

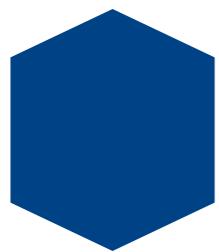


# COI INTEGRITY STANDARD

Fostering an Integrity-**Conscious** Organisational Culture

Centre for  
Organisational  
Integrity





## Preface

In 2012, the Centre for Organisational Integrity Foundation (hereafter: COI) developed the Behavioral and cultural governance framework (*Stimuleringskader Integere Organisatie*). This Framework was authored by Prof. Dr. Ronald Jeurissen and Drs. Maarten de Jong and Bastiaan Odijk.

The present integrity standard (hereafter: COI standard) is a continued development of the Behavioral and cultural governance framework. With pride and dedication, COI, together with its alumni, members of the supervisory board, members of the board of experts and collaborative partners, created the updated version.

We invite everyone to share feedback and useful real-life examples with us. This way, together we can increase the knowledge and practice of integrity and ethics within organisations. In doing so, our aim is to help strengthen the responsible and ethical organisational landscape in the Netherlands.

31 october 2024

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## 1

# Introduction

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## 1.1 The importance of integrity management

*'To contribute to the promotion of integrity and ethics in organisations'* is the mission of the Centre for Organisational Integrity.

Large-scale fraud, corruption, structurally undesirable behaviour, a toxic organisational culture or involvement in money-laundering constructions. There are countless examples of organisations that have gone awry in recent decades. All integrity violations, whether large or small, involve damage. These examples all constitute a breach of trust. For instance, the loss of trust in the proper functioning of sectors, such as financial markets and banks, but also in public bodies, such as the police, the public prosecutor's office or government agencies that spend or disburse public money. In addition, integrity violations also involve general and social costs, including the financial resources used for surveillance, investigation, prosecution and justice.

To further promote the integrity and ethics in organisations, COI offers education, seminars and other activities. In addition, COI developed the integrity standard which helps organisations systematically link the vision on integrity to the organisational processes and to promote it in practice.

## 1.2 Fostering an integrity-conscious organisational culture

The COI standard is a step-by-step guide to effectively address and enhance integrity. Its purpose is '*to develop and strengthen an organisational culture of integrity*'.

The approach is comprehensive. It begins with developing a vision of integrity and remains an ongoing process, as maintaining attention to integrity is crucial. Organisations that are transparent about their intentions, demonstrate integrity in practice, and continuously strive to foster a culture of integrity can create more value.

## 1.3 Who is the COI standard for?

The COI standard is suitable for all types of organisations regardless of sector, type, size or country of origin. The standard can be used by anyone professionally concerned with organisational integrity and ethics or with related topics such as corporate social responsibility, good governance or the prevention and detection of misconduct. The target audience includes (but is not limited to) compliance officers, integrity coordinators, risk managers, policy officers, lawyers, auditors, accountants, organisational anthropologists, directors and supervisors.

*“Integrity gives you real freedom  
because you have nothing to fear  
since you have nothing to hide.”*

Zig Ziglar

## 1.4 What are the outcomes?

The application of the COI standard is not a guarantee that unethical behaviour does not occur or will not occur in an organisation. However, it allows organisations to optimise their conditions for ethical behaviour:

- The organisation can quickly recognise and anticipate weaknesses and risks.
- The organisation fosters a stronger culture where people learn from mistakes.
- Using the COI standard as an assessment framework, integrity management is mapped out and, if necessary, further strengthened. This enables the organisation to demonstrate to external stakeholders that it is actively building a more ethical organisational culture and explicitly working to prevent unethical behaviour.

## 1.5 References

The COI standard is inspired by leading national and international theoretical and practical concepts of integrity management, as well as guidelines derived from them. An extensive [bibliography](#) is included at the end.

*“Integrity is doing the right thing,  
even when no one is looking.”*

Charles Marshall

## 2

## Application of the standard

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Three points of attention for an optimal application of the COI standard:

## 2.1 Apply or explain

Integrity means something different to everyone, and its definition is largely determined by the character and environment in which we function. This applies to both organisations and individuals. Organisations vary in culture, processes, structure, hierarchy, leadership, values and interaction. Therefore it is important for every organisation - *regardless of size, sector or type* - to develop an organisation-specific vision with regard to integrity and draw up a plan of action with realistic goals to match.

To accommodate diversity, the 'comply or explain' principle offers organisations the room to justifiably deviate from (part of) a principle of the COI standard. The justification should at least include the following components:

- The reason for deviating from the principle: is the principle not applicable to the organisation can it not be met for some other reason?
- Explain how the idea behind the principle will be acted upon. For example, the alternative measures that have been taken and/or how the underlying objectives of the principle will still be achieved.

## 2.2 Continual improvement process

An ethical organisational culture is never 'finished'. To ensure it continues the company's willingness to continuously adapt is absolutely necessary (a precondition). Integrity management and related actions should be continually adjusted to bring them in line with policy objectives and principles relevant to the organisation.

The [PDCA cycle](#) (*Plan, Do, Check, Act*) helps organisations structure the continuous improvement process, thereby optimising conditions for integrity and contributing to the prevention of integrity violations.

## 2.3 Record

When applying the COI standard, it is strongly recommended to document the method, procedure and relevant documents used for each principle and best practice. This ensures that the implementation of the COI standard is demonstrable and auditable. Additionally, thorough documentation contributes to the overall assurance of integrity management, thereby continuously promoting integrity within the organisation.



## Best practice

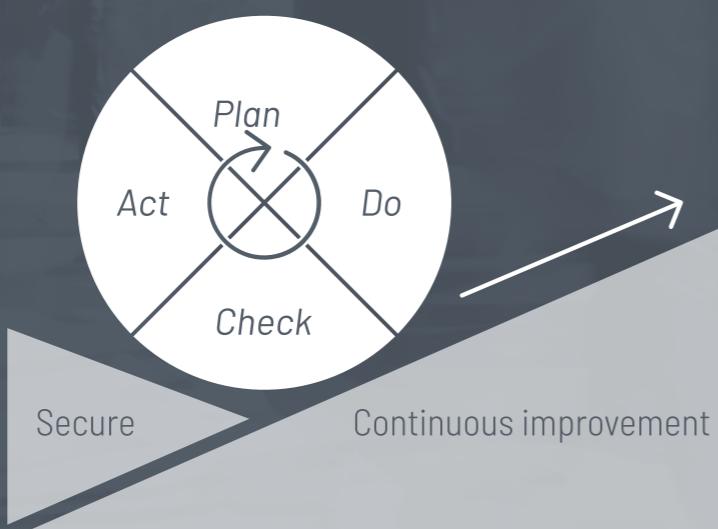
### PDCA cycle

The PDCA cycle (*Plan, Do, Check, Act*) is a highly suitable tool for shaping and safeguarding the process for continued improvement of an ethical organisational culture.

#### The organisation:

- designs its activities (*Plan*)
- performs the activities (*Do*)
- subsequently checks that the intended activities are performed correctly (*Check*)
- adjusts the activities (*Act*)

Where needed, the plan will be adjusted and the cycle starts all over again.



#### Plan:

The principles outlined in [Part I: Integrity development](#) form the foundation for planning organisational activities. [Principle 1](#) reflects the integrity vision. This is the starting point for all activities that the organisation will deploy to prevent integrity violations and to optimise conditions for ethical behaviour. [Principle 2](#), Creating a Social Basis, is essential for actively promoting this vision.

#### Do:

The principles of [Part II: Integrity coordination](#) pertain to the activities implemented to carry out the Plan.

#### Check:

[Part III: Evaluation](#) provides guidance for reviewing and assessing the implemented activities. This helps determine whether the activities under the Plan and Do steps have taken place.

#### Act:

The results of the review and evaluation are used to determine which activities need adjustments. These adjustments may also lead to modifications in the activities or the Plan, ensuring the organisation continues its process of continuous improvement.

# 3

## Integrity standard

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## Principle 1 Integrity vision

The organisation's senior management (director, board, board of directors, supervisory board or management board) establishes its vision and ambition for the ethical culture and structure, emphasising the importance of integrity management. They design and propagate a plan for the continuous development of integrity management.

### 1.1 Vision document

The organisation's senior management collectively drafts a vision document that includes the following components:

- the vision and ambition regarding the ethical culture (the direction of the integrity programme);
- the organisation-specific meaning of integrity and an ethical culture;
- the current situation, relevant history regarding integrity and the traditions of the organisation;
- the perceptions of employees and managers about the strengths and weaknesses of the organisational culture and work climate ([see principle 10](#));
- the commitment to promoting an ethical organisational culture through targeted integrity policies;
- the integrity risks and the mitigating measures, priorities and objectives with regard to integrity – *also in relation to strategic organisational objectives* ([see principle 3](#)).

### Best practice

#### Introduction and vision workshop

Through an introduction and vision workshop, the senior management gains insight and training in the following areas:

- integrity, integrity management and risks and the regulatory framework;
- the relationship between integrity and the organisational culture;
- management's role in:
  - promoting the integrity vision and exemplary behaviour;
  - appointing a person ultimately responsible for the integrity policy;
  - emphasising the importance of ethical conduct both internally and externally.

### 1.2 Integrity programme

The vision document will be translated and developed into an integrity programme with an implementation plan that will address:

- any outcomes of the introduction and vision workshop;
- the integrity risk management and the knowledge required for it;
- an annual budget for integrity management;
- a schedule of the activities and time required;
- the required knowledge for implementing the integrity policy;
- the support from all employees.

## Principle 2 Creating support

Committed and vocal senior leadership is essential. Developing or strengthening a comprehensive approach to integrity should never be the responsibility of a single individual. Communicating principles the organisation stands for is a shared responsibility. To achieve the objectives of and overall progress on the integrity programme, it is important to create and record joint ownership.

Senior management ensures that there is sufficient support within the organisation for the development of integrity management and for the feasibility of the goals. Senior management and management communicate strongly about integrity, the core values and the code of conduct. They emphasise the importance of these concepts in words and actions.

Support for the integrity programme exists if the majority of employees and managers are convinced of and understand the established vision, ambition, objectives and activities.

### ***Best practice***

#### Increasing and optimising support

Senior management can increase and optimise support by:

- soliciting ideas and suggestions for the integrity approach from a representative group of employees;
- identifying 'quick wins' from these ideas;
- using symbols (for example, by appointing an integrity ambassador);
- being transparent about successes and dilemmas in the field of integrity and ethics;
- regularly measuring support for integrity management and reporting on it.

## Principle 3 Integrity risk management

Senior management is responsible for demonstrable control of integrity risks. Integrity risk management consists of conducting periodic risk analyses and resolving identified weaknesses in policies, procedures and measures.

Specifically this means that the organisation:

- describes the integrity risks;
- performs integrity risk analyses concerning the organisation and projects:
  - › this includes identifying integrity-sensitive functions and processes, assessing function segregation and applying the four-eyes principle.
  - › based on the analyses, deciding which control measures and actions already exist, need to be adapted or need to be introduced.
- reviews policies, procedures and measures ([principle 11](#));
- carries out integrity risk management audits ([principle 11](#)).

*“Without a moral compass  
the human mind  
will justify anything.”*

Mehrnaz Bassari

## Principle 4 Regulatory framework

The organisation adheres to applicable legislation and to its internal rules of conduct, standards and values. Senior management ensures the understanding of applicable legislation by setting a regulatory framework. The organisation's policies are aligned with this.

The regulatory framework and any accessible documentation on policy, procedures and measures are available to all employees. It is therefore of great importance that the regulatory framework and knowledge of applicable legislation are up to date. This is an ongoing process and the responsibility of the organisation.

### Best practice

To develop core values and a code of conduct as part of the regulatory framework

Senior management, in consultation with a representative delegation of employees, identifies the organisation's core values and then develops a code of conduct. In addition to a description of the core values, the code of conduct also contains other target stipulations (behaviour that the organisation aspires to) and boundary stipulations (what is and is not allowed). The code of conduct applies to all employees, including senior management.

When considering the regulatory framework, take into account industry-specific provisions, societal expectations and social expectations, such as sustainability, diversity and inclusiveness. Sometimes the organisation will need to determine the importance it places on these aspects and how it addresses them.

The meaning of a rule of conduct or core value is not always clear. There will always be grey areas. Additionally, a code of conduct or regulatory framework cannot cover every situation. In fact, for some professions this is essential: lawyers, military personnel and police officers, for example, are expected to make their own sensible decisions in unforeseen circumstances. This can create dilemmas, making it crucial for the organisation to maintain a continuous dialogue about these issues.

### Best practice

#### Moral deliberation and moral jurisprudence

An organisation should formalise moral deliberation. This means recording the outcome of moral deliberation on integrity issues (moral jurisprudence) and using these as a basis for revising the regulatory framework - in particular practical components such as a code of conduct.

## Principle 5 Communication and promotion

To enhance understanding and sensitivity regarding integrity, senior management effectively communicates its vision, objectives and activities outlined in the integrity programme.

### 5.1 Communication plan

Senior management develops a communication plan detailing how all relevant aspects of the integrity policy will be communicated. This plan is tailored to target groups and considers the needs and interests of stakeholders.

The communication plan includes the following:

- the objectives of the communication plan and the core communication message;
- communication activities and tools to promote the core values, vision, objectives, activities and results of the integrity programme. This involves various channels (such as the intranet and external website) for all target audiences;
- effectively designed, multimedia and balanced internal and external communications that take organisational policies and the privacy of individuals into account;
- incorporation of ethical messages in communications by senior management;
- topics for publication in the annual report.

### Best practice

#### Integrity communication procedure

Include an 'integrity communication procedure' in the communication plan, to be followed in the event of incidents, including integrity violations. The procedure details which information (from the first report to any sanctions) is made public at which stage, how and for which target group, and provides a general message focused on lessons learned.

### 5.2 Communication activities

Senior management ensures effective communication and involves managers in the process. Creating sufficient and lasting support is key.

To ensure optimal visibility of the integrity vision, the following communication activities will take place:

- coordination with all communication functions (such as communications, marketing, human resource management and PR) regarding the use of communication activities;
- the regular and consistent communication of the regulatory framework, core values, code of conduct and integrity policy through various communication channels. These include the website and intranet, newsletters, emails, policy documents, promotional materials, meetings, consultations, training sessions, reports and other publications.

## Principle 6 Integrity architecture

Senior management ensures the creation of a visible and independent integrity role and demonstrates a strong commitment to it. This role encompasses the coordination, direction and supervision of the integrity program's implementation.

### 6.1 Integrity coordinator

Senior management appoints an internal integrity coordinator, at which time:

- a clear description of the role, duties and powers is defined and the officer is mandated to:
  - direct, supervise and monitor the organisation's integrity programme;
  - conduct investigations into possible integrity violations, or have them conducted externally;
  - provide solicited and unsolicited advice on countering non-integrity behaviour and create preconditions for integrity behaviour;
- the officer is independently positioned and discharge protection applies;
- there is a direct reporting line to the most senior management of the organisation;
- there is a direct escalation path to the highest supervisory body, such as the supervisory board;
- the most senior management expresses its commitment to the importance and proper performance of the integrity function within the organisation;

- the officer serves the organisation as a whole with an eye to stakeholder interests - *including employees, business partners and customers*;
- senior management ensures adequate competence development of the functionary;
- the functionary annually prepares the implementation plan of the integrity programme.

### 6.2 Human resources policy

Senior management ensures the integration of integrity-enhancing procedures and measures into the human resource management (HRM) policies, including:

#### *Admission, promotion and exit processes*

- integrity requirements in recruitment, selection and hiring policies;
- introductory integrity training for new employees;
- policies regarding job rotation, including vulnerable positions;
- a screening process for key positions and vulnerable positions;
- integrity as part of the job description for management positions;
- a transparent process for appointing senior officials;
- a regulation on ancillary positions;
- a regulation on financial interests;
- a procedure for exit interviews.

#### *Development of employees, remuneration policy and assessments*

- a training course for integrity officers;
- integrity as an element in appraisals and promotions.

## Principle 7 Reporting channels and incident handling

Senior management ensures various types of easily accessible reporting points and a correct, independent and fair investigation when there are violations of the regulatory framework. The rights and duties of employees and managers are hereby established and guaranteed in this context.

### 7.1 Reporting channels

- Multiple, easily accessible reporting points (channels) are available for employees, managers and external stakeholders to report abuses, irregularities, incidents and integrity violations (including undesirable behaviour or manners).
- A reporting arrangement is in place that includes the following:
  - what can be reported, by whom and at which internal and external reporting points;
  - how the admissibility of the report is assessed;
  - confidentiality of the report and the reporter is safeguarded;
  - procedures for anonymous reporting;
  - resources available to the reporter, such as an adviser or confidential adviser and
  - prohibition of prejudice and the guarantee of legal protection for the reporter and others involved.

- There is an investigation procedure that includes at least the following:
  - a reference to the reporting channels and reporting arrangements;
  - how the admissibility of the report is assessed;
  - how the investigation is carried out, including the methods used, ensuring independence and expertise, identifying the parties involved, determining the client, conducting adversarial proceedings, communicating with those involved, guaranteeing privacy, and reporting or not reporting in the event of (suspected) criminal offences;
  - application of the four-eyes principle when assessing a report of integrity violations;
  - a reporting structure that safeguards necessary confidentiality and protection of the interests of data subjects.
- There is a sanctions policy that includes:
  - a description of possible sanctions for violations of the regulatory framework;
  - identification of who can impose a sanction;
  - how due care is guaranteed;
  - the appeal possibilities.

## 7.2 Confidential adviser

Senior management ensures the appointment and accessibility of a competent and trained confidential adviser, ensuring that:

- the confidential adviser functions autonomously, confidentially and diligently:
  - undesirable role combinations are avoided, such as HR officer, legal affairs, integrity officer or senior manager;
  - practical facilities are provided, including a suitable meeting room, IT, access to information, budget, time, further training and peer supervision;
- the duties, which include addressing integrity violations and undesirable behaviour, are clearly defined in a job description and policy;
- the confidential adviser advises the most senior management and reports at least once a year on trends and specific matters requiring attention (anonymised), as well as on their own performance, nature and number of contact moments and evaluations;
- the confidential adviser regularly consults with parties responsible for and/or involved in the implementation of the integrity policy, such as the works council, Occupational Health and Safety Service, and HRM.

## 7.3 Incident handling

The integrity coordinator identifies and manages violations of the regulatory framework, such as integrity violations and undesirable behaviour:

- the causes of the shortcomings or deficiencies in the regulatory framework are described; points for improvement, measures, remedial measures and actions are proposed and a report is submitted to senior management;
- for each proposed point of improvement, measure, remedial measure or action, a risk acceptance decision is taken by senior management and an action owner is appointed;
- the implementation of each point of improvement, measure, remedial measure or action takes place in a timely manner and is monitored.

### Best practice

#### Collecting signals and trends

Every year, the integrity coordinator collects anonymous signals and trends from the confidential adviser, the works council, HRM (including the results of exit interviews) and the Occupational Health and Safety Service that relate to developments in the culture and working climate. The collected signals and trends are reported to senior management, providing a picture of potential vulnerabilities and risks in the organisation.

## Principle 8 Moral competence

Moral competence involves developing the ability to:

1) recognise moral issues as such, 2) provide reasoned responses to moral issues and 3) follow up moral decisions with 4) moral action. Senior management systematically promotes the moral competence of all employees, including executives. It ensures the development of personal leadership aimed at fostering an integrity-conscious organisational culture.

### 8.1 Ethics and integrity training

Senior management organises training for employees and executives aimed at promoting moral competence. The training is based on interaction between employees and managers on:

- personal and organisational standards and values, and moral dilemmas;
- the importance of integrity to the success of the organisation;
- the importance, vision and objectives of the integrity programme;
- recognising and preventing peer pressure and any other undesirable behaviour;
- managing integrity in the relationship with business partners.

The effectiveness of the learning activity is evaluated with the participants.

### 8.2 Leadership training

Senior management provides training for leaders focused on promoting desired behaviour and culture. This includes addressing issues, giving and receiving feedback, and identifying and discussing integrity issues.

The leadership development programme addresses:

- characteristics of ethical leadership and ways to strengthen it;
- group leadership development (ethical management cooperation);
- group dynamics within the management team;
- the effect of structural and cultural characteristics of the organisation on the moral actions of employees;
- the connection between moral competence development and fostering a culture of responsibility.

### 8.3 Culture of responsibility

Superiors ensure the development of employees' moral competence and the promotion of a culture of responsibility. They are aware of their own leadership style and the importance of visible exemplary behaviour. They initiate activities – *tailored to the thinking and working level of the employees* – to promote moral competence.

#### Best practice

##### Promoting moral competence

Activities aimed at promoting moral competence include:

- ethics and integrity training;
- discussing moral dilemmas during general and work consultations;
- discussing difficult issues;
- discussing moral issues and exploring and clarifying principles.

## Principle 9 Stakeholder management

The proactive management of internal and external stakeholders in integrity management is ensured by senior management.

A stakeholder is any party whose interests can be affected by the organisational's activities, products or services, or who can influence these aspects (e.g., employees, customers, suppliers, local communities, government bodies or regulators).

### 9.1 Stakeholder mapping

The organisation identifies:

- which stakeholders have an interest in the organisation's decisions or activities (inventory);
- how these are related to the organisation;
- how these stakeholders are demonstrably working on integrity and ethics in their own organisation (external stakeholders) or within the organisation (internal stakeholders);
- how these stakeholders can be linked to one or more principles;
- how these stakeholders are involved in how their expectations are clarified.

### 9.2 Social stakeholders

Senior management identifies social integrity issues and their social impact. Senior management ensures the promotion of dialogue on these issues with relevant social stakeholders (representatives of society, government and citizens).

### 9.3 Business partners

Senior management ensures ethical cooperation with business partners (such as customers, suppliers, franchisees and joint venture partners) by utilising various instruments. Mutual interests and expectations are clearly defined. Senior management ensures screening of business partners, during which:

- an inventory is made of business partners whose actions may impact organisational integrity;
- communication is conducted with business partners about the importance of integrity;
- the integrity risks arising from the behaviour of business partners are assessed, analysed and managed;
- the quality of integrity management of business partners is assessed.

### 9.4 Supply chain responsibility

Senior management ensures the integrity of collaborative relationships by:

- establishing ground rules regarding cooperation with business partners;
- conducting an inventory of the main integrity risks in cooperation with business partners;
- ensuring the integrity policy focuses on the actions of the organisation towards business partners and the actions of business partners towards the organisation;
- formulating requirements regarding the integrity actions and integrity management of business partners;
- informing and consulting business partners on the organisation's integrity policy;
- utilising feedback from business partners in the (further) development of the integrity policy.

## Principle 10 Integrity culture

The organisation assesses the strengths and weaknesses of its integrity culture and structure through a questionnaire for managers and employees along with interviews with a representative sample of employees and key external stakeholders.

### Best practice

#### Perception study

The perception study serves as input for the integrity programme and measures perceptions of:

- the presence of and familiarity with the regulatory framework;
- the frequency of integrity violations;
- the quality of moral leadership (including exemplary behaviour);
- the effectiveness of the integrity programme.

The perception study can be conducted as a population survey or a representative sample. Based on the findings, concrete management recommendations can be made with reference to principles from the COI standard.

### Best practice

#### Interviews

The organisation has an independent party conduct interviews with senior management, management and employees. These interviews provide qualitative input for the integrity programme and are aimed at uncovering underlying explanations arising from the perception study. The interviews are conducted with a representative selection of key individuals who are asked to express perceptions of:

- the current culture and integrity of the organisation;
- expectations regarding the future;
- desired improvements.

Senior management measures the progress of integrity awareness of all managers and employees by assessing the effects of management development and moral competence development. This measurement is taken as described above in the 'best practice'. Follow-up assessments are conducted to track progress.

## Principle 11 Monitoring and auditing

Senior management periodically - at least once a year - assesses whether the integrity management system is suitable, adequate and effective. This involves evaluating if the integrity objectives have been achieved in line with the formulated ambitions. Based on the findings, adjustments are made to the integrity programme.<sup>1</sup>

### 11.1 Monitoring

Senior management periodically evaluates compliance with the regulatory framework and the development of integrity awareness within the organisation. This evaluation may include interviews, sampling, checklists, questionnaires and impact measurement.

### 11.2 Audit

Senior management conducts regular audits to assess adherence to the agreements established in the integrity management system and to identify necessary improvements in the system or working methods.

The audits also evaluate the effectiveness of the integrity program's monitoring processes.

An independent auditor, commissioned by senior management, conducts these audits. The findings are shared with the internal supervisor, and adjustments to the integrity programme are made as necessary.

<sup>1</sup> Based on the outcomes of the assessment and evaluation, it is determined which activities require adjustment. This adjustment may also involve modifying the activities (Act) or the plan (Plan), allowing the organisation to continue its process of continuous improvement.

## Principle 12 Supervision

Senior management facilitates the exchange of information and interaction between senior management, management, employees and the internal supervisory body, such as the supervisory council or the supervisory board. The powers and reporting lines of the supervisory body are defined in a supervisory mandate.

The supervisory body possesses expertise in integrity management. It gathers information about the organisation's management from various sources, not just senior management, by consulting the works council and key stakeholders at least once a year.

The supervisory body puts integrity on the agenda within the existing consultation structure.

The discussions cover the following topics:

- the evaluation of integrity issues in the organisation;
- possible scenarios regarding integrity issues that fall under the responsibility of the supervisory body.

### **Best practice**

#### Putting integrity on the agenda

The supervisory body organises sessions on integrity with senior management, addressing:

- the relationship between the supervisory body and senior management;
- the cooperation between the supervisory body and senior management;
- the reflection of and sharing of insights and experiences;
- the evaluation of the supervisory and management culture.



## Quick scan

### How strong is my organisation's integrity management?

The COI quick scan provides an organisation with an overview of how well it has implemented the COI standard. The results highlight which principles and best practices require attention. By using the COI standard, the integrity management system can be further strengthened in a targeted way. The relevant documentation helps assess the realisation of the principle.

Additional material is available at [www.stichtingcoi.nl](http://www.stichtingcoi.nl).

PART I Integrity trends Who are we, what do we stand for, what is needed?				
PRINCIPLE	DESCRIPTION	DEGREE OF REALISATION		
		not realised	somewhat realised	fully realised
<b>Principle 1: Integrity vision</b>				
Relevant documents: • Vision document • Integrity programme • Vision workshop	1. Have the vision and ambition regarding the integrity culture and structure and the importance of integrity management been described?			
	2. Has senior management approved an integrity programme?			
	3. Are various activities employed to strengthen an ethical culture?			
<b>Principle 2: Support</b>				
Relevant documents: • Communication activities • Organisational objectives • KPIs	1. Is there sufficient support for the development of integrity management?			
	2. Is there sufficient support for the feasibility of the set integrity objectives?			
	3. Does management promote the integrity plan and the vision?			
	4. Is there a joint ownership to achieve the objectives of and overall progress on the integrity programme?			
<b>Principle 3: Integrity risk management</b>				
Relevant documents: • Integrity risk analyses • Assessment/audit cycles	1. Have the integrity risks and control measures been identified?			
	2. Are risk assessments conducted periodically?			
	3. Is the effectiveness of the implemented control measures tested (reviewed)?			
<b>Principle 4: Regulatory framework</b>				
Relevant documents: • Regulatory framework • Code of conduct • Core values • Moral jurisprudence	1. Is there an understanding of the applicable legislation?			
	2. Do the policies, procedures and measures comply with to the legislation?			
	3. Have internal rules of conduct, standards and values been established?			
	4. Is moral jurisprudence conducted and recorded in some manner?			
<b>Principle 5: Communication and promotion</b>				
Relevant documents: • Communication plan • Communication activities	1. Is there a communication plan for integrity?			
	2. Are there communication activities regarding integrity, core values and the code of conduct?			
	3. Is the importance of integrity management, along with the vision, ambition, objectives and activities, emphasised in both words and actions?			

**PART II** Integrity coordination **How do we organise integrity and how do we develop our integrity awareness?**

PRINCIPLE	DESCRIPTION	DEGREE OF REALISATION		
		not realised	somewhat realised	fully realised

**Principle 6: Integrity architecture**

Relevant documents: • Job description • Reporting procedures • Integrity programme • Training of the integrity officer • Human resources policy • Induction training integrity • Training for integrity officers • Ancillary positions policy • Financial interests policy	1. Has an official been appointed with the responsibility for integrity?			
	2. Is the independence of the integrity officer ensured?			
	3. Are the status and development of the integrity programme periodically reported to senior management?			
	4. Is the promotion of the integrity officer expertise ensured?			
	5. Has integrity been integrated into the entry, transfer and exit processes; compensation policies; appraisals and employee development?			
	6. Is integrity part of the screening, appointment and exit process and the role of managers?			
	7. Is integrity part of induction training for new employees, including managers?			
	8. Are ancillary positions reviewed and recorded?			

**Principle 7: Reporting centres and incident handling**

Relevant documents: • Annual report integrity • Annual report of the confidential adviser • Reporting procedure • Investigation protocol • Sanctions policy • Incident register	1. Are there multiple accessible reporting centres?			
	2. Are proper, independent and adversarial-based investigations conducted in case of regulatory framework violations?			
	3. Is the expertise of integrity officials involved in investigations guaranteed?			
	4. Are the outcomes of issues and case histories documented?			
	5. Are trends and developments regarding the culture and safe working environment reported annually?			

**Principle 8: Moral competence**

Relevant documents: • Integrity training • Leadership training • Exemplary behaviour guidelines • Training evaluation	1. Are employees and managers trained in integrity?			
	2. Do managers demonstrate role-model behaviour?			
	3. Is there specialised training for managers aimed at promoting employees' moral competence?			

**PART II Integrity coordination How do we organise integrity and how do we develop our integrity awareness?**

PRINCIPLE	DESCRIPTION	DEGREE OF REALISATION		
		not realised	somewhat realised	fully realised

**Principle 9: Stakeholder management**

Relevant documents: • Stakeholder mapping • Stakeholder policy • Code of conduct • Third-party screening procedure • Agreements	1. Are internal and external stakeholders involved in the integrity management?			
	2. Have the internal and external stakeholders been identified?			
	3. Have social issues related to ethical and responsible actions been identified?			
	4. Have ground rules regarding cooperation with business partners been established?			
	5. Are business partners screened for integrity?			
	6. Are integrity management requirements established for business partners?			

**PART III Evaluation How are we doing and does our integrity approach work?**

<b>Principle 10: Integrity culture</b>				
Relevant documents:	1. Have the strengths and weaknesses of the organisation's culture been identified?			
• Questionnaire • Interviews • Management recommendations	2. Based on the perception study, have management recommendations been made to strengthen the integrity culture?			
	3. Is the promotion of integrity awareness, moral competence development and leadership development readily comprehensible?			
	4. Based on the results of the repeated measurement, have management recommendations been made?			

**Principle 11: Monitoring and auditing**

Relevant documents: • Integrity programme • Monitoring activities • Audit plan • Audit findings	1. Is there an understanding of the extent to which integrity goals have been met?			
	2. Is there an audit cycle that includes integrity?			
	3. Are audit findings discussed with senior management and the internal supervisory body?			
	4. Are audit findings used in setting integrity goals?			

**Principle 12: Supervision**

Relevant documents: • Supervisory mandate • Reporting	1. Does information exchange and interaction occur between senior management, management, employees and the internal supervisor?			
	2. Is the integrity expertise of the internal supervisory body and management promoted?			



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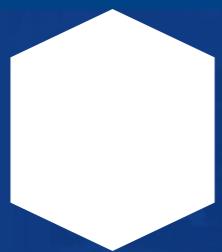
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## Accountability

### Centre for Organisational Integrity

The COI standard is managed by the Center for Organisational Integrity. This independent foundation aims to promote knowledge and exchange on integrity standards and their practical applications. The COI is registered with the Trade Register of the Dutch Chamber of Commerce under number 5553 5585.

For further explanation, current stories, practical tips and case examples, please visit [www.stichtingcoi.nl](http://www.stichtingcoi.nl). This website offers the COI integrity standard and necessary tools available for free download. It also provides information on other initiatives, such as training and seminars.

For more information about the standard, integrity training or the alumni network, contact COI at [info@stichtingcoi.nl](mailto:info@stichtingcoi.nl).

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