practical government-wide frameworks and protocols, such as the Central Government Code of Conduct on Integrity. However, the minister has too little insight into the design and implementation of the ministries'

integrity policies. The ministries are consequently not always held to account for design and implementation shortcomings. Furthermore, no vision has been adopted for the minister's coordination of policy.

## **Cultural measures**

We conclude that there is a demonstrably strong relationship, with a correlation coefficient of 0.6, between exemplary conduct and a ministry's perceived integrity culture. Ministries are paying more attention to organisational culture, and staff generally say that managers lead by example on integrity issues. We further conclude that:

- managers could display exemplary conduct more visibly to their staff, for instance by holding people to account for unacceptable behaviour and holding regular integrity discussions;
- too often, integrity policy is applied in response to an incident and is not structurally embedded at the ministries;
- staff decide not to report a suspected integrity violation (8% of survey respondents) for reasons strongly associated with the organisational culture. For instance, they do not feel safe to report the incident or are afraid of workplace repercussions.

## **5.2 Recommendations**

Our conclusions concern the government-wide vision of integrity policy.

### **Coordination**

We first recommend that the Minister of BZK fulfil the role of coordinator more actively. The Minister of BZK should constantly make the most of available opportunities to coordinate and further develop integrity policy at the ministries.

- The Minister of BZK could, for instance, provide a practical risk analysis tool and draw up a hierarchical framework for the independent positioning of integrity coordinators in the ministries.
- The Minister of BZK could also develop a vision of central government integrity and integrity policy for ministries to implement and explain how integrity policy will be coordinated.
- More active coordination also requires the Minister of BZK to have an active insight into the functioning of integrity policy at the ministries and to remain in constant dialogue with them. Our audit indicates which ministers still have to take steps in some areas. This insight can serve as the starting point for a dialogue.



These recommendations to the Minister of BZK do not detract from what individual ministers must do. They must flesh out the government-wide frameworks and tailor them to their own ministries. Ministers can learn from each other while doing so. Some ministries have made more progress fostering integrity than others. Ministries that are more advanced must not rest on their laurels: integrity demands constant attention and commitment.

## **Structural measures**

Secondly, we recommend that individual ministers improve their structural integrity measures as follows:

- establish a functioning and coherent system of risk analysis, integrity policy and evaluation;
- strengthen the independent positioning of integrity coordinators;
- set up specific, up-to-date and operational notification and investigation protocols;
- strengthen managers' responsiveness to integrity issues.

## **Cultural measures**

Thirdly, we recommend that ministers actively embed integrity in the heart of their ministries' culture:

- pay constant attention to integrity at all levels, especially at the top. Exemplary conduct is associated more than other measures with an integrity culture. Ministers should therefore constantly support managers so that they can respond to integrity issues correctly;
- apply integrity policy proactively instead of responding to incidents;
- recognise integrity as a valuable asset rather than a means to prevent violations and unacceptable behaviour;
- tailor integrity measures to the specific circumstances of each organisation, rather than treating them as a tuckbox exercise or menu of optional measures.

**Figure 11:** *Structural and cultural measures together make for a strong integrity policy*

**A strong structure and culture together create an ethical organisation**



Integrity policy works best when it is founded on a combination of structural and cultural measures. These two pillars should therefore be approached in combination with each other: there is no structure without culture, and vice versa. Measures have most effect if they reinforce each other and are not applied selectively. There is no either/or menu, good integrity policy is a combination of all elements. Ministries are responsible for their coherence.

# 6. Response of the Minister of BZK and the Court of Audit's afterword

We received a lengthy response to our audit from the Minister of BZK in her capacity as coordinator of central government integrity policy on 31 July 2024. This chapter summarises her response in §6.1 and presents our afterword in §6.2. Her full response (in Dutch) is available on our website at [www.rekenkamer.nl](http://www.rekenkamer.nl).

## 6.1 Response of the Minister of BZK

In her response, the Minister of BZK thanks the Netherlands Court of Audit for its audit. Integrity is a prerequisite for the proper functioning of central government and people must be confident that the government is honest, transparent and reliable. We have therefore carried out a valuable audit, writes the minister. The minister confines her response to our findings on her responsibility for coordination, which does not cover the Ministry of Defence.

The minister writes that our conclusions and recommendations confirm her impression of integrity policy within central government and are consistent with the improvements she has already commenced. The Interministerial Platform on Integrity Management<sup>4</sup> (IPIM) will consider the follow-up to our conclusions and recommendations.

### Coordination

In her capacity as policy coordinator, the minister explains that she sets government-wide frameworks and protocols to secure the uniformity, quality and effectiveness of integrity policy within central government. The policy is formulated jointly with the departments. The minister is pleased that our recommendations recognise the government-wide frameworks and protocols as functioning facilitators of the departments' activities to foster integrity internally.

The minister writes that our recommendations to strengthen monitoring and coordinate integrity policy more actively reinforce her intention to strengthen her own role. The minister will pay more attention to integrity policy in the policy cycle. More active performance of her role, she writes, means that she will maintain an insight into the functioning of government-wide policy and remain in constant dialogue.

### **Structural and cultural measures**

The minister writes that, in line with our recommendation on having a functioning and coherent policy, she will strengthen instruments to evaluate the effect of integrity policy within central government. The minister and the departments are developing an assessment framework that will include the requisite elements of a mature integrity policy. The minister notes that she will consider ways to sustain the position and responsibilities of integrity coordinators and ensure that investigation protocols are specific, up-to-date and operational. The minister also notes that she is currently studying ways to integrate risk management into central government integrity policy. In response to our recommendation regarding the support provided to managers, the minister says she will pay more attention to managers' responsiveness to social safety, sexual harassment and whistleblower protection. The minister also writes that the Senior Civil Service has developed a robust range of courses in this area and the issue is considered in various intervision meetings and training programmes. Furthermore, in 2024 she began subsidising a four-year academic study by the University of Amsterdam into the conditions in which managers respond appropriately to notifications of alleged abuse as defined in the Whistleblowers Protection Act.

In response to our recommendation to embed integrity in the heart of the ministries' culture, the minister notes that a start has been made on a government-wide campaign to improve personal conduct and foster an open communication culture. In addition, the minister refers to the IPIM as an outstanding platform for the exchange of knowledge and information, also with regard to culture. She will seek agreements with the departments to further increase the ministries' cultural awareness so that staff at all levels have the required behavioural repertoire.

The minister notes that, as stated in the framework coalition agreement, a statement will be prepared of which recommendations made by parliamentary enquiry committees, GRECO and the Venice Commission will be put forward for inclusion in the agenda for good public administration and the rule of law. The minister will inform the House of Representatives further about this later in the year.

## 6.2 The Netherlands Court of Audit's afterword

The Minister of BZK's response recognises the importance of a functioning integrity policy within central government and shows that she values our audit.

We are pleased the minister accepts our conclusions and recommendations and intends to strengthen her role as coordinator. How she actually puts her intentions into practice is not entirely clear. Unfortunately the minister does not refer to our recommendation that she develop a vision of integrity and integrity policy. With the backing of the line ministries, such a vision could be a springboard for more active coordination.

The minister refers to several developments concerning structural and cultural measures. Her development of an assessment framework for integrity policy is a positive development. It is important that such fundamental elements as integrity coordinators and investigation protocols work properly. The minister refers, however, chiefly to existing initiatives. Our audit found that current initiatives were inadequate in a number of areas of integrity policy. The departments should, for instance, continue to invest in creating a safe notification environment for staff. Another important audit conclusion is that managers' exemplary conduct is the bedrock of integrity policy and managers should enjoy the support they deserve. Here, too, the minister does not refer to any concrete improvements. We miss a sense of urgency that we believe is necessary to raise integrity policy within central government to a higher level.

The minister's response does not consider our findings on individual ministries. We will continue to follow the status of integrity policy at the individual departments and the progress made with the improvements mentioned by the minister.

# Appendix

## Appendix 1 Conclusions, recommendations and response of the Minister of BZK

Conclusion	Recommendation	Response of the Minister of BZK
<p>As the government integrity coordinator, the Minister of BZK provides the ministries with practical government-wide frameworks and protocols, such as the Central Government Code of Conduct on Integrity. However, the minister has too little insight into the design and operation of the ministries' integrity policies. The Ministry of BZK accordingly does not always hold the ministries to account for design and operational shortcomings. There is also no set vision of how the minister should fulfil the role of coordinator.</p>	<p>We first recommend that the Minister of BZK fulfil the role of coordinator more actively. More active coordination also requires the Minister of BZK to have an active insight into the functioning of integrity policy at the ministries and to remain in constant dialogue with them.</p> <ul style="list-style-type: none"><li>• The Minister of BZK could, for instance, provide a practical risk analysis tool, and draw up a framework for the hierarchical positioning of integrity coordinators at the ministries.</li><li>• The Minister of BZK could also develop a vision of integrity and integrity policy in central government.</li></ul>	

Conclusion	Recommendation	Response of the Minister of BZK
<p>A basic framework for a good integrity policy is in place at the core departments but it still displays weaknesses in a number of areas. In concrete terms, it often lacks:</p> <ul style="list-style-type: none"> <li>• a functioning and coherent system of risk analysis, integrity policy and evaluation;</li> <li>• strong and independent integrity coordinators;</li> <li>• specific, up-to-date and operational notification and investigation protocols;</li> <li>• support to strengthen managers' responsiveness to integrity issues.</li> </ul> <p>The ministries' organisation of the position and role of confidential counsellors, by contrast, is generally effective.</p>	<p>Secondly, we recommend that individual ministers improve their structural integrity measures as follows:</p> <ul style="list-style-type: none"> <li>• establish a functioning and coherent system of risk analysis, integrity policy and evaluation;</li> <li>• strengthen the independent positioning of integrity coordinators;</li> <li>• set up specific, up-to-date and operational notification and investigation protocols;</li> <li>• improve managers' responsiveness to integrity issues.</li> </ul>	
<p>Ministries are paying more attention to organisational culture, and staff generally say that managers lead by example on integrity issues. We further conclude that:</p> <ul style="list-style-type: none"> <li>• managers could display exemplary conduct more visibly to their staff, for instance by holding people to account for unacceptable behaviour and holding regular integrity discussions. This is important because there is a strong correlation, a coefficient of 0.6, between exemplary conduct and perceived culture at the ministries;</li> <li>• too often, integrity policy is applied in response to an incident and is not structurally embedded in the ministries;</li> <li>• staff decide not to report a suspected integrity violation (8% of survey respondents) for reasons strongly associated with the organisation's culture. For instance, they do not feel safe to an the incident or are afraid of workplace repercussions.</li> </ul>	<p>Thirdly, we recommend that individual ministers actively embed integrity in the heart of their ministries' culture:</p> <ul style="list-style-type: none"> <li>• pay constant attention to integrity at all levels, especially at the top;</li> <li>• proactively implement integrity policy instead of responding to incidents;</li> <li>• recognise integrity as a positive asset rather than a means to prevent violations and unacceptable behaviour;</li> <li>• tailor integrity measures to the specific circumstances of each organisation.</li> </ul> <p>The two pillars of structural and cultural measures must be addressed in combination with each other: there is no structure without culture, and vice versa.</p>	

## Appendix 2 Literature

### Publications

- BIOS (undated), *Integriteitswijzer* [Integrity Guide]. The Hague: self-publication.
- Board of Secretaries-General, letter of 12 January 2024.
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### **Legislation and regulations**

- Central and Local Government Personnel Act 2017. Act of 12 December 1929, containing rules on the legal position of central and local government personnel.
- Civil Service Organisation, Operational Management and Information Systems Coordination Decree. Decree of 20 January 2011 containing rules on powers to design the organisation and operational management of central government.
- Whistleblowers Protection Act. Act of 14 April 2016, establishing the Whistleblowers Authority.

## Appendix 3 Audit methodology

This appendix explains how we carried out our audit.

### A3.1 Audit approach

#### Audit questions

**Key question:** To what extent do the design and existence of central government integrity policy at the 12 core departments in the Netherlands meet applicable standards and how do staff perceive the functioning of policy in practice?

**Audit question 1:** Does the Minister of BZK coordinate the core departments' integrity policies in accordance with applicable standards?

- a. What is the Minister of BZK's role in government-wide integrity policy and what specific powers are available?
- b. What policy does the Minister of BZK make, what goals are pursued, what instruments are applied, does the minister receive appropriate information to monitor whether policy is working and are the outcomes included in decision-making?

*Audit question 2:* To what extent are the design and existence of the 12 core departments' integrity policies (hard and soft controls) consistent with applicable frameworks?

- a. Are the basic requirements of integrity policy in place at each core ministry?
- b. Is the quality of integrity policy at the required level?

**Audit question 3:** To what extent do managers and staff at the 12 core departments think integrity policy at their ministry is adequate in practice?

#### Audit scope

- We apply central government's definition of integrity violations.
- We limit ourselves to integrity policy for the civil service, with central government as employer.
- We investigated the status of integrity policy in 2023.

The following elements fell outside the audit scope:

- individual incidents, violations, cases, etc.
- other parts of central government, such as agencies and legal persons with statutory tasks, as many of them conduct their own integrity policies.
- integrity policy applicable to ministers and state secretaries.

### **Approach to audit questions 1 and 2**

- We answered audit questions 1 and 2 by means of document analysis and interviews.
- We held interviews with the persons of most relevance to integrity policy at each of the ministries. At each ministry, we interviewed integrity coordinators, confidential counsellors, security officers and/or integrity investigators, representatives of the works council and the member of the senior management board responsible for integrity.
- We used information relevant to the policy applicable in 2023. In practice, this came down to the most recent versions of policy documents, annual reports, investigation reports, etc.
- To determine whether investigation protocols were followed in practice, we inspected recent investigation files at each ministry (where available).
- The standards we tested to answer audit questions 1 and 2 are listed below. The conclusions we drew on the standards were based in part on a government-wide comparison.

### **Approach to audit question 3**

- The perception of the staff (including managers) was determined by means of a staff survey at the core departments. The survey results were not used to check whether the ministries met the applicable standards. However, they did provide an insight into the extent to which managers and staff thought integrity policy at their ministry was adequate in practice.
  - The survey questions were grouped into 6 themes: communication, familiarity with policy, culture, formal notifications, exemplary conduct and risks. The complete list of survey questions and additional information on the survey is available (in Dutch) on our website.
  - The survey was held among staff at the core departments between 16 October 2023 and 6 November 2023.
  - 20,144 invitations to take part were sent (18,502 to all core departments except Defence and 1,642 with questions tailored to the situation at Defence).
  - The average response rate was 22.3%.
  - All data were processed and analysed in accordance with applicable legislation, privacy standards and quality standards.
  - The tables in this report presenting survey results aggregate the answers received from the staff at all core departments.
  - Our calculation of the correlation coefficient between exemplary conduct and culture is explained (in Dutch) on our website.

The audit findings were verified during an expert meeting.

## Definitions

**Integrity policy:** the system of measures taken by central government to prevent integrity violations, including measures to improve learning from experience. The measures serve to prevent, detect and respond to integrity violations. The policy has two types of measure: soft controls and hard controls (see below).

**Integrity violation:** the Dutch central government recognises 9 types of integrity violation (BZK, 2024), which we used in our audit:

- financial violations (in business),
- misuse of a position and conflict of interest,
- leaking, misusing and/or not disclosing or unauthorised use of information,
- inappropriate communication,
- misuse of powers,
- misuse of force,
- inappropriate conduct,
- misuse of assets and breaches of rules,
- inappropriate behaviour in private.

**Soft controls (instruments):** controls that foster exemplary conduct, required behaviour and an ethical organisational culture, for instance by holding dilemma trainings and thematic meetings.

**Hard controls:** organisational measures such as regulations, risk analyses, checks and notification and investigation protocols.

**Standards:** the frameworks, laws and regulations applicable to integrity policy, for instance, the Central and Local Government Personnel Act and the Central Government Code of Conduct on Integrity.

**Core department:** that part of a ministry that is engaged principally in administrative and governance processes and the development of policy, excluding implementing organisations.

## A3.2 Standards

We answered audit questions 1 and 2 by means of the standards we set for the audit.

### Standards for audit question 1

Audi question 1 concerns the Minister of BZK's coordination of integrity policy in central government. The standards below were based in part on the provisions of the Civil Service Organisation, Operational Management and Information Systems Coordination Decree.

1. The Minister of BZK has developed instruments that contribute to as functional integrity policy at the line ministries.
2. The Minister of BZK has developed a vision of the coordination of integrity policy that takes account of the line ministers' other responsibilities.
3. The Minister of BZK monitors and evaluates integrity policy and accordingly has an insight into its functioning in practice.
4. Where necessary, the Minister of BZK adapts integrity policy and associated instruments if they do not have the required effect or are not applied. Where necessary the minister holds line ministers to account.
5. The Minister of BZK publishes an annual report on integrity policy.

### **Standards for audit question 2**

Audit question 2 concerns integrity policy at the 12 core departments. The standards below were based on a variety of sources, including the Central Government Code of Conduct on Integrity, the Central and Local Government Personnel Act (sections 4 and 5), the protocol on workplace investigations of individuals after an integrity violation or security incident (BIPO), the Whistleblower Authority Act (section 2). Guideline on Uniform Basic Requirements for Central Government Confidential Counsellors, the Integrity Guide of the National Office for Promoting Ethics and Integrity in the Public Sector (BIOS), IntoSAINT and the Court of Audit's standards for audits of integrity policy. We grouped the standards into the 3 aspects of integrity policy: prevention, detection and response.

#### *Prevention*

1. Are high quality risk analyses carried out?
2. Has an integrity policy been developed?
3. Is there an independently positioned integrity coordinator?
4. Is the integrity policy communicated to staff effectively?
5. Is integrity policy adequately integrated into personnel policy?
6. Do work procedures protect staff against integrity risks?
7. Is sufficient attention paid to the exemplary conduct of management?

#### *Detection*

8. Is there an effective notification protocol?
9. Is there an up-to-date, operational and practised investigation protocol?
10. Are confidential counsellors independently positioned, approachable and skilled?
11. Do confidential counsellors have the resources they need for their work?
12. Is the relationship between confidential counsellors and the competent authority appropriate?

*Response*

- 13. Is an orderly and up-to-date central record kept of notifications?
- 14. Have appropriate agreements been made on suitable sanctions against violations?
- 15. Is sufficient attention paid to evaluating integrity policy and learning from the results?

## Appendix 4 Abbreviations of Dutch ministries

	Description
AZ	General Affairs
BZ	Foreign Affairs
BZK	Interior and Kingdom Relations
DEF	Defence
EZK	Economic Affairs and Climate Policy
FIN	Finance
I&W	Infrastructure and Water Management
J&V	Justice and Security
LNV	Agriculture, Nature and Food Quality
OCW	Education, Culture and Science
SZW	Social Affairs and Employment
VWS	Health, Welfare and Sport

## Appendix 5 Endnotes

1. The Ministry of Defence's integrity policy is founded on different principles than that of other ministries. Under the Defence Personnel Act, the ministry is responsible for its own integrity policy and is not subject to the government-wide frameworks or the Minister of BZK's coordination.
2. For a full and detailed definition, see: L. Heres (2014). *One style fits all? The content, origins, and effect of follower expectations of ethical leadership*. Enschede: Ipskamp.
3. With regard to organisational culture, we asked staff and managers to what extent they felt free to raise integrity issues, whether they thought they were able to discuss a dilemma or issue, and the extent to which integrity had been considered in performance interviews and work meetings in the previous 12 months.  
  
We learnt about experience of exemplary conduct by asking staff about the extent to which they thought their managers led by example, held people to account for unethical behaviour, openly discussed integrity issues and supported and protected staff that reported inappropriate behaviour.  
  
Our calculation of the correlation coefficient between exemplary conduct and culture is explained (in Dutch) on our website.
4. The IPIM is a government body made up of the officers responsible for integrity policy at the departments. It is chaired by the Ministry of BZK as coordinator of central government integrity policy. Besides policy preparation, it is tasked with knowledge and information-sharing in the field of integrity.





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