



**WHISTLEBLOWING:
NEW RULES, NEW POLICIES, NEW VISION**

*WORK-IN-PROGRESS RESEARCH FROM
THE INTEGRITY@WERQ PHASE –
WHISTLING WHILE THEY WORK 2*

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Whistling While They Work 2: Improving managerial responses to whistleblowing in the public and private sectors*

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- 14 New Zealand State Services Commission
- 15 New Zealand Ombudsman
- 16 Australian Council of Superannuation Investors
- 17 Australian Institute of Company Directors

Supporters

- 18 Telecommunications Industry Ombudsman
- 19 South Australia Independent Commissioner Against Corruption
- 20 Tasmanian Ombudsman
- 21 Tasmanian Integrity Commission
- 22 Transparency International Australia
- 23 Governance Institute of Australia

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WHISTLEBLOWING: NEW RULES, NEW POLICIES, NEW VISION

WORK-IN-PROGRESS RESEARCH FROM THE WHISTLING WHILE THEY WORK 2 PROJECT

SUMMARY

Whistleblowing processes – or processes for encouraging and protecting staff to speak up about wrongdoing concerns and integrity challenges – are vital to integrity and good governance systems in organisations.

At the present time, around the world, this importance is being recognised not only in new rules, but new organisational policies – informed by a new vision of both the benefits and the responsibilities that accompany effective whistleblowing processes. Nowhere is this more true than in Australia and New Zealand, where reform of legislation and of organisational requirements and processes is well underway.

This research captures work-in-progress lessons about the nature and performance of whistleblowing processes in 46 organisations based in Australia and New Zealand, using the experience of 17,778 individuals relating to processes for reporting wrongdoing, actual reporting, and management or observation of the processes of reporting.

These data stem from the Integrity@WERQ phase, including the Workplace Experiences & Relationships Questionnaire (WERQ), of the collaborative research project *Whistling While They Work 2: Improving managerial responses to whistleblowing in public and private sector organisations*, funded by the Australian Research Council and 23 partners and supporters.

This experience sheds new light on how any type of organisation – public or private, big or small – should approach the task of making whistleblower protection ‘real’ as part of their integrity, compliance and governance systems. As well as whistleblowers’ experience, it draws heavily on the experience of managers and governance professionals who have dealt with reporting cases, and focuses strongly on the response to reporting, and its outcomes, not simply the reporting itself. The research reinforces the importance of new legal and regulatory arrangements to underpin, incentivise and enforce good organisational practice.

Key conclusions from these Working Papers include:

1: Whistleblowing in public & private organisations: Types, incidence, variations

- Key features of the project, the Integrity@WERQ dataset, research limitations, classifications of cases (role reporting, wrongdoing types, reporting channels) and basic frequencies are explained.
- Overall there is a surprising similarity in the basic nature and dynamics of whistleblowing as captured by this study, between public and private sector respondents. There were few substantial differences. Reporting rates in the public sector organisations were only slightly higher than in the private sector (74% vs 69%), neither sector used external reporting paths to a great degree, and both sectors only used a mixture of reporting paths when there was a mixture of wrongdoing types.
- This underscores that questions of how best to manage whistleblowing are not likely to be answered by the sector involved but by organisational and management dynamics that cut across all types of organisations.

2: Why protect whistleblowers? Importance versus treatment in the public & private sectors

- Whistleblowing is seen as critically important for organisations.
- Reporting is widely supported with no differences between sectors.
- Contrary to many stereotypes, reporting led to positive investigation outcomes and organisational changes and reforms in a large proportion of cases.
- Outcomes for whistleblowers are, however, far less positive.
- Reporters responded that they were treated badly by their management or colleagues in 42 per cent of cases. Public sector whistleblowers were mistreated in almost exactly the same proportions as recorded a decade ago by the first WWTW project. Reporters experienced negative repercussions in up to 81 per cent of cases.
- Recognising 'mixed' public interest and grievance wrongdoing types, and the significance of 'collateral' or informal detrimental effects (not just reprisals) seems key to achieving better reporter outcomes.

3: Does jurisdiction matter? Some indicative results

- Results reveal little comparatively little variation in terms of the prevalence of different forms of wrongdoing observed between Australian and New Zealand public sector jurisdictions. New Zealand respondents did report the prevalence of workplace bullying at a slightly higher rate (over 50% at the national level).
- Despite some differences in observation, no differences in the levels of reporting.
- There are some differences in Immediate Manager Support and Emotional Support. NZ Local reported lower levels of immediate manager support compared to Australian Local jurisdictions and NZ National reported lower Emotional support compares to both Australian State and Commonwealth jurisdictions.
- There was lower awareness of whistleblowing policies and procedures in New Zealand agencies, with training less likely to play a role, compared to team meetings.

4: Processes & Procedures: Are current organisational policies linked to better reporter treatment?

- The presence or absence of particular types of official policies and procedures—at least as these are reported by organisations—do not in themselves affect whistleblower outcomes. There seems to be no clear, direct relationship between the official policies that organisations claim to have, and the organisational support that individuals who report wrongdoing actually experience.
- Whistleblowers in organisations with what might be considered 'weaker' official policies were no less likely to receive most kinds of support than those in organisations who reported that they had 'stronger' policies.
- A more important organisational factor in explaining lower repercussions was whether whistleblowers reported within their organisations or pursued their claims externally. Regardless of official policies and procedures, if wrongdoing reports are properly dealt with 'in house' by organisations, then negative repercussions for whistleblowers appear to be reduced.

5: Managerial support – Why it's important, where it comes from and what enables or prevents it

- Supervisory managers are, in the majority of circumstances, the first and most important point of disclosure for employees who perceive any wrongdoing. However, the ability of employees to raise issues with their supervisors is often compromised.
- In the assessment of reporter treatment, support and emotional provision provided by the manager to the reporter, were the strongest associates. Manager's work level and organisational ethical culture were also associated with the reporter's treatment.
- In the assessment of job satisfaction, turnover intentions and organisational ethical culture were the strongest associates. Work level, workload and other ethical variables including people orientation and ethical leadership, each accounted for small proportions of variance in job satisfaction.

6: Preventing detrimental whistleblowing outcomes: The value of risk assessment and proactive management

- Risk factors for higher reporter repercussions and management mistreatment can now be more readily identified:
 - Greater seniority of the alleged wrongdoer(s)
 - Extent of confidentiality – the more people who knew who raised the concern
 - Type of wrongdoing – that is, a mix of public interest-type wrongdoing and personal or workplace grievances, as opposed to purely public interest types
 - Wrongdoing perceived as more serious
 - More people involved in the alleged wrongdoing ('extent of wrongdoing').
- Risk assessment is far less frequent than suggested by many organisations' claims. Less than 10 percent of reporters indicated that any risk assessment took place, either when they first reported or later when conflicts or problems arose.
- When no risk assessment was conducted, steps were taken to proactively manage problems in only 5.5% of reporter cases and 18.4% of managed cases, but this rose to 49.3% of reporter cases and 78% of managed cases where risks were assessed as soon as the report was made.
- When organisations assess risk early, reporters perceive better treatment from both managers and colleagues, and face fewer repercussions – on average, half as much.

7: What else makes a difference? Testing other key factors for effective whistleblowing management

- A systematic examination of the role organisational factors play in shaping whistleblowing processes embedded within organisations and the degree to which these, in turn, influence reporter and organisational outcomes.
 - All the whistleblowing processes experienced by reporters had a direct influence to some degree on reporter and organisational outcomes.
 - Investigation procedural justice and organisational interpersonal justice played a critical role in the majority of outcomes across the two case perspectives.
 - Ethical leadership, ethical role modelling by senior management, and ethical behavioural reinforcement played a significant positive role of shaping reporter repercussions and treatment.
 - Whistleblowing policies on incident tracking, advice provision and training had mixed and unexpected influences on reporter repercussions and treatment.
 - Consistent indirect effects on outcomes for both own reporters and other managed reporters were found for ethical role modelling by senior management, ethical behavioural reinforcement, via organisational support provision and other processes.
 - Whistleblowing process awareness proved to have consistent strong significant influences on both the whistleblowing processes and outcomes.
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WORK-IN-PROGRESS RESEARCH FROM
THE WHISTLING WHILE THEY WORK 2 PROJECT

WORKING PAPER 1

Whistleblowing in public & private organisations: types, incidence, variations

Nerisa Dozo, A J Brown & Sandra A Lawrence

1. OVERVIEW

Whistleblowing processes – or processes for encouraging and protecting staff to speak up about wrongdoing concerns and integrity challenges – are vital to the integrity and good governance systems of all organisations, as well as to society as a whole.

This working paper introduces the work-in-progress results of Integrity@WERQ – the main data collection phase of the research project *Whistling While They Work 2: Improving managerial responses to whistleblowing in public and private organisations*. Between late 2016 and May 2018, in 46 public, private and not-for-profit sector organisations in Australia and New Zealand, we collected 17,778 individual responses to Griffith University's Workplace Experiences & Relationships Questionnaire (WERQ):

- 9,711 staff identifying as employees, contractors or volunteers in their current organisation;
- 5,170 staff who identified as managers; and
- 2,897 staff who identified as governance professionals.

These data capture the experience and perceptions of:

- 7,391 individuals who observed wrongdoing in their current or a previous organisation (5,509 in their current organisation; 1,881 in a previous organisation);
- 5,054 individuals who reported the most serious wrongdoing they observed (3,785 in their current organisation);
- 3,611 managers and governance professionals who directly dealt with, managed or were aware of cases where other staff reported wrongdoing (in their current organisation); and
- 1,493 instances where staff members did not report the most serious wrongdoing they observed, but dealt with it themselves or were aware that other people reported it (including 950 in their current organisation).

To our knowledge, this is the largest dataset to have collected data for the specific purpose of understanding whistleblowing in organisations. It is also the first major empirical study designed to better understand not only what happens when staff perceive and report wrongdoing, but how the organisation - for better or worse – responded, including assessing a range of key factors which may help explain why. It is also the first major empirical study of whistleblowing processes in both public and private sector organisations, using the same methodology at the same time (9,398 respondents from 36 public sector organisations; and 8,380 respondents from 10 business and not-for-profit sector organisations).

This paper sets out:

- The research rationale
- The datasets used throughout these working papers
- Notes on methods and limitations of the data collection
- Overall results for:
 - The amount and methods of reporting captured by the WERQ survey,
 - The roles under which staff report, and
 - The types of wrongdoing perceived and reported.

These results are building blocks for understanding the content of the data and the analyses undertaken in the remaining working papers in this volume.

The final section of the paper examines the extent to which these results differ between the public and private sector organisations that participated in Integrity@WERQ.

Whether or how the dynamics of whistleblowing vary between government and non-government sectors is a vital question for identifying what types of regulatory and management approaches should be undertaken. Until now, there have been competing assumptions – either that whistleblowing is so totally different in the private sector that public sector-based regulation and management standards should not apply, or the reverse, that the private sector should ‘harmonise’ to those pre-existing standards.

The results show that overall there is a surprising similarity in the nature and dynamics of whistleblowing as captured by this study, alongside some differences. However, questions of how best to manage whistleblowing are most likely to be answered by organisational and management dynamics that cut across types of organisations, with major answers unlikely to stem from mainly one sector or the other. In either case, organisational policies and procedures need to be designed from the bottom-up, supporting and enforcing the experiences of those reporting and managing wrongdoing.

These results further demonstrate that the reporting of wrongdoing cannot be simply viewed as a single report by a staff member about an event. Their role, to whom they report, and what they witness is crucial to understanding organisational experience. Further, throughout these data, the experience of managers and governance professionals corroborates much of the evidence provided by reporters, while shedding new light on the challenges, and often successes, in navigating the whistleblowing process.

2. THE RESEARCH RATIONALE

Three fundamental questions drive this research:

1. What are the current strengths & weaknesses in organisational responses to whistleblowing?
2. What are the impacts and outcomes that can be used to judge whether particular organisational responses to whistleblowing cases are better or worse? and
3. What factors are most important in potentially explaining why these better or worse organisational responses are occurring?

Whistleblowing has long been defined as ‘the disclosure by organisation members of illegal, immoral or illegitimate practices under the control of their employers, to persons or organisations that may be able to effect action’ (Miceli & Near 1984: 689; Brown 2008: 8-9). It is recognised as one of the most important processes by which institutions are kept accountable to the societies they serve.

Near and Miceli (2016) have recently emphasized that the primary purpose of whistleblowing is to prevent wrongdoing from continuing. Research over the last three decades has established that this reporting is vital for organisational integrity. This is particularly the case for public interest whistleblowing, defined as disclosures of suspected or alleged wrongdoing that affects more than the personal or private interests of the person making the disclosure (Senate Select Committee on Public Interest Whistleblowing 1994: Par 2.2; Brown & Donkin, 2008).

Yet, there is a major need for new knowledge, guidance and regulation on when and how organisations should be expected to respond to reports of wrongdoing, and protect their own whistleblowers. Legal protections for employee-reported wrongdoing have become an important issue in Australia and New Zealand since at least 1994, prompting public sector whistleblower protection laws in all States and Territories by 2008, some protection for Australian corporate whistleblowers (Corporations Act, Part 9.4AAA, 2004), and New Zealand's Protected Disclosures Act 2000. A comprehensive scheme for Australia's federal public sector, the Public Interest Disclosure Act, was finally enacted in 2013.

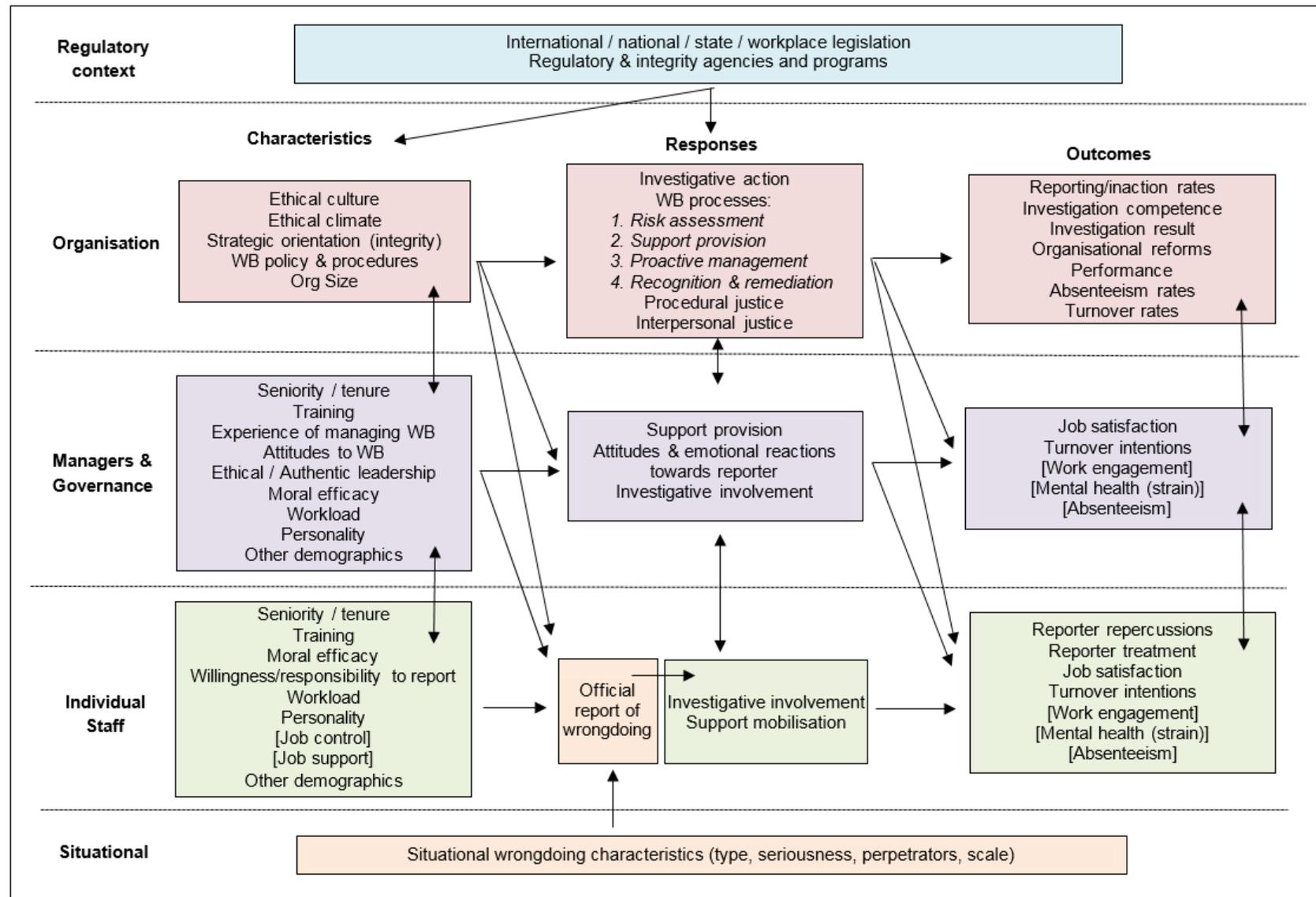
However, the effectiveness of such regimes has been widely debated (e.g. de Maria 1999). Key concerns include gaps in protection, inaccessibility of remedial mechanisms and controversies over the roles of tribunals and oversight agencies (Lewis, Devine & Harpur 2014). Despite the proliferation of such laws and policies, little has been done to systematically analyse their success or failure (Vaughn 2012) or compare the impacts of different approaches (Miceli, Near & Dworkin 2008; Lewis, 2010; Fasterling & Lewis 2014). Federally in Australia, and nationally in New Zealand, strong efforts are currently underway to review and enhance most of these laws (see e.g. Moss 2016; Parliamentary Joint Committee on Corporations and Financial Services, 2017; Hall & Brown, 2018).

Even more importantly, management and organisational responses to whistleblowing have remained under-researched. Until now, research has strongly focused on the experience of the whistleblower, but investigation of strengths and weaknesses in organisations' responses has been lacking. Previous research in the public sector examined staff awareness and confidence about whistleblowing policies, showing more comprehensive procedures result in more positive attitudes toward whistleblowing; a higher propensity to report wrongdoing, and higher incidence of positive outcomes from whistleblowing (Brown 2008). Yet when the whistle is blown, conflicts can remain high, outcomes can remain poor, further reporting or other action to deal with wrongdoing is often discouraged, and organisations and managers struggle to know what they should be doing.

This research breaks new ground by focusing on the success or otherwise of managers' action to make whistleblowing work, and thus how policies can be adapted to support best-practice organisational processes. Few studies have collected data on the 'hearers': disclosure recipients, managers or governance personnel (Vandekerckhove, Brown & Tsahuridu, 2014). Research confirms that managers and other internal recipients remain the single most important point of disclosure, being first recipients of more than 90 per cent of whistleblowing reports (Brown, 2008). However, Locke and Anderson (2011) have found that 85 per cent of employees felt unable to raise critical issues with their manager and 70 per cent stay silent even when their manager has made an obvious mistake.

The importance of increasing employees' courage has been recognised, but there also exists a complex relationship between reporting and the handling of reporting. Research models have proposed that not only must the observer's courage to speak up (whistleblower) be taken into account, but also managers' courage to hear what is being said, and take action in relation to both wrongdoing and protection (Vandekerckhove, Brown & Tsahuridu, 2014; Brough, Brown, Lawrence & Tsahuridu, in prep).

Figure 1: Hypothesized Multi-level Whistleblowing Response Model (based on Brough et al under review)



Managerial actions thus become the crucial determinants of the organisational response as a whole (Miceli, Near & Dworkin 2009; Miceli & Near 2013). This project identifies and tests for key factors which may enable positive managerial responses to whistleblowing and in turn, allow good procedures and systems to be operationalised. This does not preclude external regulators, law enforcement agencies, and professional bodies but rather all of these functions need to be better understood in their working relationship. It is the role and function of managers along with policies and procedures, external regulators, and legislation which either supports or neglects the reporting of wrongdoing by staff.

As outlined above in Figure 1, the current research proposes three levels within the organisational context which influence the whistleblowing response model, including the organisation, managers and governance professionals, and individual staff.

Overall, the purposes of the research are to help maximise the role of whistleblowing in organisational integrity and performance, and ensure fair outcomes for whistleblowers, by (1) assisting organisations with organisational processes, and (2) informing guidance and regulatory obligations on those processes. This paper, as well as setting out the details of the datasets, addresses key threshold questions in support of these aims:

1. What is “whistleblowing” in this research? How much is there and what is its nature?
2. What does this reporting concern, in terms of wrongdoing types?
3. Does the incidence and nature of reporting vary between public & private sector organisations? For example:
 - Is there less reporting, or less external reporting, in the private sector as often assumed?
 - Is the nature of the wrongdoing observed and reported fundamentally different (e.g. less related to ‘public sector’ concerns) in the private sector, as opposed to the public sector?
 - What are the implications for new policies or regulatory approaches?

3. THE DATASETS

These working papers present work-in-progress analysis of results from two interrelated datasets collected as part of the Integrity@WERQ. Background to the project and its goals can be found on the project website (www.whistlingwhiletheywork.edu.au) and two previous project reports:

- A J Brown, N Dozo and P Roberts (2016), *Whistleblowing Processes & Procedures: An Australian & New Zealand Snapshot. Preliminary results of the Whistling While They Work 2 Project*, Griffith University: Brisbane, November 2016.
- A J Brown, & S L Lawrence (2017), *Strength of Organisational Whistleblowing Processes: Analysis from Australia & New Zealand*, Griffith University: Brisbane, August 2017.

The major data reported in all papers comes from an individual-level survey: the Workplace Experiences & Relationships Questionnaire (WERQ). Select papers, notably Working Papers 4 and 6, also draw on data from a separate Survey of Organisational Processes and Procedures in the same organisations.

In addition, a separate survey was administered to board members including non-executive directors of select organisations; and further qualitative data collection via interviews of targeted groups of survey respondents is planned. These results are not reported here and/or are continuing to be collected and analysed.

3.1. Workplace Experiences & Relationships Questionnaire (WERQ)

This online survey was administered by Griffith University in 46 organisations who volunteered to take part. Organisations were recruited through direct approach by the partner organisations to the project, in April-May 2016, to every public sector agency at all levels in Australia and New Zealand; and to the vast majority of businesses and not-for-profit organisations, including all of Australia's 31,000 public unlisted and large proprietary companies. Most of the organisations indicated their willingness to participate as part of the initial Survey of Organisational Processes and Procedures, below. Follow-up reminders were sent to all public sector agencies, and to ASX 200 companies, in 2017.

Tables 1-3 break down the 46 organisations by sector, size, jurisdiction and industry.

The Workplace Experiences and Relationships Questionnaire (WERQ) was open to all employees within each organisation. The survey combined general measures of organisational and individual characteristics including perceived ethical climate, culture, and leadership, suitable for all types of employees; and a Critical Incident Approach whereby staff who had perceived and reported wrongdoing, or managed or been aware of situations where this occurred, provided detail of the overall incidence and outcomes of whistleblowing experiences, and the experiences in course of these events, as detailed below.

Table 4 breaks down the total of 17,778 individual staff from these organisations who contributed survey responses, including the level/types of staff members most relevant to understanding whistleblowing and related organisational dynamics: 9,711 employees, contractors or volunteers; 5,170 managers; and 2,897 governance professionals. These proportions are in line with other organisational research (Anseel, Lievens, Schollaert & Choargwicka, 2010).

Table 1. Number of WERQ organisations by sector and size

	Small	Medium	Large	Total
Public sector	5	15	16	36
Company or business (for profit)	1	0	6	7
Not-for-profit	2	0	1	3
Total	8	15	23	46

Table 2. Number of public sector organisations by jurisdiction

Level	Jurisdiction								Total
	Australia							New Zealand	
	New South Wales	Queensland	Victoria	Western Australia	Tasmania	Aust Capital Territory	Subt		
National							8	4	12
State	4	7	1	1	2	1	16		16
Local	1	1	2	1	1	0	6	2	8
Subt	5	8	3	2	3	1	22	2	22
Total							30	6	36

Table 3. Number of private and not-for-profit organisations by industry

	Financial and insurance services	Agriculture, forestry, fishing, mining, construct	Arts, recreation, accomm, food, hospitality	Professional, technical, admin, real estate, info, media services	Education, training	Total
Company or business (for profit)	5	1	0	1	0	7
Not-for-profit	1	0	1	0	1	3
Total	6	1	1	1	1	10

Table 4. Number of WERQ respondents by sector and role

	Public	Private/NFP	Total
Employees	5,409	4,302	9,711
Managers	2,522	2,648	5,170
Governance professionals	1,467	1,430	2,897
Total	9,398	8,380	17,778

Previous individual level surveys relating to whistleblowing have tended to ask the same questions of all employee types (Rothwell & Baldwin, 2007; Taylor, 2018). Only in limited cases have customised surveys been administered to the different types of employees who experience, manage, deal with or observe different aspects of the process (e.g. WWTW1; de Graaf 2016). To collect systematic data from the different perspectives, as well as relevant factors across the entire organisation, three versions of the survey were constructed, with the topics and flow set out in Table 5.

Employee respondents were permanent or temporary, full time or casual staff without management responsibility, including contractors, vendors, consultants, volunteers or interns working within the organisation (whether employee or manager).

Managers identified as staff who had formal direct responsibility for day-to-day management including supervising one or more other employees or workers.

Governance professionals were employees whose work mainly comprised any of:

- Compliance, risk, fraud control, integrity and conduct, internal investigations, governance
- Human resources, employee support or assistance, ethical standards, internal complaints, grievances, dispute resolution
- Corporate/general counsel, in-house lawyer, Company Secretary (or Deputy/Assistant)
- Corporate Treasurer, financial controller / accountant, internal audit.

Table 5. Workplace Experiences & Relationship Questionnaire: versions and structure

Manager Version	Employee Versions	
	Governance Version	Employee Version
<i>Preliminary (A)</i>		
Section 1: Your current job and perceptions of your organisation		
<i>Ethical leadership (B)</i>		
<i>Organisational outcomes (job satisfaction, job engagement, turnover intentions) (B)</i>		
<i>Work overload (B)</i>		
<i>Individual characteristics (moral self-efficacy, personality) (B)</i>		
<i>Ethical culture & climate (C)</i>		
	<i>Ethical leadership (C)</i>	
	<i>Individual characteristics (moral self-efficacy, personality) (C)</i>	
Individual characteristics -- whistleblowing procedures & processes; attitudes, knowledge, confidence (D)		
Section 2: Any wrongdoing concerns in the organisation, and what was done about them		
Experience dealing with/awareness of wrongdoing reporting (Situational) (E)		
Wrongdoing characteristics; Responses to wrongdoing (Situational) (F)		
Section 3: How people who raised any wrongdoing concerns were managed (F)		
<ul style="list-style-type: none"> Responses to reporter welfare (Situational) (G) 		
<i>(Offered as section 4 below)</i>		
		Section 2: Your own personal experience/ observation of wrongdoing
		Personal experience/observation of wrongdoing (current organisation, or if none, previous org) (H)
		Wrongdoing characteristics (Situational) (I)
		Reporting & non-reporting (Situational) (J)
<ul style="list-style-type: none"> Responses to reporter welfare (respondent) (Situational) (L) 		Responses to wrongdoing (reported by respondent) (Situational) (K)
		Section 3: How you / others who raised wrongdoing concerns were managed
		Responses to welfare of: <ul style="list-style-type: none"> respondent if reported OR others who reported (L)
Section 4: Your own personal experience/ observation of wrongdoing (see Employee Version, section 2) (H, I, J, K)		
Section 5: Background information about you and your job Demographics (M)		Section 4:

Section 1 of the survey focused on organisational and individual characteristics and perceptions, to assess the ethical context of an organisation, how its managers are viewed by staff, and how organisational processes and procedures for whistleblowing are perceived and understood by staff.

This section assessed the ethical leadership, culture, climate, and people orientation of managers and the organisation, as key factors likely to influence reporting climates and managerial support (Working Papers 5 and 7). It included questions about the overall organisation (e.g. ethical culture: “the organisation makes it clear how I should conduct myself appropriate toward others within the organisation”), managers (e.g. ethical leadership: “my immediate manager listens to what employees have to say”), and respondents themselves (e.g. job turnover intentions: “I frequently think about quitting my job”). Low ethical culture has been associated with increased unethical behaviour and a reluctance to report wrongdoing; while ethical leadership and climate are known to positively influence employees’ workplace commitment, satisfaction, conduct and performance.

Ethical climate is usually defined around ethical conduct, including how environment, motives and pressures establish and reinforce values through the organisation. This is typically employee’s perceptions of how the organisation works and complies with ethical decisions (Arnaud, 2010). In comparison, ethical culture represents an interplay of formal and informal systems that control and promote ethical behaviour (Kaptein, 2008; DeBode, Armenakis, Field, & Walker, 2013). Ethical culture measures the presence and strength of organisational systems – formal and informal – that positively influence ethical behaviour by signalling to employees and managers about ‘the way we do things around here’. The survey included three dimensions of ethical culture: clarity of ethical standards, quality of ethical role modelling, and reinforcement of ethical behaviours.

WERQ measured these constructs alongside individual characteristics such as job satisfaction (Caplan, Cobb, French, Harrison, & Pinneau, 1975), turnover intentions (Colarelli, 1984), and work overload (Caplan, Cobb, French, Harrison, & Pinneau, 1975) to assess how organisational pressures and factors influence the effective management and reporting of wrongdoing within an organisation (Working Paper 7). WERQ also measured individual awareness, perceptions and training in whistleblowing processes and procedures. These items were combined with questions on staff members’ attitudes to reporting wrongdoing, and their own willingness and confidence to report.

Sections 2 & 3 of the survey asked about staff member’s actual experiences with any situations where concerns about wrongdoing have been raised within the organisation. Managers and Governance Professionals were asked about their experience or direct knowledge of wrongdoing concerns raised within the organisation, including type of wrongdoing raised, a timeline of events, status of the ‘wrongdoers’, status and roles of the reporters, and treatment of the reporter. Section 3 then focused on the response to the most serious concern as well as the Managers’ and Governance Professionals’ personal experience of managing a report of wrongdoing, including support provision.

Section 4 (for Managers and Governance Professionals) and Section 2 (for Employees) asked about the respondent’s own experience with any reporting of wrongdoing. For Managers and Governance Professionals, this additional section was voluntary; but many who had themselves reported wrongdoing, also completed this section.

All staff levels were asked contextual factors about the wrongdoing including what type of wrongdoing was observed, who was involved, whether they reported and to whom they reported. Those who chose not to report were asked a small amount of questions as to why, and their knowledge of what occurred in response to anyone else who did report.

Wrongdoing outcome measures included items on the efficiency and adequacy of the investigation, whether positive or negative changes had occurred within the organisation as a direct or indirect result of the report, treatment and any repercussions as a result of reporting (see Working Paper 2, and later papers). These comprehensive questions also measure managerial and organisational support and response strategies (see Working Papers 4, 5 and 6), and provide key data on the outcomes of the reporting process, to help test which factors matter most in the hypothesised multi-level whistleblowing response model, outlined above in Figure 1 (see especially Working Paper 7).

Survey of Organisational Processes and Procedures (full)

The second source of data is the Survey of Organisational Processes and Procedures. Only one response per organisation was needed, as this survey was based on an Expert Evaluation Approach of the organisation's key processes and procedures for facilitating and managing internal concerns about wrongdoing. The survey was completed by a senior manager or employee with authority and knowledge of the organisation's processes.

As outlined above, an initial version of this survey was administered in 2016 to all invited organisations (any organisation with more than 10 employees, based or with significant operations in Australia and New Zealand). It was completed by 702 organisations from across a wide range of the public, private and not-for-profit sectors in Australia and New Zealand (Brown, Dozo and Roberts 2016).

Table 6. Ranked Mean Strength of Organisational Whistleblowing Processes Score by Sector, Country & Level/Industry (Brown & Lawrence 2017)

Sector	Country	Level / industry	Rank	Mean ^a	SD	N
		All organisations		5.66	2.27	699
Public	Australia	Commonwealth government	1	6.95	1.45	26
Public	Australia	State/Territory government	2	6.45	1.88	198
Public	Australia	Local government	3	5.83	2.08	147
Private	Australia	Finance & insurance	4	5.71	2.31	53
Public	NZ	New Zealand Government ^b	5	5.65	2.37	47
NFP ^c	Australia	Health care & social assistance	6	5.21	2.47	66
Public	NZ	New Zealand Local government	7	5.13	2.32	18
Private	Australia	Other private industry	8	5.11	2.25	28
Private	Australia	Professional, technical, administrative etc services	=9	4.67	2.61	13
NFP	Australia	Arts, recreation, accommodation, food & hospitality	=9	4.67	2.23	16
Private	Australia	Agriculture, forestry, fishing, mining & construction	11	4.44	2.21	19
NFP	Australia	Other NFP industry	12	4.15	1.80	18
Private	Australia	Manufacturing, wholesale & retail trade	13	4.02	2.45	35
NFP	Australia	Education & training	14	3.89	3.03	15

^a range (min-max score) = **.00 – 10.00**. ^b includes NZ district health boards. ^c Not-For-Profit.

As shown in Table 6, analyses from five key questions were also used to create an initial scale measure of the strength of the whistleblowing process (Brown & Lawrence 2017), with scores on five sub-scales: *incident reporting and tracking*; whether there is an active *support strategy* for staff who raise concerns; whether there are *risk assessment* processes for anticipating and preventing detrimental actions or reprisals; whether there are *dedicated supports* or only generalised supports for staff who report; and strength of processes for *remediation* of detrimental impacts or reprisals, if they occur. The distributions show the stronger average scores of public agencies over private business and not-for-profit organisations. The distributions also highlight the much greater extent of variation in processes across the not-for-profit and, especially, private organisations.

Those initial results confirmed the prevalence of whistleblowing policies amongst Australia and New Zealand organisations, with 89 per cent of this large cross-section indicating they had formal, written procedures or policies setting out these processes. However, results demonstrated the systematic variations in the content of the processes and across sectors. Not only do private sector policies vary more widely than public sector policies but they also rank lower in terms of apparent process strength.

These differences in regulations, policies, and perceptions are hypothesised to influence the incidence of reporting in each sector as well as the types of wrongdoing reported. While this will be tested in greater detail in future analysis, Working Papers 4 and 6 in this volume commence that process.

4. METHODS & LIMITATIONS

As already noted, recruitment of organisations was by open invitation, resulting in a non-systematic sample of 46 organisations. While the range of organisations in terms of size, sectors and industries is wide, the results should not be seen as representative of all or most organisations in the sectors or jurisdictions involved – especially the private sector.

In addition, organisations choosing to participate are likely to have biased the sample, albeit in potentially different directions. Given the increasing focus on whistleblowing policies in Australia and New Zealand, organisations may have chosen to take part to reaffirm their current procedures and seek feedback from their staff that policies are working as expected. On the other hand, organisations may have chosen to take part to gain evidence that could be used to improve processes suspected not to be working. On balance, the picture gained from these organisations is likely more positive than across organisational experience in Australia and New Zealand as a whole.

In each of the 46 organisations, maximum effort was made to survey 100% of the staff, in order to capture the largest possible sample but also to assure the confidentiality and anonymity of respondents. Previous research and meta-analyses have shown that response rates are dependent on respondent type and the methods utilised to advertise and disseminate the survey (Anseel, Lievens, Schollaert, & Chorghwicka, 2010; Baruch & Holtom, 2008). Organisational research continuously produces a lower average response rate compared to individualised studies, especially in increasingly over-surveyed environments.

Final response rates range from an estimated 5% to 69% of the organisations' total staff. Typically, higher response rates were obtained in small and medium organisations where all staff were easily, directly contactable; while in many large organisations, the survey was made available on intranet sites, along with other encouragement to participate, rather than

by direct, personal invitation. This resulted in lower participation, but, given the very large size of these organisations, still considerable numbers.

Given its content, the survey was also completely voluntary, even though organisations encouraged their staff to take part. The survey was approved and monitored by the Griffith University Human Research Ethics Committee.

As a result of the differing response rates, for analyses which rely on conclusions at the organisational level (e.g. Working Paper 4), fewer than the total 46 organisations are used – generally, only those with an estimated response rate of 20% or more of all staff. However, most analyses in the following papers are at the individual level, comparing respondent groups across the entire dataset, in which case all respondents are used.

Other influences on the response rate and utility of the data include the length of WERQ, which had an average completion time of 36 minutes for Employees and 40 minutes for Managers and Governance Personnel. This length was deliberate, given the comprehensive nature of the research, and the collection of considerable data regarding specific reporting situations, their management and their consequences.

Piloting and feedback indicated high respondent satisfaction with the survey, notwithstanding this length. Participants were aware of the length of the survey from the beginning, and encouraged to plan accordingly. Nevertheless, the time commitment involved means the sample may be biased towards individuals who have experienced wrongdoing within the workplace, have dealt with whistleblowing processes within the organisation, or have an overall interest in the topic. Due to drop-out, data is often missing from later parts of the survey.

Finally, as a measure of the amount of wrongdoing, its reporting, and the treatment and outcomes of reporters in the participating organisations, the survey suffers from the same limitations as other organisational research, in that it was confined to current employees or staff-members of those organisations. Employees who had blown the whistle and experienced severe enough reprisals to cause their departure, including through dismissal, were inevitably not in the sample. While this does not reduce the utility of the dataset for the purposes of understanding how whistleblowing is managed, it means that some results should be seen as indicative of organisational experience rather than definitive.

As explained below, the questionnaire was designed to broaden the range of experience collected from existing employees, relative to previous similar surveys, by asking about experience in prior as well as current organisations, and removing any time limit on the period in which respondents may have observed and reporting wrongdoing. These methodological changes should mean that negative whistleblowing experiences that were previously unlikely to have been captured by this kind of research, are more likely to have been captured in the present version of the Workplace Experiences & Relationships Questionnaire.

5. WRONGDOING REPORTING – AN OVERVIEW

5.1. How much reporting goes on?

As set out earlier and shown in Figure 2, the WERQ respondents include a total of 5,054 individual staff-members who officially raised concerns about wrongdoing in or by their organisation – or 28.4% of all respondents in the sample.

These reporters were identified by first asking respondents if they had observed any of a comprehensive range of wrongdoing types in their current organisation; and if not, then in any previous organisation. As shown, 41.6% of respondents had observed wrongdoing, three quarters in their current organisation, and a quarter in a previous organisation. In each case, close to 68% of respondents had officially raised the most serious situation.

While 29.5% did not report the most serious wrongdoing they observed in their current organisation, we followed our earlier work by also asking respondents why not – including reasons such as that someone else had reported it, or they or someone else took other action to deal with it (see Brown, Mazurski & Olsen 2008: 48-49; Olsen 2014).

There is significant variation among the 46 organisations, in the proportion of wrongdoing reporters contained within the sample. Given variations in organisation size, a small number of organisations either had no reporters, or only reporters among their respondents. However, reporters were generally well-distributed across the rest. In the 40 organisations supplying 99.7% of the reporters (n=5,040), reporters constituted between 15% and 50% of each sub-sample; and for 30 of these organisations (supplying 72.9% or 3,684 of all reporters), the reporters constituted between 20% and 40% of each sub-sample.

These proportions are highly similar to our previous large-scale organisational research in the Australian public sector (Brown, Mazurski & Olsen 2008: 38), notwithstanding that in this study, half the sample comes from the private sector. They can also be compared with other large-scale studies notwithstanding different measurement approaches (Miceli & Near 2013; Olsen 2014). The proportions are also similar notwithstanding that WERQ asked about any previous observation and reporting, and then asked when it occurred, whereas previous research has asked respondents to limit the timeframes to between 6 months and 2 years (see Miceli and Near, 1992). The advantage of a wider timeframe is to investigate and control for whistleblowing at different points of time, including more time for investigation to occur and outcomes to be known or measurable.

In addition to reporters, a major innovation of this study is its inclusion of cases of wrongdoing reporting that were dealt with by managers and governance professionals (**managed reporter cases**); and others observed by staff members who did not themselves report (**observed reporter cases**). This means that in addition to experiences from those who reported wrongdoing, the survey captures the assessments of 3,611 managers and governance professionals who dealt directly with reporting by others. These cases, which overlap with the reporter cases, provide a unique means of analysing the nature of reporting, organisational responses and outcomes from differing organisational perspectives.

5.2. Role reporting and whistleblowing

On our dataset, “reporters” includes both staff who said they reported wrongdoing as part of a managerial or governance role in their organisation (“role reporters”) and those who did so outside any such role, whether as part of a legal obligation or not (“non-role” reporters, or “whistleblowers”). However, significant numbers of managers and governance professionals were among these non-role reporters, whether in addition to having managed reporter cases or independently.

Figure 2. Cases of wrongdoing reporting in the WERQ dataset (including role and non-role)

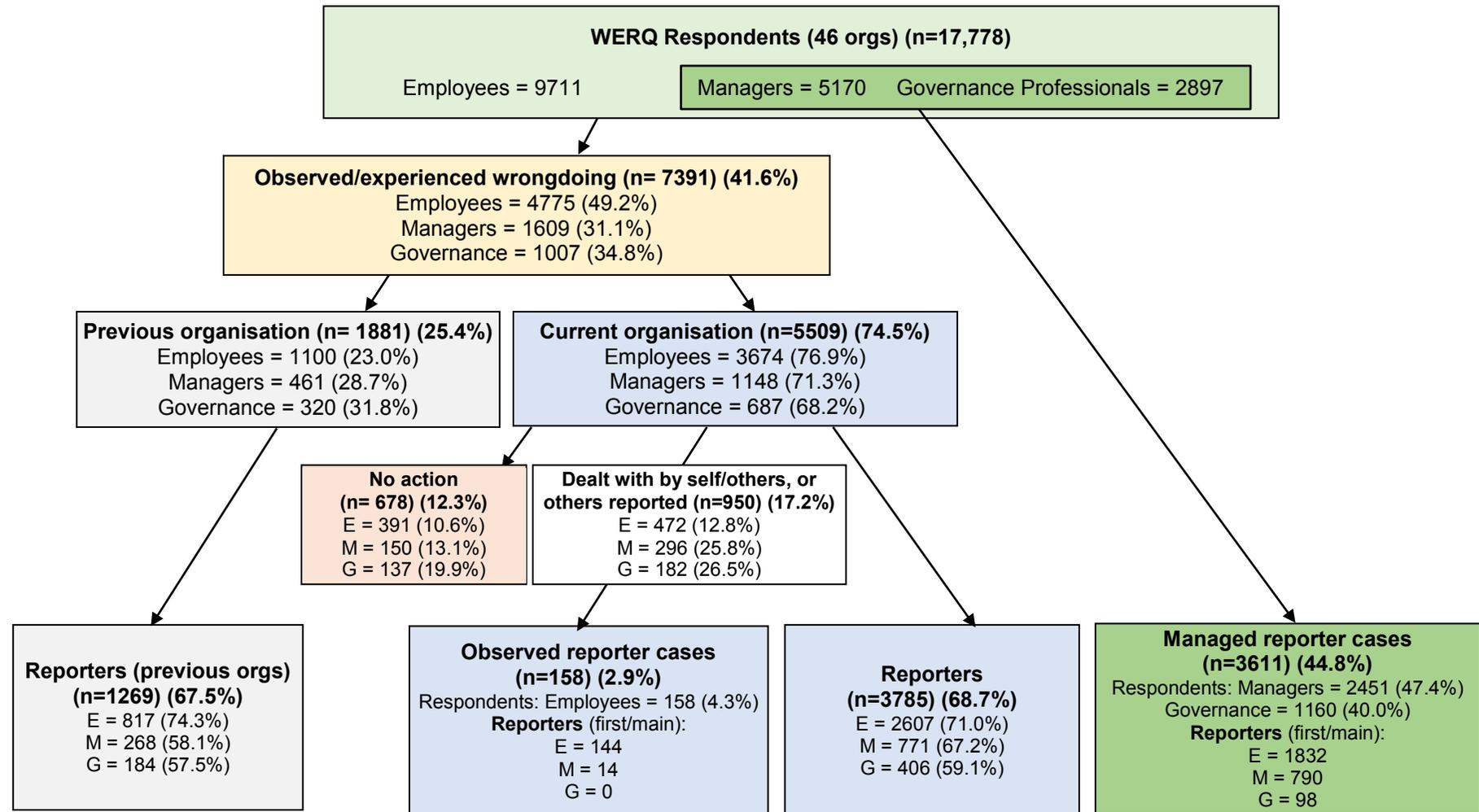


Figure 3. Types of reporting in the WERQ dataset

Reporters (current org) (n=3785) (68.7%) Employees = 2607 (71.0%) Managers = 771 (67.2%) Governance = 406 (59.1%)			Reporters (previous org) (n=1269) (67.5%) Employees = 817 (74.3%) Managers = 268 (58.1%) Governance = 184 (57.5%)			Managed reporter cases (current org) (n=3611) (44.8%) Respondents: Managers = 2451 (47.4%) Governance = 1160 (40.0%) Reporters (first/main): Employees = 1832 Managers = 790 Governance = 98		
Role Reporters								
451 (11.9%) M = 392 (50.8%) G = 59 (14.5%)			148 (11.7%) M = 131 (48.9%) G = 17 (9.2%)			400 (14.7%) M = 347 (43.9%) G = 53 (54.1%)		
Public Interest Wrongdoing	Personal / Workplace Grievances	Mixed Wrongdoing Types	Public Interest Wrongdoing	Personal / Workplace Grievances	Mixed Wrongdoing Types	Public Interest Wrongdoing	Personal / Workplace Grievances	Mixed Wrongdoing Types
N = 165 (36.6%)	N = 108 (23.9%)	N = 178 (39.5%)	N = 50 (33.8%)	N = 20 (13.5%)	N = 78 (52.7%)	N = 73 (35.3%)	N = 59 (28.5%)	N = 75 (36.2%)
Whistleblowers (Non-role reporters)								
3287 (86.6%) E = 2607 (100%) M = 360 (46.6%) G = 320 (78.8%)			1110 (87.5%) E = 817 (100%) M = 133 (49.6%) G = 106 (87.0%)			2320 (85.3%) E = 1832 (100%) M = 443 (56.1%) G = 45 (45.9%)		
Public Interest Wrongdoing	Personal / Workplace Grievances	Mixed Wrongdoing Types	Public Interest Wrongdoing	Personal / Workplace Grievances	Mixed Wrongdoing Types	Public Interest Wrongdoing	Personal / Workplace Grievances	Mixed Wrongdoing Types
N = 506 (15.5%)	N = 1260 (38.3%)	N = 1489 (45.3%)	N = 254 (23.0%)	N = 267 (24.2%)	N = 583 (52.8%)	N = 305 (26.8%)	N = 447 (39.3%)	N = 386 (33.9%)

Figure 3 summarises the proportion of roles reporters across the 46 organisations. These were identified by asking respondents whether their reporting was due to any of the following reasons:

- general role as a manager (e.g. reporting staff under my direct supervision)
- specialist governance role (e.g. internal audit, compliance)
- ethical responsibility as a member of a particular profession
- legal duty to report, including duties of employment
- personal sense of ethical duty

If either of the first two items were selected, a respondent was identified as a role reporter. Again, role reporting was present in comparable proportions across most of the organisational sub-samples. In the 35 organisations providing 98.9% of the role reporters (n=1,079), this type of reporters accounted for between 12% and 32% of the sub-sample. In 21 of these organisations, providing 64.1% (or 699) of all role reporters, they account for between 16% and 26% of the sub-sample.

Most analyses in these working papers use all reporters, but many also differentiate in order to test potential differences of treatment, outcome or causes. Research has found that auditors were more likely to report wrongdoing compared to other generalist accountants as they believed they were less likely to suffer any personal consequences, due to their auditing role and the support of superiors (Casal & Zalkind, 1995). However, role reporters also have personal reasons for reporting, including individual factors (Miceli, van Scotter, Near & Rehg, 2001), experiences (Mesmer-Magnus & Viswesvaran, 2005) and desired outcomes. As will be seen, role reporters may also suffer adverse consequences for reporting, making it important to be able to identify and compare their experience.

5.3. How do people report wrongdoing?

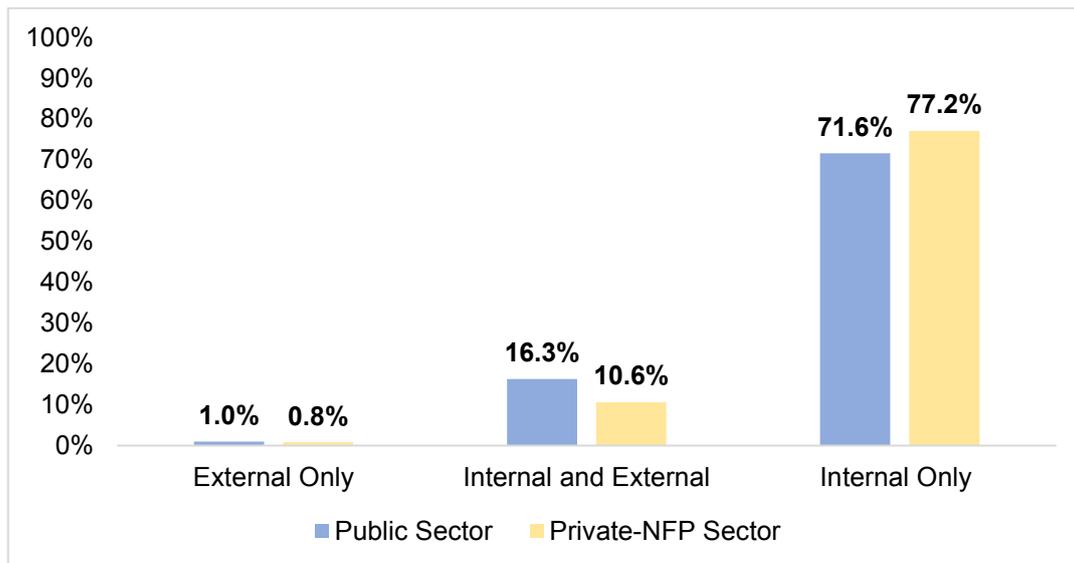
Public sector research identified managers and other internal staff as overwhelmingly the most frequent reporting pathways for whistleblowers, being the first recipients of more than 90 per cent of whistleblowing reports (Donkin, Smith, Brown, 2008; Jeon, 2017). However, consistent with previous studies, we asked respondents if they ever reported the most serious wrongdoing situation to a wide range of avenues both within and outside the organisation, including both official and unofficial pathways.

Our reporter respondents thus fall into the following three categories:

- Internal only
- Internal and external (usually in that sequence)
- Only external (to regulators, political authorities or media).

Figure 4 breaks down the reporters according to these pathways, confirming once again the high level of internal reporting, consistent with previous studies, not only for the public sector but the private sector organisations in the study. The small but important difference between the sectors is discussed further in the next part of this paper. However, this pattern reinforces the critical importance of organisational whistleblowing policies, procedures, systems and dynamics – the focus of our project and all papers in this volume.

Figure 4. Reporting pathways (n=3,298 (public sector), 1,758 (private/NFP sector))



5.4. Types of wrongdoing: public interest & personal or workplace grievances

A fourth and final defining element of the dataset is the range or types of wrongdoing involved. As will be seen, the type and mix of wrongdoing is crucial to multiple aspect of the reporting process. The WERQ instrument offered respondents a range of 15 wrongdoing types with which to identify the nature of the wrongdoing observed, explained in the following terms:

1. **Fraud or theft**
2. **Improper use of organisation resources** (including equipment or assets)
3. **Corrupt behaviour** (e.g. giving or receiving bribes, kickbacks, favours for services, favouritism of family or friends, collusion)
4. **Engaging in conflicts of interest** (e.g. improper gifts or hospitality; inappropriate second job or personal interests; improper relationship)
5. **Abuse or mistreatment of clients, customers or the public** (e.g. unethical advice or services, abuse of authority or position, discrimination against clients, anti-competitive behaviour)
6. **Dangers to public health, safety or the environment** (e.g. unsafe or damaging products or service; pollution; practices or facilities that pose risks to the public)
7. **Defective or incompetent decisions or procedures** (e.g. failure to act in clients' best interests, process or system failures, negligence, unrectified mistake or accident)
8. **Misuse of information** (e.g. improper access, use or release; insider trading; breach of privacy; inappropriate public statements)
9. **Inaccurate or misleading reporting about performance, finances or other matters** (e.g. false accounts or records, audit irregularity, misrepresentation of achievements or problems, cover-up)
10. **Failure to comply with laws, regulations or standards** (e.g. non-compliance with legal or regulatory requirements; other breach of law, procedures or code of conduct)
11. **Personal problems or behaviour impacting work*** (e.g. alcohol, drug or substance abuse, pornography, improper personal behaviour affecting duties)
12. **Workplace health or safety breaches or risks***
13. **Discrimination or harassment in the workplace, including sexual harassment***
14. **Bullying or victimisation in the workplace***
15. **Unfair employment practices*** (e.g. biased recruitment or promotion, failure to pay benefits, poor performance management, unfair dismissal).

* Indicates wrongdoing classed as 'personal or workplace grievances' for analysis.

Table 7 sets out the frequency with which each type of wrongdoing was identified by respondents as having been personally observed or witnessed by them, and reported, for both the public and private sectors.

Figure 5 ranks these frequencies, for all *reporter* cases.

For comparison, Figure 6 ranks the frequency of wrongdoing types involved, for the *managed reporter* cases in the dataset – that is, incidents of reporting which manager and governance respondents had directly dealt with or of which they were aware.

Table 7. Wrongdoing types subject of reporting, by sector and reporting

	Public sector			Private/NFP sector		
	Did not report	Reported	Total observed	Did not report	Reported	Total observed
Fraud or theft	133	518	651	113	395	508
	11.5%	15.7%	14.6%	14.5%	22.5%	20.0%
Improper use of organisation resources	264	847	1111	139	313	452
	22.8%	25.7%	24.9%	17.8%	17.8%	17.8%
Corrupt behaviour	210	689	899	116	251	367
	18.1%	20.9%	20.2%	14.8%	14.3%	14.4%
Engaging in conflicts of interest	225	685	910	124	267	391
	19.4%	20.8%	20.4%	15.9%	15.2%	15.4%
Abuse or mistreatment of clients, customers or the public	138	591	729	63	213	276
	11.9%	17.9%	16.4%	8.1%	12.1%	10.9%
Dangers to public health, safety or the environment	50	218	268	17	60	77
	4.3%	6.6%	6.0%	2.2%	3.4%	3.0%
Defective or incompetent decisions or procedures	212	760	972	105	319	424
	18.3%	23.0%	21.8%	13.4%	18.1%	16.7%
Misuse of information	96	496	592	50	143	193
	8.3%	15.0%	13.3%	6.4%	8.1%	7.6%
Inaccurate or misleading reporting about performance, finances or other matters	148	572	720	90	254	344
	12.8%	17.3%	16.2%	11.5%	14.4%	13.5%
Failure to comply with laws, regulations or standards	136	604	740	51	204	255
	11.7%	18.3%	16.6%	6.5%	11.6%	10.0%
Personal problems or behaviour impacting work*	200	768	968	137	361	498
	17.2%	23.3%	21.7%	17.5%	20.5%	19.6%
Workplace health or safety breaches or risks*	124	492	616	55	164	219
	10.7%	14.9%	13.8%	7.0%	9.3%	8.6%
Discrimination or harassment in the workplace, including sexual harassment*	271	1020	1291	187	475	662
	23.4%	30.9%	29.0%	23.9%	27.0%	26.1%
Bullying or victimisation in the workplace*	676	2158	2834	362	913	1275
	58.3%	65.4%	63.6%	46.3%	51.9%	50.2%
Unfair employment practices*	498	1349	1847	282	527	809
	42.9%	40.9%	41.4%	36.1%	30.0%	31.9%
TOTAL	1160	3298	4458	782	1758	2540
			100.0%			100.0%

* Indicates wrongdoing classed as 'personal or workplace grievances' for analysis.

Figure 5. Types of reported wrongdoing by WERQ respondents (reporter cases)



Figure 6. Types of reported wrongdoing managed by Managers and Governance Professionals (managed cases)



The choice of wrongdoing types was a major element of the research design. The number and type of items offered to respondents has a major impact on all results, necessitating careful development – for the first time in any research – of a range of wrongdoing types

that were comprehensive, yet manageable, and suitable for a wide range of countries, jurisdictions and sectors (Near & Miceli, 2013; Olsen, 2014; Skivenes & Trygstad 2014).

Our starting point was to review the 38 wrongdoing items used in WWTW1 (Brown, Mazurski & Olsen 2008, p.29; Wortley, Cassematis & Donkin 2008, p.64; Cassematis & Wortley 2013). We revised this in light of all available literature, including the different 37 items grouped by factor analysis by Kaptein (2008). Especially useful was the typology of 10 categories of integrity violations, albeit only for the public sector, developed by Lasthuizen, Huberts & Heres (2011). Finally, our selection was reviewed and refined by major international design team meetings and stakeholder consultations, across a range of sectors and functions, in April and May 2016. We hope that this typology will be replicated in further studies, rather than different wrongdoing classes continuing to be developed for survey purposes unnecessarily, producing incomparable results.

Other questions asked respondents to estimate the seriousness, frequency, and extent of the wrongdoing they identified, including both the number and seniority of the wrongdoers involved. These variables are used in later analyses (see especially Working Paper 6). Interesting and significant differences between the public and private sectors, in wrongdoing types observed and reported, will be discussed in the next section of this paper.

Two features of the data are especially important. First, as with previous studies, the range of wrongdoing types extends across integrity violations that can be classed as both “public interest” in nature, on one hand, and most likely to involve “personal and/or workplace grievances” on the other. The tables and figures above note which types we have placed in which category, for the purposes of analysis.

The reasons for this approach include prior findings that – while there are important reasons to distinguish between these categories of wrongdoing – in practice these categories may overlap. In particular, a mix of public interest and workplace-grievance type matters can be involved in any single reporting situation, making it vital to better understand the mix, and its influence on reporting, on organisational responses, and on outcomes (Roberts, 2014). As seen in Figures 5 and 6, personal or workplace-based wrongdoing dominates internal observation and reporting, making it unlikely this can always be separated in practice from “public interest” reporting, irrespective of where exactly these categories are drawn.

Second, unlike some previous studies, respondents were not limited to choosing only *one* wrongdoing type as the main descriptor of the most serious situation about which they were then asked. Rather, they were first asked to think of the most serious situation, and then invited to select *all* wrongdoing types involved in that situation. Hence, Table 7 and Figures 5 & 6 add up to more than 100%.

What this allows, for the first time, is clear evidence of the extent to which these wrongdoing types are indeed often mixed together. Figure 3 above identified that among all groups of wrongdoing report cases, the single largest group of cases (up to half) involves not purely public interest wrongdoing types, nor purely personal/workplace types, but a mixture of both. Figure 7 below again demonstrates this, showing the same results broken down by reporting pathways (internal only, external only, or both).

This mixture has important implications throughout the analyses that follow. In particular, it changes conclusions that type of reported wrongdoing is not a risk factor for reporter mistreatment (Brown & Olsen, 2008), as discussed in depth in Working Papers 2 and 6. Other implications for private and public sector regulation are discussed in the next part.

Figure 7. Breakdown of staff level by role, reporting, and wrongdoing type.

Manager																		
Role Reporter									Whistleblower									
51.5% (N = 523)									48.5% (N = 493)									
Internal Only			Internal and External			External Only			Internal Only			Internal and External			External Only			
87.3% (N = 269)			12.7% (N = 39)			0.0%			84.1% (N = 280)			14.7% (N = 49)			1.2% (N = 4)			
PIWD	PWG	Mixed	PIWD	PWG	Mixed	PIWD	PWG	Mixed	PIWD	PWG	Mixed	PIWD	PWG	Mixed	PIWD	PWG	Mixed	
32.0%	23.0%	45.0%	17.9%	10.3%	71.8%	0.0%	0.0%	0.0%	31.8%	34.3%	33.9%	20.4%	32.7%	46.9%	50.0%	25.0%	25.0%	

Governance																		
Role Reporter									Whistleblower									
13.7% (N = 76)									86.3% (N = 480)									
Internal Only			Internal and External			External Only			Internal Only			Internal and External			External Only			
78.7% (N = 37)			21.3% (N = 10)			0.0%			80.2% (N = 276)			18.9% (N = 65)			0.9% (N = 3)			
PIWD	PWG	Mixed	PIWD	PWG	Mixed	PIWD	PWG	Mixed	PIWD	PWG	Mixed	PIWD	PWG	Mixed	PIWD	PWG	Mixed	
54.1%	5.4%	40.5%	20.0%	0.0%	80.0%	0.0%	0.0%	0.0%	23.2%	35.9%	40.9%	20.0%	20.0%	60.0%	0.0%	0.0%	100.0%	

Employee								
Whistleblower								
100% (N = 3424)								
Internal Only			Internal and External			External Only		
82.6% (N = 2828)			16.2% (N = 556)			1.1% (N = 39)		
PIWD	PWG	Mixed	PIWD	PWG	Mixed	PIWD	PWG	Mixed
15.7%	34.6%	48.8%	7.9%	33.6%	56.7%	17.9%	35.9%	59.0%

* **PIWD** = Public Interest Wrongdoing only. **PWG** = Personal or Workplace Grievances only. **Mixed** = Both types of wrongdoing.

6. PUBLIC AND PRIVATE SECTOR REPORTING: DOES IT VARY?

A final question for this paper is the extent to which the above results differ between the public and private sector organisations that participated in Integrity@WERQ. Whether or how the dynamics of whistleblowing vary between government and non-government sectors holds great significance for the regulatory and management approaches to be undertaken.

As noted at the outset, the review of legislative regimes for whistleblower protection is a live issue in all the jurisdictions and sectors from which these data are drawn. This includes Australian corporate whistleblowing protections (*Corporations Act*, Part 9.4AAA, 2004), the Australian federal public sector regime (*Public Interest Disclosure Act*, 2013) and New Zealand's *Protected Disclosures Act 2000* (see Moss 2016; Parliamentary Joint Committee on Corporations and Financial Services, 2017; Hall & Brown, 2018).

Until now, there have been competing assumptions. For some, whistleblowing is totally different in the private sector, given that public sector organisations play a key role in public policy and creating change for the public, whereas private sector organisations can be focused on creating wealth for shareholders (Papadakis & Barwise, 1998). Others see public-private differences as trivial (Rainey, 2009) or see findings as generalizable across sectors (Miceli & Near, 1984), especially given strong focus on the importance of public and organisational integrity in the corporate sector, together with corporate social responsibility and qualification for social licences to operate.

Similarly, at a more immediate level, assumptions may differ about whether, how the whistle should be blown – or is already being blown. Where public interest reporting of wrongdoing may no longer be seen as traitorous or disloyal in the public sector, corporate and employee confidentiality may still cause this to be seen differently in the private sector. When analysing work motivations and rewards within the workplace, research has shown that public sector employees tend to be more concerned with intrinsic rewards (sense of accomplishment) compared to private sector employees who value extrinsic rewards (Houston, 2000). On the other hand, societal and government reliance on the private and not-for-profit sectors, combined with the limits of self-regulation, and the rising value of ethical leadership, culture and climate in all contexts, may mitigate in favour of common standards – especially if taxpayers should not have to 'bear the costs of corruption because corrupt individuals have intimidated observers into silence' (Zipparo 1999, p.83).

A first issue is therefore whether the types of wrongdoing, and manner of reporting observed and disclosed in these sectors compares, and whether there are fundamental reasons to see reporting and organisational response processes as needing to be different, or the same. A second, related question is whether standards and legislation should then be common or 'harmonised' – or perhaps more importantly, in *what specific respects* this should occur, given debates over whether one common legislative framework is needed, or separate, tailored legislation (see Parliamentary Joint Committee, 2017).

A third question is how differences and similarities should inform the design of operational guidance for organisations on processes and procedures for managing whistleblowing – whether sector-specific, or across the board. As noted earlier, our Survey of Organisational Processes and Procedures (Brown and Lawrence, 2017) found that private sector organisations appear to generally lag behind the public sector in comprehensiveness of whistleblowing processes. Informing organisational best practice, across all sectors, is a major objective of all analyses emerging from this project.

Although our data are not representative of the entire public or private sectors, the presence of substantial numbers of wrongdoing observers and reporters from multiple organisations, from both sectors, provides a rare opportunity to identify systematic similarities or differences. Previous whistleblowing research has focused either on single organisations, only certain organisational contexts, limited jurisdictions or particular sectors alone (de Maria, 1999; Near, Rehg, Van Scotter, & Miceli, 2004). Public sector data is also often more easily accessible, through large census surveys (APS Census; Dawson, 2000), whereas as experienced in our own study, private sector entities may be more reluctant for a wide range of reasons to participate in large-scale research.

As a result, many of the results in this overview are immediately important. Given the long history of research, debate and reform to encourage whistleblowing in the public sector, it is reasonable to expect to see differences in the types of wrongdoing observed and the amounts and types of reporting, between the sectors. Broadly, we might expect:

- More wrongdoing reporting in the public sector, than the private sector
- More public interest wrongdoing observed and reported in the public sector, than the private sector; and
- More internal reporting and less external or public reporting, in the private sector, rather than the public sector.

While some results have already been introduced above, we will briefly review and extend these, before drawing some general lessons for future approaches to these issues.

6.1. How much reporting of wrongdoing

Continuing the analysis from Table 7 above, overall, the proportion of wrongdoing observers who reported was slightly higher in the public sector (74.0%) than in the private sector (69.2%). This difference was statistically significant ($\chi^2(1) = 18.33, p < .001$). This test takes into overall amount of wrongdoing observed with 4,458 cases in the public sector and 2,540 cases in the private sector.

This means still a relatively high reporting rate for respondents from both sectors, as ~70% of wrongdoing is being reported across both sectors. However it does still leave close to 30% of cases not being reported, and slightly more cases unreported in the private sector.

However, even if statistically significant, this difference is clearly not very large. A very similar level of reporting was observed, on average, making clear that when measured in this consistent fashion, the general phenomenon of employee reporting of wrongdoing is no less an issue for management and organisational integrity in these private sector contexts than in the public sector.

6.2. Types of wrongdoing: public interest & personal or workplace grievances

Table 7 above also presented the results of each type of wrongdoing and the levels of reporting across sectors. Previous research has examined whether the type of wrongdoing affects the whistleblowing process. For example, Near and colleagues (2004) found that employees who observe perceived wrongdoing involving mismanagement, sexual harassment or unspecified legal violations are significantly more likely to report than those who observe stealing, waste, safety problems, or discrimination. Are such variations related to sector, such as might require different obligations or responses?

As the table demonstrates, however, there are very few areas where the sectors differ in the type of wrongdoing that is both observed and reported. Though the overall observation

rate is higher in the public sector, the percentages reveal that corrupt behaviour and bullying in the workplace are just as likely observed and reported in both sectors. The only area of difference emerged in the instance of fraud and theft, such that proportionally more cases were observed in the private sector, however reporting rates remained the same.

Table 8 below focuses on instances of public interest wrongdoing only, personal or workplace grievances only, and the mixture of both. A distinction is made between the reporting of public interest wrongdoing and personal and workplace grievances as the handling of these cases tends to be different. Personal and workplace grievances usually involve a smaller amount of people, have less organisational implications, and can often be resolved through existing dispute resolution, employment or disciplinary mechanisms. Accordingly, “whistleblowing” can be seen by organisations and managers as reserved for public interest wrongdoing, involving more formal investigations and processes.

Overall, a comparatively high proportion of wrongdoing observed by private sector respondents was ‘public interest only’; and an almost identical proportion of this was reported. Public sector respondents indicated a higher proportion of ‘mixed’ wrongdoing, and were also slightly more likely to report it – but again, the differences were not large.

Table 8. Types of wrongdoing by sector and reporting.

	Public Sector			Private Sector		
	Reported	Did not Report	Total	Reported	Did not Report	Total
Public Interest Wrongdoing Only	529 72.2%	204 27.8%	733 100%	456 71.8%	179 28.2%	635 100%
Personal or Workplace Grievances Only	1072 70.9%	440 29.1%	1512 100%	618 65.8%	321 34.2%	939 100%
Mixture of both	1675 76.6%	512 23.4%	2187 100%	666 71.1%	271 28.9%	937 100%

These results show that even if differences exist, each sector faces quite similar challenges. If the expectation held, and private sector wrongdoing and reporting did not involve similar levels of public interest matters, then processes and regulatory needs might well be different. However, these patterns do not indicate this to be the case.

6.3. Reporting paths

Finally, do public and private sector respondents differ in the avenues used to report, at the broad level?

The Survey of Organisational Processes and Procedures showed definite differences between public and private sector organisations in terms of reporting channels proposed or contemplated. Private sector organisations were more likely than public sector to have an external hotline company, but less likely to reference external regulatory agencies as reporting avenues for employees (45% of private sector organisations against 95% of public sector organisations), or to refer to any protection for employees if it was necessary for them to go to the media (4% of private sector organisations against 24% of public sector organisations: Brown, Dozo & Roberts 2017, p.12).

Those results may reflect a greater availability of external resources to public sector staff, along with stronger protections for going to the media in some jurisdictions. For private

sector employees, there may be fewer established external options; or external reporting may be seen as less acceptable. External reporting may place organisations under more public scrutiny and can decrease public trust in the organisation (Lee & Fargher, 2013; Near & Miceli, 1985) to which private sector organisations may be much more sensitive. This is even though prior research indicates that staff may believe external sources are more likely to take the reporting of wrongdoing seriously, treat the reporter more fairly, or enact changes to the industry (Jeon, 2017; Rothschild & Miethe, 1999; Dworkin & Baucus, 1998).

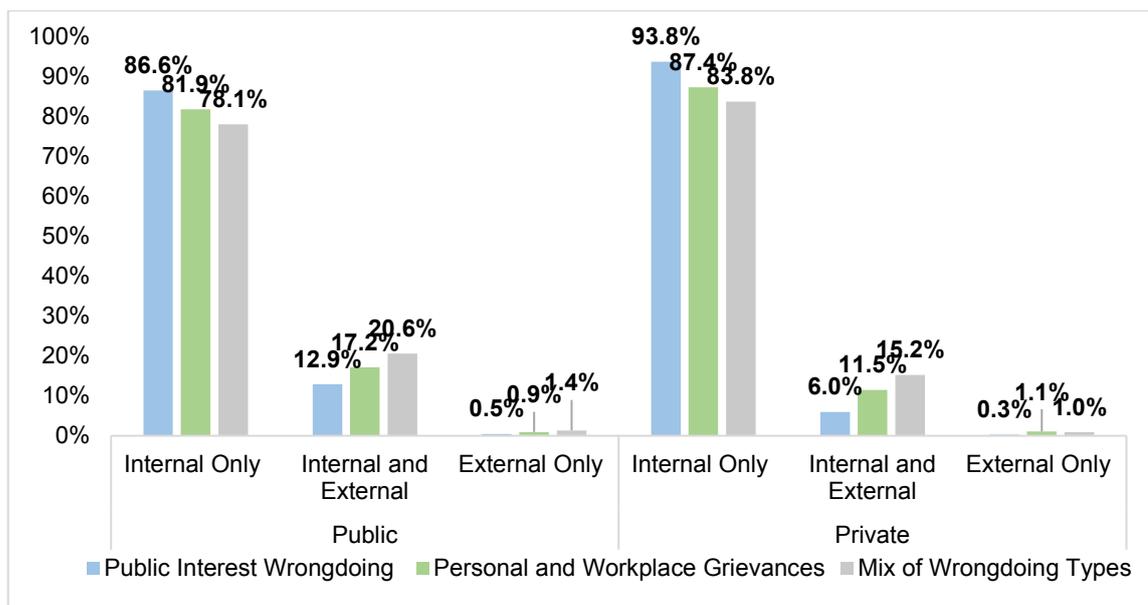
As reported in Figure 4 previously, our study shows differences between sectors in utilisation of external reporting, in the expected direction – public sector reporters report more external usage (16.3%) than in the private sector (10.6%).

Nevertheless, once again, the difference is not as substantial as expected. Reporters in both sectors were overwhelmingly more likely to pursue internal reporting.

This reliance on internal reporting to rectify wrongdoing has obvious, important implications for quality of organisational policies and procedures, training of management in handling wrongdoing reports, and other process factors (Barnett, Cochran, & Taylor, 1993; Donkin, Smith & Brown, 2008; Mansbach & Bachner, 2010). These implications lie at the heart of this study, as further working papers will explore. The key issue here is that the challenges and needs appear similar for each sector, notwithstanding the greater availability and familiarity of external reporting channels for public sector reporters.

Figure 8 repeats this pattern with the reporting path results broken down by the type of wrongdoing being reported. The same finding of greater internal reporting holds. However, there is also another shared, if unexpected pattern – in both cases, matters involving ‘public interest’ wrongdoing alone are the least likely to be taken outside, while personal grievances and especially ‘mixed’ wrongdoing types were most likely. This raises questions about not only the frequency of this mix, as discussed in the previous section, but the consequences of the complexity of such matters. In both sectors, external resources may be less a choice and more a last resort.

Figure 8. Reporting paths by types of wrongdoing (public and private sector reporters)



7. CONCLUSIONS

This paper has introduced Integrity@WERQ, a multi-survey program of research which provides new insight into the rates of whistleblowing across the public and private sectors. This research goes beyond previous work to analyse the management of wrongdoing and how managers and governance professionals, the often first point of contact when reporting wrongdoing, are handling the reports provided to them by staff and policies and procedures established by the organisation.

These data from 46 public, private and not-for-profit sector organisations in Australia and New Zealand include 17,778 individuals, 41.6% of whom observed wrongdoing in their current or previous organisation and 68.4% of whom reported it. Analyses explain three basic features of the whistleblowing process, and their frequency:

- Who the reporter is – role reporter or whistleblowers
- What type of wrongdoing is reported – public interest wrongdoing, personal and workplace grievances, or a mixture of both
- To whom the wrongdoing is being reported – internal, external, or both channels.

As well as confirming the importance of these distinctions for further analysis, the paper looked for differences in the incidence and nature of reporting between public and private sector reporters. The level of reporting was only slightly higher in the public sector (74.0%) than the private sector (69.2%) organisations. More wrongdoing was observed within the public sector, but no differences were found in the overall type of wrongdoing reported. Both sectors utilised internal channels to a greater extent than external channels overall, and public sector staff were only slightly more likely to seek external channels than private sector staff. By contrast, reporters in both sectors were more likely to utilise external channels when a mixture of wrongdoing types was concerned.

The results are not representative of these sectors – especially the private sector sample, consisting of a small number of organisations, dominated by a few large institutions. Nevertheless, the results provide no evidence that the whistleblowing process is fundamentally different in the private sector relative to the public, or vice versa. Indeed, the results show that overall there is a surprising similarity in the nature and dynamics of whistleblowing as captured by this study, alongside some differences.

The key question becomes, what is needed and most effective for organisations in either sector to appropriately manage these reports, especially given reliance on internal systems to deal with them. The answers have important implications to the regulatory approach of whistleblowing across the sectors. Overall, the results support a commonality of approach, and reinforce that much might be achieved by having consistent or even unified whistleblower protection laws, to support best practice.

Whether existing public or private sector approaches provide the right starting point, however, is a different issue. Instead, it would seem that questions of how best to manage whistleblowing are most likely to be answered by organisational and management dynamics that cut across types of organisations, with no particular reason to believe that major answers will stem mainly from the regimes of one sector or the other. From this starting point, we can proceed to better map these dynamics, to equip organisations to develop policies and procedures which will support and enforce the experiences of those reporting and managing wrongdoing, from the bottom up.

WORKING PAPER 2

Why protect whistleblowers? Importance versus treatment in the public & private sectors

A J Brown, Jane Olsen & Sandra Lawrence

1. OVERVIEW

What are the fundamental objectives of good whistleblowing policies and procedures – and how close are we to achieving them?

This working paper examines results of the Integrity@WERQ phase of the Whistling While They Work 2 research, to answer two key questions about the performance of organisational whistleblowing processes:

- Is whistleblowing important to organisations, and to society, as a means of identifying and rectifying wrongdoing, and achieving positive and/or necessary organisational changes and reforms?
- Are the treatment and outcomes experienced by whistleblowers, themselves, commensurate with the social and organisational value placed on whistleblowing?

Whistleblower protection legislation and policies, as discussed in Working Paper 1, are based on the assumption that encouraging and protecting the reporting of organisational wrongdoing are shared objectives. In practice, however, debate continues about when reporting is appropriate and when it simply constitutes “trouble”. The theory that reporting is valuable, falls into tension with the reality of the conflicts, challenges and difficulties it provokes for the management of any organisation.

Similarly, the goal of “protecting” whistleblowers is widely supported in theory, but what does it mean, and how well is it achieved in practice? Are creating legal remedies for reprisals, and warning staff that no reprisals will be tolerated, enough to ensure that reporters do not suffer unjust outcomes? How well are whistleblowers treated currently?

The paper answers these questions by presenting the frequency of responses to our surveys, broken down by employee types and sectors, to select combinations of variables in our model as highlighted in Figure 1.

The first part of the paper examines **the importance placed on employee reporting** in the organisations studied, the level of support for whistleblowing, and the outcomes of reporting for organisations in terms of wrongdoing found and remedied, and organisational reforms and changes. Together, these data tell us:

- Whistleblowing is seen as critically important in the life of organisations;
- Reporting is widely supported, and no less in the private sector than the public sector;
- Contrary to many stereotypes, employee reporting led to “positive” investigation outcomes (wrongdoing found and at least partially dealt with) in a very large proportion of cases – on average 55.5 per cent, according to managers and governance professionals;

- According to the same groups, employee reporting led to positive organisational reforms and changes, ranging from management changes to new training and procedures to remedial actions, in 58.2 per cent of cases – in addition to another 4.4 per cent of cases involving only disciplinary action against wrongdoers.

Against this evidence of importance, the second part of the paper reveals that **outcomes for whistleblowers** are far less positive. Contrary to some stereotypes, detrimental outcomes for reporters were not inevitable, confirming that protection (or at least self-protection) from adverse consequences is possible. However:

- Reporters were still treated badly by their management or colleagues (principally management) in 42.1 per cent of cases according to reporters (and 34.1 per cent according to managers and governance professionals who dealt with cases);
- Public sector whistleblowers were mistreated in almost exactly the same proportions as recorded a decade ago by the first WWTW project; and
- Reporters experienced negative repercussions in an average 81.6 per cent of cases, according to reporters (and 66.3 per cent according to managers and governance professionals who dealt with cases), including 56 and 34 per cent respectively who experienced harassment and/or direct adverse employment impacts (reprisals).

Throughout, comparison between responses from managers and governance staff and reporters confirms a pattern in which outcomes are worse for employee reporters than for managers or governance staff who report wrongdoing. On all accounts, the proportion of governance staff who experience poor outcomes is itself disturbing.

The **Appendix** to the paper shows the range of outcomes – good and bad – experienced by each organisation in the study.

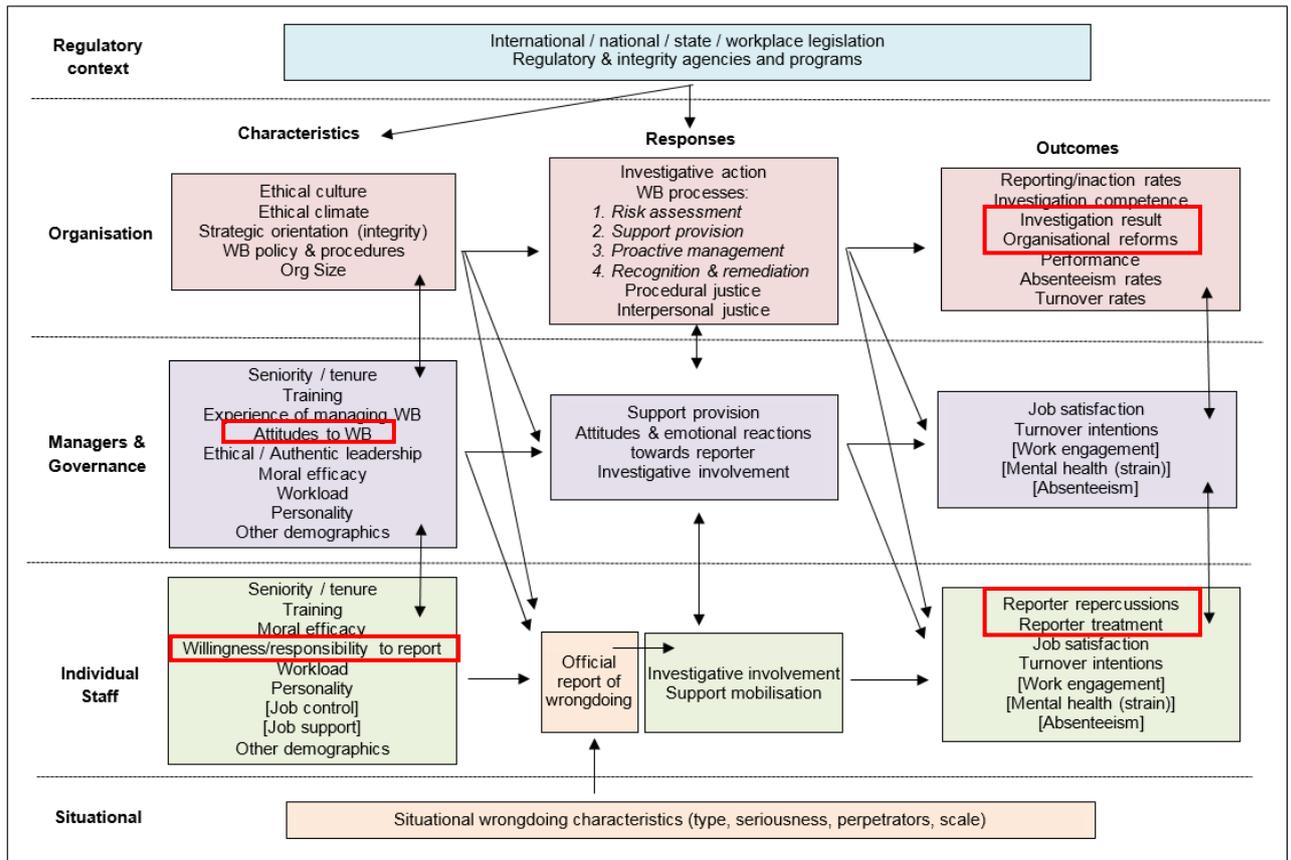
Overall, the results highlight the high value, importance and utility attributed to whistleblowing across the organisations, in theory and practice, both for organisational purposes and the wider social good – but the substantial, and unsatisfactory contrast between this recognition of the importance of whistleblowing, and the continuing level of poor outcomes for whistleblowers.

New evidence points to two key areas for further study and new organisational processes in order to change these outcomes:

- The influence of wrongdoing type on the management of cases – with poor outcomes more strongly associated with reporting cases involving **a mixture of public interest wrongdoing and personal/workplace grievances**, than with either personal/workplace or public interest wrongdoing alone;
- The prevalence of **informal, “collateral” impacts such as stress and isolation** among the detrimental consequences experienced by whistleblowers – in addition to, and over and above deliberate reprisals and adverse employment actions.

Both findings point to the critical importance, and potential advantages, of organisations adapting processes to better fulfil their **duty to support and protect** whistleblowers from adverse impacts before they happen, rather than waiting for negative outcomes to occur.

Figure 1: Hypothesized Multi-level Whistleblowing Response Model (based on Brough et al in prep)



2. THE IMPORTANCE OF WHISTLEBLOWING

How important is whistleblowing in the life of organisations? Why should governments, regulators and organisations invest in processes for facilitating and better managing reporting? Is whistleblowing considered as valuable in private sector settings, as public sector ones? To answer these questions, we examine the WERQ data for:

- Respondents' attitudes towards reporting;
- The perceived utility of whistleblowing for detecting wrongdoing; and
- Whistleblowing's contribution to organisational changes and improvements.

2.1. Attitudes towards reporting

Respondents were asked a number of questions about reporting, including whether 'employees should be encouraged to report wrongdoing', 'it is in the best interest of the organisation when an employee reports wrongdoing', and 'if I observed wrongdoing in my organisation, I would feel personally obliged to report it'. Table 1 shows the universally strong agreement with first two questions, and slightly less but strong support for the third.

Contrary to any stereotype of the private sector being less respectful of whistleblowing, private sector respondents were significantly more likely than the public sector to agree. While this positive support may be particularly influenced by two large private sector organisations in the study, any idea that the value of reporting of wrongdoing is less recognised in the private sector, is inconsistent with these results. Further, across both

public and private respondents, the highest support lay among managers and governance professionals, rather than employees.

Table 1. Key attitudes to reporting of wrongdoing, by current sector and workroles (1 = strongly disagree, 5 = strongly agree)

		Employees should be encouraged to report wrongdoing (D2-3)	It is in the best interest of the organisation when an employee reports wrongdoing (D2-2)	If I observed wrongdoing in my organisation, I would feel personally obliged to report it (D2-1)
Managers	Public sector	4.38 (n=2489)	4.30 (n=2487)	4.18 (n=2490)
	Private sector / NFP	4.58 (n=2278)	4.51 (n=2280)	4.32 (n=2280)
	Total	4.48 (n=4767) (96.6%)	4.40 (n=4767) (94.4%)	4.25 (n=4770) (91.4%)
Governance professionals	Public sector	4.35 (n=1057)	4.25 (n=1056)	4.03 (n=1057)
	Private sector / NFP	4.53 (n=862)	4.41 (n=862)	4.18 (n=862)
	Total	4.43 (n=1919) (94.8%)	4.32 (n=1918) (91.6%)	4.10 (n=1919) (84.2%)
Employees	Public sector	4.26 (n=4115)	4.15 (n=4117)	3.92 (n=4118)
	Private sector / NFP	4.47 (n=3030)	4.37 (n=3032)	4.15 (n=3032)
	Total	4.35 (n=7145) (93.1%)	4.24 (n=7149) (89.7%)	4.02 (n=7150) (80.5%)
Total	Public sector	4.31 (n=7661) (92.5%)	4.21 (n=7660) (88.9%)	4.02 (n=7665) (81.4%)
	Private sector / NFP	4.52 (n=6170) (96.7%)	4.43 (n=6174) (94.4%)	4.22 (n=6174) (87.7%)
	Total	4.40 (n=13831) (94.4%)	4.31 (n=13834) (91.4%)	4.11 (n=13839) (84.2%)

Table 2. Correlations between responses

		N	1	2
1	Employees should be encouraged to report wrongdoing	13831		
2	It is in the best interest of the organisation when an employee reports wrongdoing	13827	.719**	
3	If I observed wrongdoing in my organisation, I would feel personally obliged to report it	13829	.512**	.576**

However, while in principle support/recognition can be high, a range of factors immediately impact on whether this acceptance will translate into an environment where the same people are actually ready and willing to report wrongdoing, themselves. We see in Table 2 there is a strong correlation between the first two statements, but only a lesser correlation between either of those and the third statement.

Of course, these are mean scores only. To show the variation across all the participating organisations, Appendices 1 and 2 show organisations ranked from those with least amount of staff agreeing with the statements, to the most. Appendix 2 also highlights that even though *on average* there is strong managerial support for whistleblowing, this too varies substantially – with at times wide divergence in support among those from different work-roles within the same organisation. Even when support is present, these divergences point to the complexity of the different operational environments in which reporting must ‘work’.

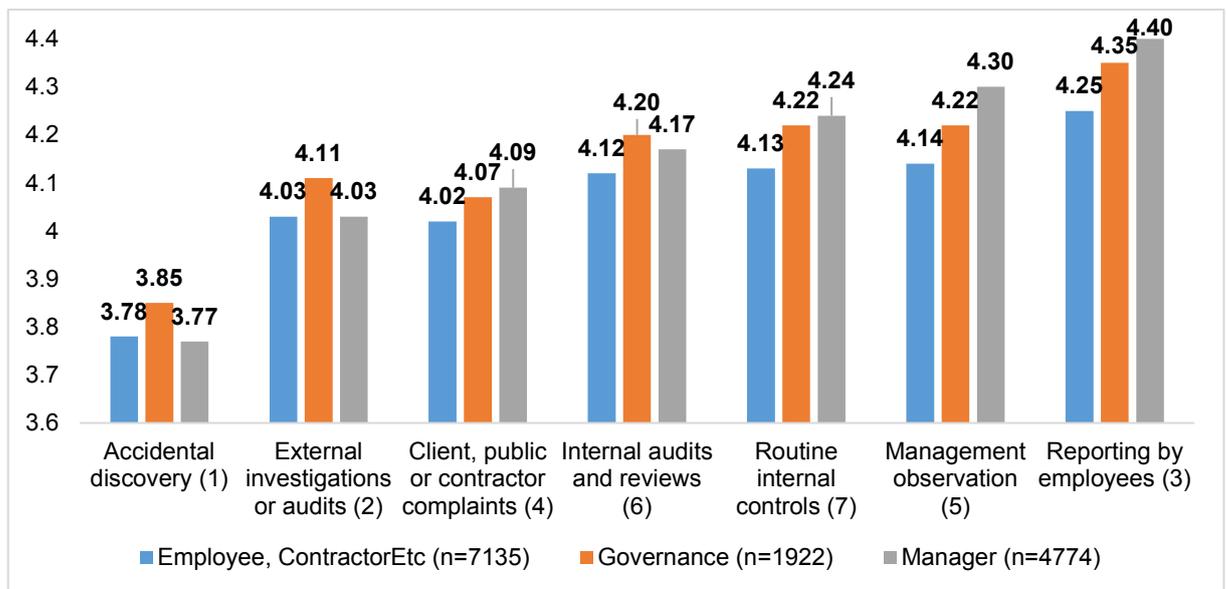
2.2. Importance of whistleblowing (utility for detection)

Is support for whistleblowing simply theoretical, or based only on ethical principles? Previously, our research in the Australian public sector showed that support also has a major pragmatic or utilitarian dimension. Asked directly, ‘how important’ each of a number of methods were for ‘bringing to light wrongdoing in or by your organisation?’, managers and governance professionals identified ‘employee reporting’ as the single most important method, with managers rating employee reporting as of equal importance to their own observations (Brown, Mazurski & Olsen 2008, p.45).

A decade later, Figure 2 shows an even clearer result from the present study. Employee reporting was ranked more highly than all other methods by all work-roles, and strongest support among managers. Table 3 shows that this result holds, and for each work-role, in both the public and private sectors. Indeed, reporting is seen as more important by all types of private sector respondents, than public sector respondents. Again, this positive picture may be influenced by the nature of the private sector sample.

Figure 2. Importance of Whistleblowing by Respondent Type

‘In your own view, how important do you believe each of the following is for bringing to light wrongdoing in or by your organisation?’ (D4) (1=Not important, 2=A little, 3=Somewhat, 4=Important, 5=Very important)



	t	df	Sig. (2-tailed)
Reporting by employees	689.758	13823	.000
Management observation	606.211	13810	.000

Table 3. Importance of whistleblowing, by sector (D4)

		Accidental discovery (1)	External investigations or audits (2)	Client, public or contractor complaints (4)	Internal audits and reviews (6)	Routine internal controls (7)	Management observation (5)	Reporting by employees (3)
Total	Public sector	3.65 7652	3.94 7656	3.92 7654	4.02 7657	4.08 7661	4.11 7650	4.21 7660
	Private / NFP	3.95 6168	4.16 6167	4.22 6154	4.30 6171	4.32 6164	4.33 6161	4.44 6164
	Total	3.78 13820	4.04 13823	4.05 13808	4.15 13828	4.18 13825	4.21 13811	4.31 13824
Employee, Contractor Etc	Public sector	3.65 4104	3.93 4108	3.89 4107	3.98 4107	4.02 4109	4.04 4107	4.16 4111
	Private / NFP	3.95 3023	4.17 3022	4.20 3016	4.30 3027	4.28 3025	4.26 3022	4.38 3024
	Total	3.78 7127	4.03 7130	4.02 7123	4.12 7134	4.13 7134	4.14 7129	4.25 7135
Manager	Public sector	3.63 2488	3.92 2487	3.94 2486	4.06 2488	4.14 2491	4.20 2483	4.29 2488
	Private / NFP	3.92 2286	4.14 2287	4.26 2280	4.30 2284	4.36 2282	4.41 2282	4.51 2282
	Total	3.77 4774	4.03 4774	4.09 4766	4.17 4772	4.24 4773	4.30 4765	4.40 4770
Governance	Public sector	3.71 1060	4.06 1061	3.98 1061	4.11 1062	4.13 1061	4.12 1060	4.26 1061
	Private / NFP	4.02 859	4.17 858	4.19 858	4.32 860	4.34 857	4.34 857	4.46 858
	Total	3.85 1919	4.11 1919	4.07 1919	4.20 1922	4.22 1918	4.22 1917	4.35 1919

2.3. Utility for organisational changes and reforms

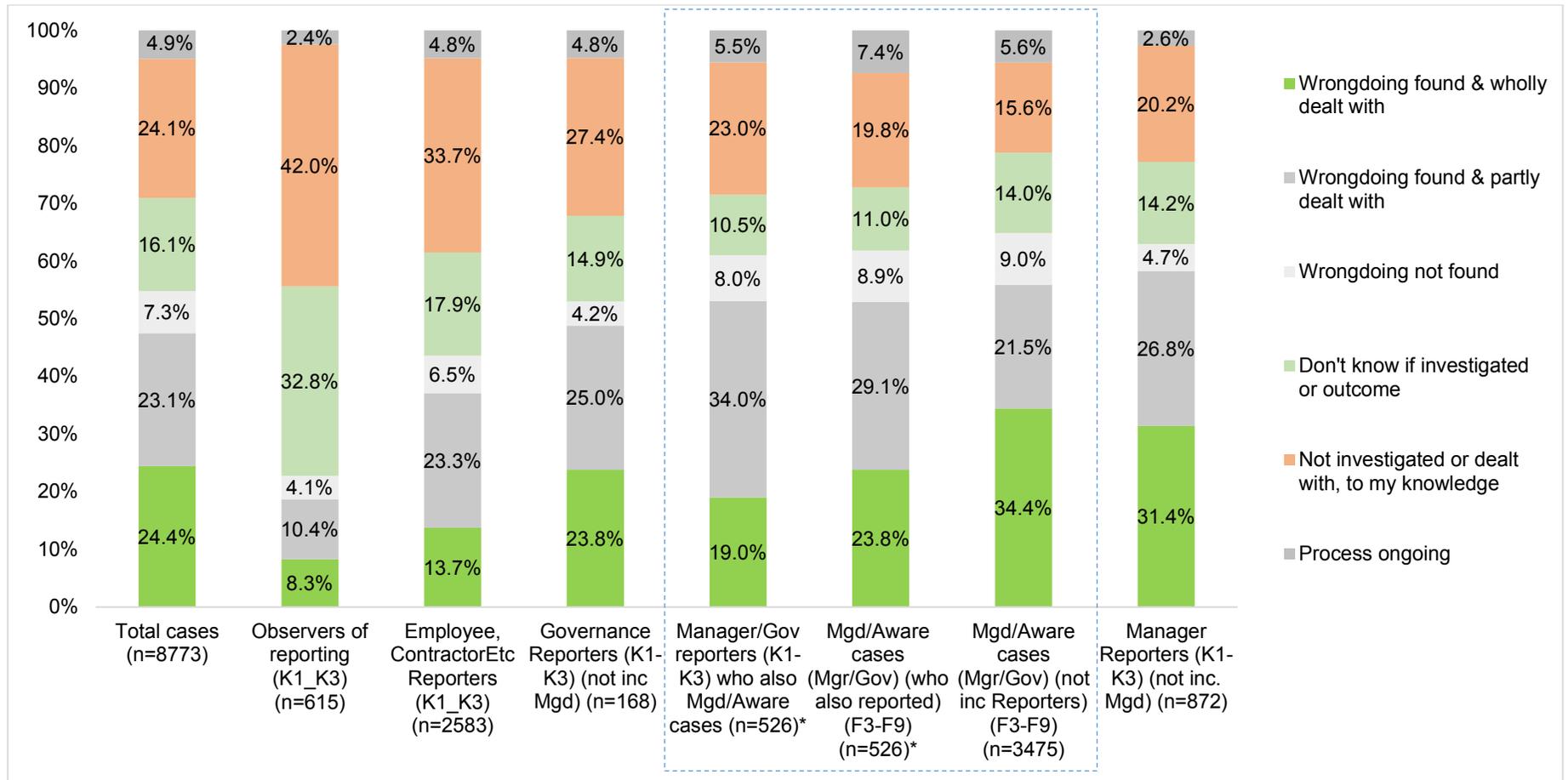
Most concretely of all, our data enables us to know the practical value of employee reporting in the organisations studied, by examining its actual outcomes from the perspective of the organisation, in real cases. These outcomes lie at the heart of understanding whether whistleblowing is being effective (see esp. Miceli, Near & Dworkin 2008, pp.131-152). In our earlier research, from a limited sample, 22 per cent of whistleblowers perceived at least one positive change and no negative changes to have occurred after they reported wrongdoing (Smith & Brown 2008, pp.112-117) – confirming that in at least a minority of cases, organisations do listen to and act on employee reports. In the present study, two key outcomes are measured:

- Investigation outcome – whether employee-reported wrongdoing was investigated and if so, whether wrongdoing was found and dealt with;
- Organisational actions or changes – what was ultimately done as a result of the report.

Was wrongdoing found and dealt with?

Figure 3 shows the first of these results, presenting the range of investigation outcomes for all reporting cases identified by respondents, when asked to describe the most serious reporting situation they observed or experienced. Working Paper 1 explained these respondent groups. As can be seen, investigation outcome was most likely to be known by managers who had reported wrongdoing, with wrongdoing found and dealt with in 58.2 per cent of cases. Among respondents who were employee (non-managerial and non-governance), this result was 37 per cent.

Figure 3. Investigation outcomes of reporting, by reporter / reporting type



These results also differed between the public and private sectors, with outcomes significantly more likely to be known among private sector respondents (both reporters and managed cases), along with a higher proportion of wrongdoing said to have been found and wholly dealt with (e.g. 25 per cent of all private sector reporter cases, compared with 12.7 per cent of all public sector reporter cases).

On one hand, it remains highly problematic that according to a majority of employee reporters, either the report was not investigated or they did not know if this was the case, or the outcome. This picture may change if factors such as seriousness are added to the analysis. Similarly, it would be preferable if, having been found, wrongdoing was wholly rather than simply partially dealt with.

Nevertheless, these data confirm that in a large proportion of cases, according to all groups, employee reports were being acted on, with results obtained. Given the nature of organisations, reporting, investigations and complaint substantiation rates, the average level of outcomes according to most groups can be considered quite high.

Appendices 3 and 4 also provide reminders that these are simply averages.

Appendix 3 shows the same data by organisation, emphasising the wide range of outcomes across the 35 organisations with useable data for this purpose, who accounted for 6,888 of the 8,773 cases (including managed cases; reporters in their current organisation; and other observers in current organisation). Cases where result was reached and outcome known range from under 40 per cent to over 70 per cent.

In Appendix 4, including only known results, the same organisations are ranked by the proportion of cases where wrongdoing was found, and either wholly or partially dealt with – between 40 per cent and 90 per cent of cases, depending on the organisation. This substantiation rate is 50 per cent or higher in 28 (80%) of the 35 organisations.

These ranges highlight that not all organisations are achieving these outcomes in equal measure. *Why* organisations have higher or lower rates of investigation, knowledge of investigation, and substantiation becomes an important question for evaluating their whistleblowing processes, as seen in later analyses. Here, it is enough to note that many organisations can and do achieve these outcomes – that employee reporting is taken seriously and used to identify and deal with wrongdoing in a large number of cases, in a large number of organisations.

Organisational actions, changes and reforms

Finally in this section, we see that employee reporting of wrongdoing also leads to organisational action and change – at times independently of exact investigation outcome.

Figure 4 sets out the mean answers when respondents were asked ‘To what extent did the organisation make any of the following changes as a result of the concerns?’ It shows all times of offered change were present in similar measure, with disciplinary action being the single most prevalent form of change, and compensation and apologies the least prevalent.

There were significant differences in the extent according to different reporter groups (managers and governance personnel usually although not always citing more change than reporters); and higher levels of change identified by private sector respondents. However, overall the pattern of the relative significance of the changes was similar.

How often do reporting cases lead to these actions and changes, and how does this compare by organisation?

Figure 4. Organisational changes and reforms as a result of reporting (extent)

'To what extent did the organisation make any of the following changes as a result of the concerns?' (1 = Not at all, 2 = A little, 3 = A moderate amount, 4 = A lot, 5 = A great deal).

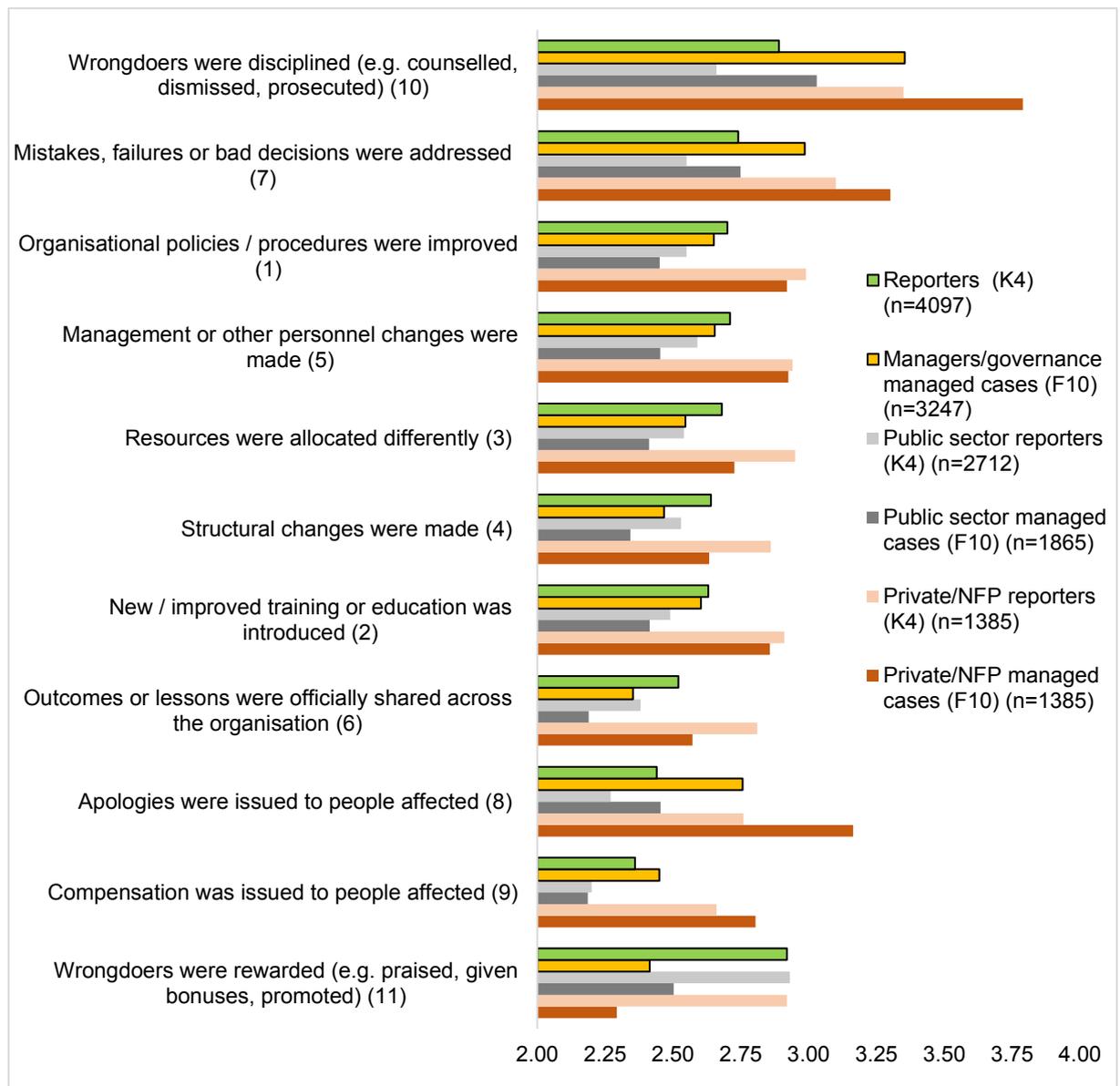
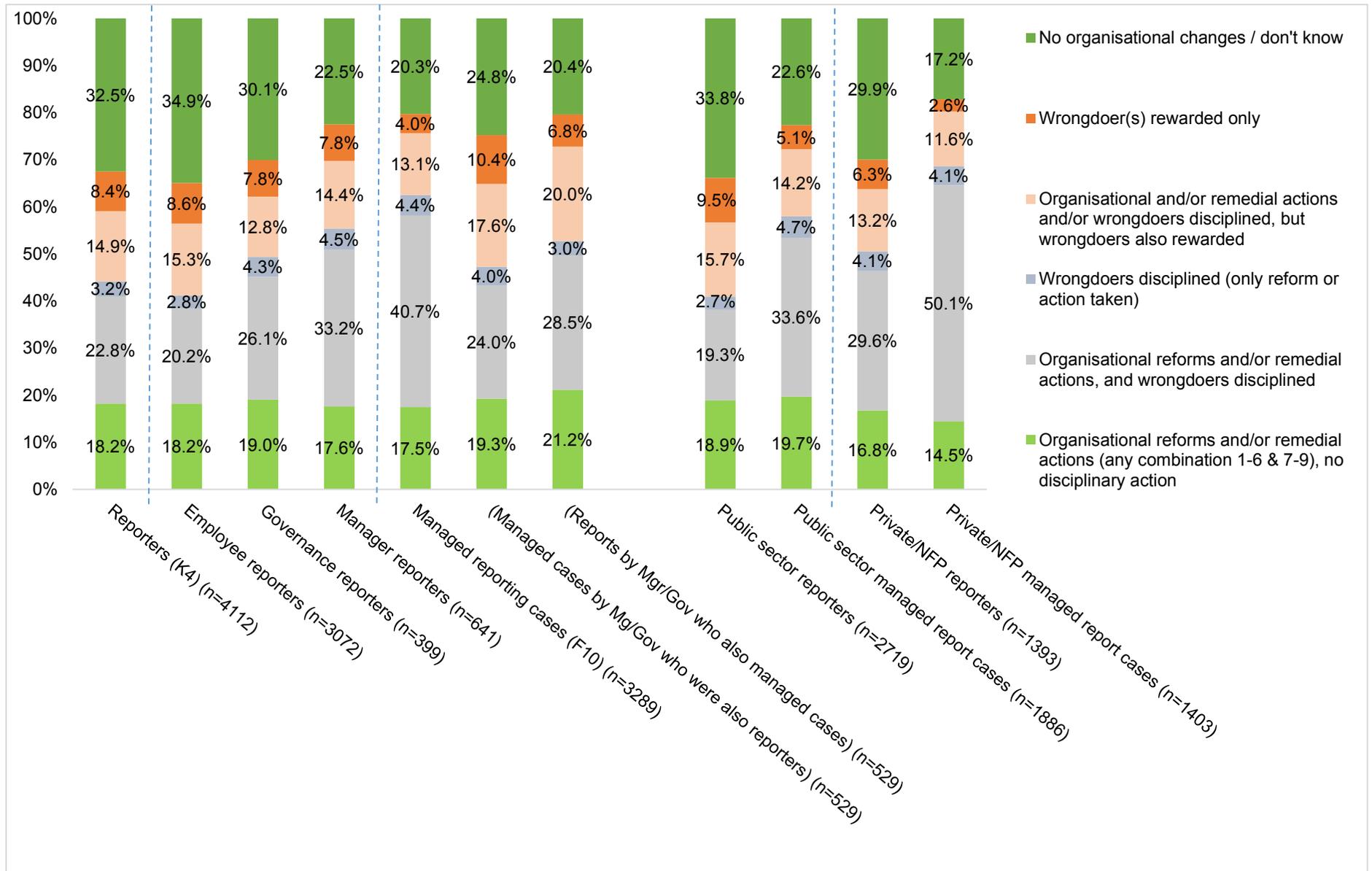


Figure 5 below sets out the combinations of change resulting from reports. These range from no change, through negative or mixed changes (including wrongdoers rewarded), disciplinary action alone, and organisational reforms (including policies and procedures, management personnel or structural changes, training, or lessons shared) or remedial actions (addressing mistakes or failures, apologies and compensation).

As seen before, more positive levels of change are present, according to reporters and to those who managed cases, among our private sector respondents. Positive change also increases from governance and manager reports, as against employee reports. Nevertheless, it is clear that positive change results in a very large proportion of cases – 58.2 per cent according to managers and governance professionals, plus another 4.4 per cent of cases involving only disciplinary action against wrongdoers.

Appendix 5 also shows the range of organisational change, by organisation.

Figure 5. Organisational changes and reforms by type



3. SO HOW DO WHISTLEBLOWERS FARE?

So far, we have seen strong evidence of the recognised importance of employee reporting for organisational integrity, and considerable evidence of the extent to which organisations are indeed, very often, acting on employee reports, finding and dealing with wrongdoing, and taking necessary or desirable actions in response.

However, what outcomes are organisations achieving in terms of the welfare of those staff who disclose wrongdoing? If we are correct that whistleblowing is valuable, and can lead to these outcomes, how well are succeeding in protecting the triggers for this change?

There is considerable debate about how best to measure how whistleblowers fare, with significant variation in how this is done (Smith & Brown 2008; Near & Miceli 2013; Smith 2014). As noted in Working Paper 1, there are also limits on whether organisational samples can capture the full range of whistleblower treatment, given that at least some whistleblowers are likely to have left the organisation – although our survey design was developed to better capture a wider range of cases and outcomes.

The WERQ responses provide two key measures of reporter outcomes:

- Overall treatment by management and colleagues as a result of the report (from negative to positive); and
- The extent, and level, of any problems and repercussions.

3.1. Reporter treatment

In a manner consistent with our previous public sector research, respondents were asked: ‘Overall, how do you feel you / the reporter was treated as a result of raising the wrongdoing concerns?’, with a range from very badly to very well.

Figure 6 shows the results, for both treatment by management, and treatment by colleagues. Overall, once again, a more positive picture is painted by managers and governance professionals who managed or dealt with cases (managed cases), than reporters themselves; and by manager reporters over employee reporters. However, the picture is broadly similar. In addition, although not shown, results were more positive for the private sector respondents in the study, than in the public sector.

Consistently with previous findings, mistreatment by management is identified in almost cases as a significantly greater problem than mistreatment by colleagues. This remains an important lesson for organisations, and organisational policies.

Figure 7 then sets out the frequency with which good and bad reporter treatment occurs, in percentage terms for comparability with previous results.

Appendix 6 shows the wide range of treatment outcomes by organisation (for managed cases and reporters in their current organisation).

Overall, the results are sobering. On one hand, they confirm that outcomes for reporters are not universally negative, even on their own account – some organisations can and do succeed in treating a majority of reporters well. On the other hand, other organisations fail dismally. On average, reporters were still treated badly by their management or colleagues (principally management) in 42.1 per cent of cases, according to reporters; and 34.1 per cent according to managers and governance professionals who dealt with cases.

When these results are broken down by sector, reporting role and wrongdoing type, they are highly consistent with the results of our previous public sector research:

- Previously, in 2006, examining only public interest whistleblowers (non-role reporters, reporting other than personnel or workplace grievances), we found that 22 per cent of whistleblowers were treated badly by management or colleagues, with 18 per cent treated badly by management and 9 per cent treated badly by colleagues, including 5 per cent treated badly by both (Smith & Brown 2008, p.123). Seventy-eight per cent responded that they were treated well or the same by management and colleagues.
- When similarly broken down to public interest only, non-role reporters in the public sector, the proportions from this 2016-2017 survey are almost identical: 23 per cent treated badly by management or colleagues, with 17 per cent treated badly by management and 8 per cent treated badly by colleagues, with 6 per cent treated badly by both. Seventy-seven per cent responded that they were treated well or the same by management and colleagues.

Figure 6. Reporter treatment (means)

‘Overall, how do you feel you / the reporter was treated as a result of raising the wrongdoing concerns?’ (G23 & H11)

(1=Very badly, 2=Quite badly, 3=Neither well nor badly, 4=Quite well, 5=Very well)

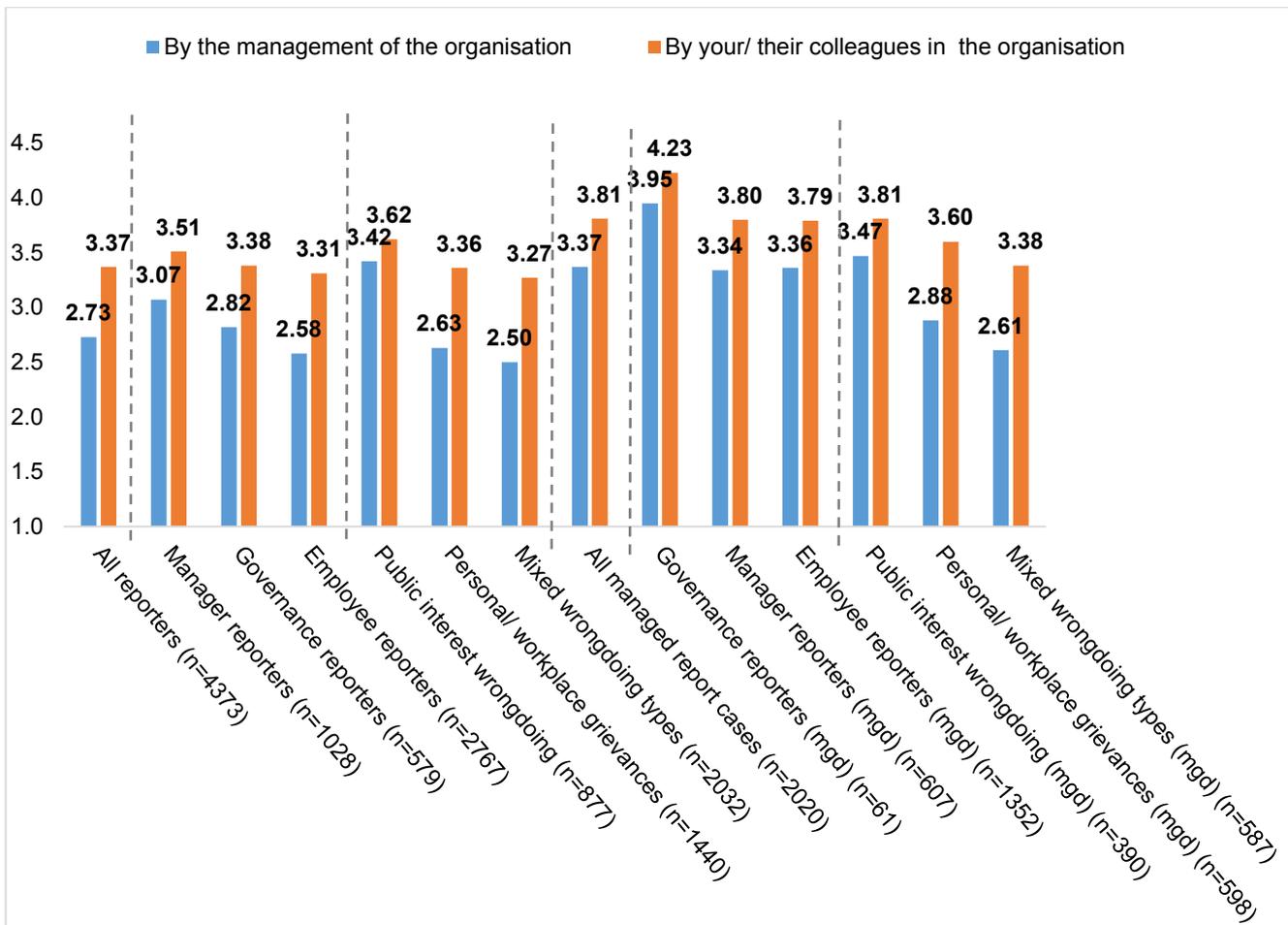
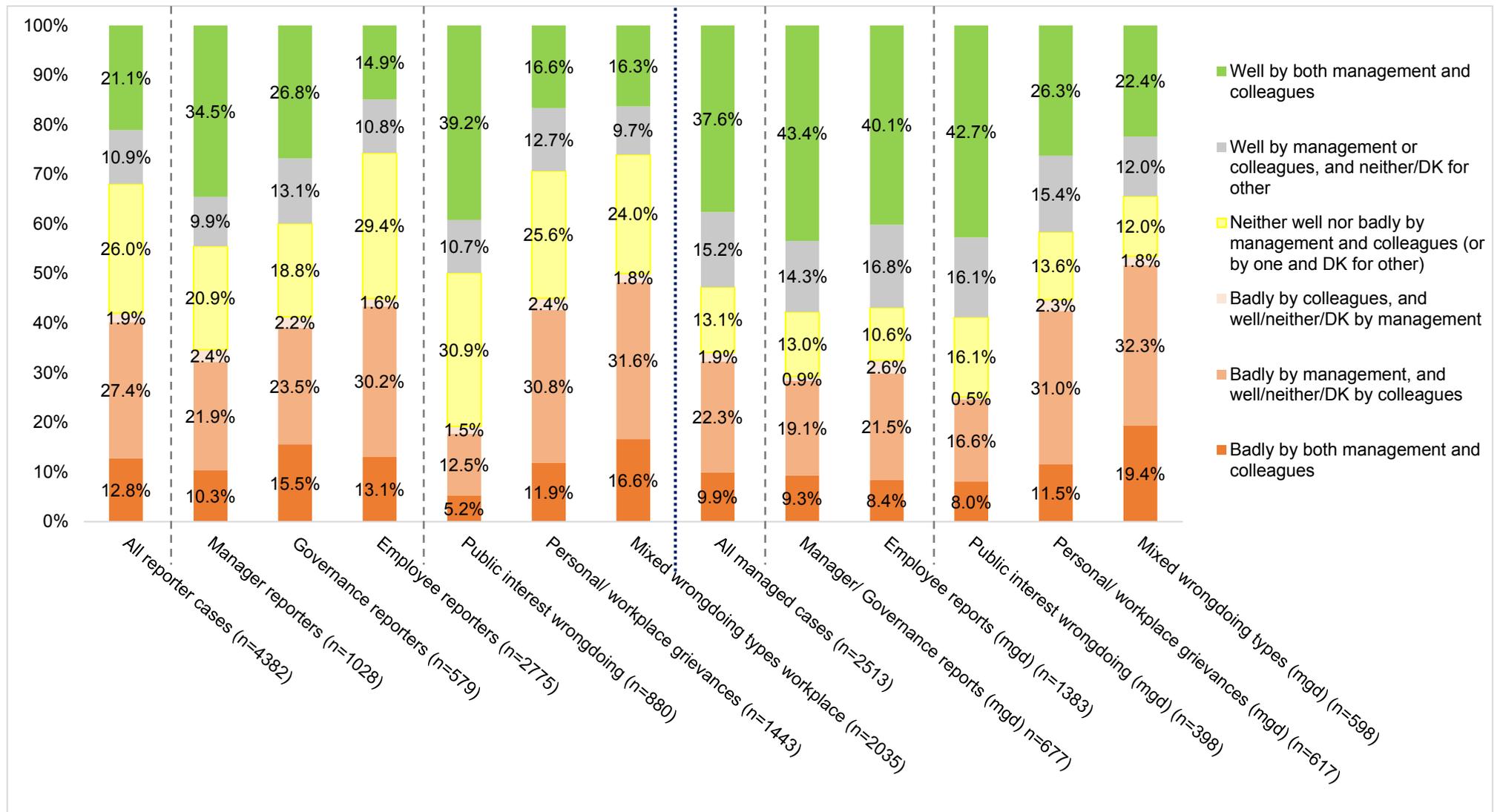


Figure 7. Reporter treatment (treatment by management & colleagues combined) (%)



However, as well as confirming that perceptions of management response and mistreatment remain the key to these outcomes, these data provide new insights into a first key feature of the reporting process that impacts on the results. This is the higher level of mistreatment experienced or assessed, when the wrongdoing reported involves a mixture of public interest and personal or grievance types, as opposed to either only public interest or only grievance-type wrongdoing.

This important result, which is repeated for repercussions, will be discussed further below.

3.2. Repercussions

What specific types of repercussions do reporters experience?

Figures 8-10 below set out the types of problems and repercussions for which our surveys tested, among reporters and those who managed them, focusing on overall extent. Figures 11 and 12 then examine the proportion or frequency of the main combinations.

As Figure 8 shows, while there is some difference depending on perspective, the overall pattern is similar. Consistently with the results above, while all still present in roughly the same degree, repercussions were generally lower among private sector respondents.

Figure 8. Reporter repercussions (extent) (by sector)

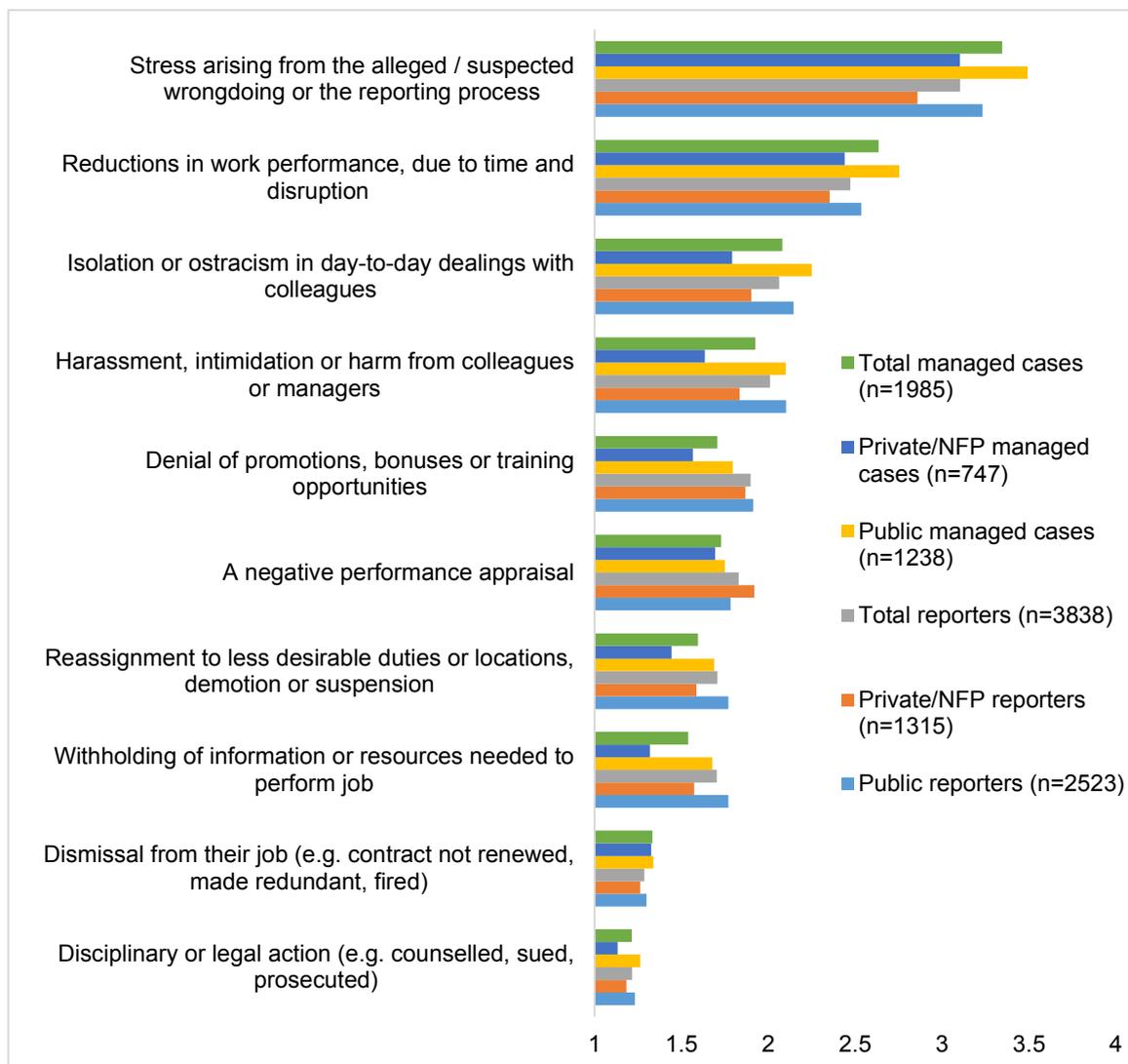


Figure 9. Reporter repercussions (extent) (by role)

To what extent did you experience any of the following problems or repercussions as a result of raising the concerns? 1=not at all, 3 = some, 5 = a great deal, 6 = don't know

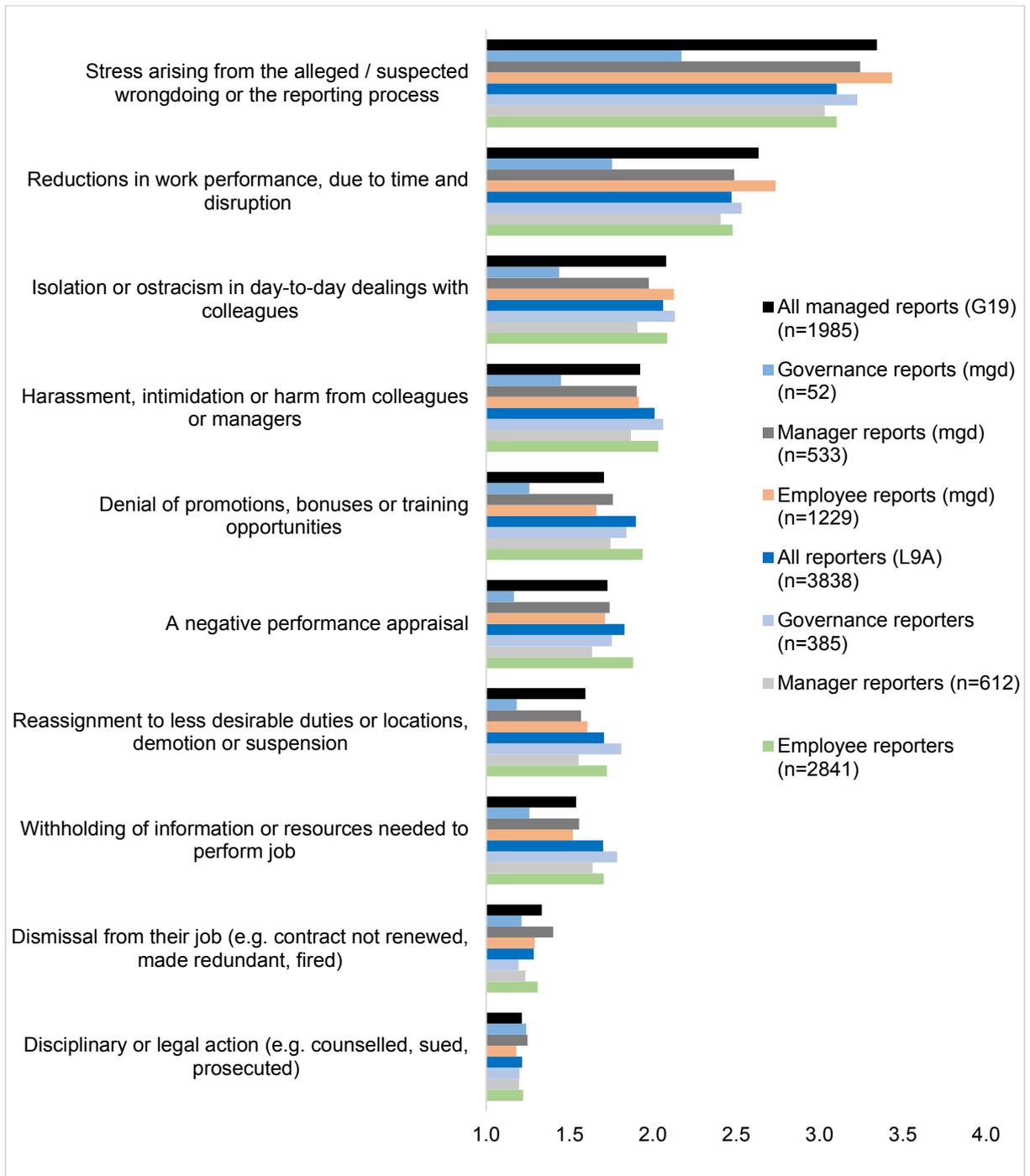


Figure 9 shows a similar picture with respect to the impact of work role, on the extent and nature of individual types of repercussions. One major difference is noteworthy – the fact that for that managed cases, governance reporters were assessed or presumed to have suffered the least in respect of almost all types of repercussion. This would be logical, and obviously desirable. However, in actuality, the responses of governance reporters themselves show similar or higher intensity of repercussions than other reporter types, including employee reporters. This is somewhat disturbing.

Figure 10. Reporter repercussions (extent) (by wrongdoing type)

To what extent did you experience any of the following problems or repercussions as a result of raising the concerns? 1=not at all, 3 = some, 5 = a great deal, 6 = don't know

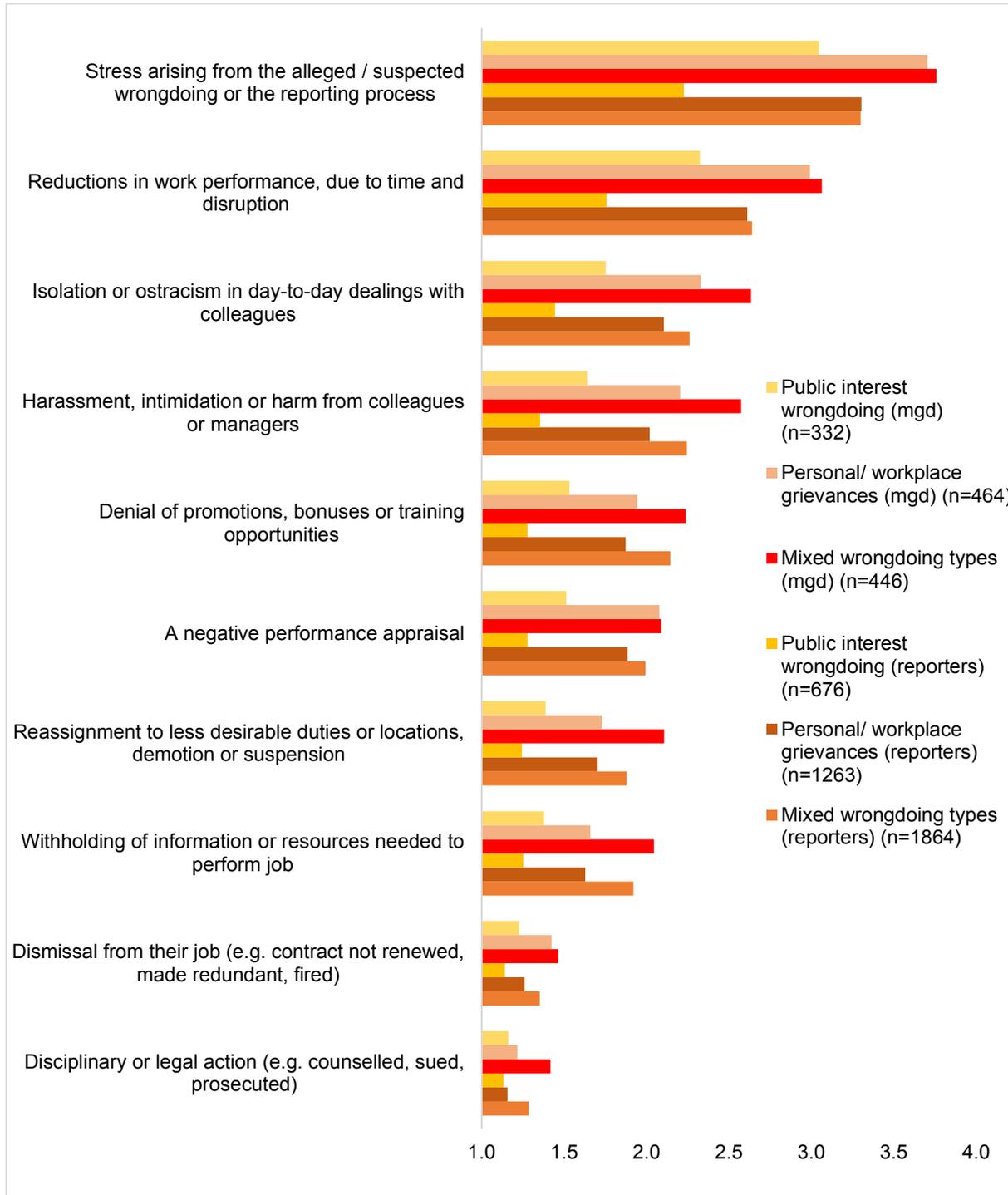


Figure 10 provides further confirmation of the importance of wrongdoing type, however, in understanding circumstances that may lead to worse repercussions. As noted in Figures 6 and 7 with respect to treatment, the extent or intensity of each type of repercussion increases depending on whether the wrongdoing involves only public interest, only personal or workplace grievances, or a mixture of both. Moreover, this holds for every reporter type and applies irrespective of whether the perspective is coming from a reporter, or from a managed case.

Together, these results point to critical factors in the assessment and handling of disclosures that could bear directly on these outcomes. As discussed in Working Paper 1, the ability to better identify the mix of matters involved is an innovation of the present research, and has not been clearly visible from prior studies.

These data suggest that as well as being prevalent among wrongdoing reporting, these 'mixed' cases are either especially hard to manage, or are typically not being managed by the right processes, across all types of organisations. Research and anecdotal evidence has previously indicated that public interest whistleblowing may go unrecognised or be mishandled because it has been preceded, or is accompanied by other personal or workplace concerns, or miscategorised as simply a personal grievance. If initial reports are met with rejection by managers, discrimination, isolation or retaliation, then person and workplace grievances are likely to arise before the matter goes further (McDonald & Ahern, 2000; Soeken & Soeken, 1987; de Maria, 1999). These data confirm that all these risks may be in play.

The frequency of this mixture has implications for the processes to be followed by organisations, including for triaging concerns; finding the appropriate ways to assess and manage conflict; and generally manage the complexity of matters that previously, were presumed to go down different response or procedural paths, neither of which may be functioning effectively to deal with the 'mix'. The data tend to confirm, on a large scale, the lessons of our earlier qualitative research:

For researchers, it is a daunting task to separate out the messy contextual issues that bear upon identifying the motivations for whistleblowing. For managers, they have the equally difficult task of not letting the presence of self-interested motivations divert them from their responsibility for providing protection for whistleblowers and dealing effectively with the issues that they raise. (Roberts 2014, p.228)

A second key insight from these data can also point the way to possible new solutions, and approaches, to the problem of substandard outcomes for whistleblowers.

Previously, the focus of research into repercussions has been on deliberate reprisals or retaliation, including employment-based reprisals (Miceli, Near & Dworkin 2008; p.101; Near & Miceli 2013). Similarly, our previous research focused on the presence of 27 types of bad treatment or harm, all either explicitly or assumedly deliberate (Smith & Brown 2008, p.129). However, despite their potentially severe impact, most of these types of reprisal were actually individually infrequent, on the accounts of both reporters and casehandlers. This begged the question, what may be additional or underlying case of the problems, repercussions and mistreatment experienced or perceived by reporters.

Our prior research also noted more general, often indirect or subjective impacts (Smith & Brown, 2008, p.132). As seen in Figures 8-10, these types of informal, indirect and 'collateral' impacts – stress, reduced work performance and isolation – can now be seen from this study as very prevalent indeed, and to a greater extent than conduct previously limited to or associated with direct retaliation or reprisals.

This finding is reinforced by Figures 11 and 12, showing repercussions in combination. Appendix 7 also shows the wide range of these outcomes across organisations.

While harassment and employment impacts consistent with reprisal were nominated by more than 50 per cent of reporters, indirect or 'collateral' impacts were nominated by about 80 per cent of reporters – and only a negligible fraction of reporters nominated direct reprisal impacts alone, without these collateral repercussions being present.

Figure 11. Reporter repercussions (by type) (%)

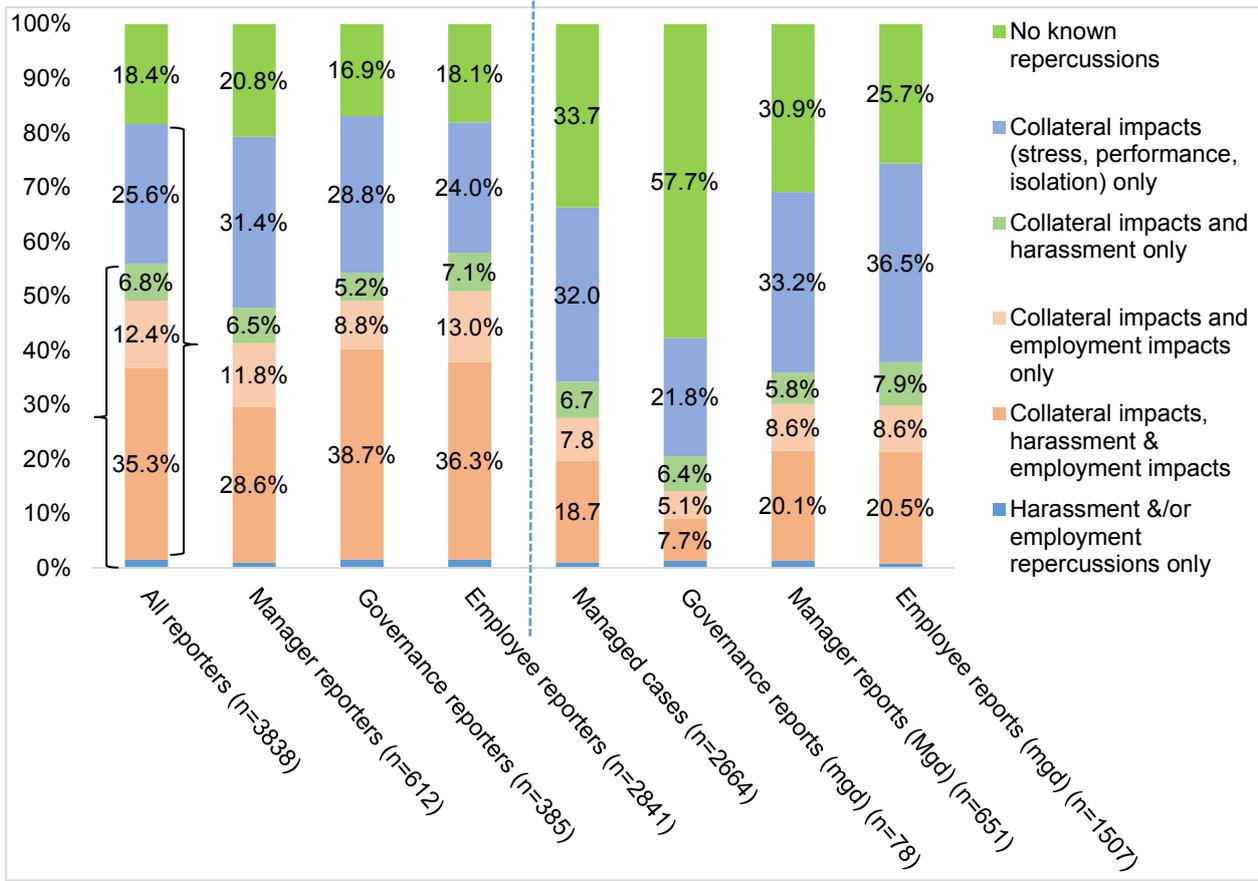
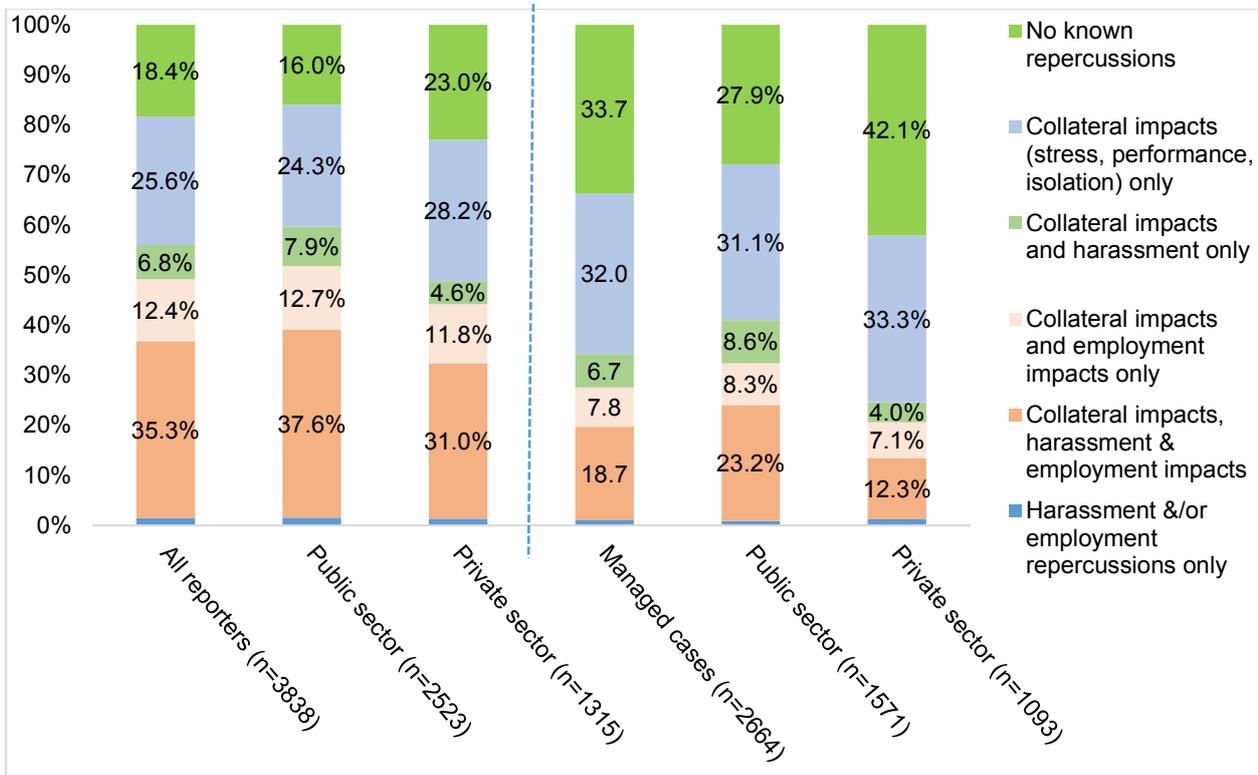


Figure 12. Reporter repercussions (by sector) (%)



These data suggest it is time to revisit fundamental assumptions about the primary risks that organisations need to seek to address, and how to address them, in their efforts to encourage and protect whistleblowers. Informal or collateral impacts may be not only more prevalent than deliberate reprisals, but may in fact precede them, cause them or make them easier to conceal or harder to identify and rectify.

These informal, collateral repercussions may also represent major, terminal impacts in their own right – e.g. when it is not deliberate reprisal, but stress, work performance and isolation that destroy a career, simply because they have gone unaddressed by an organisation. Where these in turn lead to conflict over how matters have been managed, then consequent actions may easily be branded as ‘reprisal’ which are, in fact, simply a compounding of a failure to manage and anticipate the welfare of individuals.

A simple failure to ‘stand up’ for employees who report, in complex situations, may be enough to lead to these impacts taking an irreparable toll.

This research may therefore help identify more effective ways to address “repercussion” risk, as opposed to simply “reprisal” or “retaliation” risk. These issues will be taken up in Working Paper 6 and further analyses. The critical lesson is that our previous assumptions regarding *what it is* that we should be trying to protect whistleblowers from, may have been incomplete or maladjusted to the issues at hand. Most importantly, along with some types of reprisal risk, these collateral impacts are ones that are well within the control and responsibility of organisations to proactively manage.

4. CONCLUSION: WHY PROTECT WHISTLEBLOWERS?

Overall, these results highlight the high value, importance and utility attributed to whistleblowing across the organisations, in theory and practice, both for organisational purposes and the wider social good. However, they also highlight the substantial, and unsatisfactory contrast between this recognition of the importance of whistleblowing, and the continuing level of poor outcomes for whistleblowers.

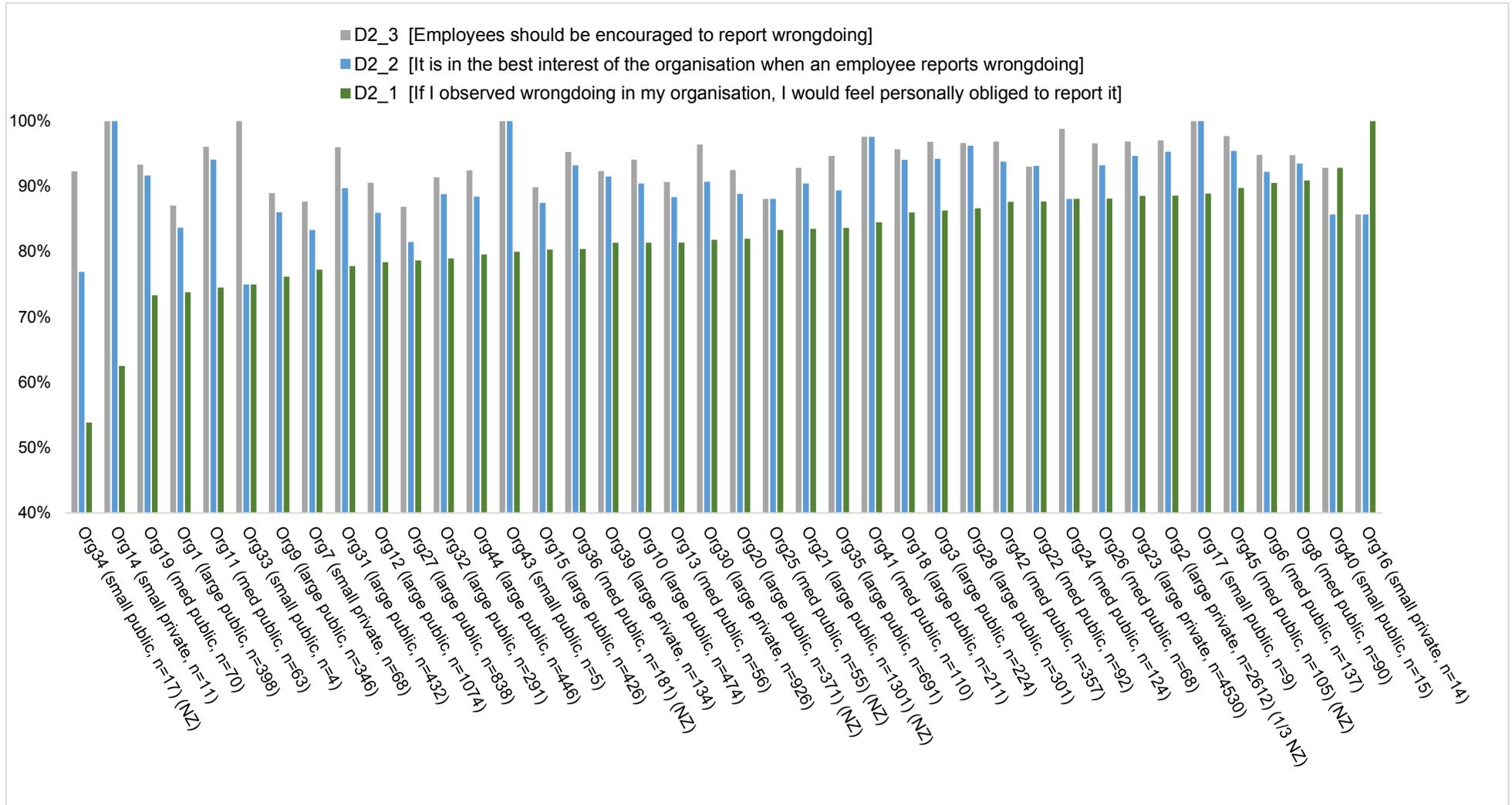
At the same time, there is hope. New evidence points to two key areas for further study and the adaptation or development of new organisational processes in order to change these outcomes:

- The influence of wrongdoing type on the management of cases – with poor outcomes more strongly associated with reporting cases involving **a mixture of public interest wrongdoing and personal/workplace grievances**, than with either personal/workplace or public interest wrongdoing alone;
- The prevalence of **informal, “collateral” impacts such as stress and isolation** among the detrimental consequences experienced by whistleblowers – in addition to, and over and above deliberate reprisals and adverse employment actions.

Both findings point to the critical importance, and potential advantages, of organisations adapting processes to better fulfil their **duty to support and protect** whistleblowers from adverse impacts before they happen. Rather than waiting for negative outcomes to occur, it is time, and now we have the opportunity and need, to ensure this process is built into the heart of whistleblowing policies, and the regulation that should support them.

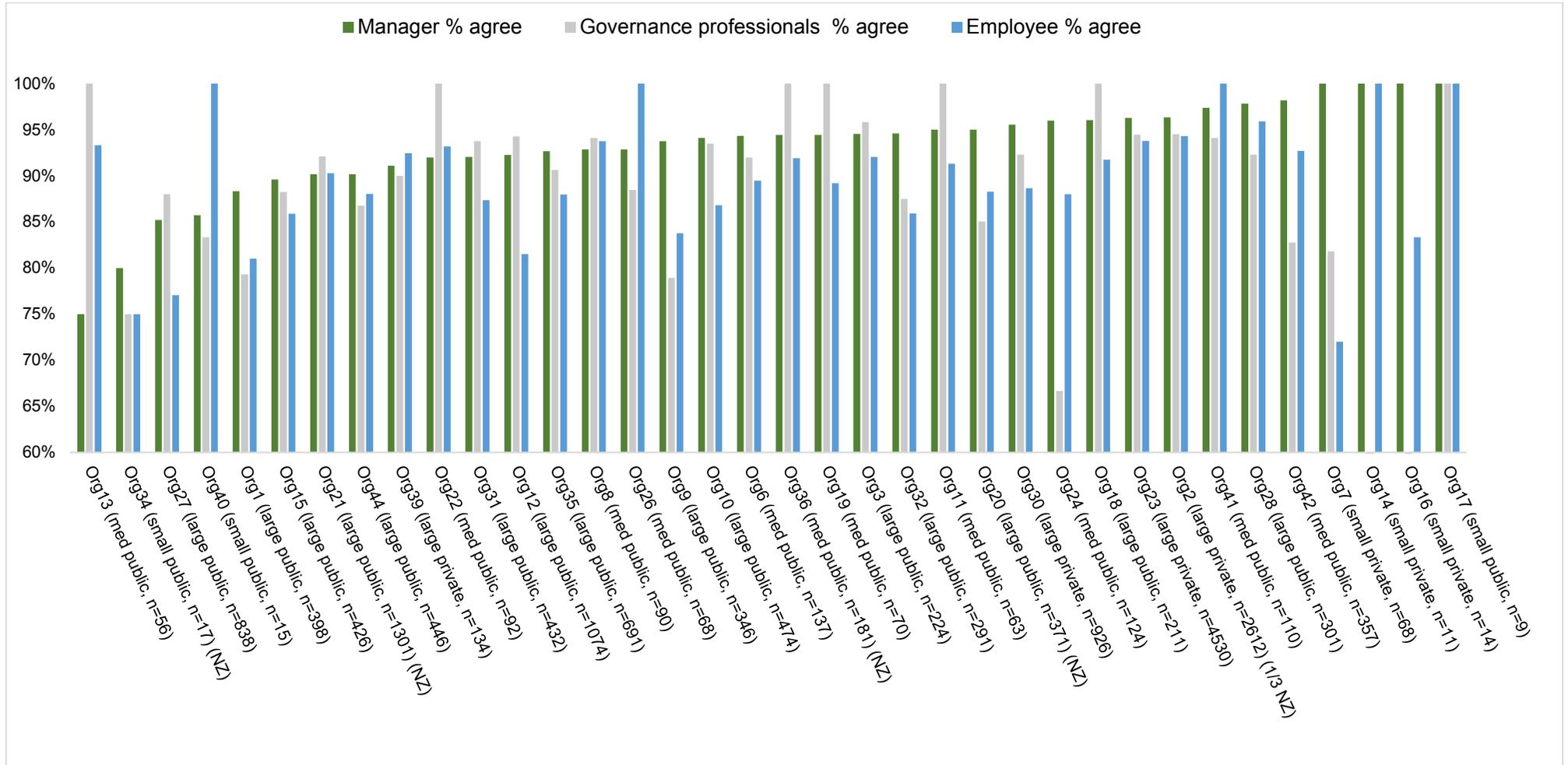
Appendices – Key results by organisation

Appendix 1. Levels of key whistleblowing attitudes (by organisation) (percentage agree)

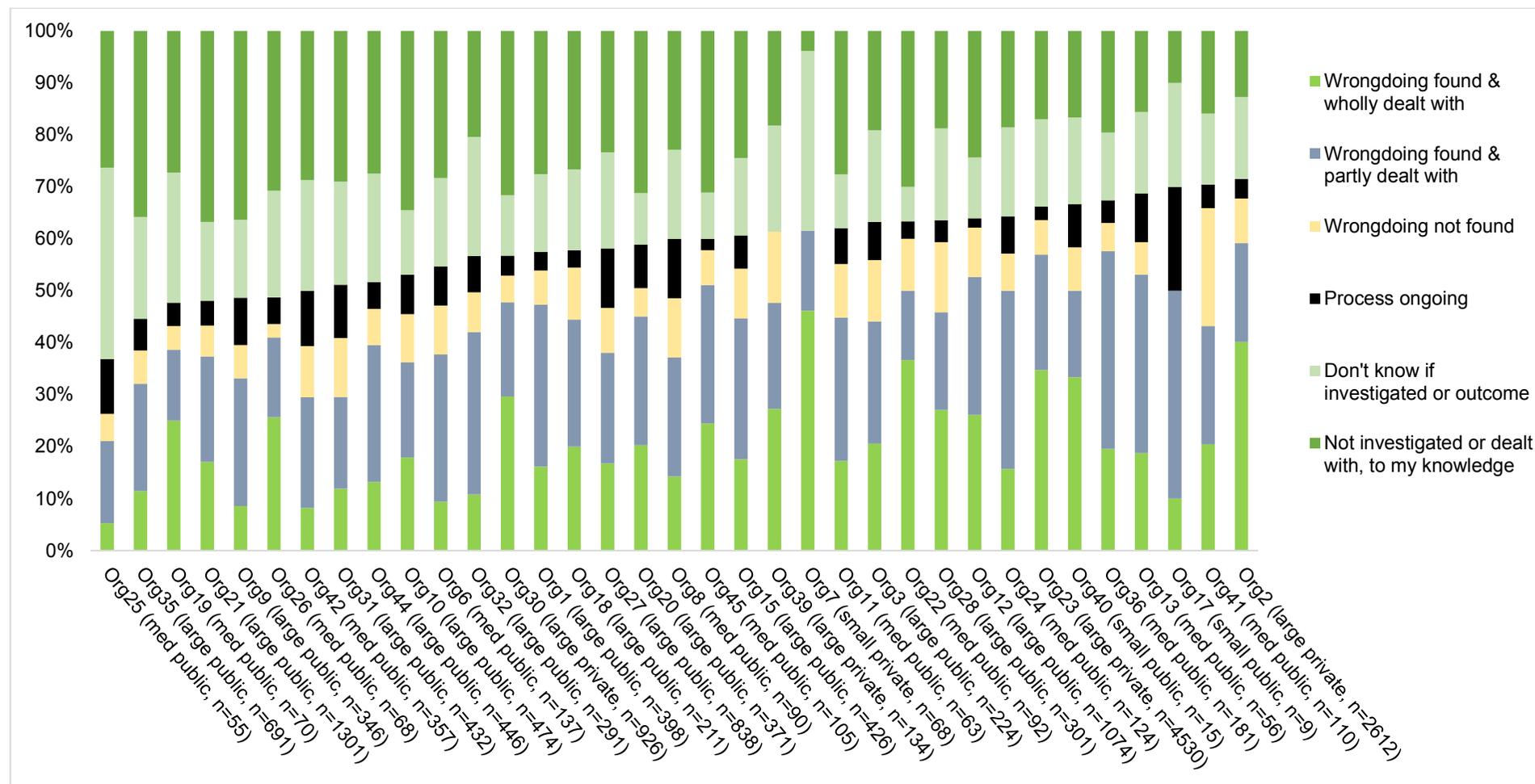


Appendix 2. Support for whistleblowing by workrole and organisation (percentage agree)

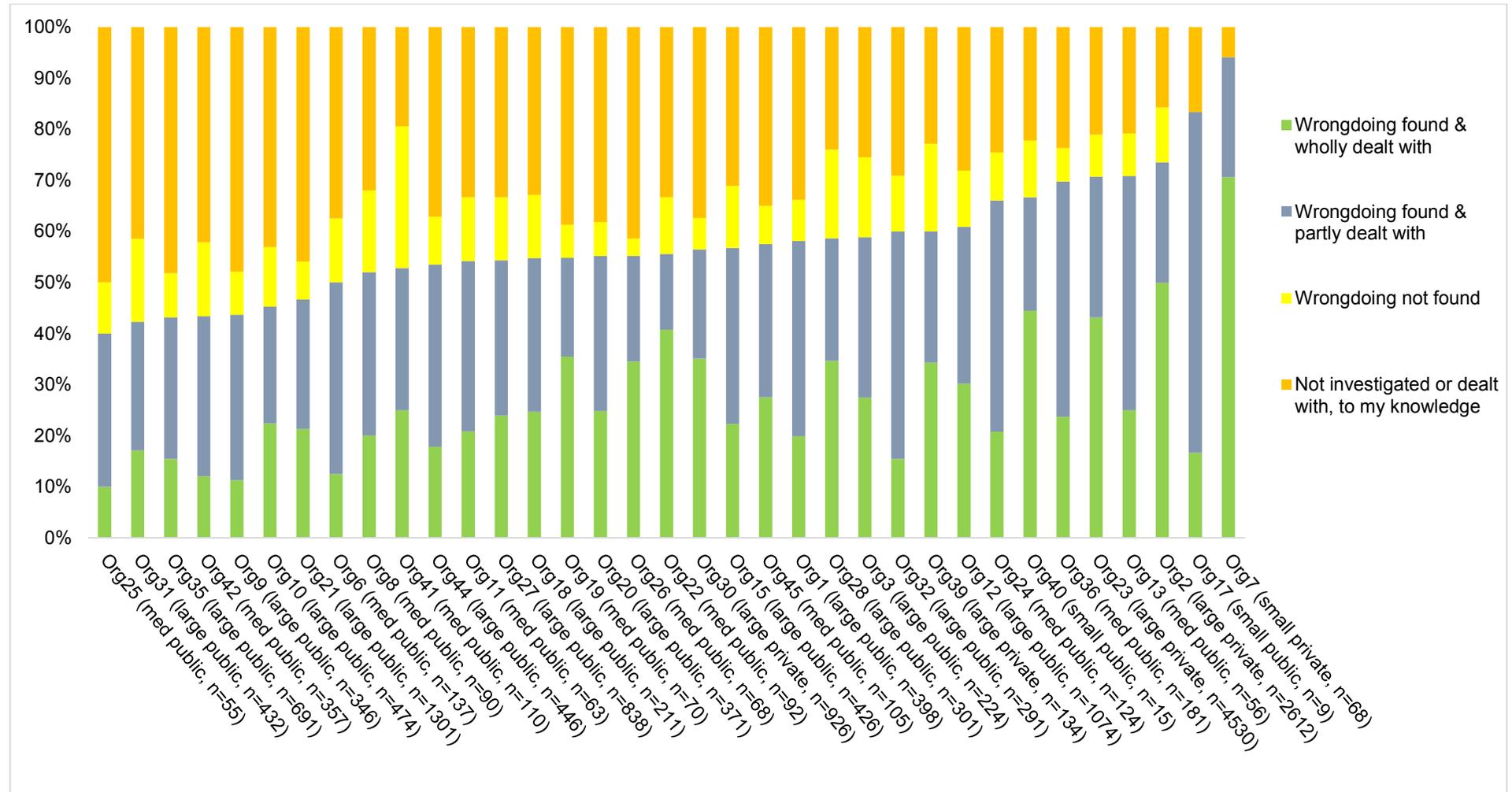
D2_2 [It is in the best interest of the organisation when an employee reports wrongdoing]



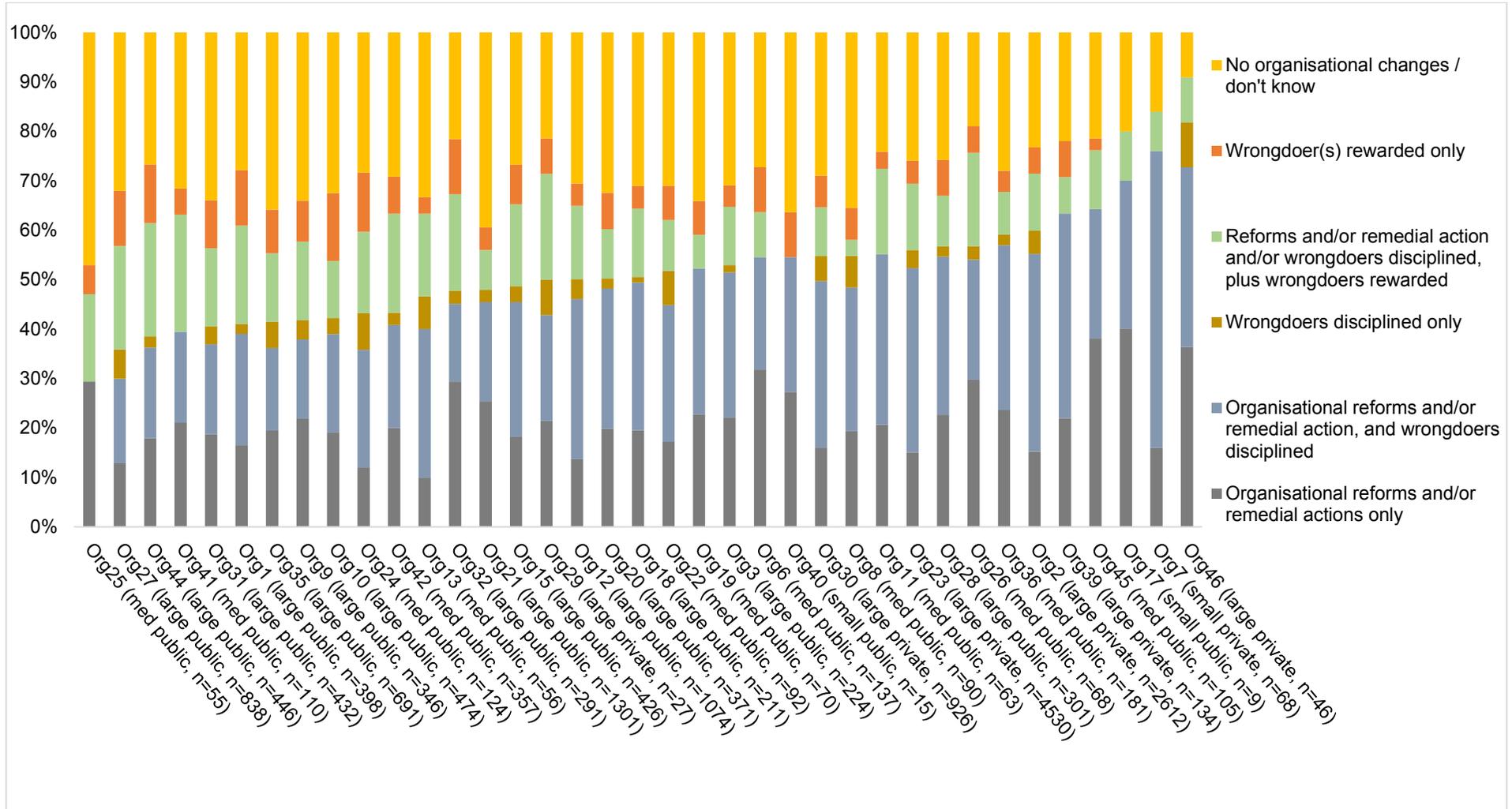
Appendix 3. Investigation results by organisation (including don't know and process ongoing) (reporter & mgd cases) (%)



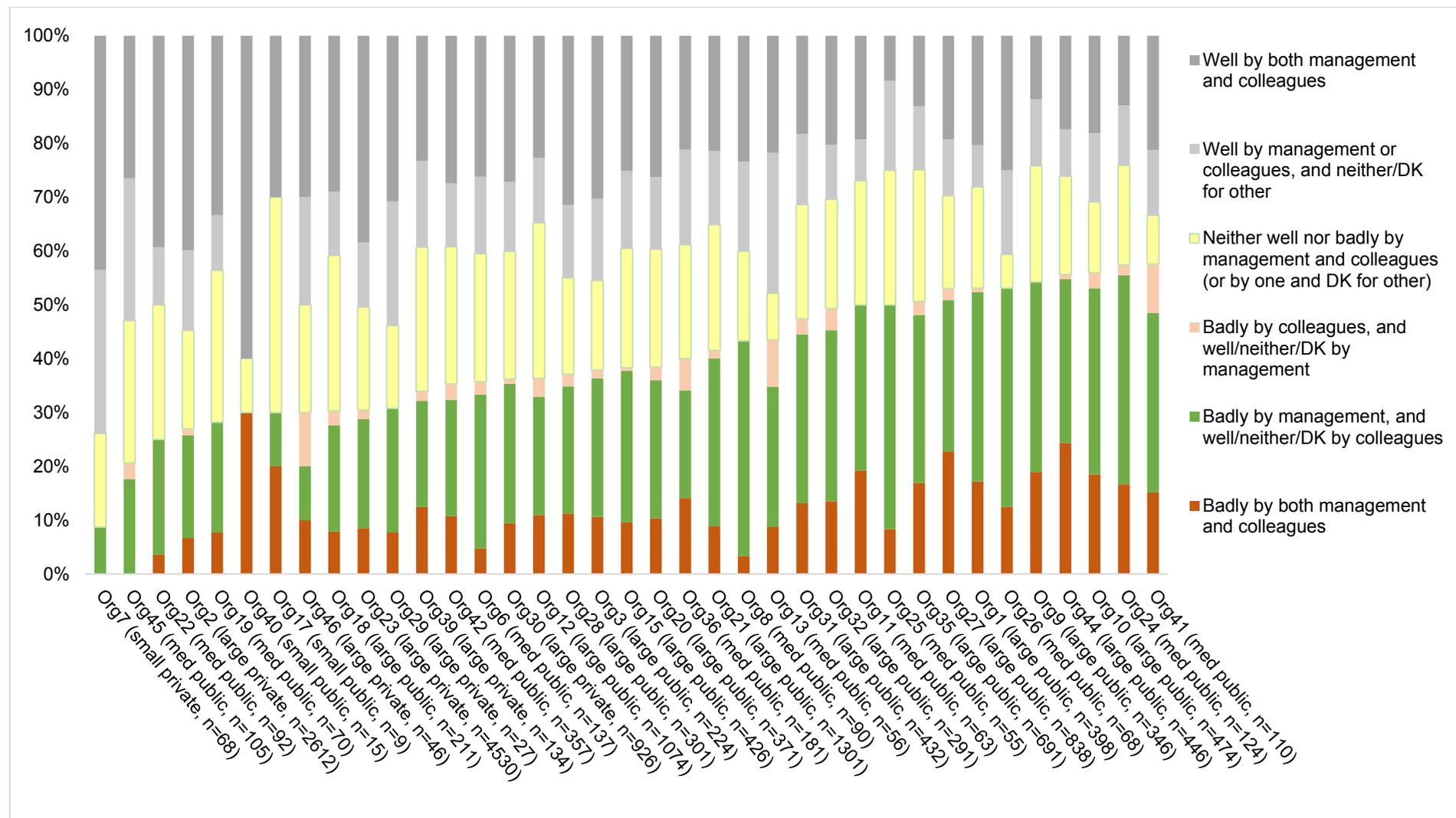
Appendix 4. Known investigation results of reporting, by organisation (not including don't know or process ongoing) (%)



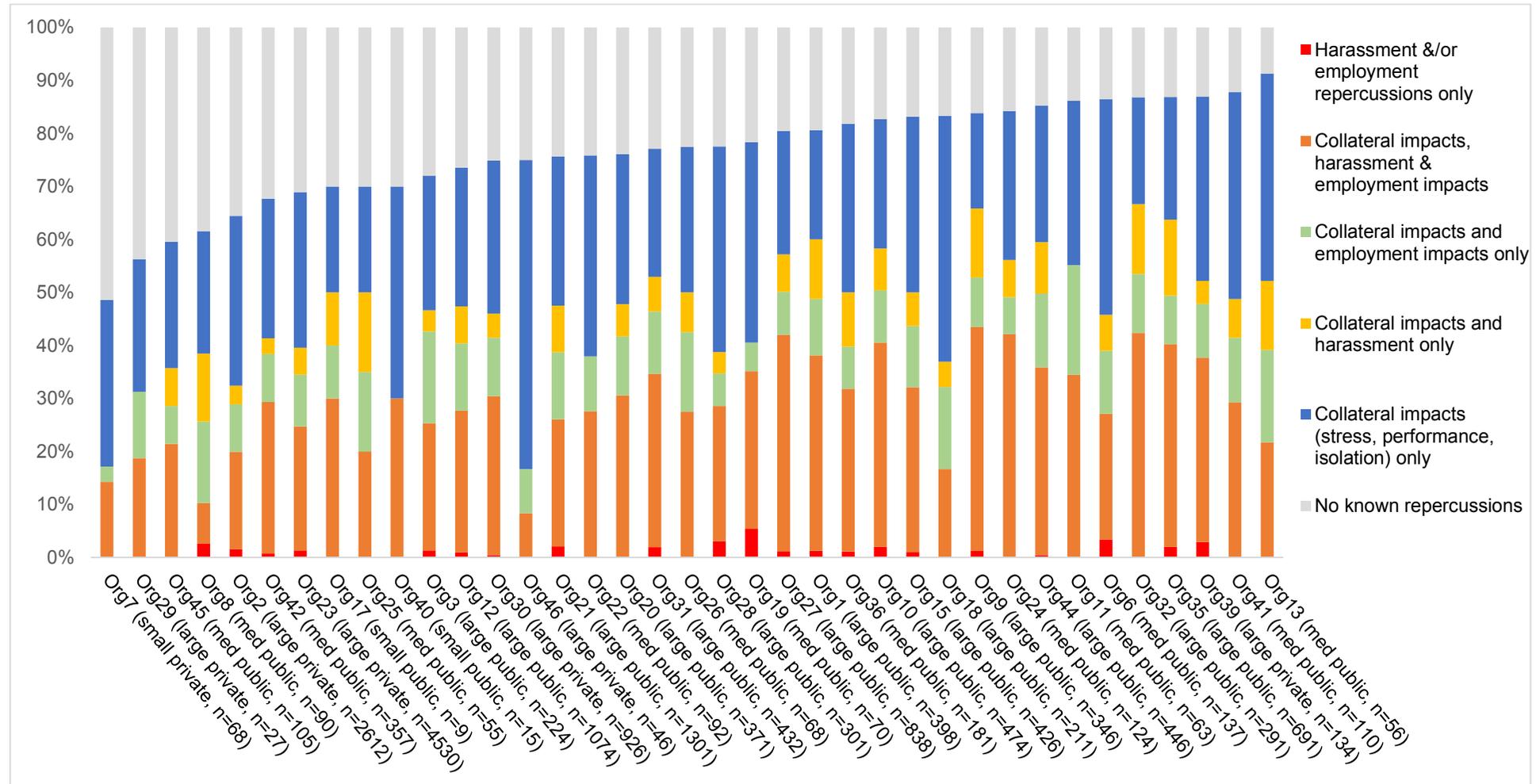
Appendix 5. Organisational changes and reforms as a result of wrongdoing reporting, by organisation (%)
 (all managed cases, reporters current org, observers current org)



Appendix 6. Reporter treatment (by management &/or colleagues) (%)
 (reporters and managed cases) (by organisation)



Appendix 7. Reporter repercussions (by type) (by organisation) (%)



WORKING PAPER 3

Does Jurisdiction Matter? Some Indicative Results

Michael Macaulay and A J Brown

1. OVERVIEW

This working paper offers a high-level comparison between the Australian and New Zealand public sector respondents to Integrity@WERQ, to begin to better address the question: does jurisdiction, legislative or regulatory context influence the nature of wrongdoing reporting, the processes in place to respond to it, or the performance of those processes?

The paper provides some indicative results for further investigation, by foregrounding several similarities and differences of interest to policy makers and practitioners.

Details of the datasets, methods, and limitations in data collection are set out in Working Paper 1. As discussed there, the number of organisations and overall sample size from each jurisdiction mean that overall results cannot be taken as representative. However, they may provide indications of particular strengths, weaknesses or factors to be considered for whistleblowing processes in different jurisdictional contexts, and open up channels for further exploration and comparative analysis. Few previous empirical studies of the whistleblowing process have used the same methodology across countries and jurisdictions.

For example, our previous analysis of whistleblowing processes and procedures in the jurisdictions (Brown & Lawrence 2017) indicated that on average, New Zealand public agencies were reporting processes that were weaker than in most Australian public sector jurisdictions. This aligned with the fact that while every New Zealand public sector organisation is legislatively required to have 'appropriate internal procedures for receiving and dealing with information about serious wrongdoing', there is no statutory requirement for these procedures to include whistleblower support and protection, and no requirement for a central or oversight agency to set and enforce standards for the procedures.

At the present time, the New Zealand Government is reviewing its framework of legislation and procedures on these and related issues (see <https://www.havemysay.govt.nz/protected-disclosures-act/>). This preliminary indication of similarities and differences can help identify which areas may be important to focus on in practice.

The paper provides comparisons between 5 different jurisdictions:

- Australian Commonwealth Government – 1,149 respondents from 8 agencies;
- Australian State & Territory Government – 5,776 respondents from 16 agencies
- Australian Local Government – 440 respondents from 6 agencies
- New Zealand National Government – 1,908 respondents from 4 agencies
- New Zealand Local Government -- 122 respondents from 2 agencies.

Issues examined include the types of wrongdoing that are reported; reasons why people do not report; perceptions of leadership; awareness of whistleblowing processes and practices; and level of training. Notwithstanding the limits of the data, the results indicate:

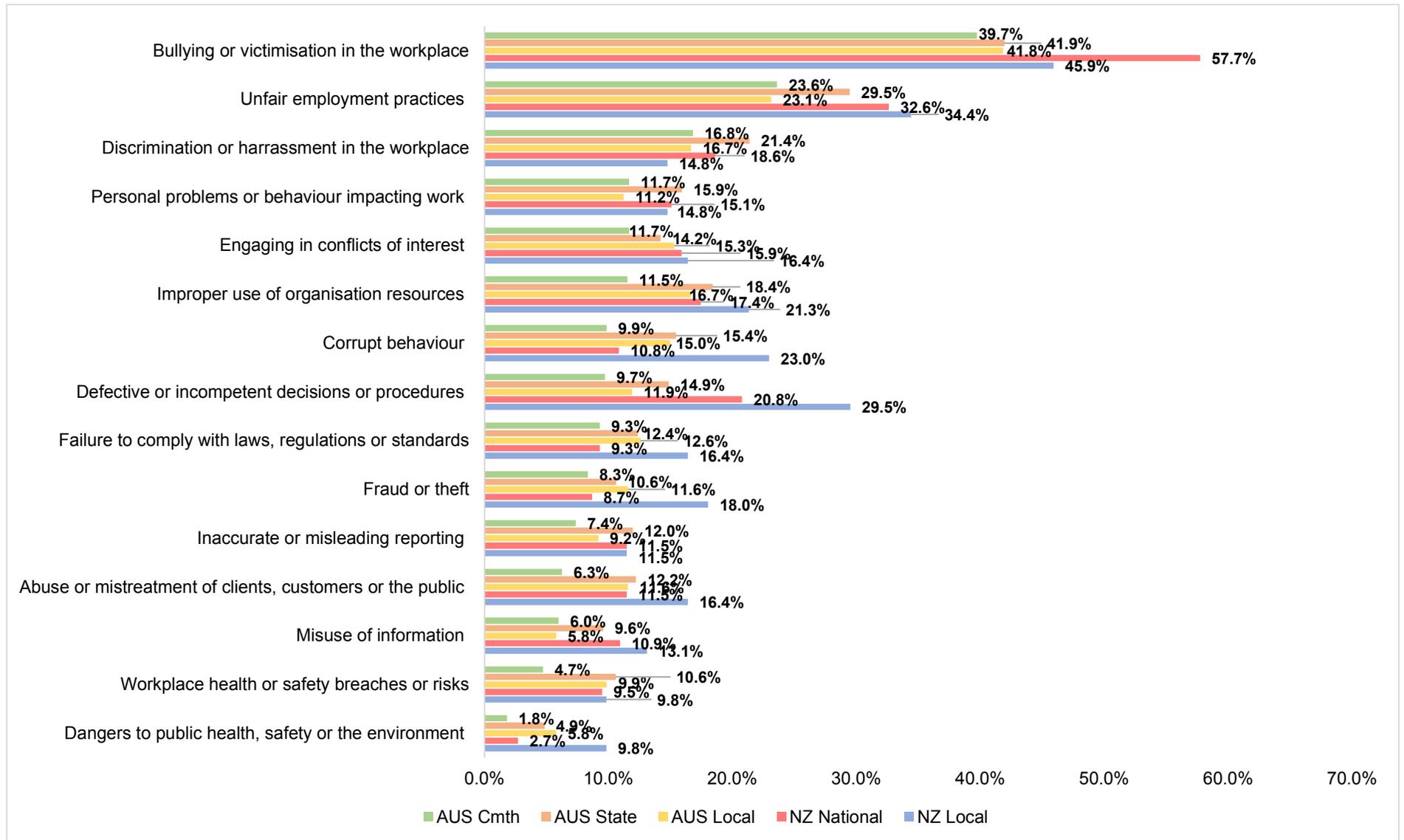
- Broad consistency in the forms of wrongdoing observed and reported by public employees in Australia and New Zealand
- Consistency in the reasons why people chose not to report wrongdoing: a lack of trust in organisational processes, along with a more general concern over possible retaliation
- Relatively high levels of support provision experienced by New Zealand and Australian local government respondents who had reported wrongdoing, compared with the other jurisdictions
- Lower awareness of whistleblowing processes among New Zealand respondents
- Higher incidences of formal training relating to whistleblowing in Australia than New Zealand, and
- Higher use of informal mechanisms for awareness raising (e.g. team meetings) in New Zealand.

2. WHAT WRONGDOING GETS OBSERVED AND REPORTED?

Working Paper 1 set out of the types of wrongdoing observed and reported by respondents to the survey, comparing the public and private sectors. Participants noted if they were aware of or experienced any of 15 items of wrongdoing in their organisation.

Figures 1 and 2 present the results for wrongdoing observed, and reported, by Australian and New Zealand public sector respondents, with breakdowns of National, State and Local jurisdictions.

Figure 1. Types of wrongdoing observed (public sector, by jurisdiction)



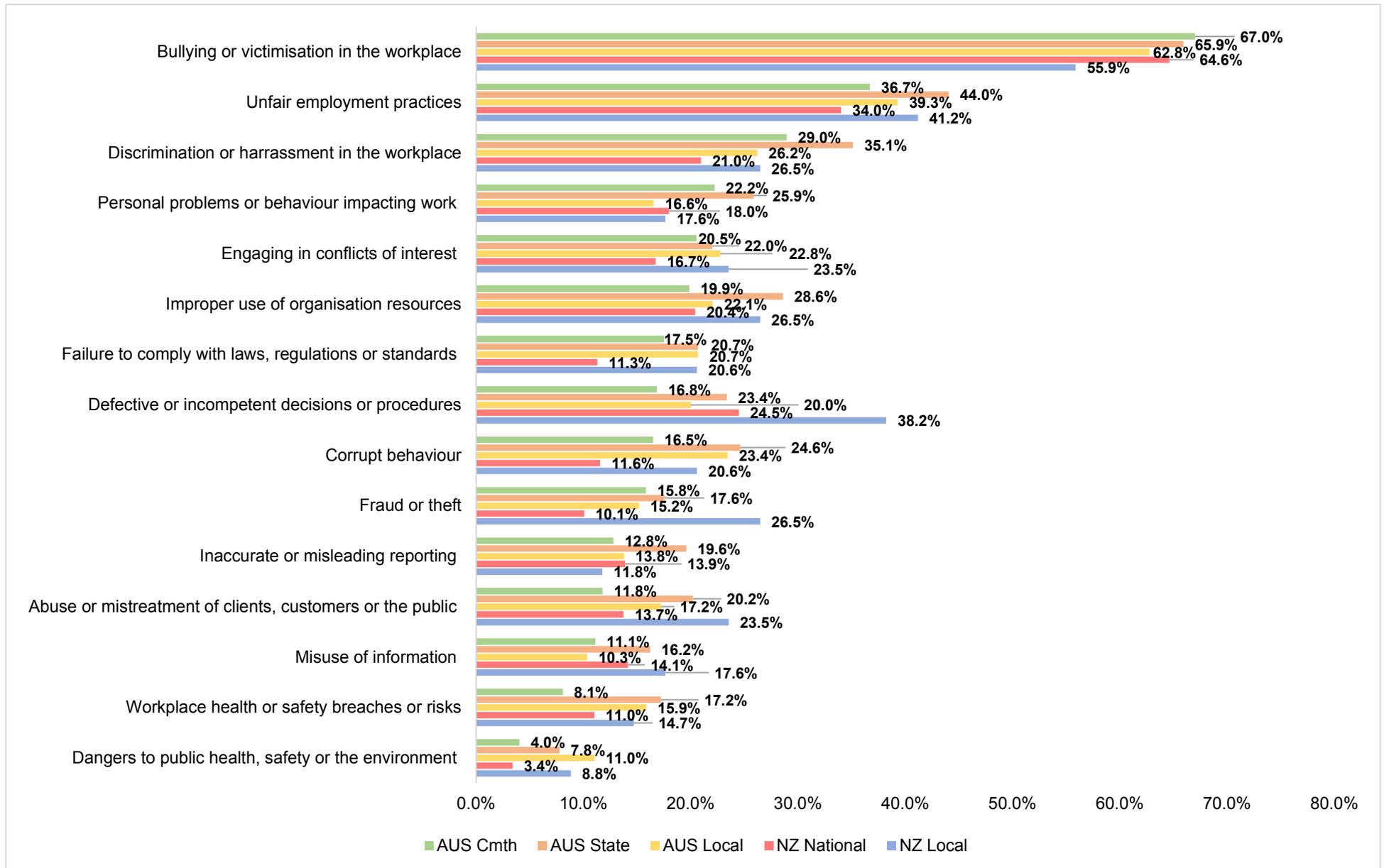
There are several interesting elements to these results. Firstly, there appears to be comparatively little variation in terms of the prevalence of the different forms of wrongdoing observed.

Personal and workplace grievances, such as bullying, discrimination/harassment and unfair work practices were all identified as being among the top 5 most prevalent form of wrongdoing across country and jurisdiction. It is further noted that each group of respondents identified bullying and victimisation as the most prevalent form of wrongdoing, albeit at slightly different rates. New Zealand reported the prevalence of workplace bullying at a slightly higher rate than others, with over 50% of respondents at the national level identifying it as a key issue.

There are also interesting variations between jurisdictions. New Zealand (both local and national) identified 'defective or incompetent decisions or procedures' as a major problem area, compared with all Australian jurisdictions. Conflicts of interest were identified as more prevalent by Australian Commonwealth and Local respondents, than by New Zealand respondents.

However, these differences do not necessarily repeat in the data on the types of wrongdoing reported by respondents (Figures 2). Despite being observed at different levels, these wrongdoing types were reported at similar levels between the jurisdictions. While this indicates that perceived conflicts of interest are reported to a similar extent (despite being lower in perceived incidence) in New Zealand, it suggests that comparatively fewer instances of 'defective or incompetent decisions or procedures' are being reported despite being observed. This may have implications for the scope of wrongdoing that public employees perceive as necessary or desirable to report, or for barriers to reporting particular types of wrongdoing.

Figure 2. Types of wrongdoing observed (public sector, by jurisdiction).



3. NOT REPORTING WRONGDOING

Results revealed a consistent pattern across each respondent group in terms of why people chose not to report.

Each group expressed the same three concerns: that they did not think anything would be done, that they did not feel they would be protected, and that they did not think their identity would be kept secret. Apart from New Zealand Local respondents, each group also identified a concern over retaliation from those who would be reported.

The top five responses of each group is **bolded** in the Table 1.

Table 1. Reasons for not reporting broken down across Australian and New Zealand jurisdictions

		Australia			New Zealand	
		Common-wealth	State	Local	National	Local
It wasn't serious enough to report	Mean	2.24	2.14	1.88	2.33	2.75
	% Important	45.7%	37.8%	33.4%	44.5%	62.5%
I didn't have enough evidence to report it	Mean	2.43	2.54	2.68	2.71	3.50
	% Important	44.3%	51.8%	56.0%	54.9%	75.0%
I didn't know who to report it to	Mean	2.15	2.20	2.48	2.77	2.75
	% Important	37.3%	39.6%	48.0%	58.5%	50.0%
I didn't know my legal protection if I reported it	Mean	2.29	2.55	2.56	2.83	3.33
	% Important	42.0%	49.0%	48.0%	54.2%	66.6%
I didn't think anything would be done about it	Mean	3.69	3.80	3.74	3.79	3.89
	% Important	79.2%	82.5%	85.1%	78.8%	77.8%
I didn't think it was my responsibility to report it	Mean	2.14	2.15	2.62	2.29	2.67
	% Important	34.3%	38.0%	61.5%	40.2%	55.5%
I didn't think the organisation would protect me	Mean	3.24	3.40	3.43	3.46	3.33
	% Important	67.7%	72.20%	75.10%	73.40%	66.60%
I didn't trust the person I had to report to	Mean	2.86	3.14	3.36	3.20	1.89
	% Important	53.6%	62.30%	78.6%	63.3%	33.3%
I didn't think my identity would be kept secret	Mean	2.94	3.43	3.56	3.49	3.44
	% Important	57.2%	72.40%	81.4%	71.3%	66.6%
I didn't want to get anyone in trouble	Mean	2.01	2.26	2.12	2.31	1.89
	% Important	30.0%	40.00%	32.0%	38.6%	22.2%
Other people advised me not to report it	Mean	1.66	1.87	1.85	1.78	1.67
	% Important	21.5%	26.80%	29.6%	22.9%	33.3%
It would have been too stressful to report it	Mean	2.96	2.94	2.92	2.93	2.44
	% Important	63.7%	61.20%	57.7%	55.1%	44.4%

I was afraid the organisation would take action against me	Mean	2.40	2.77	2.81	2.66	3.00
	% Important	41.2%	53.10%	57.6%	49.2%	55.5%
I was afraid my colleagues would take action against me	Mean	2.09	2.54	3.00	2.37	2.22
	% Important	31.8%	46.60%	61.6%	44.0%	33.3%
I was afraid the wrongdoer(s) would take action against me	Mean	3.00	3.37	3.78	3.32	3.22
	% Important	60.0%	69.5%	85.1%	67.8%	66.6%
I had previous bad personal experience reporting wrongdoing	Mean	1.88	2.02	2.15	2.01	1.56
	% Important	26.5%	30.8%	38.4%	28.8%	22.2%
I was aware of others who had bad experiences reporting wrongdoing	Mean	2.42	2.84	2.96	2.65	2.22
	% Important	43.4%	53.8%	57.7%	47.0%	33.3%

These results are highly consistent with previous studies in Australia, and internationally, on the most common apparent barriers to reporting. They suggest that while the specific types of wrongdoing observed or reported by public employees may differ to some degree between jurisdictions, the fundamental dynamics of the reporting process remain the same. Consequently while some elements of reform may need to be tailored to local conditions, the broad objectives of reporting processes and any lessons regarding what works in encouraging reporting are likely to be generally transferable.

4. SUPPORT TO REPORTERS

Working Paper 2 introduced key measures of the treatment of employees who report, and the type and level of repercussions they experience. A further important issue at the heart of this research, is what is done to support reporters, in the face of the risks of detriment or retaliation that may occur. Remaining Working Papers will focus even more strongly on the provision of support, the processes for triggering support, and how these relate to treatment outcomes.

An important ethical orientation is the ethics of care which focusses primarily on people rather than abstract principles when faced with ethical problems. Care orientation emphasises emotional intelligence, empathy and understanding for individuals as useful responses to ethical problems and moral dilemmas. It is a supportive orientation, which corresponds with previous research on workplace misconduct that shows the importance of dedicated support in organisations.

The survey asked reporters how much support was provided to them by different levels of management, or other actors. In relation to support from the reporter's immediate manager, it also allowed comparison of whether this support was emotional, informational or practical in nature

Figure 3 shows that on average, public sector reporters did not feel they experienced strong support from their immediate manager. The survey also asked managers and governance professionals who deal with reporters, about the levels and extent of the support they felt they provided. Consistently with previous results in Working Paper 2, managers and governance professional who dealt with reporting cases felt, on average, that they provided a higher degree of support, as shown in Figure 4.

This difference in perspective is systematic, and perhaps unsurprising. As shown in Figures 5 and 6, employees were asked to rate the ethical leadership and people orientation of their immediate manager, while managers were also asked to rate their own level of ethical leadership and people orientation. Though the results do not allow a direct comparison between a specific manager's and employee's response, a similar overall disparity is evident.

Returning to the Figure 3, however, results indicate some differences in the level and types of support as experienced by reporters in different jurisdictions, even though the patterns are otherwise the same across all groups. Across all 5 sectors and jurisdictions, we find that there is a marginally significant difference in Immediate Manager Support $F(4, 2120) = 2.23, p = .06$, with differences most likely between New Zealand Local and Australian Local jurisdictions.

A significant difference was also observed on Emotional Support, $F(4, 2120) = 3.27, p = .01$. Follow up tests revealed that this was mostly due to difference in New Zealand National and Australian State and Commonwealth jurisdictions.

While more work needs to be done to assess the potential significance of this finding, it suggests that jurisdictional factors can and do bear on the level of support provided or experienced – and that it is within the control of organisations and regulatory agencies to influence (i.e. increase) the level of support.

Figure 3. Support provided by immediate manager (reporters) (L4A)

(1 = None/not at all, 2 = A little, 3 = Sometimes/Moderate amount, 4 = Often/Quite a lot, 5 = Very often/A great deal)

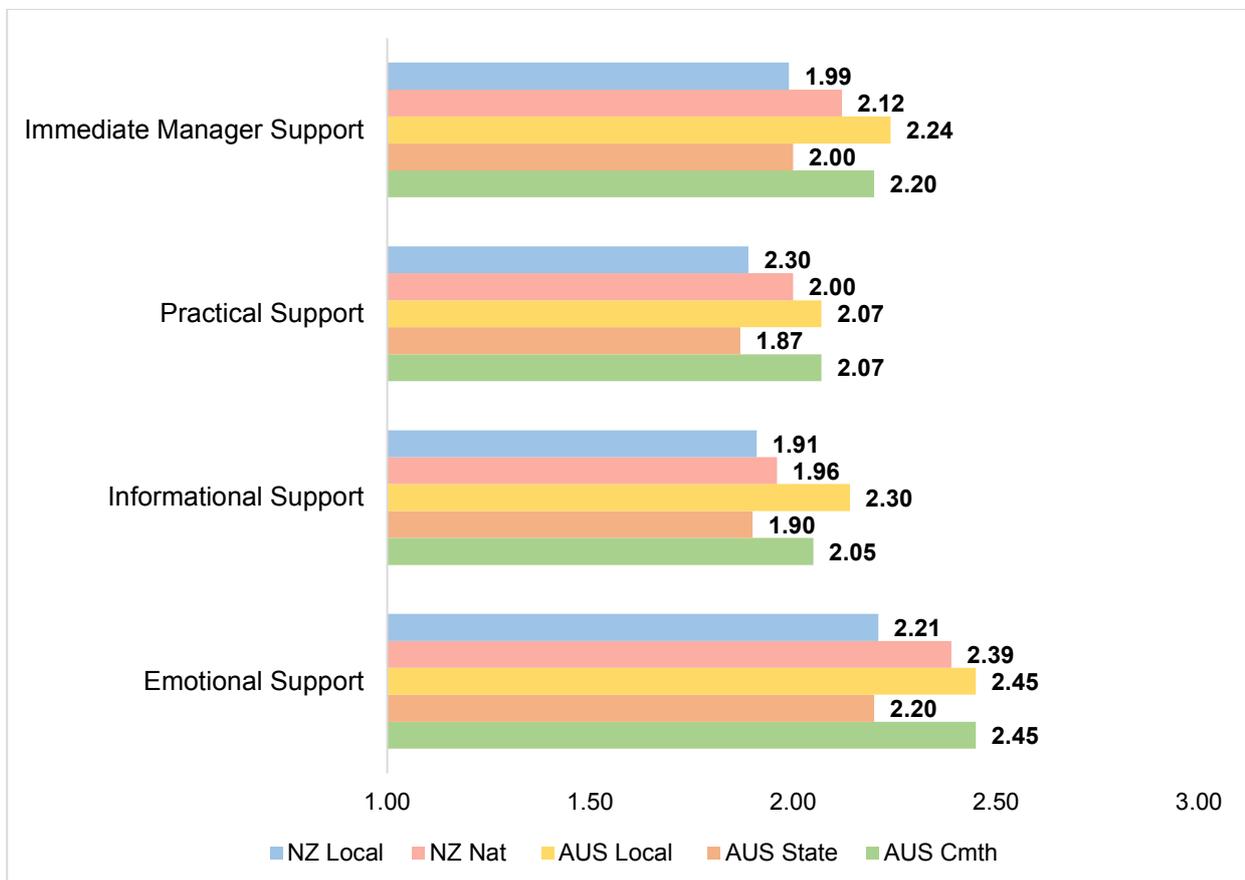


Figure 4. Support provided to the reporter (managers and governance professionals) (G13)



Note: NZ Local not included due to insufficient data.

Figure 5. Perceptions of Ethical Leadership (B1).

(1 = Strongly disagree – 5 = Strongly Agree).

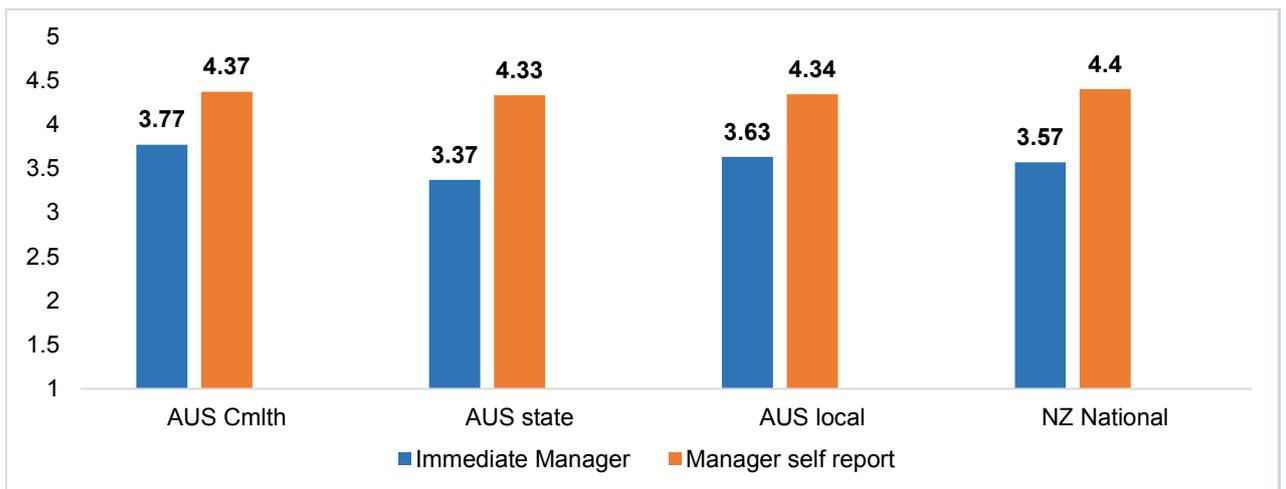
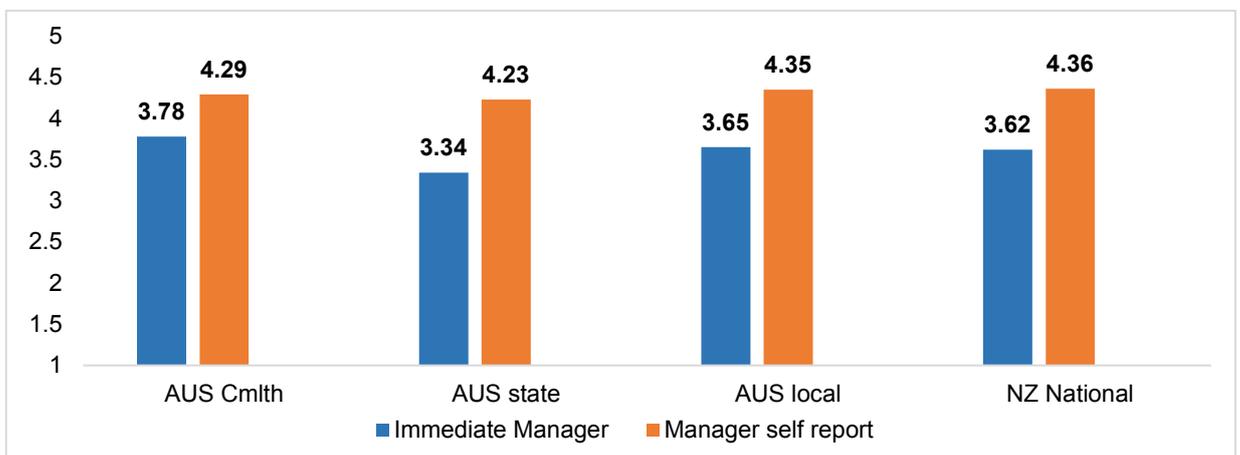


Figure 6. Perception of Leaders' People Orientation (B1).



5. TRAINING AND ORGANISATIONAL AWARENESS

As mentioned in section 3 (above) the results indicate that lack of trust in organisational response, fear and self-protection are key drivers in not reporting. Especially given these possible differentials in support provision, these concerns can be further explored through looking at the perceptions of respondents with respect to their knowledge of the availability of support, including through their organisation's whistleblowing policies or processes.

The survey asked about organisational awareness in terms of knowledge of support, and of how and to whom to report concerns. It also asked about whether or not staff would be confident that appropriate action would ensue following a report.

Across most measures, there appears to be a lower level of awareness and confidence among New Zealand respondents when compared to Australia. That pattern begins with awareness of basic policies, as shown in Figure 7. Both nationally and locally there appears to be less awareness of policies in New Zealand. This pattern is mirrored in awareness of four other dimensions (Figure 8).

Figure 7. Does the organisation have a formal policy about how wrongdoing should be reported? (percentage reported)

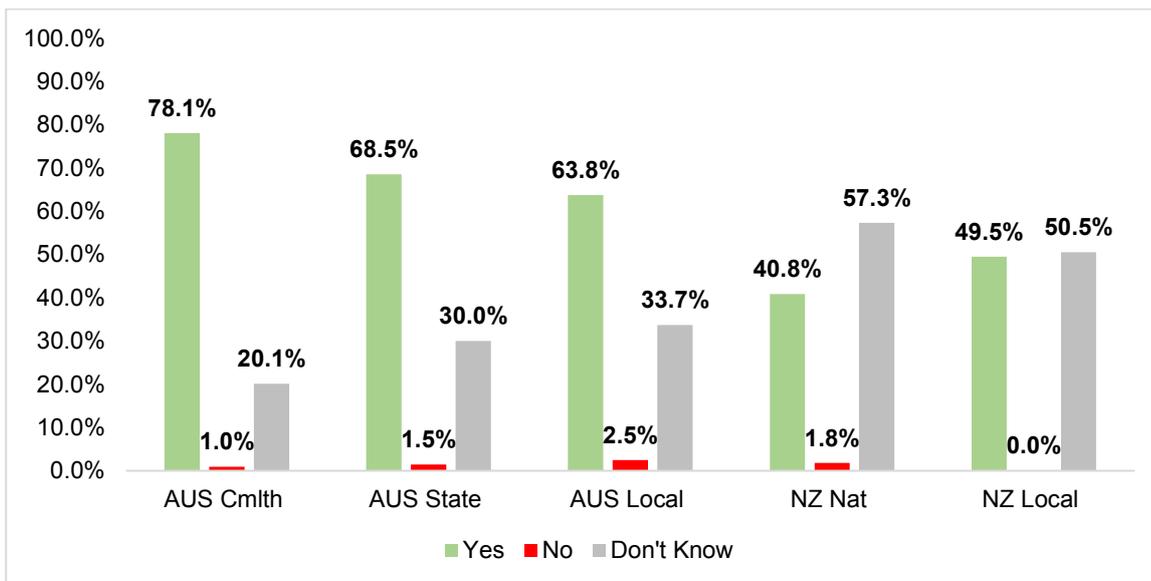
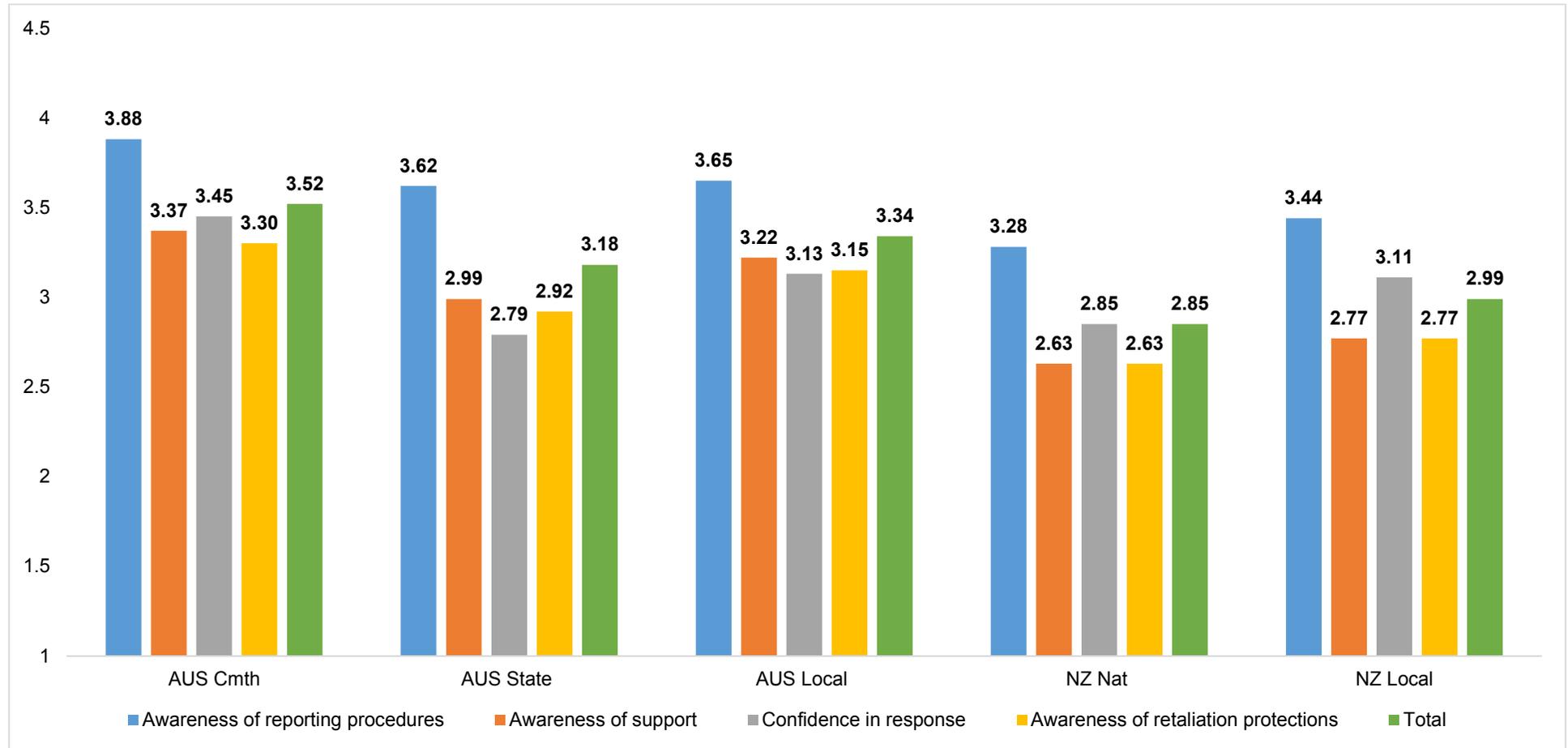


Figure 8. Whistleblowing process and procedures awareness (D1 - mean average).

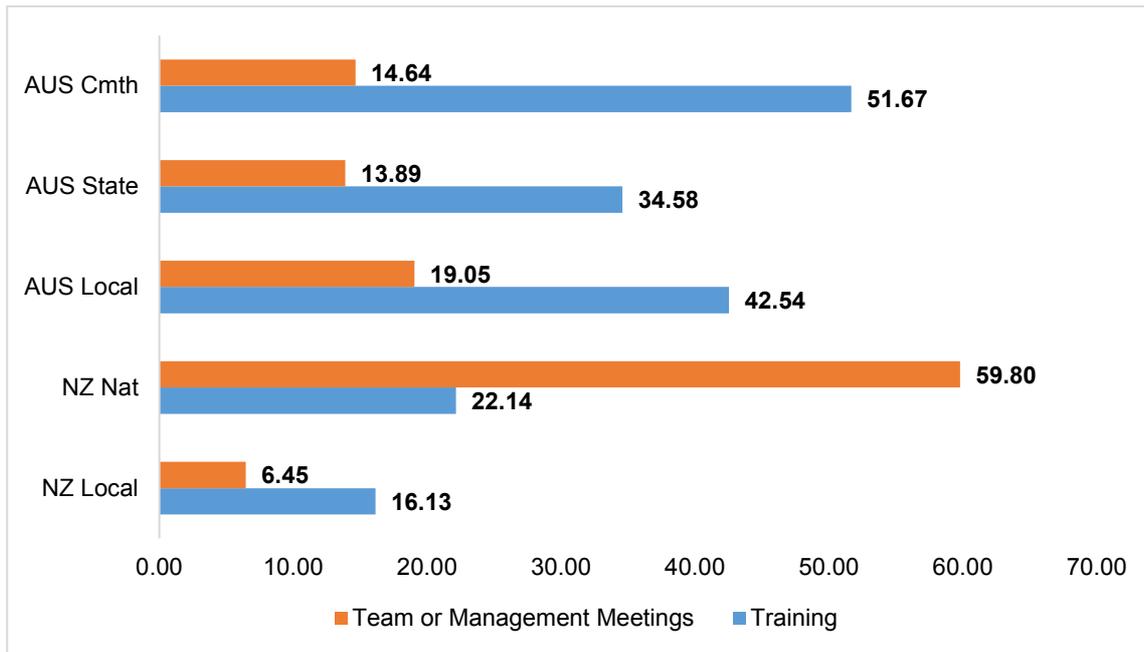
(1 = Strongly disagree – 5 = Strongly Agree).



We find a significant difference across all four whistleblowing process and procedures awareness and total scores. For ease of reporting, when following up the total Whistleblowing Process and Procedures Awareness $F(4, 7692) = 80.75$, $p < .001$, the only non-significant findings were between New Zealand National and Local and Australian State and New Zealand Local. All other comparisons were significantly different, $p < .001$.

Future analysis will explore these results in more detail but it is interesting to note that one possible explanation lies in the extent of training and development that was highlighted in the survey, which asked how respondents were made aware of their organisation's policy or procedure. Options such as codes of conduct, intranet, and employee induction all scored at similar levels across each group in both New Zealand and Australia. As shown in Figure 9, however, there was a contrast when it came to the role of training, and team meetings. Training was less likely to play a role in New Zealand, for both national and local agencies; while for New Zealand national agencies, normal team or management meetings were much more likely to be the source of any awareness.

Figure 9. How made aware of organisation's policy or procedure (%)



Consistent with this result, there appear to be different levels of training given between Australian and New Zealand respondents on reporting issues, including training with respect to reporting itself, investigations and managing situations following a report. As shown in Figure 10, the survey asked what level of training had been given (1 = none; 2 = informal training; 3 = online training; 4 = formal training) across these three different areas.

The results reveal that Australian agencies lean more towards formal training with a significant overall difference between groups on all three reporting issues. Differences lie within the Australian Commonwealth, State, and Local jurisdictions as no significant differences were found between New Zealand National and Local jurisdictions. This may help explain the lower degrees of awareness and confidence in procedures and support among New Zealand public sector respondents.

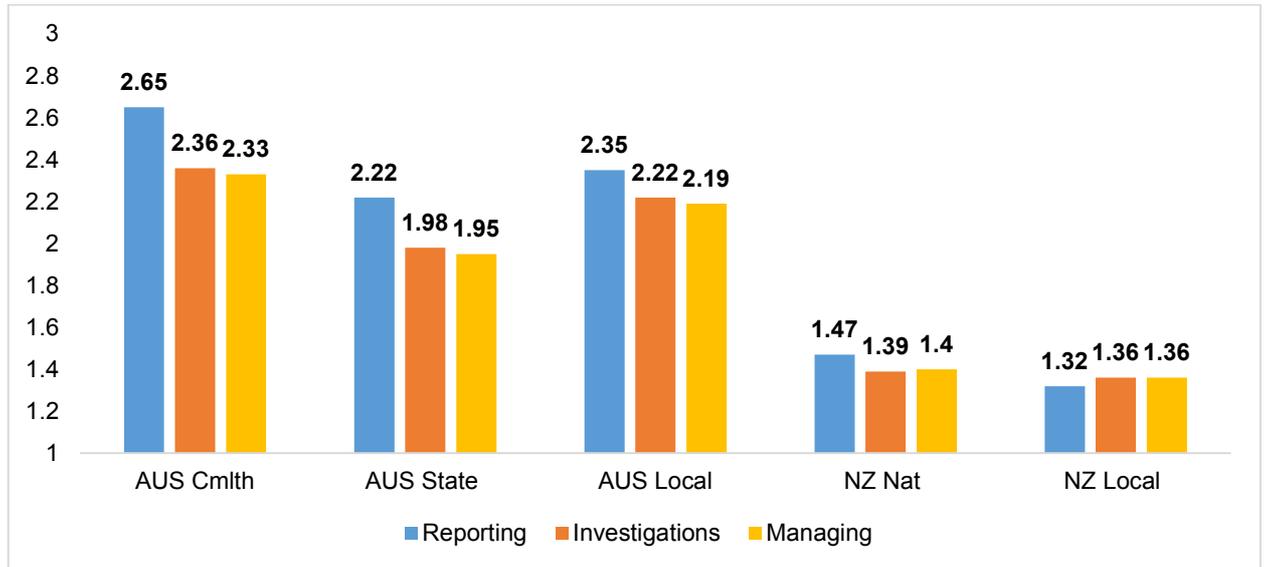
Reporting, $F(4, 7919) = 251.04, p < .001$.

Investigations, $F(4, 7615) = 155.89, p < .001$.

Management, $F(4, 7601) = 147.11, p < .001$.

Figure 10. Level of specific training in reporting issues

(1 = No specific training, 4 = Formal/professional training)



6. CONCLUSIONS

This paper has not set out to reach firm conclusions regarding the causes or significance of differences between jurisdictions. The number of organisations and overall sample size from each jurisdiction mean that overall results cannot be taken as representative. However, differences have been identified which may provide indications of particular strengths, weaknesses or factors to be considered for whistleblowing processes in the different contexts, noting:

- Broad consistency in the forms of wrongdoing observed and reported by public employees in Australia and New Zealand
- Consistency in the reasons why people chose not to report wrongdoing
- Possible higher levels of managerial support provision experienced by New Zealand and Australian local government respondents who reported wrongdoing, compared with the other jurisdictions
- Lower awareness of whistleblowing processes among New Zealand respondents
- Higher incidences of formal training relating to whistleblowing in Australia than New Zealand, and
- Higher use of informal mechanisms for awareness raising (e.g. team meetings) in New Zealand.

The exact relationship between these differences can be further explored – for example, between training levels, lower awareness of support, and support provision. However, these preliminary indications may help identify areas which are important to focus on in practice, when considering priorities for legal or procedural reform, and the transfer of lessons between jurisdictions. Even between jurisdictions as similar as Australian and New Zealand, differences in regulatory regime, approach and organisational culture appear likely to be playing a significant role in the way that whistleblowing processes work, and the possible focuses for reform to make them more effective.

WORKING PAPER 4

Processes and Procedures: Are Organisational Policies Linked to Reporter Treatment?

Rodney Smith

1. OVERVIEW

The questions of whether whistleblowing must inevitably result in negative repercussions for individuals who report wrongdoing and whether or not there are effective ways of reducing those repercussions have been matters of intense debate since the term ‘whistleblower’ was first coined. The whistleblowing literature shows that not all whistleblowers suffer negative repercussions and that the rates at which they do, vary across different contexts (Smith 2014). While this general point about variability of repercussions is well established, we know less about the particular strategies and measures that might reduce negative outcomes for whistleblowers.

This paper presents research to determine the extent to which the official adoption by organisations of particular policies and procedures leads to better outcomes for whistleblowers. The suggestion from these results is that the presence or absence of particular types of official policies and procedures—at least as these are reported by organisations—do not in themselves affect whistleblower outcomes. Part of the reason for this seems to be that there is no clear, direct relationship between the official policies that organisations claim to have, and the organisational support that individuals who report wrongdoing actually experience. Whistleblowers in organisations with what might be considered ‘weaker’ official policies were no less likely to receive most kinds of support than those in organisations who reported that they had ‘stronger’ policies. A more important organisational factor in explaining lower repercussions was whether whistleblowers reported within their organisations or pursued their claims externally. Regardless of official policies and procedures, if wrongdoing reports are properly dealt with ‘in house’ by organisations, then negative repercussions for whistleblowers appear to be reduced.

2. DATA AND MEASUREMENT

This paper draws on data collected by the Whistling While They Work 2 research project. The data collection processes and the data sets are described in detail in Working Paper 1. Where necessary, the following sections of this paper indicate the ways in which relevant parts of the data have been treated for this part of the research.

3. WHISTLEBLOWERS WHO REPORTED WRONGDOING IN THEIR CURRENT ORGANISATION

For this part of the research, we are only interested in respondents who chose to report wrongdoing *in their current organisations*. In order to determine whether an organisation’s

policies and procedures have an impact on outcomes for whistleblowers within that organisation, we match individual level data provided by whistleblowers to the Workplace Experiences and Relationships Questionnaire (WERQ) with data on official policies and procedures as described by organisational representatives to the Survey of Organisational Processes and Procedures (for full details of this survey, see Brown, Dozo and Roberts, 2016; Brown and Lawrence, 2017). Respondents who provided information in the WERQ survey about their whistleblowing experiences in previous organisations had to be excluded from the analysis, since we have no matching organisational data for their cases.

Initial analysis of the WERQ data revealed 2,931 whistleblowers who had reported wrongdoing in their current organisations (70.3%) and 1,238 who had reported wrongdoing in a previous organization (29.7%). These numbers are slightly reduced from Working Paper 1 as this only includes respondents who then went on to complete questions around policies and procedures and experiences, necessary for analyses in this Working Paper. Of these, 64.2 percent reported wrongdoing in public sector organisations and 34.8 percent did so in private sector or not for profit sector organisations.

Around one-quarter of the respondents who had reported wrongdoing in their current organisations (23.0%) could be considered role reporters, since they were either managers who had reported wrongdoing by their subordinates, or else they held positions that required them to report wrongdoing. The non-role reporter sample was 2,257 respondents. Of these non-role reporters (whistleblowers), 61.7 percent reported wrongdoing in public sector bodies and 38.3 percent in private or not for profit sector organisations. The non-role reporter sub-sample is used for the analysis that follows.¹

4. OFFICIAL POLICIES AND PROCEDURES FOR SUPPORTING WHISTLEBLOWERS

Four areas of official policies and procedures are examined in this paper: incident tracking; whistleblower support strategy; whistleblower risk assessment; and whistleblower advice provision.² For each of these areas, the options in the Survey of Organisational Processes and Procedures included no specific policy or process, ad hoc processes and systematic processes. It was not possible, however, to include all the policy options in the analysis. The sample of 2,257 non-role reporters included just two respondents from organisations that reported no processes for whistleblower risk assessment and only four whistleblowers from organisations that provided no advice on reporting to staff. These six respondents and their organisations were excluded from the analysis, reducing the options for risk assessment and advice provision to those shown in Table 1. In this way, the research may only have captured organisations whose answers to the Survey of Organisational Processes and Procedures described 'stronger' official policies and procedures.

¹ Each of the steps in the analysis was repeated with role reporters included. Doing so made no substantive difference to any of the results.

² Other areas, including training, more detail on types of support and remediation processes, will be added in later analyses. See Brown and Lawrence (2017) for background on these additional areas.

Table 1. Distribution of Non-Role Reporters by Organisational Self-Reported Policies and Sector (%)

	Public	Private/ Not for Profit
Incident Tracking		
No system	23.3	0.6
System of managerial or specialist tracking	76.7	99.4
<i>Total</i>	100.0	100.0
Support Strategy		
No specific strategy	27.9	0.2
Support strategy set up as needed	27.5	53.9
Standing support program	44.6	45.9
<i>Total</i>	100.0	100.0
Risk Assessment		
Only when problems arise	37.3	0.4
As soon as wrongdoing reported	62.7	99.6
<i>Total</i>	100.0	100.0
Advice Provision		
When wrongdoing reported	41.8	0.0
As matter of routine	58.2	100.0
<i>Total</i>	100.0	100.0

Two further comments on Table 1 are warranted. First, the public sector organisations represented in the table ($n = 31$) demonstrate more variable policies and procedures than the far smaller number of private and not for profit organisations ($n = 6$), almost all of whom reported having systematic strategies in place.³ As explained in Working Paper 1, the results from this sample are unlikely to reflect the broader pattern among Australian and New Zealand organisations. Second, the accuracy of responses to the Survey of Organisational Processes and Procedures was not independently verified. Those responses may therefore constitute assumptions or educated guesses about organisational policies, rather than the actual policies in place.

5. WHISTLEBLOWER EXPERIENCES OF SUPPORT

Official policies and procedures for whistleblower support may vary considerably from the actual treatment of whistleblowers by members of the organization. Objective measures of the actual support given in individual cases are extremely difficult if not impossible to construct, particularly in a large-scale study such as this one. To determine the actual support given to whistleblowers, we relied on reporters' own statements about their experiences. Relevant respondents in the WERQ survey were asked: 'How much support was provided to you after you reported?'. The following sources and types of possible support were specified:

1. Support from your immediate manager
2. Support from senior managers in your supervisory chain

³ Almost all (99.4 percent) of the non-role reporters from the private and not for profit sectors in the sample came from just three organisations.

3. Support from a management-designated support person in the organization
4. Support from colleagues
5. Internal employee support services (including training programs, stress management or psychologist services)
6. External employee support services (including public integrity or regulatory agencies)
7. Legal services
8. Advice and information on the process, progress and outcomes of the concerns, including any actions taken
9. Official thanks or acknowledgement for speaking up
10. A reward, promotion or bonus for speaking up

Possible responses in each case ranged from 'None' to 'A great deal'.

As might have been expected, some types of support were much more common than others (see Table 2). In line with the earlier Whistling While They Work study of Australian public sector whistleblowing (Smith and Brown 2008), whistleblowers were considerably more likely to receive support from their colleagues than from managers (see also Working Paper 2). In fact, support from colleagues was by far the most common source of support experienced by whistleblowers. Whistleblowers were highly unlikely to receive external support, legal support, official thanks or rewards.

Table 2. Extent of Different Sources and Types of Support Experienced by Non-Role Reporters (%)

	None	A little	A moderate amount	Quite a lot	A great deal	Total
Source of Support						
Colleagues	29.3	18.5	19.9	22.2	10.2	100.0
Immediate manager	52.3	17.6	11.7	11.5	6.9	100.0
Senior managers	68.4	14.1	7.8	6.5	3.2	100.0
Internal employee support services	79.5	8.3	6.9	3.5	1.8	100.0
Designated support person	80.4	8.2	5.7	3.7	2.0	100.0
External employee support services	89.7	3.8	3.7	1.8	1.1	100.0
Type of Support						
Advice and information on progress	79.2	10.8	6.4	2.5	1.2	100.0
Official thanks	87.2	4.5	4.1	2.8	1.4	100.0
Legal services	94.0	2.0	2.0	0.6	0.9	100.0
Reward, promotion or bonus	97.1	0.6	1.4	0.3	0.6	100.0

Most of the cells in Table 2 outside the 'None' column contain few respondents. To compensate for this, as well as to simplify the presentation of the analysis in the rest of the paper, the ten support variables were reduced to binary form, indicating either the absence of support or its presence at any level (combining the 'a little' to 'a great deal' into one value).

For example, 29.3 percent of relevant respondents were coded as not receiving support from their colleagues, while 70.7 percent were coded as receiving some level of support from colleagues.⁴

6. REPERCUSSIONS FOR WHISTLEBLOWERS

Previous research on the consequences for whistleblowers of reporting wrongdoing has led to the development of a range of repercussion and reprisal measures (for a summary, see Smith 2014). As discussed elsewhere in Working Paper 2, the WERQ survey included key repercussions identified by this earlier research. It asked relevant respondents the following question: ‘To what extent did YOU experience any of the following problems or repercussions as a result of raising the concerns?’ (capitalisation in the original questionnaire item).

The five response categories ranged from ‘Not at all’ to ‘A great deal’. The ‘problems or repercussions’ were identified as follows:

1. Stress arising from the alleged/suspected wrongdoing or the reporting process
2. Reductions in work performance, due to time and disruption
3. Isolation or ostracism in day-to-day dealings with colleagues
4. Harassment, intimidation or harm from colleagues or managers
5. A negative performance appraisal
6. Denial of promotions, bonuses or training opportunities
7. Withholding of information or resources needed to perform your job
8. Reassignment to less desirable duties or locations, demotion or suspension
9. Dismissal from your job (e.g. contract not renewed, made redundant, fired)
10. Disciplinary or legal action against you (e.g. counselled, sued, prosecuted)

Table 3 presents the distributions of responses for each of these items, arranged from the most commonly experienced repercussion (stress) to the least commonly experienced repercussion (dismissal).

Table 3. Severity of Repercussions Experienced by Whistleblowers (%)

	Not at all	A little	Some	Quite a lot	A great deal	Total
Informal Repercussions						
Stress	21.7	14.1	16.5	21.5	26.2	100.0
Reduction in work performance	36.6	15.3	20.7	14.2	13.2	100.0
Isolation or ostracism	53.5	12.5	13.4	10.3	10.3	100.0
Harassment, intimidation and harm	56.7	12.5	12.1	8.7	10.0	100.0

⁴ Re-running the analysis with the full response range made little substantive difference to the results.

Formal Repercussions						
Denial of promotion or opportunities	64.7	8.4	9.0	5.8	12.1	100.0
Negative performance appraisal	65.7	8.8	9.1	6.0	10.4	100.0
Withholding information or resources	70.9	8.1	8.4	5.8	6.8	100.0
Reassignment to lesser duties	72.2	7.2	7.4	4.5	8.7	100.0
Legal or disciplinary action	90.7	2.3	3.4	1.2	2.4	100.0
Dismissal from job	92.0	1.8	2.7	0.9	2.5	100.0

Looked at conceptually, items 1 to 4 all address kinds of informal or unofficial repercussions that might arise in the course of whistleblowing and which may or may not indicate deliberate reprisals or retaliation against the reporter. Items 5 to 10, by contrast, all involve some kind of official action by others—in most cases supervisors or managers—which are more likely to amount to direct reprisals against whistleblowers.

This distinction between informal and formal repercussions makes conceptual sense; however, it was not supported by a factor analysis on the ten items. This analysis produced a two-factor outcome in which some items loaded onto both factors and the factors themselves did not correspond to the proposed formal-informal distinction, or any other conceptually explicable distinction (see Table 4). Scale reliability tests produced Cronbach's alpha scores of .90 for a scale including all ten items, .86 for the four item informal repercussion scale and .85 for the six item formal repercussion scale. Since the informal-formal distinction makes good conceptual sense, we are reluctant to drop it on the basis of the factor analysis. We report results for all three scales (informal, formal and total) throughout the rest of the paper, as well as results for individual types of repercussion where appropriate.

Table 4. Rotated Component Matrix Using Repercussion Items

Component	1	2
1. Stress	.847	
2. Reduction in work performance	.837	
3. Isolation or ostracism	.784	
4. Harassment, intimidation and harm	.724	.397
6. Denial of promotion or opportunities	.587	.576
5. Negative performance appraisal	.578	.569
7. Withholding information or resources	.570	.545
9. Dismissal from job		.771
10. Legal or disciplinary action		.743
8. Reassignment to lesser duties	.507	.610

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. Rotation converged in 3 iterations.

Only a minority of respondents (17.6%) felt no adverse repercussions at all after they reported wrongdoing, with most experiencing at least some type of negative outcome (82.4%). In line with previous Australian research (Smith and Brown 2008), whistleblowers were more likely to experience informal than formal repercussions. Around four in every

five whistleblowers (81.6%) experienced at least one type of informal repercussion, compared with one in two (48.8%) who experienced at least one type of formal repercussion. A tiny 0.8 percent of respondents experienced formal repercussions but not informal ones, while around one-third (32.6%) experienced informal but not formal repercussions and half experienced both types.

These differences occurred despite the questionnaire presenting survey respondents with more types of possible formal than informal repercussion types (six versus four). The standardised informal and formal outcome scales suggest that informal repercussions are more intense as well as more common, with a mean scale score of 36.0 for informal repercussions and 14.7 for formal repercussions (where 0 means no repercussions at all and 100 means all repercussions experienced 'a great deal'). A possible explanation for these differences is that where repercussions are the result of deliberate reprisals, informal reprisals are easier to hide than formal reprisals, which are likely to leave a paper trail (Smith and Brown 2008). As discussed in Working Paper 1, there is also increasing reason to believe that much of the career or personal damage experienced by whistleblowers does not result, at least initially, from direct reprisals or retaliation at all, but rather simply from 'collateral' effects of whistleblowing that an organisation has failed to address or minimise.

Working Paper 5 examines the relationships between support and repercussions—including whether the provision of managerial and other support leads to better outcomes for whistleblowers—in much more detail. The central questions addressed in this Working Paper are whether official policies and procedures claimed by organisations have any relationship with the level of support provided to and repercussions experienced by, whistleblowers.

7. DO ORGANISATIONAL PROCESSES AND PROCEDURES MAKE A DIFFERENCE?

Table 5 presents the relationships between each of the four policy and procedure areas and mean repercussion scores for whistleblowers. In most cases, the type of official policy reported by the organization has no significant relationship with the mean scores for any of the scales. Where significant relationships do occur, they are weak, showing differences of just three or four points on a 100 point scale (see shaded areas of the table).

Some of the significant results in Table 5 are also counter intuitive, in that organisations which reported having more systematic policies appear to be associated with slightly higher mean scores, signifying more negative repercussions for whistleblowers in those organisations. Why might this be? It is possible, if unlikely, that organisations with systematic policies encourage reporting of more difficult cases of wrongdoing, which in turn result in more negative repercussions. The lack of any consistent pattern suggests at least two other possibilities. First, as has already been noted, the reality in organisations may differ from the policy and procedure descriptions given in responses to the Survey of Organisational Processes and Procedures. Second, the mere presence of particular formal policies and procedures may not, in itself, have a direct effect on whistleblower outcomes, since policies and procedures that exist on paper may not be implemented in practice.

Table 5. The Effect of Organisational Policies and Procedures on Repercussions for Whistleblowers.

(Standardised scale means: 0 = no repercussions; 100 = all repercussions experienced 'a great deal')

	Official policies and procedures								
	Incident Tracking		Support Strategy			Risk Assessment		Advice Provision	
Repercussions experienced by whistleblowers	No system	Systematic tracking	No specific strategy	Set up as needed	Standing program	When problems arise	As soon as wrong-doing reported	When wrong-doing reported	Matter of routine
Informal Repercussion Scale	34.0	36.3	32.1	38.2	35.6**	36.4	35.8	38.1	35.2
Formal Repercussion Scale	11.8	15.2*	12.1	15.4	15.2	12.7	15.2*	13.7	15.0
Total Repercussion Scale	20.7	23.6*	20.1	24.5	23.3*	22.2	23.4	23.4	22.7

* p <.05 **p<.01

Both of these explanations are compatible with Table 6, which shows the percentage of non-role reporters who experienced each of the different sources and types of support, compared according to the types of processes their organisations described themselves as having. Once again, there are relatively few significant relationships between these policies and the actual support experienced by non-role reporters. Incident tracking policies have an effect on only one type of support (and that an apparently counter intuitive one—see below).

Even more strikingly, whether an overall support strategy is present, ad hoc or systematic has no significant relationship with the actual provision of any of the ten types of support. There are faint indications that whistleblowers in organisations claiming a support strategy are more likely to experience support from senior managers and/or a designated support person (both of which are outcomes that would stand to reason); however, these relationships do not reach statistical significance.

Risk assessment and advice provision policies and procedures are both associated with positive differences in several types of support. Where organisations report that they conduct earlier risk assessments, it does seem to make it more likely that non-role reporters will be provided with a designated support person, given other internal support and official thanks. This line of inquiry is continued in Working Paper 6. Similarly, the routine provision of advice to staff about their reporting rights and responsibilities appears to increase the chances of support from senior managers, official thanks and some kind of reward for reporting.

When we switch perspectives and examine which sources and types of support are affected by policies, we see that four of these—support from immediate managers, external support, legal support, and advice on the progress of cases—are not associated with differences in any of the policy areas. Most of the remaining sources and types of support are associated with just one policy area, without any clear patterns emerging.

Intriguingly, stronger incident tracking, risk assessment and advice provision are all associated with slightly lower probabilities that whistleblowers will receive support from colleagues. One possible explanation for these results is that a whistleblower's colleagues are less likely to step in with support if official organisational policies and procedures appear strong and are more likely to offer support when policies appear weak. This possibility would present something of a challenge to previous findings that colleagues tend to take their cues for the treatment of whistleblowers from the leadership of their organisations (Smith and Brown 2008). As with the other significant relationships in Table 6, the associations between policies and collegial support for whistleblowers are weak. The overall picture presented by the table is one in which official policies and procedures have very little impact on the support that whistleblowers actually receive.

Table 6. Relationships between Official Policies and Procedures and Experiences of Support (cell figures indicate the percentage of whistleblowers who experienced each source or type of support)

	Official policies and procedures								
	Incident Tracking		Support Strategy			Risk Assessment		Advice Provision	
	No system	Systematic tracking	No specific strategy	Set up as needed	Standing program	When problems arise	As soon as wrongdoing reported	When wrongdoing reported	Matter of routine
Sources of support									
Support from colleagues	77.4	69.7**	73.7	71.6	69.2	75.2	69.7*	76.1	69.1**
Support from immediate manager	49.5	47.5	48.1	49.6	46.3	47.5	48.0	45.0	48.9
Support from senior managers	29.7	31.8	26.9	33.7	31.5	30.1	31.9	27.7	32.8*
Internal employee support services	20.6	20.4	18.9	21.5	20.3	16.0	21.8**	20.6	20.4
Designated support person	17.9	20.0	15.5	21.5	19.8	15.8	20.8*	17.0	20.5
External employee support services	13.1	9.9	8.6	11.3	10.4	10.0	10.5	11.0	10.2
Types of support									
Advice and information on progress	22.6	20.4	19.6	21.9	20.2	19.0	21.2	20.0	20.9
Official thanks	12.1	12.9	12.2	13.6	12.3	9.1	13.9**	7.9	14.4***
Legal services	5.5	6.1	4.2	6.8	6.1	5.4	6.2	5.9	6.0
Reward, promotion or bonus	1.4	3.3	0.6	3.6	3.4	1.6	3.4	1.3	3.6**

* p <.05 **p<.01

8. THE IMPORTANCE OF DEALING WITH WRONGDOING REPORTS INTERNALLY

A more important factor in determining the extent of negative repercussions for whistleblowers is whether they reported wrongdoing solely through internal channels, or whether their reporting extended to external channels. As explained in Working Paper 1, 74 percent of non-role reporters in the WERQ sample only made use of internal reporting channels, while 13 percent used a combination of internal and external channels. Just 1 percent solely went outside their organisations to report (compare Donkin et al 2008). Due to their small numbers, these external only whistleblowers were combined with whistleblowers who had used internal and external channels.

Positive and negative reasons exist to expect whistleblowers who report internally to face fewer repercussions than those who report externally. One reason is that internal reporting gives organisations who act with goodwill the opportunity to support whistleblowers and deal with the issues at stake in a controlled way. The other side of this coin is that external reporting often indicates that organisations have failed to respond appropriately to internal reporting, leaving already vulnerable whistleblowers little option but to take their claims to an external party. Doing so may then also trigger further reprisals or other repercussions. Previous Australian research indicates that if whistleblowing reports are not dealt with effectively at the outset, further reporting is unlikely to improve the situation for whistleblowers (Smith and Brown 2008).

Table 7. The Effect of Internal versus External Reporting on Repercussions for Whistleblowers (means of standardised scales 0-100)

	Full Repercussion Scale	Informal Repercussion Scale	Formal Repercussion Scale
Internal reporting only.	19.8	31.5	12.0
All or some external reporting.	30.0***	44.9***	20.1***

***p<.001

Table 7 shows that non-role reporters who only ever reported internally were less likely to experience informal or formal repercussions than those who reported externally. Table 8 adds to this finding by showing that this is consistently true, no matter which general types of official policies and procedures were in place when whistleblowers reported. Regardless of policy, those whistleblowers whose reports were resolved 'in house', or who did not go on to report them externally even if they were not resolved, were significantly less likely to suffer negative repercussions than those who chose, or were forced, to take their claims to an external venue.

Table 8. Effects of Organisational Policies and Procedures and Reporting Channels on Repercussions for Whistleblowers (means of standardised scales 0-100)

	Full Repercussion Scale		Informal Repercussion Scale		Formal Repercussion Scale	
	Internal	External	Internal	External	Internal	External
Incident Tracking						
No system	16.7	26.7***	29.4	41.0***	8.2	17.2***
System of managerial or specialist tracking	20.2	30.8***	31.6	46.0***	12.6	20.7***
Support Strategy						
No specific strategy	16.4	26.7***	27.5	40.3***	8.9	17.7***
Support strategy set up as needed	20.7	31.7***	32.9	48.2***	12.6	20.6***
Standing support program	20.2	30.1***	31.5	44.4***	12.6	20.6***
Risk Assessment						
Only when problems arise	18.3	27.9***	31.8	43.1***	9.3	17.7***
As soon as wrongdoing reported	12.6	20.1***	31.2	45.8***	12.6	20.9***
Advice Provision						
When wrongdoing reported	18.9***	29.9***	32.8	45.7***	9.7	19.4***
As matter of routine	20.0***	30.1***	30.9	44.7***	12.7	20.3***

***p<.001

Table 9 combines three organisational factors that might be thought to have an impact on repercussions into multiple regression models for each of the repercussion scales. The overall explanatory effects of the models are weak, as indicated by the R² scores; however, they broadly confirm the analysis to this point.

Three of the four policy and procedure areas—support strategies, risk assessment and advice provision—have no significant impact on repercussions for whistleblowers, while systematic incident tracking appears to slightly increase negative repercussions. Organisational sector has no consistent effects, although whistleblowers in public sector organisations may be slightly less likely to suffer informal repercussions. Reporting channels provide the strongest consistent effects, with whistleblowers who reported wrongdoing externally more likely to have experienced both informal and formal negative repercussions.

Table 9. OLS Multiple Regression Models for Repercussion Scales

	Full Repercussion Standardised Scale (B)	Informal Repercussion Standardised Scale (B)	Formal Repercussion Standardised Scale (B)
Incident tracking	.058*	.062**	.066**
Support strategy	.027	.026	.029
Risk assessment	.019	.016	.042
Advice provision	-.019	-.030	.016
Reporting channel	.215***	.211***	.177***
Organisational sector	-.041	-.071**	-.007
R²	.047	.051	.033

Incident tracking: no system = 0; system of managerial or specialist tracking = 1.

Support strategy: no specific strategy = 0; support strategy set up as needed = 1; standing support program = 2.

Risk Assessment: only when problems arise = 0; as soon as wrongdoing reported = 1.

Advice provision: when wrongdoing reported = 0; as matter of routine = 1.

Reporting channel: internal only = 0; at least some external = 1.

Organisational sector: public = 0; private or not for profit = 1.

9. DISCUSSION AND CONCLUSIONS

This working paper has indicated that formal organizational policies and procedures reported in the Survey of Organisational Processes and Procedures have relatively little effect on either the types of support that whistleblowers receive or on the extent of the negative repercussions that they confront. One possible conclusion from this is that the presence and quality of these organisational policies and procedures do not really matter. There are also other possible explanations for the findings.

Three of the alternative explanations are methodological. First, the results reported in this paper may reflect idiosyncrasies in the organisational sample. The sample appears to over-represent organisations that have at least some policies and procedures in place to support whistleblowers. A sample that included more organisations without any official whistleblower support policies and procedures might have demonstrated the importance of policies for supporting whistleblowers. Second, the items in the Survey of Organisational Processes and Procedures—or at least the four analysed here—may not adequately capture distinctions in policies and procedures that do actually make a direct difference to outcomes for whistleblowers. Third, as noted at several points throughout this paper, self-reporting of policies in the Survey may have produced discrepancies between what organisations have described as their policies and the policies and processes actually in place.

Other plausible explanations relate to the context of the current research. Whistleblowing now receives far more attention across the public, private and not for profit sectors than was the case even ten years ago. It may be that organisations that have recently developed systematic policies and procedures in response to this attention have not bedded these policies down in their internal practices. As a result, their practices currently may be on a par with organisations that have more ad hoc policies but those practices may improve over time as policies gain more purchase on organizational practices. Alternatively, the recent attention to whistleblowing may have created an expectation that whistleblowers and whistleblowing be treated seriously, even in organisations with relatively ad hoc organisational policies, raising their treatment of whistleblowers to the same level as organisations with more systematic policies. Both of these possibilities are consistent with the absence of differences in whistleblower support found in Table 6.

Either way, the strong suggestion of the findings of this working paper is that policies and procedures are not enough, in and of themselves, to promote whistleblower well-being. In other words, even assuming that the objectives and approach of whistleblowing policies are correct, they are only as good as the efforts made to implement them. At the same time, practical efforts to support whistleblowers in organisations that to occur may in some cases be having effects irrespective of the official policies of those organisations. While the search

for the most effective policy settings will no doubt continue, perhaps more attention and effort from those concerned about whistleblower well-being should switch to other areas, such as training the managers who typically deal with reports of wrongdoing in the first instance. The findings in this paper thus point to the importance of the exploration of the organisational factors that do make a contribution to better whistleblower and organizational outcomes. Some of these contributions can be found in the later working papers in this series.

Organisations have a basic responsibility to deal positively and effectively with whistleblowing in the first instance. This paper suggests that organisations that can keep reporting 'in house' produce better outcomes for whistleblowers but that these organisations cannot achieve better outcomes by simply relying on the development and adoption of a set of policies. These outcomes are determined by other factors, including the ways in which organisations handle reporting in practice. Successful management of whistleblowing relies on much more than what an organisation says it does on paper, or may believe it is trying to do in theory.

WORKING PAPER 5

Managerial support – Why it's important, where it comes from, and what enables or prevents it

Paula Brough

1. THE EFFECTIVE MANAGEMENT OF WHISTLEBLOWING

Whistleblowing is moving beyond its traditional 'trouble-maker' perspective, towards a recognized duty of safeguard of organizational legitimacy. Whistleblowing is no longer simply being perceived as a threat to an organization's authority, cohesiveness, and public image, instead whistleblowing is increasingly being recognized as a means of protecting the organization (Tsahuridu, 2011). This protection occurs via enabling an organization to correct unsafe products and work practices, as well as to curb illegal activities (Rothwell & Baldwin, 2007). This change in perspective is important, primarily to encourage observed acts of wrongdoing to actually be reported, rather than be ignored.

Supervisory managers are, in the majority of circumstances, the first and most important point of disclosure for employees who perceive any wrongdoing (Donkin, Smith, & Brown, 2008; Miceli et al., 2009). However, the ability of employees to raise issues with their supervisors is often compromised. For example, Locke and Anderson (2011) conducted research across multiple industry sectors and noted that 85% of employees felt unable to raise a critical issue with their manager and 70% of employees stayed silent when their manager made an obvious mistake. The importance of increasing employees' courage in these situations has been recognized and defined as reporting behaviours undertaken despite a high level of fear of the consequences (Jones & Kelly, 2014; Kilmann, O'Hara, & Strauss, 2013).

More importantly, it is essential to improve the organization's responsiveness to the disclosure of wrongdoing and increase faith in the adequate management of the whistleblowing process, as these have both been found to be more important reasons in deciding (not) to report wrongdoing. Wortley, Cassematis, and Donkin (2008) for example, found that the anticipated reaction of management to a wrongdoing report was the most common reason for not reporting, with more than one third of employees believing that any wrongdoing report they submitted would be ignored. Interestingly, the evidence suggests that incidents of whistleblowing and retaliation against whistleblowers increases as legal protection also increases (Near et al., 2004). This implies that a fear of retaliation may not necessarily deter whistleblowing, nor does legal protection adequately protect reporters. Instead, as Near et al. (2004) noted, the reason that most employees do not report observed wrongdoing, is due to their perception that any such report will be ineffective, i.e., that the wrongdoing will not be stopped.

Not all whistleblowers experience reprisals of course, but where mistreatment occurs, it is principally attributed to managers rather than co-workers or other parties (Bjørkelo, Einarsen, Nielsen, & Matthiesen, 2011; Smith, 2010). Thus the responses of the whistleblower's immediate managers and of the organization more broadly, to a whistleblowing report are critically important. However, even though such organizational

responses have been recognized as having a greater impact on the whistleblowing process, as compared to the whistleblowers' own personal characteristics (e.g., Miceli et al., 2009; Vandekerckhove, Brown, & Tsahuridu, 2014), research has yet to empirically assess the specific process mechanisms linking the organizational response to whistleblower reports to improved reporter outcomes. Despite the economical, health, and social implications of whistleblowing, the effective management of the whistleblowing process remains significantly under-researched.

Managers' Characteristics and Responses

Trust in supervisors is a key antecedent of whistleblowing and the breaking of this trust clearly produces adverse outcomes (Bhal & Dadhich, 2011). It is surprising then, that the impact of a manager's specific attributes and responses within the whistleblowing process have rarely been assessed. For example, in a recent collection of work discussing whistleblowing and employee voice (Burke & Cooper, 2013), only one of 14 chapters focused on the actual management of the whistleblowing process. Importantly, this single chapter noted that: "when organizations want to derive more benefit from employee voice, they should help supervisors understand that they most likely are part of the problem" (Chiaburu, Farh, & Dyne, 2013, p. 246).

In a rare assessment of 532 randomly selected managers employed within 15 Australian public sector organizations Vandekerckhove et al. (2014), analyzed responses to the question of 'what was the best way to respond' to challenges experienced during the management of whistleblowers. They reported the five most frequent responses as: importance of employee reporting as a means of bringing wrongdoing to light in the organization; the proportion of employee reports that were vexatious or unfounded; levels of appropriate manager training; levels of manager experience with whistleblowing; and the quality of risk management for their organizations. These authors further identified that managers' needed to understand their responsiveness to the wrongdoing (i.e., hearer action), their ability and willingness to refrain from retaliating against the whistleblower, and to protect the reporter from broader retaliation (i.e., protector action). Vandekerckhove et al. (2014) also presented evidence demonstrating that managers' attitudes towards whistleblowing, their training on whistleblowing management, and their levels of seniority and experience all influence the degree of protector action they enact.

Recent work has also focused on how a manager's leadership style directly impacts the whistleblowing process. Evidence indicates that employee's reporting of wrongdoing occurs more frequently to manager's most commonly demonstrating high levels of ethical leadership (Wen & Chen, 2016; Zhang, Liao, & Yuan, 2016), transformational leadership (Caillier, 2015), and authentic leadership (Wong & Laschinger, 2013). Avolio, Gardner, Walumbwa, Luthans, and May's (2004) theory of authentic leadership was directly informed by both theories of transformational and ethical leadership, so it is unsurprisingly that these three leadership styles have a high degree of commonality. All three leadership styles emphasize a manager's unbiased integrity, transparent decision-making, and high ethical standards. Liu, Liao, and Wei (2015 p. 107) succinctly summarised why such leadership traits are important for the whistleblowing process: "Employees who trust leaders are more likely to report the wrongdoing to their leaders or organizations than those who do not." Evidence also indicates that authentic leadership also encourages positive psychological characteristics in followers, most noticeably psychological safety and personal identification (Avolio et al., 2004). By encouraging such characteristics in their followers, authentic leaders emphasize a safe psychological working environment, which in turn encourages and supports internal reports of wrongdoing.

It is evident that recent research has recognized this gap in knowledge and is starting to provide insights concerning the specific attributes and responses of a manager which impact the whistleblowing process. However, as noted above, this research remains relatively scarce. Further evidence is required to systematically explain the range of ways in which managers commonly respond to whistleblowing; the criteria that should be used to evaluate the appropriateness of those responses; and the attributes, predictors, and other factors that may determine or influence those responses.

Theoretical model development

Consequently, in consideration of the research discussed above, this paper tests one component of a new hypothesized Multi-level Whistleblowing Response Model (Brough, Brown, Lawrence, & Tsahuridu, in prep) to synthesize the primary interactions within the whistleblowing process and to guide future research.

Importantly, with this model we advance the application of the field of organizational psychology to the study of whistleblowing. The noticeable absence of whistleblowing research within the specific context of organizational psychology is difficult to understand, especially given the acknowledgment of whistleblowing as a component of organisational justice and organizational integrity (Chiaburu et al., 2013; Tsahuridu, 2011). Whistleblowing research can directly benefit from the application of organizational psychology; especially in respect of advancing current organizational training and interventions to reduce the adverse consequences of whistleblowing for employees, specific workgroups, and organizations.

2. DATA AND MEASUREMENT

This paper draws on data collected by the Whistling While They Work 2 research project. The data collection processes and the data sets are described in detail in Working Paper 1. This preliminary analyses was conducted on the total manager's sample.

3. SUMMARY OF PRELIMINARY RESULTS

Both bivariate and multivariate preliminary analyses were conducted for this working paper and a summary of the results are reported in Tables 1 and 2.

In the assessment of reporter treatment, the support and emotional provision provided by the manager to the reporter, were the strongest associates. The manager's work level, organisational ethical culture were also significantly (but weakly) associated with the reporter's treatment. Interestingly, the number of direct report being managed, the manager's workload, their ethical leadership, moral self-efficacy, and their level of people orientation were *not* significantly associated with the reporter's treatment, which contradicts some previous findings. Overall, this regression equation accounted for 37% of variance ($F(14, 1622) = 66.96, p < .001$).

In the assessment of job satisfaction, turnover intentions and organisational ethical culture were the strongest associates. Work level, workload and other ethical variables including people orientation and ethical leadership, each accounted for small proportions of variance in job satisfaction. Overall, this regression equation accounted for 31% of variance ($F(14, 1622) = 50.57, p < .001$).

Finally, in the assessment of turnover intentions, both job satisfaction and organisational ethical climate accounted for the highest proportion of variance. The number of people

being managed (direct reports) also each accounted for small proportions of variance in turnover intentions. Overall, this regression equation accounted for 27% of variance ($F(14, 1622) = 45.28, p < .001$).

Table 1. Means, Standard Deviations, Correlations and Reliability Coefficients (N = 10,608)

Measure	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	M	SD
1 Gender	-																-	-
2 Work level	-.16***	-															1.83	1.14
3 Position tenure	-.07***	-.07***	-														4.22	4.36
4 Direct reports	-.07***	.20***	.05**	-													2.64	1.69
5 Support provision	-.08***	.41***	-.04**	.15***	(.95)												3.06	.07
6 Ethical leadership	-.04***	.34***	-.14***	.09***	.19***	(.96)											3.88	.03
7 People orientation	.01	.27***	-.15***	.07***	.18***	.70***	(.96)										3.79	.02
8 Workload	.05***	.17***	.01	.10***	.11***	.09***	.07***	(.87)									3.75	.07
9 Moral SE	-.06***	.17***	-.05***	.04*	.14***	.21***	.18***	.12***	(.87)								3.97	.08
10 Org ethical culture	-.00	.18***	-.09***	-.02	.07***	.36***	.33***	.02*	.22***	(.89)							3.72	.06
11 WB propensity	-.06***	.26***	-.06***	.03*	.13***	.37***	.33***	.02	.28***	.59***	(.86)						3.23	.14
12 Report willingness	-.01	.14***	-.07***	.04*	.12***	.21***	.21***	.11***	.31***	.25***	.29***	(.80)					4.29	.03
13 Emotion provision	-.07***	.40***	-.05***	.10***	.78***	.19***	.18***	.11***	.11***	.04***	.11***	.10***	(.86)				2.17	.43
14 Reporter treatment	-.10***	.45***	-.02*	.14***	.22***	.22***	.19***	.09***	.15***	.14***	.22***	.13***	.68***	(.91)			3.63	.00
15 Job satisfaction	.04***	.09***	-.14***	-.05**	.03**	-.46***	.29***	-.11***	.13***	.38***	.36***	.14***	-.01	.08***	(.81)		3.46	.03
16 Turnover	-.02	-.11***	-.02*	-.03*	-.02	-.25***	-.25***	.08***	-.09***	-.32***	-.30***	-.09***	.00	-.08***	-.46***	(.88)	2.83	.04

Note. All tests are two-tailed. Cronbach's alpha reliability coefficients are depicted in parentheses along the diagonal. Gender is coded as: 0 = Male, 1 = Female. Moral SE = Moral self-efficacy. * $p < .05$; ** $p < .01$; *** $p < .001$.

Table 2. Multiple Hierarchical Regressions for Reporter Treatment, Job Satisfaction, and Turnover Intentions (N = 10,608)

Step	Predictors	Reporter Treatment			Job satisfaction			Turnover Intentions		
		B	β	ΔR^2	B	β	ΔR^2	B	β	ΔR^2
1	Gender	-.22*	-.04*	.02***	.05	.02	.02***	-.04	-.02	.01***
	Work level	.31***	.11***		.10***	.07***		-.03	-.02	
	Direct reports	.00	.00		-.04**	-.06**		-.07***	-.10***	
	Position tenure	.01	.01		-.01*	-.04*		-.01*	-.04*	
2	Support provision	.52***	.44***	.32***	.01	.02	.05***	.04*	.07*	.04***
	Emotion provision	.33***	.20***		-.04	-.05		.04*	.05*	
	Report willingness	.12	.03		-.01	-.01		-.04	-.02	
	Moral SE	-.12	-.03		.06	.04		-.01	-.00	
	Workload	.00	.00		-.12***	-.08***		.07*	.04*	
	Ethical leadership	.05	.02		-.08**	-.06**		-.07*	-.05*	
	People orientation	-.09	-.03		.09**	.07**		.05	.04	
	Total R ²			.37***			.31***			.27***
3	Org ethical culture	.33***	.11***	.03***	.30***	.23***	.24***	-.25***	-.18***	.22***
	Turnover intentions	-.16	-.08***		-.34***	-.37***		-	-	
	Job satisfaction	.17**	.08**		-	-		-.42***	-.39***	
	Reporter treatment	-	-		.04**	.08**		-.03*	-.06*	

Note. * $p < .05$, ** $p < .01$, *** $p < .001$. Gender coded: 0 = male, 1 = female. Tenure coded in years.

5. DISCUSSION AND CONCLUSIONS

This working paper provided initial assessments of how well the key manager and broader organisational characteristics are directly associated with three criterion variables: treatment of the reporter, manager's level of job satisfaction, and a manager's turnover intentions.

Overall the results identified that treatment of the reporter was significantly associated with a manager's emotion toward the reporting, a manager's support provision, manager's work level, and the broader organisational ethical culture. Organisational ethical culture was significantly associated with a manager's level of both job satisfaction and (reduced) turnover intentions.

Finally, in terms of the manager's work outcomes, their willingness to report, moral self-efficacy, workload, ethical leadership, and people orientation were each also significantly associated (albeit with small effects) with a manager's job satisfaction, turnover intentions, and with the reporter's treatment.

This analysis is strictly preliminary and further work is in progress testing both the indirect (mediating and moderating) relationships for the manager level, as well as assessments with differing groups of this manager's data. A full paper is in progress, which will report these results in detail and will provide a first empirical test of the theoretical Multi-level Whistleblowing Response Model developed by this project.

WORKING PAPER 6

Preventing detrimental whistleblowing outcomes: The value of risk assessment and proactive management

Jane Olsen & A J Brown

1. OVERVIEW

As two famous proverbs tell us, prevention is better than cure – and actions speak louder than words.

This working paper presents evidence in support of a shift towards recognising these two basic principles as objectives of whistleblower protection. For decades, whistleblowing policy and legislation have focused on achieving ‘protection’ by proscribing reprisal action, and extending legal remedies to whistleblowers who suffer such consequences. Rarely, however, do these mechanisms result in satisfactory outcomes for a reporter, not least because the damage has already been done. Indeed, it is well known among whistleblowing lawyers that even when whistleblowers win, they lose.

More recently, however, Australian research and regulatory arrangements have pointed towards a different, supplementary approach. This is based on the responsibility of organisations and regulators to prevent or reduce detriment in the first place, through support and proactive management of whistleblowing in order to address risks of conflict, repercussions or retaliation before they arise or before they get worse.

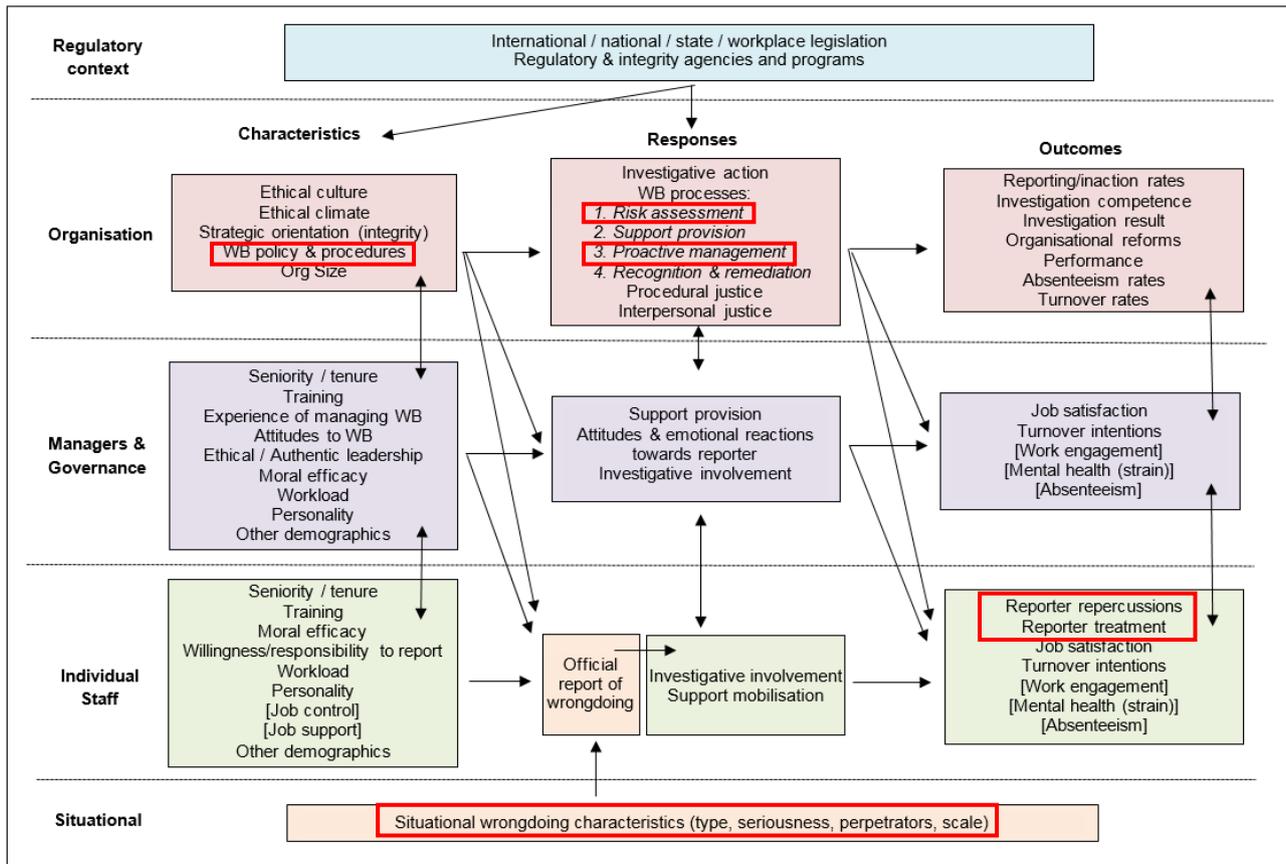
This paper tests the value of this approach through evidence as to whether adverse outcomes for reporters can be prevented from occurring in the first place. Using Integrity@WERQ survey responses, we answer the following questions:

- Which reports of wrongdoing raise the most risk of poor treatment and repercussions?
- What are organisations doing in terms of risk assessment and proactive management (and, very briefly, is this associated with their processes)?
- Are better outcomes for reporters associated with conducting a risk assessment and proactive management?

We apply a risk management framework to reports of wrongdoing to identify the matters most likely to result in harm. The results assist in more clearly identifying the types of risks that need addressing, and even more importantly, confirm that when organisations do so, adverse consequences are reduced, and the perceived treatment of reporters by management and the organisation is improved.

Throughout the paper, unless otherwise specified, we focus on both ‘reporter cases’ – meaning all survey respondents who personally observed any type of wrongdoing in their current or previous organisation at any time, and reported it – and ‘managed cases’, meaning all survey respondents who identified as managers or governance professionals and had managed or been aware of a reporter case in their current organisation, at any time. Figure 1 identifies the factors in our project model addressed in this paper.

Figure 1. Hypothesized Multi-level Whistleblowing Response Model



2. SETTING THE SCENE

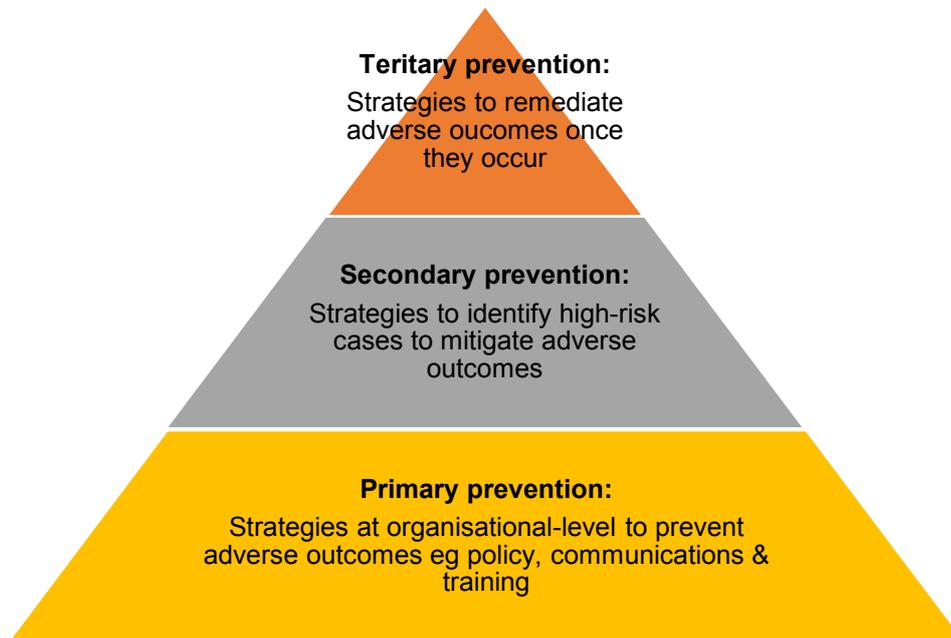
The concept of primary prevention is typically used to refer to preventing illnesses before they occur or preventing adverse outcomes, such as violence. Byørkelo & Matthiesen (2011) drew on this concept in relation to whistleblowing to highlight:

- Primary intervention, involving measures that target a population in order to prevent retaliation in the first place, such as legal regulation, public opinion or organisational attitudes and awareness.
- Secondary intervention, involving measures to address the psychological, physical, financial, social and health problems of reporters.
- Tertiary intervention, involving measures such as psychotherapy, education and peer support to address victimisation.

Primary prevention strategies are those that target all organisational members to prevent adverse outcomes from occurring in the first place. This may include having a policy for reporting wrongdoing that encourages staff to raise concerns, commits to supporting them when they do and does not tolerate reprisal action. Most of the advice that currently exists on preventing adverse outcomes is limited to these primary prevention activities.

We propose a different model (Figure 2) focusing on what organisations can do to prevent adverse outcomes for reporters of wrongdoing:

Figure 2. Three-tiered organisational model for preventing adverse outcomes for reporters



This paper focuses on secondary prevention, where the big gap in knowledge and practice lies. This involves identifying those cases that are most at risk of resulting in adverse outcomes and taking steps to mitigate these risks. This is especially important because, as identified in Working Paper 2, neither the types nor sources of repercussions experienced by reporters may be the same as widely assumed. Responding to allegations of reprisal or other adverse outcomes (tertiary prevention) remains important, in order to prevent recurrence, reduce harmful effects and ensure justice; but the separate impact of remediation processes on key outcomes will be examined elsewhere (Working Paper 7).

Preventing adverse outcomes relies on identifying risk factors so that high-risk cases can be targeted for interventions (Douglas & Kropp, 2002). In whistleblower protection, this approach commenced in Australian research when the Whistling While They Work 1 project first identified a variety of personal, organisational, wrongdoing and power characteristics associated with the poor treatment of reporters by co-workers and managers (Brown & Olsen, 2008). This established that reporters were more likely to face poor treatment:

- **By managers:** when the investigation into the wrongdoing was conducted externally, when the investigation did not have a positive outcome, when reporters were aware of the wrongdoing because it was directed at them, when the wrongdoers were more senior than reporters and when the wrongdoing was perceived to be more serious and frequent.
- **By colleagues:** when the wrongdoing was perceived to be more serious, when the investigation did not have a positive outcome, when more than one person was involved in the alleged wrongdoing and when the size of the reporter's workplace was small.

Since then, a risk assessment and prevention approach to whistleblower detriment has become an increasing, albeit still nascent feature of regulatory arrangements. Legislation in the Australian Capital Territory and Australian federal public sector (*Public Interest Disclosure Acts (ACT) 2012, (Cth) 2013*) was the first to require organisations to adopt reprisal risk assessment procedures. For example, section 59 of the *Public Interest Disclosures Act 2013* (Cth) explicitly requires the principal officer of an agency to establish

procedures for assessing the risk of reprisal against reporters, and to then take reasonable steps to protect public officials belonging to the agency from detriment. In NSW, the Ombudsman advises public authorities to:

1. Conduct an assessment of the risk of reprisals, related workplace conflict and other adverse outcomes that a reporter may face (NSW Ombudsman 2017a), with a [template](#) to assist this risk assessment (NSW Ombudsman 2018);
2. Implement strategies to prevent or contain identified risks (NSW Ombudsman 2011).

The Commonwealth Ombudsman (2016) provides similar advice.

But is this approach effective?

In the first stage of the present project, a substantial proportion of organisations indicated that their whistleblowing processes and procedures included risk assessment as a response to reporting (Brown, Dozo & Roberts 2017, p.17; Brown & Lawrence 2017). However, as shown in Working Paper 4, there is only weak association between many of the processes reported 'on paper' or 'in theory', and what actually appears to happen. Working Paper 4 shows that where organisations report that they conduct earlier risk assessments, it does appear to make it more likely that whistleblowers will be provided with a designated support person, and given other internal support, but the relationships are not strong.

This aligns with regulatory experience. An audit of allegations of reprisal arising from the making of a public interest disclosure (PID), undertaken by the NSW Ombudsman, showed that in more than half of cases, the reporter's identity was not able to be kept confidential, and a risk assessment would have assisted the agency to identify risks to the reporter and prevent reprisals occurring; but in few cases did such risk assessment actually occur (NSW Ombudsman 2017b).

This research provides opportunity to better understand the risks associated with poor reporter outcomes; establish what level of risk assessment is occurring in response to these risks; and most importantly, identify whether, when it does occur, it helps lead to better outcomes.

3. WHICH REPORTING CASES ARE MOST AT RISK OF POOR OUTCOMES?

The key question for organisations is: which cases are most at risk of leading to poor treatment and repercussions for reporters, with their associated costs, impacts and repercussions for organisations?

Working Paper 2 set out the range and level of repercussions and treatment experienced as a result of reporting, in our survey sample.

Tables 1 and 2 below show the most important risk factors associated with higher repercussions and worse treatment, by managers and by colleagues (our dependent variables), in both the reporter cases and the managed cases.

Our selection of factors differs from our earlier research, by focusing on factors an organisation is likely to be able to identify when a report is first made. The aim is to assist organisations identify high-risk matters where proactive management is most important. We thus did not include a range of other factors that may lead to poorer outcomes, such as organisational characteristics (e.g. sector, size, industry, whistleblowing policy, strength of whistleblowing processes, training, ethical culture, ethical climate) and individual characteristics of the reporter. Instead, we focus on situational variables pertaining to the case.

Stronger shades indicate the factors most strongly associated with poorer outcomes – that is, the highest risks.

Table 1: Risk factors associated with worse reporter treatment and higher repercussions (reporter cases) (regression analyses)

Risk factor	Treatment by colleagues (n=2,367)	Treatment by management (n=2,373)	Repercussions (n=2,399)
Extent of confidentiality	-.13***	-.17***	.20***
Type of wrongdoing	-.08***	-.15***	.17***
Seniority of wrongdoer/s	-.01	-.25***	.16***
Seriousness of wrongdoing	-.01	-.10***	.14***
Extent of wrongdoing	-.16***	-.07***	.07***
Extent of reporting	.03	.14***	-.01
Role reporter	.12***	.02	-.03
R^2	.06	.23	.20
Model	$F(7,2359) = 24.1***$	$F(7,2365) = 100.8***$	$F(7,2391) = 85.6***$

Note: * $p < .05$, ** $p < .01$, *** $p < .001$.

Table 2: Risk factors associated with worse reporter treatment and higher repercussions (managed cases) (regression analyses)

Risk factor	Treatment by colleagues (n=649)	Treatment by management (n=675)	Repercussions (n=660)
Step 1: Wrongdoing and reporting characteristics			
Seniority of wrongdoer/s	-.06	-.30***	.28***
Extent of confidentiality	-.23***	-.24***	.21***
Type of wrongdoing	-.12**	-.08*	.09*
Seriousness of wrongdoing	-.03	-.06	.09*
Extent of wrongdoing	-.12**	-.04	.06
Extent of reporting	.04	-.05	.01
Role reporter	.03	.06	-.08*
R^2	.11	.23	.21
Step 2: Other concerns			
Seniority of wrongdoer/s	-.05	-.27***	.25***
Extent of confidentiality	-.23***	-.25***	.20***
Existing performance mgt or disc. process	-.02	-.01	.11***
Seriousness of wrongdoing	-.03	-.05	.10*
Existing grievance/conflict with mgt	-.06	-.03	.08*
Type of wrongdoing	-.10*	-.08*	.07
Extent of wrongdoing	-.10*	-.04	.06
Existing decision about employment	-.08*	-.04	.05
Existing dissatisfaction with policies	-.09*	-.06	.01
Extent of reporting	.05	-.04	.01
Existing grievance/conflict with colleagues	-.13**	.04	-.02
Role reporter	.03	.06	-.08*
R^2	.14	.24	.24
ΔR^2	.03	.01	.02
Model	$F(12,636) = 8.5***$	$F(12,662) = 17.6***$	$F(12,647) = 16.9***$

Note: * $p < .05$, ** $p < .01$, *** $p < .001$.

Table 1 shows the results from the perspective of reporters. As explained in Working Paper 2, poor treatment by colleagues is a less frequent problem than poor treatment by management, and this is confirmed. All the following risk factors were significantly associated with higher repercussions and worse treatment by management:

- Greater seniority of the alleged wrongdoer(s)
- Extent of confidentiality – the more people who knew they had raised the concern
- Type of wrongdoing – that is, a mix of public interest-type wrongdoing and personal or workplace grievances, as opposed to purely public interest types (as explained in Working Papers 1 and 2)
- Wrongdoing perceived as more serious
- More people involved in the alleged wrongdoing ('extent of wrongdoing').

However, one factor appears to shield reporters from poor treatment by managers – the more people who reported the wrongdoing, the better they perceive their treatment. As one would hope, overall, if staff reported as part of their job role, treatment was better and repercussions were lower.

These risk factors alone are able to explain 20% of the variance in perceived repercussions and 23% of poor treatment by management, irrespective of how the report was subsequently dealt with (for the impact of organisational processes such as provision of support, procedural justice, interpersonal justice and organisational quality, see Working Paper 7).

In Table 2, importantly, this risk profile is largely confirmed by the responses of managers and governance professionals who dealt with or were aware of reports of wrongdoing (managed cases). However, this profile also highlights differences of perspective. For example, unlike reporters, managers and governance professionals did not identify extent of reporting (safety in numbers) as a positive factor against management mistreatment.

In addition, at step 2, managers and governance professionals were asked whether the reporter was also concerned about a range of existing issues at the time they reported, including dissatisfaction with one or more policies of the organisation, a decision about their employment that affected them (e.g. appointment, promotion, bonuses, work duties), a performance management or disciplinary process against them, and a personal grievance, conflict or serious disagreement with their managers or supervisors, or their colleagues.

Prior research and experience indicates that whistleblowing complaints are routinely associated with disagreements about employment decisions, and also involve pre-existing workplace conflict (NSW Ombudsman 2015, 2017) – and that these have major negative impacts on the management and outcome of cases.

Table 2 confirms these risks in respect of existing concerns about a performance management or disciplinary process against the reporter, or an existing personal grievance, conflict or serious disagreement between the reporter and their managers or supervisors (or their colleagues, in respect of colleague mistreatment). However, whether accurately or otherwise, other pre-existing issues such as employment decisions and policy disagreement did not emerge as risk factors for management mistreatment, in the responses of managers – only for colleague mistreatment, which seems unlikely.

Overall, these results highlight the seniority of alleged wrongdoer(s) and the extent of confidentiality that is able to be maintained, as the two key risk factors for poor treatment

and repercussions. Figures 3 further demonstrates this first risk; while figures 5 and 6 further demonstrate the second risk.

Repercussions: 1 = None, 5 = A great deal. **Treatment:** 1 = Very badly, 5 = Very well.

Figure 3. Reporter repercussions and treatment by managers, by seniority of wrongdoer (reporter and managed cases)

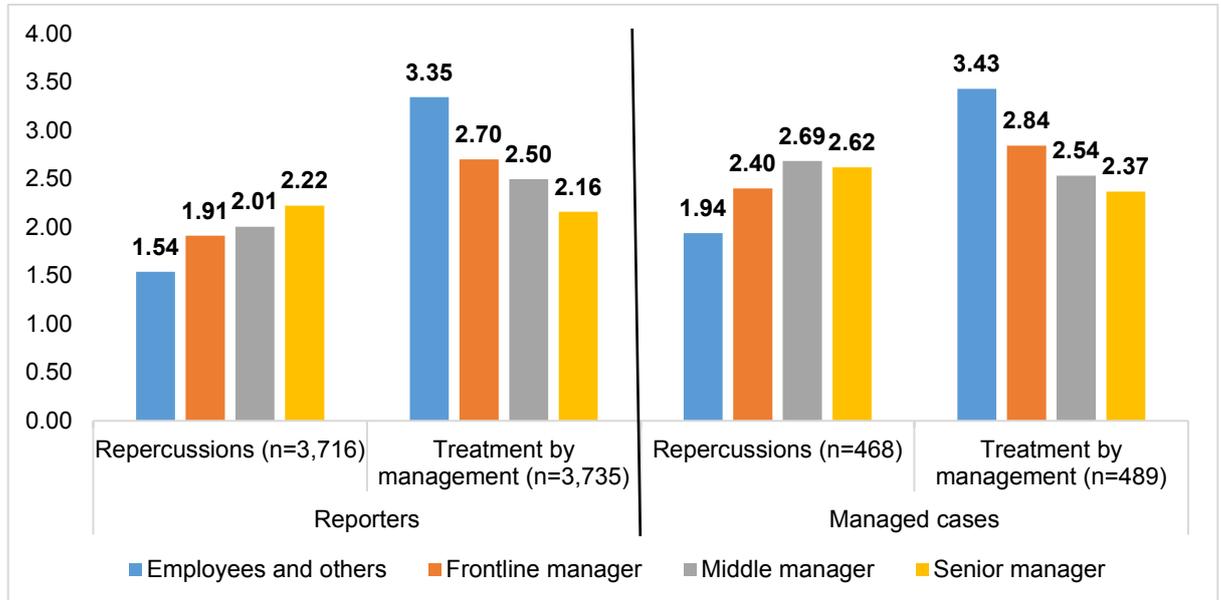


Figure 4. Reporter repercussions and treatment, by extent of confidentiality (reporter cases)

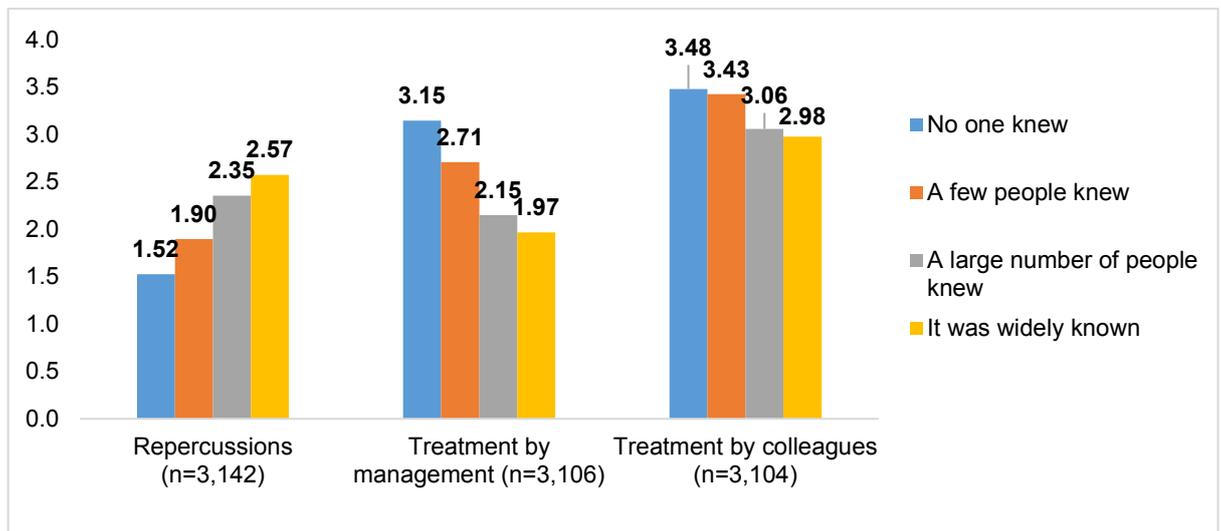
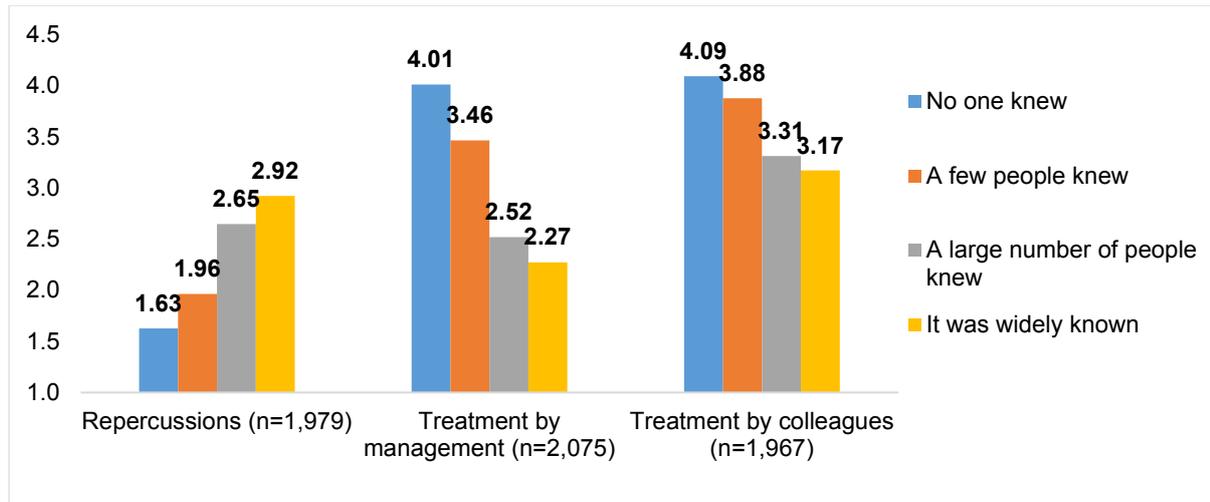


Figure 5. Reporter repercussions and treatment, by extent of confidentiality (managed cases)



For both reporter cases and managed cases, repercussions rise and the quality of management treatment falls in line with the level of seniority of the perceived wrongdoer(s).

Similarly, repercussions rise and treatment falls in direct line with how widely known it was within the organisation, who had raised the concerns and outcomes for reporters. Importantly, however, managers and governance professionals (managed cases) saw lack of confidentiality as a bigger risk than reporters themselves, especially for mistreatment by colleagues. This is consistent with a general over-reliance by managers on confidentiality as a protection against poor outcomes, when in fact it may be only temporary or illusory. In addition, the general assumption that mistreatment by colleagues is a major problem when, as seen above and in Working Paper 2, mistreatment by management is the larger challenge.

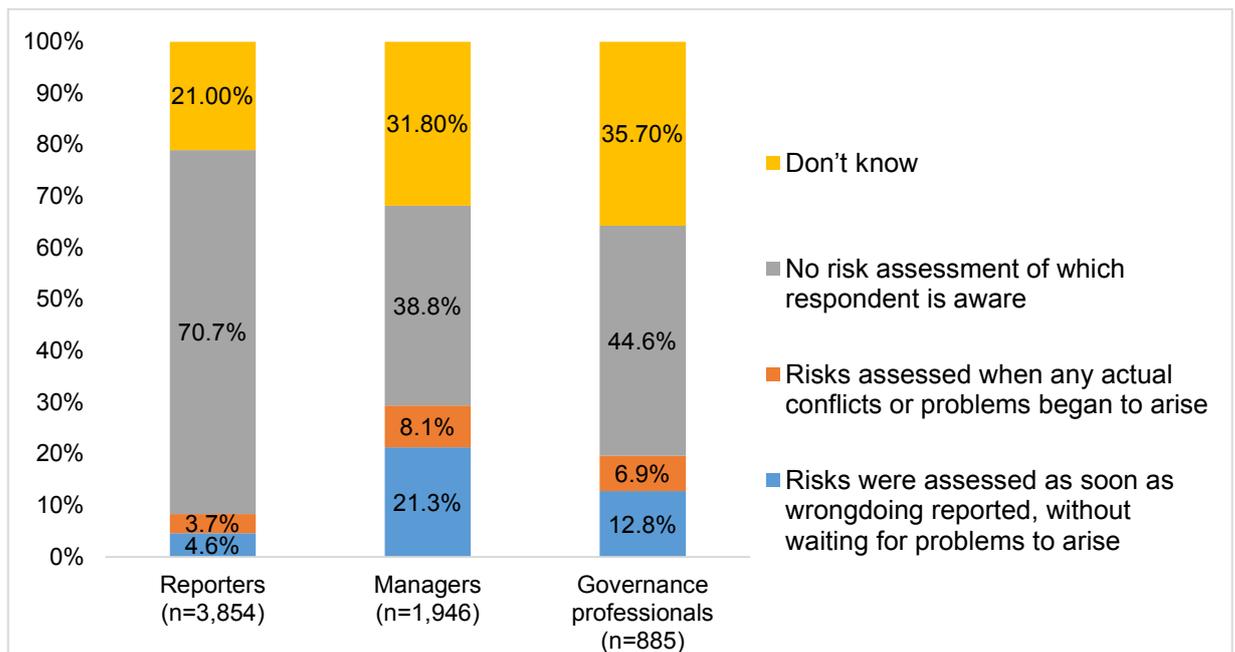
4. DO ORGANISATIONS ASSESS RISK AND INTERVENE TO PREVENT DETRIMENT?

The above analysis shows there are easily identifiable risk factors for reports that are more likely to result in the reporter repercussions and poor treatment – which can be applied by organisations to identify which cases require strategies to overcome these risks, in order to protect reporters from foreseeably bad outcomes.

The next questions are whether this approach is being applied, and what happens when it is.

We asked reporters, managers and governance professionals whether anyone assessed the risks of problems or negative impacts for the reporter (for example, stress, workplace conflict or reprisals), and if so, when this risk assessment occurred. As Figure 6 shows, risk assessment is far less frequent than suggested by many organisation's claims that this already forms part of their whistleblowing response processes. Less than 10 percent of reporters indicated that any risk assessment took place, either when they first reported (4.6%, n=177) or later when actual conflicts or problems began to arise (3.7%, n=144).

Figure 6: Whether & when risk assessment conducted (reporter and managed cases)



Note: $\chi^2 (6) = 750.952, p < .0001$.

Similarly, risk assessment is infrequent according to managers and governance professionals. Managers are more likely to indicate that risks were assessed immediately after wrongdoing was reported (21.3%, n=1,946), with only 12.8% of governance professionals suggesting this occurred. A large proportion of these groups indicated that they did not know whether risks were assessed – even if we only look at only those respondents who said they dealt directly with the report of wrongdoing, 28.5% (n=694) said they did not know if risks were assessed.

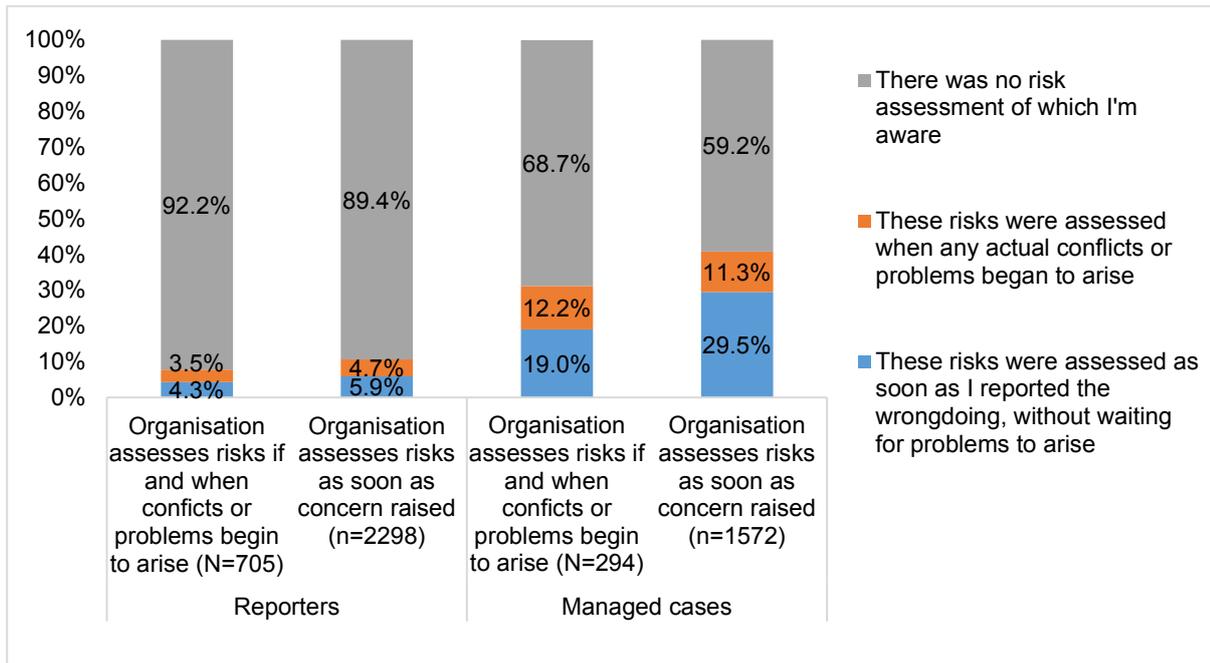
Organisational processes and practice?

As noted earlier, our first Survey of Organisational Processes and Procedures recorded a majority of organisations as saying they assessed the risks of detrimental impacts against staff who raise wrongdoing concerns, with 57.5% of organisations (n=404) stating they assess risks as soon as concerns are raised, and 23.5% (n=165) stating they assess risk if and when any actual conflicts or problems arise (Brown, Dozo and Roberts 2017). However, far fewer documented the process, and other evaluations confirm that these responses by organisations were probably extremely optimistic (NSW Ombudsman 2017b).

This is further suggested by the results above.

Of the 36 organisations providing useable data for this purpose in the Integrity@WERQ stage, all indicated that risk assessment occurred, with 26 reporting this was as soon as a concern is raised, and a further 10 indicating that they assessed risks if and when any actual conflicts or problems arise. However, as seen again in Figure 7, very few reporters in their current organisation were aware of any such assessment, with no significant difference between whether the organisation said it assessed risks at the outset or when problems began to arise.¹ There was a more noteworthy difference according to managers and governance professionals; but the overall incidence remains low.²

Figure 7. Whether risk assessment conducted, by organisational process



There was a marginal difference between public and private sector organisations in terms of the likelihood of risk assessment occurring, with private and not-for-profit managed cases more likely to involve immediate risk assessment than in the public sector ($\chi^2 (2) = 17.339$, $p < .001$). As indicated in Working Paper 1, this may be due to a strong risk management culture in two of the very large private sector organisations surveyed.

Beyond this, we found no significant differences in whether risks were assessed across jurisdictions, levels of government or size of organisations. While the data shows that assessment of risks does occur, and at different stages, it remains the exception rather than the norm in response to wrongdoing concerns – whatever it is that organisations may currently claim is their process.

Do organisations take proactive steps to manage whistleblowing?

Similarly, there was only limited evidence of organisations taking proactive steps to manage particular risks known, from experience, to be associated with detrimental outcomes. Based on an initial exploration of management proactivity in the Whistling While They Work 1 project (see Vandekerckhove, Brown & Tsahuridu 2014, pp.307-314), we asked reporters and managers about the extent of steps taken to deal with a number of risks:

- risks of the reporter's identity becoming known
- risks of the reporter becoming isolated or ostracised at work
- risks of harassment, intimidation or harm from people implicated in wrongdoing
- risks of more senior or powerful staff turning against the reporter
- risks of inappropriate management or employment actions.

Figures 8 and 9 show the results, for reporter cases and managed cases respectively. Almost one in four reporters did not know if proactive steps are taken, but 60% said no particular steps were taken. At the highest, 8.4% of reporters said that some, considerable or extensive steps were taken to deal with risks of harassment, intimidation or harm; while only 6.1% of reporters said these steps were taken to deal with the risk of more senior or powerful staff turning against them.

The managed cases paint a more positive picture, with many more managers and governance professionals indicating at least some steps were taken to deal with specific risks – arguably a more accurate picture, given these respondents may be in a better position to know. However, excluding those who did not know, around half still indicated that no particular steps were taken. Only one in four suggested at least some steps taken to address the risks of the reporter’s identity becoming known (26.9%), the reporter becoming isolated or ostracised (25.8%), and harassment from wrongdoers (26.9%), with only one in five suggesting at least some steps were taken to address more serious risks of senior staff turning against reporter (19.6%) and inappropriate employment action (21.6%).

Both sets of data tell us that organisations are more proactive in managing the risks of reporters’ identities becoming known, and direct harm from wrongdoers, rather than the wider range of risks suggested by Working Paper 2. This accords with legislative frameworks requiring a reporter’s identity to be kept confidential and outlawing deliberate reprisals, but demonstrates there is much more that organisations can and should do to reduce the likelihood of mistreatment and repercussions. In particular, the identification of wrongdoer seniority as one of the most important risks – above – makes it significant that such low priority is currently given to dealing with the risk of more senior or powerful staff turning against the reporter, as identified by both reporters and managed cases.

Figure 8. Proactive steps taken to deal with risks (reporter cases)

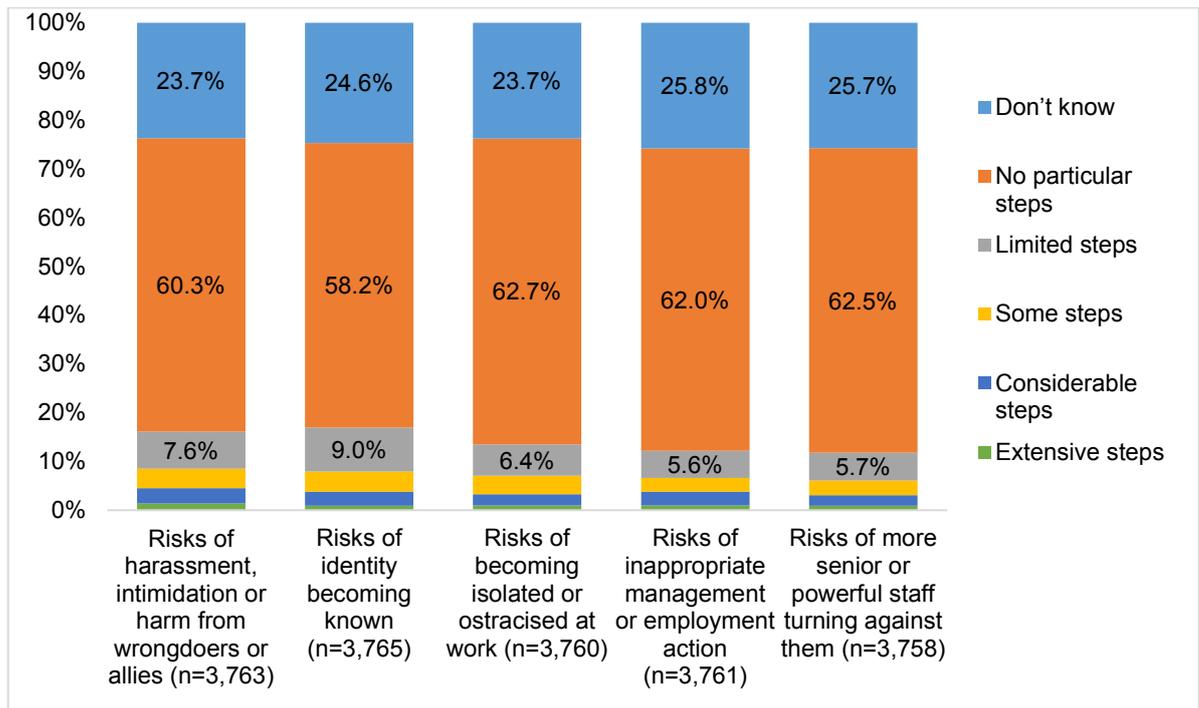
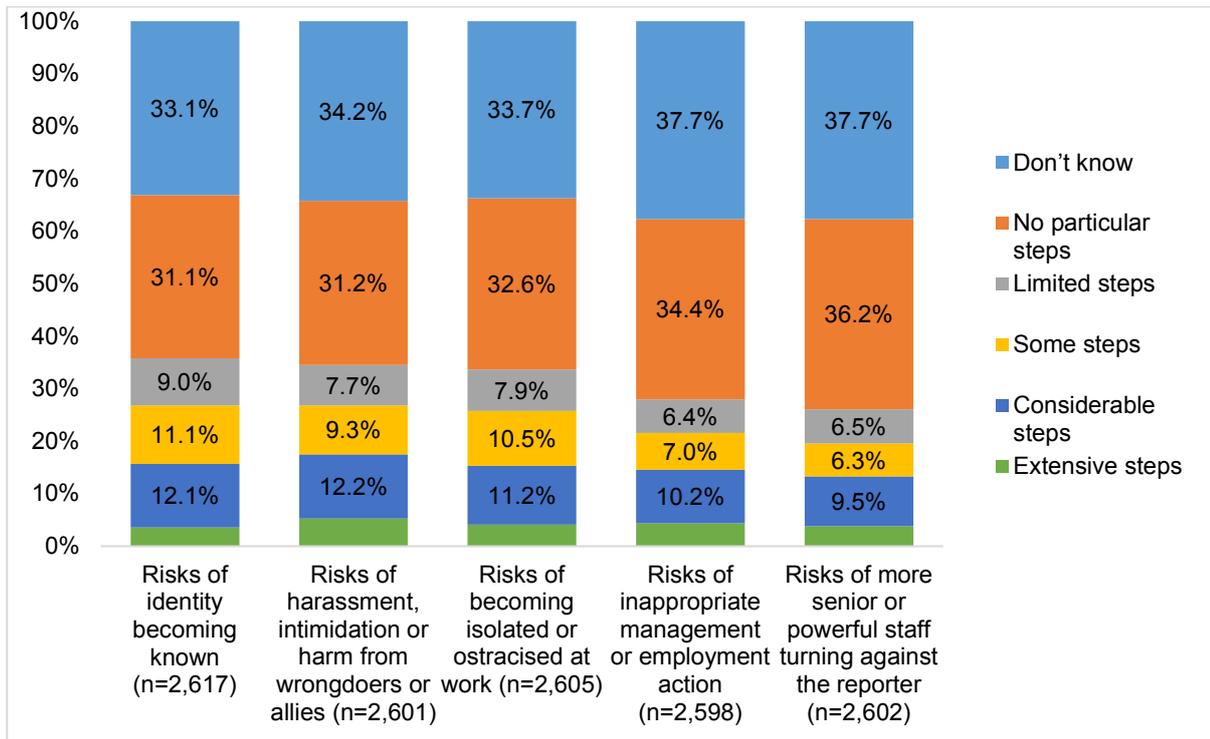


Figure 9. Proactive steps taken to deal with risks (managed cases)



5. DOES ASSESSING RISKS AND PROACTIVE MANAGEMENT MEAN BETTER OUTCOMES?

Risk assessment may still be infrequent in organisations, and proactive management also still relatively infrequent – but is there evidence these things *should* be done? The real question is whether managers and organisations who do engage in these processes improve the outcomes for staff who report wrongdoing.

If indeed this is the case, then organisations clearly have a very substantial opportunity to improve these outcomes, given that so little risk assessment and follow-up action currently appears to be done.

Does risk assessment lead to more proactive management?

First, does assessing the risks lead to more action to address them? And does it matter when this assessment occurs?

Figures 10 and 11 show that it does. For both reporter and managed cases, there was a positive and statistically significant relationship between the extent of proactive management that occurred, in response to all the identified risks, and whether risk assessment occurred – and, in particular, whether it occurred as soon as the report was made, rather than only after problems began to arise.³

When a risk assessment was not conducted at all, at least some steps were taken to deal with problems in, at most, 5.5% of reporter cases and 18.4% of managed cases. However, where the risks were assessed as soon as the report was made, this rose to up to 49.3% of reporter cases and 78% of managed cases.

Figure 10. Relationship between risk assessment and proactive management steps (some, considerable or extensive) (reporter cases) (%)

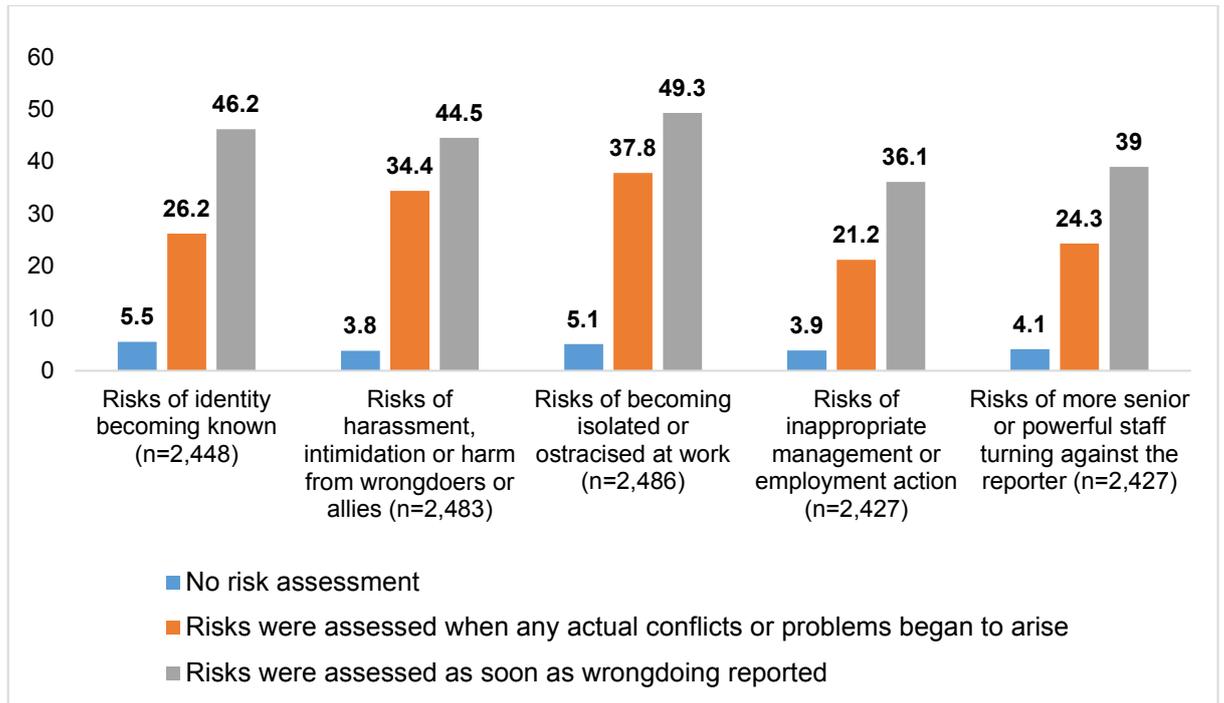
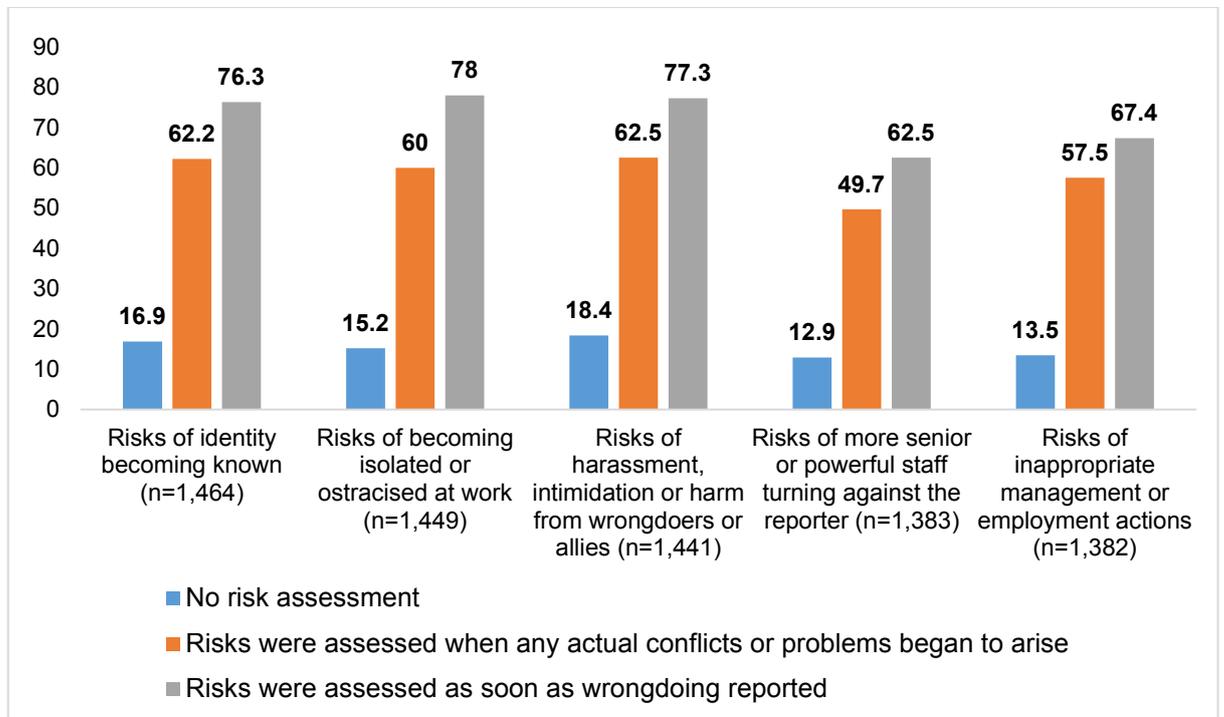


Figure 11. Relationship between risk assessment and proactive management steps (some, considerable or extensive) (managed cases) (%)



Is proactive management associated with better outcomes for reporters?

In turn, does taking proactive management steps lead to better outcomes for reporters? Tables 3 and 4 indicate this to be the case, from the perspective of both reporters and

managed cases. When management took steps to address risks that they faced, reporters fared better. Stronger relationships between variables are indicated by darker shades.

While the relationship between proactive management steps and reporter repercussions was relatively weak for reporter cases, the relationship was stronger for managed cases, perhaps because they are in a better position to know what steps were taken to address risks.

There is a stronger relationship between the extent to which an organisation acts proactively to mitigate risks, and how well both reporters and managers perceive the reporter was treated by management. The more steps that were taken to deal with risks, the better managers perceived that reporters were treated by both management and colleagues. When evaluating how they are treated by management, reporters also clearly place value in the efforts that their organisation takes to stop them from facing harm – even if there were still repercussions.

There was also a significant, but relatively weak, relationship between:

- The extent to which steps were taken to address the risk of the reporter becoming isolated or ostracised at work, and the reporter actually experiencing isolation or ostracism ($r=-.11^*$ for reported cases and $r=-.17^{***}$ for managed cases);
- The extent to which steps were taken to address the risk of the reporter being harassed, intimidated or harmed by wrongdoers or their allies, and the reporter actually experiencing harassment, intimidation or harm from colleagues or managers: ($r=-.16^*$ for reporter cases and $r=-.23^{***}$ for managed cases).

In fact, the proactive management composite scale was more strongly associated with better outcomes than most individual items. This suggests that the more organisations do to holistically address the situation a reporter finds themselves in, the better reporters fare.

Table 3. Relationship between the extent of steps to deal with risks, and repercussions and reporter treatment (reporter cases)

Steps taken to deal with the risks of:	Repercussions	Treatment by management	Treatment by colleagues
Identity becoming known	-.13	.35	.21
Becoming isolated or ostracised at work	-.13	.30	.17
Harassment, intimidation or harm from wrongdoers or allies	-.17	.38	.19
More senior or powerful staff turning against them	-.12	.30	.14
Inappropriate management or employment action	-.10	.31	.14
Proactive management (composite of all items)	-.16	.38	.21

Note: All significant at $p < .05$.

Table 4. Relationship between the extent of steps to deal with risks, and repercussions and reporter treatment (managed cases)

Steps taken to deal with the risks of:	Repercussions	Treatment by management	Treatment by colleagues
Identity becoming known	-.26	.50	.33
Becoming isolated or ostracised at work	-.28	.54	.34
Harassment, intimidation or harm from wrongdoers or allies	-.29	.55	.36
More senior or powerful staff turning against them	-.20	.44	.29
Inappropriate management or employment action	-.22	.49	.32
Proactive management (composite of all items)	-.30	.55	.35

Note: All significant at $p < .001$.

Is assessing the risks associated with better outcomes for reporters?

Finally, we turn to whether simply considering what could go wrong for reporters, in itself, can improve outcomes.

Some of the relationships between proactive management and whistleblower outcomes are not strong – suggesting that perhaps there is only so much management can do to prevent adverse outcomes. However, the risks and proactive management steps identified above are not exhaustive, leaving the possibility that risk assessment is leading to other risks being identified, and actions taken, not captured by our survey. Is there a direct relationship between risk assessment, and the outcomes themselves?

Figures 12 and 13 below show there is indeed a direct, and strong relationship between whether and when risk assessment occurred, and both treatment and repercussions.

Figure 12 shows this for reporter treatment, in the case of both reporter and managed cases. Given the results above, this relationship is perhaps unsurprising – especially the strength of impact on perceived treatment by management. According to both reporters⁴ and managers and governance professionals,⁵ if risk assessment occurred, then reporters ultimately assessed their treatment by management as having been significantly better – on average, approaching or exceeding the ‘quite well’ threshold, as opposed to ‘quite badly’ for those for whom no risk assessment ever occurred.

Even if it cannot prevent repercussions, when organisations turn their minds to preventing further escalation when conflicts or problems arise, reporters at least also feel they have been better treated by management. However, in all cases, while risk assessment was better late than never, the benefit of immediate risk assessment is also reinforced.

Figure 12. Reporter treatment by managements and colleagues, by risk assessment
 (1 = Very badly, 2 = Quite badly, 3 = Neither well nor badly, 4 = Quite well, 5 = Very well)

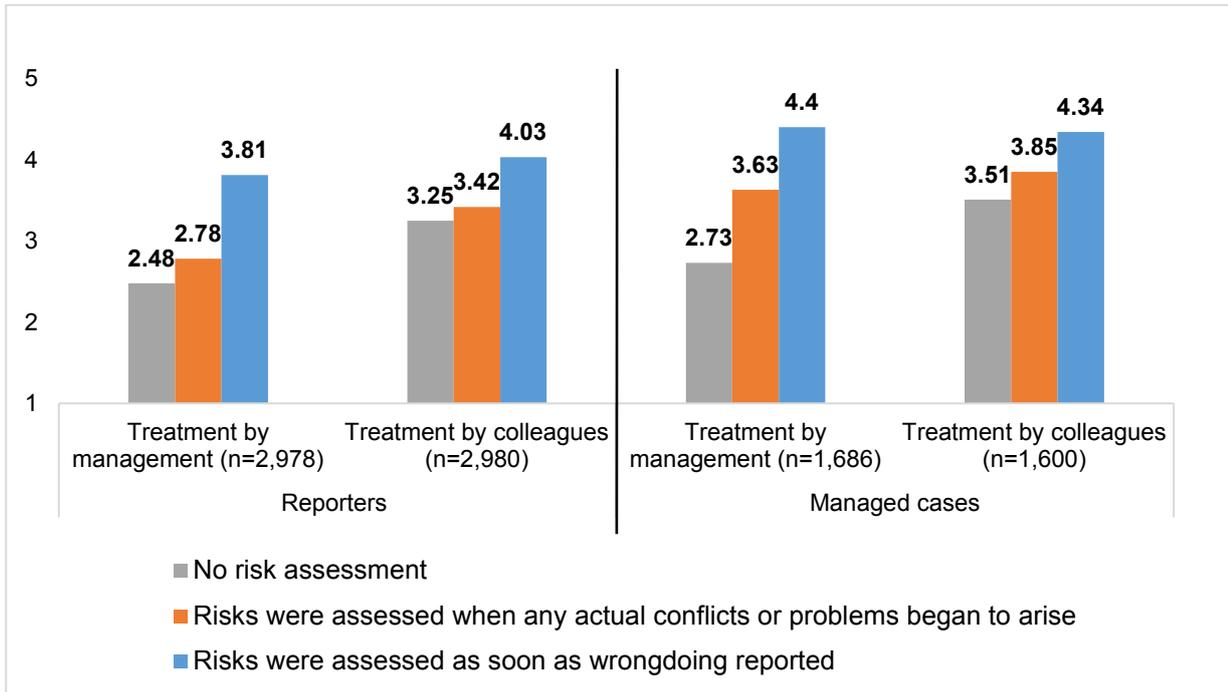
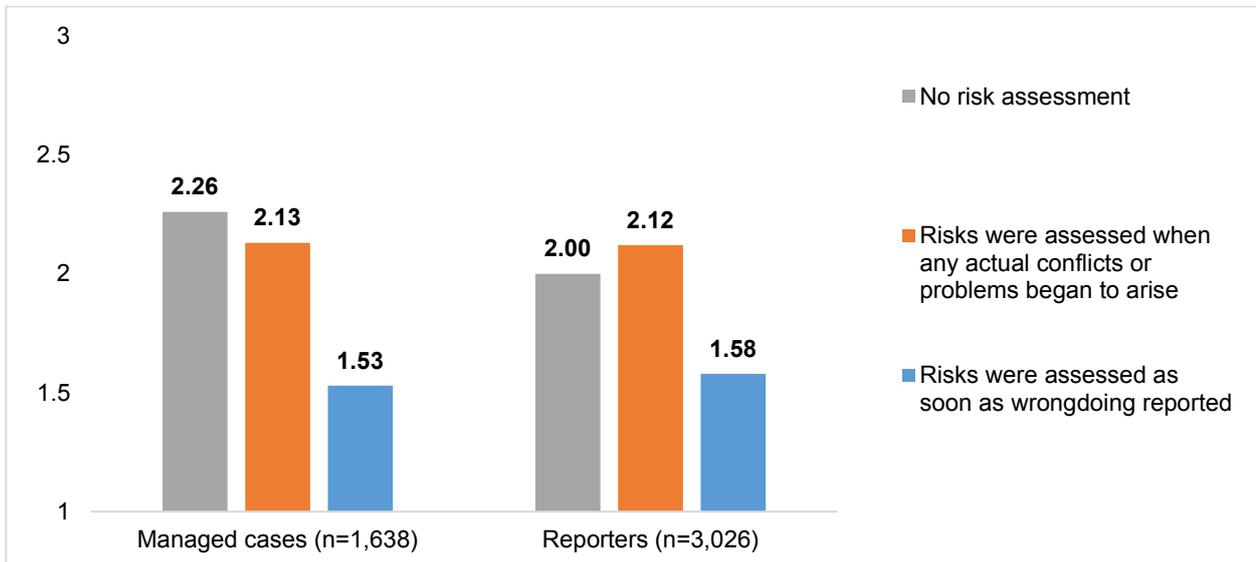


Figure 13. Extent of reporter repercussions, by risk assessment
 (1 = None at all, 2 = A little, 3 = Some, 4 = Quite a lot, 5 = A great deal)



Even more importantly, risk assessment was also strongly associated with reduced repercussions – even though the earlier relationship between the measured proactive steps and reduced repercussions was not strong. Figure 13 shows that the extent of repercussions experienced by reporters – averaged across all kinds – was significantly lower if risks had ever been assessed, according to both reporters and managed cases.⁶

Again, this was most noticeably the case if the risk assessment was made at the outset, rather than only in response to problems arising. In fact, there was no significant difference in extent of repercussions between cases where risks were only assessed once problems

or conflict had arisen, and no assessment at all. Although not statistically significant, managers and governance professionals who dealt with cases perceived that repercussions were still slightly less, if the risk assessment came late.

For reporters, however, repercussions were if anything slightly greater in those cases than where no assessment was done. This stands to reason, given that these are cases where problems are definitely known to have arisen. However, it also confirms that by that stage, with damage already underway, assessing the risks was not just late, but *too* late. This further reinforces the importance of prevention *before* detriment occurs. Indeed, for both groups, if risks were assessed at the outset then the average level of repercussions was halved, or more than halved, compared to cases where no or a late assessment was done.

6. CONCLUSIONS: IMPLICATIONS FOR ORGANISATIONS

This research has shown clearly, for the first time that risk assessment and proactive management to prevent whistleblower detriment *do* occur, in organisations – and that when they occur, treatment and detriment outcomes are substantially improved.

Earlier analyses in this research have shown that where organisations say they conduct early risk assessment, it is more likely that reporters will be provided with a designated support person or other support (Working Paper 4). This analysis has gone further, and identified that the official claims of organisations that they conduct such assessments should indeed be treated circumspectly. However, by looking at what reporters, managers and governance professionals say actually happened, we have identified whether these practices (irrespective of the organisation's procedure) can contribute to better outcomes for reporters.

The answers are that there indeed reasonable steps an organisation can take to prevent their staff who report wrongdoing from facing harm; and that when organisations intervene early, reporters perceive better treatment from both managers and colleagues, and face significantly fewer repercussions – on average, around half as much.

These results refute arguments that irreparable damage is inevitable, even in cases involving a long history of conflict and other concerns. Far from it being inevitable that whistleblowers will always suffer, the results show even if reports of wrongdoing carry significant risks, strong benefits accrue when these are assessed and proactively managed.

To deal with situations effectively, however, organisations clearly need to be proactive about identifying risks early – as soon as a report is made. When these risks are assessed immediately, the results show that organisations are more likely to take steps to proactively manage them. By failing to do so, and waiting until things go wrong, organisations risk increasing the repercussions that reporters experience.

The strong association between risk assessment and perceived reporter treatment, even when evidence of reduced repercussions is weaker, shows benefits to organisations even in difficult cases. When management turns its minds to preventing further escalation when conflicts or problems arise, reporters clearly feel they have been better treated. Conducting a risk assessment provides a crucial opportunity to consult with reporters, particularly to gather information about the problems and sources of conflict that they are most concerned about; but also demonstrates to reporters that their protection is taken seriously. Reporters clearly place value in the efforts that their organisation takes to address the causes and symptoms of detriment, even if the going may still be tough.

Taking our results together, there are three further, specific lessons for organisations, in addition to risk assessment that occurs early.

First, it is clear that risk assessment needs to lead to action – even if the range of available actions cannot be prescribed in advance. Previous monitoring has established that even in the rare cases where organisations conduct risk assessments, they often do not result in any practical steps being taken to mitigate the risk (NSW Ombudsman 2017b). Notwithstanding that it appears to have multiple benefits, the expansion of risk assessment processes as a result of this new evidence will need to be married with concrete strategies for actually addressing the risks – and ensure it is more than procedural window-dressing.

Second, it is important that new evidence of the forms of detriment and combinations of risk that confront whistleblowers be incorporated in the assessment process, if the benefits of reduced repercussions and better treatment are to be realised. The need is not one of assessing simply *reprisal* risk, which is already a stronger form of response among organisations. Rather, as set out in Working Paper 2, even when direct reprisal risks are manageable, other causes of detriment such as stress, lost productivity, isolation and conflict will be present, and must be foremost among the risks that are identified and managed.

Similarly, risk identification in the whistleblowing process is rarely likely to be a neat process. The role of wrongdoing types as a risk factor – the presence of a mix of issues including public interest wrongdoing as well as workplace grievances – makes clear that the governance professionals charged with risk assessment must be equipped and empowered to both assess and respond to complex problems, potentially going to the heart of power relationships in a workplace or organisation.

Finally, this new picture of not only the value of risk assessment, but the key risks themselves, creates new obligations. The task of predicting whether management intervention is needed to safeguard staff-members who raise wrongdoing concerns, before problems arise, is no longer one of guesswork. Rather, we have a clearer understanding of the most significant reporting risks, spanning organisation types and sizes, and therefore fewer excuses for failing to act to prevent them. A heightened sense of duty to support and protect employees in the face of these risks can also be married with a sense of opportunity, however. Given that this form of secondary prevention approach is currently rare, but the benefits are so clear, the gains on offer to managers and organisations are plainly huge.

Endnotes

¹ Proportion of reporters who said risk assessment was conducted rose to only 10.6% in organisations with a process to start assessing risks as soon as a concern is raised ($\chi^2(4) = 3.871$, $p = .424$).

² Proportion of managers and governance professionals indicating risk assessment occurred rose significantly in organisations with a process to start assessing risks as soon as a concern is raised ($\chi^2(4) = 15.605$, $p < .01$).

³ Proactive management composite of five items for reporters (Cronbach's Alpha = .948) and managed cases (Cronbach's Alpha = .954). One-way ANOVA for reporter cases: Identity becoming known: $F(2,2445) = 236.751$, $p < .0001$; isolated or ostracised at work: $F(2,2480) = 307.497$, $p < .0001$; harassment, intimidation or harm from those implicated: $F(2,2483) = 276.983$, $p < .0001$; senior staff turning against the reporter: $F(2,2424) = 158.139$, $p < .0001$; inappropriate employment actions: $F(2,2424) = 190.631$, $p < .0001$; overall: $F(2,2583) = 309.773$, $p < .0001$. A Tukey post hoc test revealed that all differences were statistically significant. One-way ANOVA for managed cases: Identity becoming known: $F(2,1461) = 343.602$, $p < .0001$. Isolated or ostracised at work: $F(2,1446) = 415.243$, $p < .0001$. Harassment, intimidation or harm from those implicated: $F(2,1438) = 378.409$, $p < .0001$. Senior staff turning against the reporter: $F(2,1380) = 238.558$, $p < .0001$. Inappropriate employment actions: $F(2,1379) = 296.797$, $p < .0001$. Overall: $F(2,1539) = 452.999$, $p < .0001$. A Tukey post hoc test revealed that all differences were statistically significant.

⁴ Treatment by management – One-way ANOVA: $F(2,2975) = 105.29$, $p < .001$. Post hoc comparisons using the Tukey HSD test showed a statistically significant difference at either the $p < .001$ or $p < .01$ level between assessing risks immediately ($M = 3.81$, $SD = 1.22$), assessing risks when problems arose ($M = 2.78$, $SD = 1.27$) and not assessing risks ($M = 2.48$, $SD = 1.17$). Treatment by colleagues – One-way ANOVA: $F(2,2977) = 44.74$, $p < .001$. Post hoc comparisons using the Tukey HSD test showed a statistically significant difference at the $p < .001$ level between assessing risks immediately ($M = 4.03$, $SD = 0.96$) and not assessing risks ($M = 3.25$, $SD = 1.06$) and assessing risks when problems arose ($M = 3.42$, $SD = 1.02$). However assessing risks when problems arose did not significantly differ from not assessing risks at all.

⁵ Treatment by management – One-way ANOVA: $F(2,1683) = 274.51$, $p < .001$. Post hoc comparisons using the Tukey HSD test showed a statistically significant difference at the $p < .001$ level between assessing risks immediately ($M = 4.40$, $SD = 0.90$), assessing risks when problems arose ($M = 3.63$, $SD = 1.29$) and not assessing risks ($M = 2.73$, $SD = 1.42$). Treatment by colleagues – One-way ANOVA: $F(2,1597) = 91.93$, $p < .001$. Post hoc comparisons using the Tukey HSD test showed a statistically significant difference at the $p < .001$ level between assessing risks immediately ($M = 4.34$, $SD = 0.83$), assessing risks when problems arose ($M = 3.85$, $SD = 1.00$) and not assessing risks ($M = 3.51$, $SD = 1.17$).

⁶ One-way ANOVA for reporter cases: $F(2,3023) = 18.22$, $p < .001$. Post hoc comparisons using the Tukey HSD test showed a statistically significant difference at the $p < .001$ level between assessing risks immediately ($M = 1.58$, $SD = 0.75$) and not assessing risks ($M = 2.00$, $SD = 0.95$) and assessing risks when problems arose ($M = 2.12$, $SD = 1.02$). However assessing risks when problems arose did not significantly differ from not assessing risks at all. One-way ANOVA for managed cases: $F(2,1635) = 79.74$, $p < .001$. Post hoc comparisons using the Tukey HSD test showed a statistically significant difference at the $p < .001$ level between assessing risks immediately ($M = 1.53$, $SD = 0.71$) and not assessing risks ($M = 2.26$, $SD = 1.16$) and assessing risks when problems arose ($M = 2.13$, $SD = 1.01$). However assessing risks when problems arose did not significantly differ from not assessing risks at all.

WORKING PAPER 7

What else makes a difference? Testing other key factors for effective whistleblowing management*Sandra A. Lawrence***1. OVERVIEW**

Whistleblowing researchers have historically concentrated on examining the factors that influence staff decision-making and reporting behaviours when wrongdoing occurs in the workplace (Culiberg & Mihelič, 2017; Mesmer-Magnus & Viswesvaran, 2005). More recent research has started to explore the consequences for whistleblowers and organisations once wrongdoing is reported internally and/or externally (Brown, 2008; Brown, Lewis, Moberly & Vandekerckhove, 2014; Miceli & Near, 2013), and whether strong whistleblowing policies are associated with positive reporter outcomes (Brown, 2008). What has been missing to date, however, is a systematic examination of the role organisational factors play in shaping whistleblowing processes embedded within organisations and the degree to which these, in turn, influence reporter and organisational outcomes. In essence, a model examining effective whistleblowing management mechanisms.

This study aims to address this shortcoming both theoretically (see Figure 1) and empirically. Organisational factors examined include various whistleblowing policies and organisational demographics, but additionally, cultural factors such as ethical leadership, clear ethical guidelines and ethical behaviour reinforcement. The notion of incorporating ethics-related factors into a model of whistleblowing management is a logically natural fit, given that both concepts fall under the meta-concept of organisational integrity. To date, researchers have only linked ethics-related factors to whistleblowing itself (e.g., Bhal & Dadhich, 2011; Cheng, Bai & Yang, 2017), and not organisational whistleblowing processes or outcomes. This is evidence, however, that ethics-related factors could be important. Low ethical culture has been associated with increased unethical behaviour and a reluctance to report wrongdoing (Kaptein, 2011); while ethical leadership is known to positively influence employees' workplace commitment, satisfaction, conduct and performance (Den Hartog, 2015).

Unique to this study is the examination of both investigation and support/protection processes operationalised within organisations and experienced by reporters after they report wrongdoing to official internal reporting channels. In addition to investigation procedural justice and organisational interpersonal justice, we examine the processes that should be embedded in organisations to help protect and support reporters, including risk assessment, proactive management, support provision and remediation. Finally, following the work of Brown (2008), outcomes include not only reporter treatment and repercussions, but also investigation outcomes and the degree to which positive organisational changes have been made as a consequence of the reporting process.

Methodologically, our study is unique as the incremental influence of organisational factors is examined after controlling for various characteristics associated with the wrongdoing and respondent characteristics. Further, we also seek to mitigate some aspects of common method variance by utilising whistleblowing policy scores as rated by a senior, expert governance professional within each organisation. The relationships between the organisational factors, whistleblowing processes and reporting outcomes is also examined from two perspectives:

respondent reporters who describe their own experience of reporting wrongdoing (reporter cases) and managers and governance professionals who describe a reported case they dealt with (or were aware of) and that staff reporter's wrongdoing reporting experiences (managed cases).

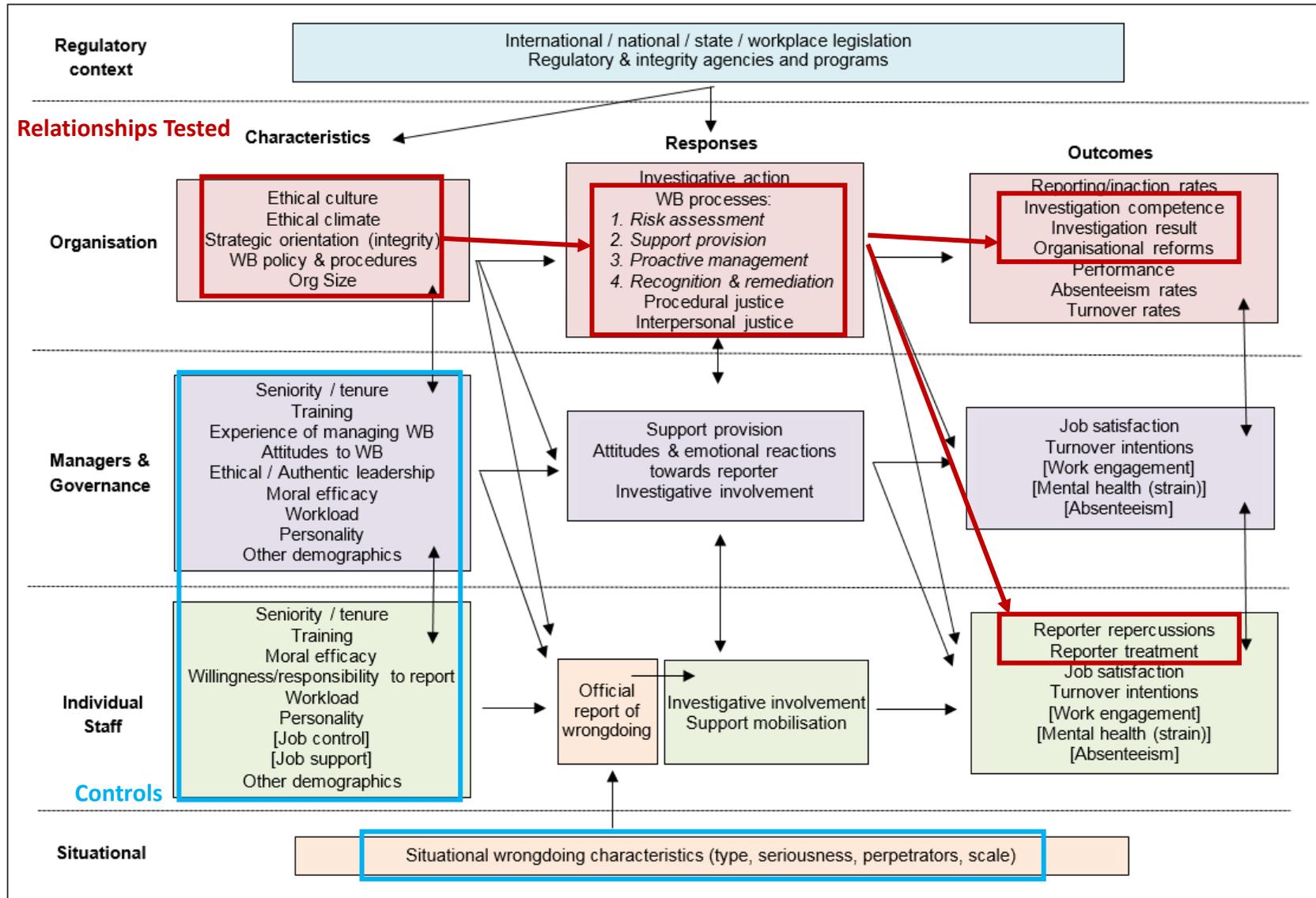
A sample of 3327 reporter cases and 2795 managed cases was used to test the direct and indirect effects proposed in the model (see Figure 1). The sample group consists of manager, governance professional and employee reporters from 42 organisations conducting business within Australia or New Zealand. The organisations were from the public and private/not-for-profit sectors and represented a variety of industries and sizes. Findings revealed that firstly, all the whistleblowing processes experienced by reporters had a direct influence to some degree on reporter and organisational outcomes. Second, a range of organisational factors directly influenced outcomes in the expected direction, after controlling for wrongdoing and respondent characteristics. Thirdly, of the organisational factors examined, ethical leadership, ethical role modelling by senior management and ethical behaviour reinforcement had consistent, positive direct effects across a range of whistleblowing processes. Against expectation, an organisation's incident tracking policy had a negative direct effect on procedural and interpersonal justice for the reporter cases group. Additionally, policies involving the organisation's whistleblowing support strategy, advice provisions and training had direct negative effects on interpersonal justice, proactive management and organisational support provisions processes (respectively) for the managed cases group. Finally, a large range of significant indirect effects were found. Consistent indirect effects on outcomes for both own reporters and other managed reporters were found for ethical role modelling by senior management, ethical behavioural reinforcement and surprisingly whistleblowing process awareness on outcomes, via the whistleblowing processes.

2. THE RESEARCH RATIONALE

Four novel questions drive this research:

1. To what degree do embedded whistleblowing processes directly influence investigation and reporter outcomes?
2. To what degree do whistleblowing policies and other organisational factors directly influence investigation and reporter outcomes?
3. To what degree do whistleblowing policies and other organisational factors directly influence embedded whistleblowing processes?
4. To what degree do experienced whistleblowing processes mediate the relationship between organisational factors and investigational and reporter outcomes?

Figure 1. Hypothesized multi-level whistleblowing response model with highlighted elements tested in this paper.



3. METHOD

3.1. Procedure

Please refer to survey constructions and data procedures as detailed in Working Paper 1.

3.2. Sample

From an initial response of 7391 reporter cases and 3611 managed cases where reporter's experienced/witnessed wrongdoing, the sample was further reduced to only those cases where reports were officially made to internal reporting channels and did not include cases where staff described the experiences of other reporters. The resultant sample was reduced to 3327 reporter cases and 2795 managed cases. Usable cases, where there was no missing data for any of the variables of interest for a particular regression analysis, ranged from 1152 to 2012 for reporter cases and 887 to 2252 for managed cases.

For sample details relating to organisational, respondent and wrongdoing characteristics, see Table 1. Mean results show that organizational size (mostly large), sector (mostly public) and country (mostly Australian) did not vary between the two groups of cases (reporter vs managed). Further, the mean wrongdoing category across both groups of cases involved personal grievance wrongdoing and the mean level of wrongdoing seriousness was serious. For both groups, only approximately 18% of those who reported did so because the work role as a manager or governance professional required them to report wrongdoing, and the mean time that the wrongdoing was raised officially was between 1 and 2 years ago. The Reporter Cases group consisted of slightly more employees/governance professional reporters than manager reporters, as compared to the Managed Cases group.

4. RESULTS

4.1. Descriptive Statistics and Bivariate Correlations^a

Table 1. Descriptive Statistics for Reporter and Managed Cases

Variables	Score Range	Reporter Cases			Managed Cases		
		Mean	S. D.	N	Mean	S. D.	N
Investigation Outcome	1.00-6.00	2.32	1.22	2713	2.58	1.72	2795
Investigation Performance	1.00-5.00	3.56	1.78	3067	3.54	1.45	2789
Reporter Repercussions	1.00-5.00	1.98	.94	2818	2.04	1.10	2033
Reporter Treatment	1.00-5.00	2.94	.95	2807	3.60	1.14	2171
Positive Org Change	1.00-5.00	1.61	.90	2680	2.06	1.03	2622
Org Procedural Justice	1.00-5.00	2.47	1.25	2556	3.37	1.31	2528
Org Interpersonal Justice	1.00-5.00	3.10	1.03	2804	3.72	1.15	2256
Risk Assessment Process	1.00-3.00	1.15	.49	2232	1.68	.89	1813
Proactive Management Process	1.00-5.00	1.36	.78	2188	2.21	1.27	1804
Org Support Provision Process	1.00-5.00	1.64	.78	2853	2.74	1.30	2244
Remediation Process	1.00-5.00	1.25	.47	2226	1.68	.91	1484
Org Size	1.00-3.00	2.90	.32	3327	2.88	.35	2795
Org Sector	1.00-2.00	1.33	.47	3327	1.42	.49	2795
Org Country	1.00-3.00	1.20	.44	3327	1.20	.48	2795
Ethical Leadership	1.00-5.00	3.45	1.06	3327	4.18	.79	2795
Clarity of Ethical Standards	1.00-5.00	4.08	.75	3327	4.29	.68	2795
Ethical Role Modeling_Snr Mgmt	1.00-5.00	3.01	1.06	3327	3.42	1.05	2795
Ethical Behaviour Reinforcement	1.00-5.00	2.94	.91	3327	3.44	.89	2795
Incident Tracking Policy	1.00-2.00	1.83	.37	3287	1.86	.35	2753
Support Strategy Policy	1.00-2.00	1.27	.78	3287	1.34	.76	2753
WB Risk Assessment Policy	1.00-2.00	1.78	.42	3287	1.85	.36	2753
WB Advice Provision Policy	1.00-2.00	1.74	.44	3287	1.82	.39	2753
WB Training Policy	1.00-2.00	1.18	.66	3287	1.22	.66	2753
WD Category	1.00-3.00	2.07	.93	3327	2.06	.83	1788
WD Seriousness	1.00-5.00	3.93	1.04	3265	3.98	1.04	2779
Staff Involved in WD_Amount	1.00-4.00	1.95	.79	3159	1.75	.74	2721
WD Report Confidentiality	1.00-4.00	2.17	.71	2353	2.05	.65	2526
Reporter Direct Victim of WD/Respondent involved in WD	1.00-5.00	.03	.18	3287	.04	.20	2307
Reporter Work Role	1.00-5.00	1.14	.35	3327	1.29	.45	2439
Reporter as Role Reporter	1.00-5.00	.16	.37	2945	.20	.40	2330
WD Time Raised	1.00-5.00	2.29	1.10	3173	2.30	1.07	2694
Respondent Work Role	1.00-5.00	---	---	---	1.69	.46	2795
Respondent Previous WD MGMT Experience	1.00-5.00	---	---	---	3.22	.83	2758
Respondent managed case & reported own case	1.00-5.00	---	---	---	1.64	.48	2795
Willingness to Report	1.00-5.00	4.24	.64	3327	4.40	.58	2795
Whistleblowing Process Awareness	1.00-5.00	3.09	1.03	3327	3.62	.98	2795
Respondent WB Training	1.00-4.00	2.01	.97	3327	2.37	.95	2795
Respondent Neuroticism	1.00-5.00	2.25	.74	3327	4.10	.69	2795
Respondent Extraversion	1.00-5.00	3.25	.94	3327	2.09	.69	2795
Respondent Moral Self-Efficacy	1.00-5.00	3.89	.76	3327	3.28	.97	2795
Respondent Work Overload	1.00-5.00	3.71	.88	3327	3.86	.77	2795

N.B. **Bold** indicates similarities in means across the two groups of respondents

^aInvestigation Outcome (1 = Wrongdoing (WD) & fully dealt with, 2 = WD & partially dealt with, 3 = wrongdoing not found, 4 = process ongoing, 5 = not investigated or dealt with, to my knowledge, 6 = don't know if investigated or outcome); Org Size (1 = 10-100, 2 = 101-1000, 3 = over 1000); Org Sector (1 = public, 2 = private/not-for-profit); Org Country (1 = Australia, 2 = New Zealand, 3 = International); WD Category (1 = public interest, 2 = personal grievance, 3 = public interest & personal grievance); Staff Involved in WD_Amount (1 = one person, 2 = two or three people, 3 = several/any people (4-25), 4 = a great many people (more than 25); WD Report Confidentiality (1 = no-one knew who raised them, 2 = a few people knew, 3 = a large number of people knew, 4 = it was widely known throughout the organisation); Reporter Direct Victim of WD (1 = yes, 0 = no); Respondent involved in WD (1 = yes, 0 = no); Reporter's Work Role (1 = employee/governance professional, 2 = manager); Reporter as Role Reporter (1 = reported as part of role responsibilities, 0 = not role responsibility); WD Time Raised (1 = less than 12 mths ago, 2 = between 1 & 2 yrs, 3 = between 3 & 5 yrs ago, 4 = more than 5 yrs ago); Respondent Work Role (1 = governance professional, 2 = manager); Respondent Previous WD MGMT Experience (1 = previous experience managing cases, 0 = no previous experience); Respondent managed case & reported own case (1 = respondent related both their own experience reporting wrongdoing and also dealt with a staff member's report of wrongdoing, 2 = did not relate both types of cases)

Table 2. Correlations relating to Reporter Cases

Variables	α	Dependent Variables					Mediator Variables					
		Investigation Outcome	Investigation Performance	Reporter Repercussions	Reporter Treatment	Positive Org Change	Org Procedural Justice	Org Interpersonal Justice	Risk Assessment Process	Proactive Management Process	Org Support Provision Process	Remediation Process
Investigation Performance	.91	-.43										
Reporter Repercussions	.90	.08	-.38									
Reporter Treatment	.60	-.22	.60	-.55								
Positive Org Change	.88	-.33	.59	-.18	.41							
Org Procedural Justice	.93	-.43	.85	-.41	.59	.56						
Org Interpersonal Justice	.88	-.21	.58	-.59	.66	.36	.60					
Risk Assessment Process	---	-.17	.31	-.09	.28	.23	.30	.22				
Proactive Management Process	.88	-.13	.38	-.09	.33	.38	.37	.29	.46			
Org Support Provision Process	.69	-.28	.50	-.15	.48	.46	.51	.38	.35	.47		
Remediation Process	.71	-.17	.28	.09	.22	.44	.30	.16	.28	.41	.41	
Org Size	---	-.02	.01	.03	-.02	.02	.00	-.06	-.03	-.01	-.01	.00
Org Sector	---	-.10	.22	-.07	.15	.22	.20	.13	.04	.13	.15	.10
Org Country	---	.05	.03	-.07	.07	.00	-.01	.07	.01	.01	-.01	.05
Ethical Leadership	.97	-.19	.32	-.30	.38	.25	.35	.38	.16	.18	.33	.13
Clarity of Ethical Standards	.91	-.13	.28	-.22	.27	.19	.29	.28	.10	.12	.15	.09
Ethical Role Modeling_Snr Mgmt	.91	-.21	.49	-.37	.48	.36	.51	.50	.19	.26	.34	.18
Ethical Behaviour Reinforcement	.82	-.20	.48	-.37	.50	.39	.48	.46	.19	.26	.38	.20
Incident Tracking Policy	---	-.04	.04	.04	-.03	.06	.04	-.05	.01	.03	.04	.00
Support Strategy Policy	---	-.02	.03	.03	-.02	.05	.06	-.03	.01	.04	.02	.04
WB Risk Assessment Policy	---	-.07	.10	.01	.02	.10	.08	.01	.04	.06	.05	.03
WB Advice Provision Policy	---	-.06	.11	-.03	.07	.09	.11	.05	.05	.06	.08	.05
WB Training Policy	---	.00	.00	.03	-.03	.00	.00	-.05	.00	.01	-.02	.00
WD Category	---	.01	-.08	.12	-.12	.00	-.09	-.16	-.04	-.02	-.05	-.02
WD Seriousness	---	-.12	-.12	.25	-.16	-.02	-.08	-.20	.01	-.03	-.01	.02
Staff Involved in WD_Amount	---	.12	-.22	.22	-.26	-.13	-.24	-.27	-.10	-.07	-.13	-.04
WD Report Confidentiality	---	-.04	-.18	.30	-.26	-.08	-.18	-.26	-.04	-.10	-.06	-.03
Reporter Direct Victim of WD	---	-.02	-.03	.07	-.05	.00	-.04	-.06	-.01	-.01	-.03	-.02
WD Time Raised	---	-.10	.04	.03	-.07	.04	.05	-.04	-.02	-.06	-.03	-.01
Reporter Work Role	---	-.14	.07	-.03	.07	.03	.12	.08	.05	.02	.09	.01
Reporter as Role Reporter	---	-.17	.13	-.02	.07	.11	.17	.07	.06	.02	.13	.02
Respondent Willingness to Report	.80	-.09	.13	-.08	.14	.08	.14	.14	.05	.04	.09	.00
Respondent Whistleblowing Process Awareness	.83	-.21	.42	-.22	.33	.31	.41	.31	.17	.20	.28	.14
Respondent WB Training	.91	-.13	.25	-.08	.17	.24	.24	.15	.12	.19	.21	.11
Respondent Neuroticism	.62	.05	-.08	.10	-.11	-.02	-.08	-.10	-.04	.01	-.02	.07
Respondent Extraversion	.73	-.03	.02	.02	.05	.05	.01	.01	.04	.05	.05	.03
Respondent Moral Self-Efficacy	.87	-.09	.12	-.04	.12	.09	.13	.09	.08	.07	.10	-.01
Respondent Work Overload	.88	-.01	-.03	.06	-.02	-.02	-.03	-.04	-.02	-.03	-.01	-.04

n = 2188 to 3327. Red *** p < .001, Purple p < .01, Blue p < .05.

Black bolded variables names reflect variables deemed to have correlation values too small to be included in regression analyses.

Table 3. Correlations relating to Managed Cases

Variables	α	Investigation Outcome	Investigation Performance	Reporter Repercussions	Reporter Treatment	Positive Org Change	Org Procedural Justice	Org Interpersonal Justice	Risk Assessment Process	Proactive Management Process	Org Support Provision Process	Remediation Process
Investigation Performance	.90	-.16										
Reporter Repercussions	.92	.36	-.37									
Reporter Treatment	.75	-.41	.56	-.66								
Positive Org Change	.87	-.37	.47	-.25	.44							
Org Procedural Justice	.96	-.52	.85	-.54	.69	.53						
Org Interpersonal Justice	.92	-.39	.58	-.67	.78	.41	.71					
Risk Assessment Process	---	-.27	.37	-.29	.47	.37	.45	.45				
Proactive Management Process	.95	-.30	.41	-.29	.52	.49	.50	.50	.60			
Org Support Provision Process	.83	-.36	.50	-.44	.65	.51	.61	.63	.51	.57		
Remediation Process	.76	-.19	.33	-.01	.31	.44	.35	.31	.37	.51	.42	
Org Size	---	-.07	.02	.02	.01	.02	.03	.02	.02	-.01	.04	.00
Org Sector	---	-.19	.23	-.11	.24	.23	.25	.21	.09	.15	.20	.15
Org Country	---	-.05	.09	-.08	.10	.08	.08	.09	-.01	.01	.08	.07
Ethical Leadership	.96	-.19	.23	-.24	.33	.21	.32	.36	.21	.23	.29	.15
Clarity of Ethical Standards	.90	-.20	.29	-.25	.33	.23	.35	.34	.21	.24	.28	.14
Ethical Role Modeling_Snr Mgmt	.92	-.28	.44	-.42	.51	.39	.53	.53	.31	.37	.45	.25
Ethical Behaviour Reinforcement	.84	-.29	.47	-.38	.51	.42	.55	.52	.38	.42	.46	.28
Incident Tracking Policy	---	-.06	.05	.01	.02	.06	.07	.02	.07	.03	.04	.02
Support Strategy Policy	---	-.04	.05	-.02	.06	.07	.09	.04	.05	.08	.05	.06
WB Risk Assessment Policy	---	-.11	.09	-.02	.08	.10	.11	.06	.09	.06	.09	.01
WB Advice Provision Policy	---	-.12	.09	-.05	.09	.09	.13	.07	.09	.05	.08	.07
WB Training Policy	---	-.02	.02	.02	-.03	.03	.04	-.02	.02	.01	-.02	-.05
WD Category	---	-.04	-.07	.02	-.06	.11	-.03	-.09	-.07	.02	-.02	.02
WD Seriousness	---	-.12	-.09	.16	-.09	.14	-.05	-.15	-.02	-.03	.01	-.01
Staff Involved in WD_Amount	---	.10	-.16	.25	-.24	-.05	-.19	-.24	-.05	-.12	-.17	-.08
WD Report Confidentiality	---	.12	-.24	.30	-.30	-.16	-.29	-.33	-.17	-.22	-.18	-.03
Respondent involved in WD	---	.03	-.10	.07	-.03	-.10	-.06	-.03	-.02	.02	.00	.02
Reporter Work Role	---	-.05	-.03	-.02	-.01	.03	-.01	-.05	-.06	-.06	.03	-.03
Reporter as Role Reporter	---	-.13	-.01	-.11	.09	.09	.06	.02	.02	-.02	.10	-.02
WD Time Raised	---	-.10	.00	.02	-.04	.08	.01	-.02	-.07	-.02	.02	.03
Respondent Work Role	---	-.15	.07	-.19	.19	.07	.19	.22	.13	.13	.17	.06
Respondent Previous WD MGMT Experience	---	-.08	-.08	.08	-.09	.05	-.02	-.09	.09	.06	-.03	.04
Respondent managed case & reported own case	---	-.04	.20	-.11	.19	.09	.19	.19	.11	.13	.17	.11
Respondent Willingness to Report	.82	-.16	.19	-.16	.27	.18	.26	.23	.20	.19	.24	.11
Respondent Whistleblowing Process Awareness	.85	-.28	.37	-.30	.42	.36	.49	.42	.34	.40	.39	.26
Respondent WB Training	.90	-.18	.21	-.14	.23	.22	.28	.23	.25	.27	.23	.16
Respondent Neuroticism	.59	-.16	.13	-.13	.22	.16	.21	.20	.23	.19	.19	.11
Respondent Extraversion	.77	.13	-.11	.13	-.18	-.08	-.14	-.16	-.14	-.13	-.15	-.05
Respondent Moral Self-Efficacy	.87	-.02	.03	.02	.03	.06	.02	.02	.04	.04	.08	.02
Respondent Work Overload	.86	-.03	.02	.02	.03	.04	.04	.03	.06	.07	.07	.05

n = 1484 to 2795. Red *** p < .001, Purple p < .01, Blue p < .05.

Black bolded variables names reflect variables deemed to have correlation values too small to be included in regression analysis

4.2. Regression Results

Before conducting regression analyses, bivariate correlations between the variables of interest were examined to determine whether any of the proposed control variables (respondent and wrongdoing characteristics) should be dropped from further analyses. Results from Tables 2 and 3 show that there were a small number of variables (variable names bolded) that had either no significant or very small correlations with the mediator and outcome variables. As a consequence they were dropped from further analyses.

Given the number of independent and mediators under investigation, and our important need to determine the incremental significant variance our organisational variables account for, it was determined hierarchical linear regression should be used to test our four research questions (see Tables 4-7). Although more sophisticated methods have been devised to test indirect effects (e.g., Hayes, 2013; Preacher & Hayes, 2008), the traditional Baron and Kenny (1986) method will be used as a guide for detecting indirect effects, followed by the use of the Sobel test to determine the significance of the effects (see Table 9).

Table 4. Regression Results for Determinants of Whistleblowing Processes for Reporter Cases

Variables	Org Procedur al Justice	Org Interperson al Justice	Risk Assessmen t Process	Proactive Managemen t Process	Org Support Provision Process	Remediation
	1	2	3	4	5	6
Controls						
WD Category	.03	.00	.02	.07**	.05*	.03
WD Seriousness	-.01	-.08***	.06*	.02	.05*	.07**
Staff Involved in WD_Amount	-.11***	-.12***	-.04	-.01	-.04*	.00
WD Report Confidentiality	-.06***	-.13***	-.02	-.05*	.03	.01
Reporter Work Role	.00	-.01	-.03	-.02	-.05*	-.03
Reporter as Role Reporter	.08***	.01	.02	-.04	.06**	.00
Willingness to Report	.02	.01	-.01	-.02	.00	-.03
Whistleblowing Process						
Awareness	.16***	.08***	.08**	.06*	.10***	.06
Respondent WB Training	.03	.04	.05	.11***	.06**	.00
Respondent Neuroticism	-.02	-.06***	-.03	.03	.01	.08**
Respondent Moral Self-Efficacy	-.01	-.01	.04	.01	.03	-.03
Independent Variables						
Org Size	-.01	-.06***	-.04	-.03	-.03	-.01
Org Sector	.04	.01	-.05	.04	.05	.05
Org Country	-.07***	-.01	.01	-.03	-.06***	-.01
Ethical Leadership	.04	.09***	.05	.04	.14***	.03
Clarity of Ethical Standards	-.03	.00	-.02	-.06*	-.08***	.01
Ethical Role Modeling_Snr Mgmt	.26***	.26***	.09**	.15***	.17***	.09**
Ethical Behaviour Reinforcement	.17***	.16***	.10**	.12***	.19***	.11**
Incident Tracking Policy	-.07**	-.09***	-.02	-.05	-.05	-.06*
Support Strategy Policy	-.01	-.02	-.03	-.03	-.03	.01
WB Risk Assessment Policy	-.02	-.02	.01	.01	-.01	-.01
WB Advice Provision Policy	.02	-.01	.03	-.01	.00	.03
WB Training Policy	.03	.04	.04	.03	.01	.01
R ²	.36***	.37***	.08***	.11***	.23***	.06***
Adjusted R ²	.35	.37	.07	.10	.22	.04
Main Effect Incremental adjusted R ²	.11***	.14***	.01*	.04***	.11***	.03***

^an = 1613-2012. Standardised beta coefficients reported. *p < .05, **p < .01, ***p < .001

Table 5. Regression Results for Determinants of Whistleblowing Processes for Managed Cases

Variables	Org	Org	Risk	Proactive	Org	Remediation
	Procedur	Interperson	Assessmen	Managemen	Support	
	al Justice	al Justice	t Process	t Process	Provision	
	1	2	3	4	5	6
Controls						
WD Seriousness	.00	-.07***	.00	.05*	.06***	.04
Staff Involved in WD_Amount	-.07***	-.11***	.01	-.01	-.08***	-.01
WD Report Confidentiality	-.12***	-.14***	-.10***	-.12***	-.05***	.01
Reporter as Role Reporter	.05***	.02	-.01	-.03	.08***	-.02
Respondent Work Role	.07***	.05**	.02	.02	.04	.00
Respondent managed case & reported own case	.06***	.06***	.05*	.06**	.09***	.06*
Willingness to Report	.03	.02	.06**	.02	.08***	.03
Whistleblowing Process Awareness	.18***	.12***	.12***	.17***	.15***	.14***
Respondent WB Training	.02	.02	.07**	.10***	.00	.02
Respondent Neuroticism	.01	.00	-.04	-.02	-.01	.01
Respondent Moral Self-Efficacy	.00	.00	.05	-.01	-.02	.02
Independent Variables						
Org Size	.02	.02	.01	.00	.02	.02
Org Sector	.08***	.05*	-.02	.03	.04	.06*
Org Country	.05***	.04*	.01	-.01	.06***	.11***
Ethical Leadership	-.01	.07***	.00	.00	.04	-.01
Clarity of Ethical Standards	-.01	-.01	-.05	-.04	-.04	-.07*
Ethical Role Modeling_Snr Mgmt	.18***	.26***	.05	.09**	.20***	.06
Ethical Behaviour Reinforcement	.27***	.15***	.23***	.22***	.18***	.20***
Incident Tracking Policy	.01	.01	.06*	.00	.02	.06*
Support Strategy Policy	-.01	-.05*	-.05	.00	.01	.08*
WB Risk Assessment Policy	-.02	.00	-.01	.00	-.01	-.07*
WB Advice Provision Policy	.00	-.04	-.02	-.07***	-.03	-.01
WB Training Policy	.01	-.01	-.01	-.04	-.06***	-.10**
R ²	.46***	.44***	.21***	.27***	.33***	.16***
Adjusted R ²	.45	.43	.20	.26	.32	.15
Main Effect Incremental adjusted R ²	.10***	.09***	.04***	.04***	.07***	.05***

^an = 1422-2252. Standardised beta coefficients reported. * $p < .05$, ** $p < .01$, *** $p < .001$

Table 6. Regression Results for Determinants of Investigation Outcome and Whistleblowing Processes for Reporter Cases^a

Variables	Investigation Outcome			Investigation Performance			Reporter Repercussions			Reporter Treatment			Positive Organisational Change		
	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Controls															
WD Category	-.01	.00	-.01	.06*	.05**	.06***	.03	.02	.01	.02	.01	.02	.12***	.10***	.11***
WD Seriousness	-.03	-.03	-.03	-.05*	-.04*	-.03	.12***	.09***	.07***	-.05*	-.04*	-.03	.04	.04	.05
Staff Involved in WD_Amount	.05	.02	.02	-.09***	-.01	-.01	.10***	.05***	.04	-.13***	-.07***	-.07***	-.05	-.01	.00
WD Report Confidentiality	-.07*	-.07**	-.08**	-.04	.00	.01	.17***	.09***	.10***	-.13***	-.08***	-.08***	.01	.02	.03
Reporter Work Role	-.02	-.03	-.02	-.01	-.03	-.02	.05	.02	.04	-.03	.00	-.01	.03	.02	.04
Reporter as Role Reporter	-.09**	-.05	-.05	.05*	-.02	-.02	-.04	-.01	-.01	.02	-.03	-.02	.11***	.06*	.06*
Willingness to Report	.03	.03	.04	-.08	-.02	-.03	-.02	.00	.00	.01	.00	.00	.01	.01	.00
Whistleblowing Process Awareness	-.11***	-.08**	-.06	.15***	.06***	.05*	-.03	-.03	.01	.06*	.04	.00	.12***	.08**	.06*
Respondent WB Training	.00	.00	.00	.04	.03	.03	-.01	.01	.00	.02	.01	.01	.07***	.06**	.06*
Respondent Neuroticism	.05	.04	.04	-.04	-.02	-.01	.05	.01	.01	-.06*	-.02	-.03	-.04	-.02	-.02
Respondent Moral Self-Efficacy	.01	.00	.00	-.01	.00	.00	.07*	.03	.05*	.00	.02	.01	-.03	-.01	-.02
Independent Variables															
Org Size	.00		.00	.01		.01	.03		.00	-.02		.01	-.03		-.02
Org Sector	-.06		-.05	.04		.04	.09***		.07**	-.02		-.01	.07***		.07*
Org Country	.07*		.05	-.01		.03	.01		.00	-.01		.01	.00		.02
Ethical Leadership	-.05		-.04	-.00		-.03	-.06		-.03	.07*		.01	-.02		-.05
Clarity of Ethical Standards	-.01		-.02	-.03		.00	-.04		-.05	.00		.01	-.04		-.02
Ethical Role Modeling_Snr Mgmt	-.10*		.01	.21***		-.01	-.18***		-.05	.16***		.00	.16***		.02
Ethical Behaviour Reinforcement	-.13**		-.04	.22***		.06	-.17***		-.08**	.28***		.15***	.22***		.10***
Incident Tracking Policy	.05		.02	-.04		.01	.07***		.04	-.07***		-.03	-.02		.02
Support Strategy Policy	.05		.05	-.04		-.03	.06		.04	-.01		.00	-.02		-.02
WB Risk Assessment Policy	.02		.00	.00		.04	.03		.01	-.03		-.01	-.03		-.01
WB Advice Provision Policy	.01		.03	-.00		-.04	-.07*		-.06*	.04		.03	-.01		-.02
WB Training Policy	-.04		-.03	.04		.01	-.11***		-.09*	.07*		.05	.03		.02
Mediators															
Org Procedural Justice		-.40***	-.40***		.69***	.69***		-.16***	-.15***		.17***	.15***		.34***	.33***
Org Interpersonal Justice		.01	.02		.10***	.10***		-.48***	-.44***		.41***	.37***		.06	.04
Risk Assessment Process		-.04	-.05		.04***	.04*		.01	.03		.04	.03		.06*	.06*
Proactive Management Process		.11***	.11***		.03	.03		.04	.03		.06***	.06**		.03	.03
Org Support Provision Process		-.05	-.04		.04*	.05*		-.05	-.04		.15***	.14***		.12***	.12***
Remediation Process		-.12***	-.12***		.00	.00		.18***	.18***		-.01	-.02		.15***	.15***
R ²	.12	.25	.26***	.29***	.70***	.71***	.29***	.45***	.47***	.34***	.53***	.55***	.22***	.39***	.40***
Adjusted R ²	.11	.24	.24	.28	.70***	.70	.27	.45	.46	.33	.52	.53	.20	.39	.39
Main Effect Incremental adjusted R ²	.04***			.09***			.09***			.13***			.07***		
Mediator Effect Incremental Adjusted R ²		.17***	.13***		.51***	.42***		.27***	.19***		.22***	.20***		.26***	.19***

^an = 1152-1183. Standardised beta coefficients reported. * $p < .05$, ** $p < .01$, *** $p < .001$

Table 7. Regression Results for Determinants of Investigation Performance and Whistleblowing Processes for Managed Cases

Variables	Investigation Outcome			Investigation Performance			Reporter Repercussions			Reporter Treatment			Positive Organisational Change		
	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Controls															
WD Seriousness	-.08**	.04	-.07*	.00	-.02	-.02	.10***	.06***	.05***	-.01	-.02	.00	.17***	.12***	.13***
Staff Involved in WD_Amount	.03	.04	.00	-.05	-.01	.00	.13***	.07***	.07***	-.11***	-.06***	-.06***	.02	.04	.04
WD Report Confidentiality	.00	-.01	-.06	-.13***	-.02	-.02	.20***	.07***	.07***	-.19***	-.06***	-.05*	-.12***	-.06*	-.05
Reporter as Role Reporter	-.09***	-.04	-.06*	.05***	.00	.01	-.07***	-.05***	-.05***	.07***	.04***	.05**	.11***	.07***	.08***
Respondent Work Role	-.07*	-.08**	-.01	.09***	-.03*	-.01	-.13***	-.04	-.07***	.11***	.00	.02	.07***	-.02	.00
Respondent managed case & reported own case	.00	.02	.05	.08***	.01	.00	-.05	.01	.01	.09***	.02	.01	.00	-.04	-.06*
Willingness to Report	-.05	.01	-.01	.05	-.01	-.01	-.07*	-.02	-.03	.09***	.05**	.04*	.04	.00	.01
Whistleblowing Process Awareness	-.12**	-.07**	-.01	.19***	.04	.03	-.12***	-.03	-.02	.14***	.01	-.01	.16***	.06*	.03
Respondent WB Training	-.08*	.01	-.08*	.04	.03	.02	.00	-.01	-.01	.01	.00	.00	.02	.02	.00
Respondent Neuroticism	-.01	-.05	.00	.01	-.02	-.01	.02	.03	.03	-.02	-.04*	-.04*	.08*	.06*	.07**
Respondent Moral Self-Efficacy	.02	-.04	.02	-.02	.01	.00	.08*	.06*	.06*	-.01	.01	.00	.01	.02	.01
Independent Variables															
Org Size	-.05		-.04	.06*		.04*	.03		.03	-.02		-.02	.04		.04
Org Sector	-.09*		-.07*	.06*		.03	.01		.03	.11***		.09***	.05		.02
Org Country	-.05		-.02	.04		.01	.00		-.01	.05		.04	.08**		.05
Ethical Leadership	.09*		.08*	-.05		-.03	.05		.06	-.02		-.02	-.05		-.04
Clarity of Ethical Standards	.01		-.01	-.02		.00	-.01		.00	-.03		.00	-.07*		-.03
Ethical Role Modeling_Snr Mgmt	-.16***		-.07	.14***		-.01	-.21***		-.05	.13***		-.03	.17***		.09**
Ethical Behaviour Reinforcement	-.22***		-.06	.37***		.12***	-.14***		-.04	.28***		.10***	.32***		.13***
Incident Tracking Policy	-.02		.01	.02		-.02	-.02		.01	.06*		.02	.05		.01
Support Strategy Policy	.07		.06	-.06		-.04	.08*		.02	-.02		.03	.03		.03
WB Risk Assessment Policy	.03		.00	-.03		.02	.02		.01	-.03		-.01	-.04		.00
WB Advice Provision Policy	-.03		-.03	-.02		.00	-.01		-.03	-.07*		-.04	-.02		.00
WB Training Policy	-.03		-.03	.02		.02	-.09*		-.07*	-.01		-.01	-.04		-.01
Mediators															
Org Procedural Justice		-.54***	-.50***		.78***	.74***		-.13***	-.11***		.16***	.13***		.32***	.27***
Org Interpersonal Justice		-.02	.00		.03	.02		-.57***	-.56***		.42***	.41***		-.05	-.08
Risk Assessment Process		-.01	-.02		.01	.01		-.03	-.02		.04	.05		-.05	-.05
Proactive Management Process		.05	.05		.03	.02		.01	.01		.11***	.10***		.18***	.18***
Org Support Provision Process		-.04	-.04		.05*	.05*		-.03	-.03		.17***	.16***		.19***	.18***
Remediation Process		-.04	-.05		.00	.00		.21***	.20***		-.04***	-.05*		.19***	.18***
R ²	.25***	.37***	.39***	.50***	.81***	.81***	.36***	.55***	.57***	.49***	.71***	.72***	.36***	.51***	.54***
Adjusted R ²	.23	.36	.37	.48	.80	.81	.34	.54	.55	.48	.71	.71	.35	.50	.52
Main Effect Incremental adjusted R ²	.07			.12***			.05***			.09***			.11***		
Mediator Effect Incremental Adjusted R ²		.20***	.14***		.44***	.33***		.26***	.21***		.32***	.23***		.26***	.17***

^aN = 887-904. Standardised beta coefficients reported. * $p < .05$, ** $p < .01$, *** $p < .001$

Table 8. Summary of Direct Effect Regression Results for Reporter and Managed Cases

Variables	Org Procedural Justice		Org Interpersonal Justice		Risk Assessment Process		Proactive Management Process		Org Support Provision Process		Investigation Outcome		Investigation Performance		Reporter Repercussions		Reporter Treatment		Positive Org Change	
	RC	MC	RC	MC	RC	MC	RC	MC	RC	MC	RC	MC	RC	MC	RC	MC	RC	MC	RC	MC
	Controls																			
WD Category		---		---		---	+	---	+	---		---	+/+	---		---		---	+/+	---
WD Seriousness			-	-	+			+	+		-/-	-/ ns		+/+	+/+	-/ ns			+/+	
Staff Involved in WD_Amount	-	-	-	-								-/ ns		+/ ns	+/+	-/-	-/-			
WD Report Confidentiality	-	-	-	-							-/-		-/ ns	+/+	+/+	-/-	-/-		-/ ns	
Reporter Work Role		---		---		---		---		---		---		---		---		---	---	
Reporter as Role Reporter	+	+							+	+	-/ ns	-/-	+/ ns	+/ ns		-/-		+/+	+/+	+/+
Respondent Work Role	---	+	---	+	---		---		---		---	-/ ns	---	+/ ns	---	-/-	---	+/ ns	---	+/ ns
Respondent managed case & reported own case	---	+	---	+	---	+	---	+	---	+	---		---	+/ ns	---		---	+/ ns	---	ns / -
Willingness to Report						+											-/ ns		+/+	
Whistleblowing Process Awareness	+	+	+	+	+	+	+	+	+	+	-/ ns	-/ ns	+/+	+/ ns		-/ ns	+/ ns	+/ ns	+/+	+/ ns
Respondent WB Training						+	+	+	+	+		-/-							+/+	
Respondent Neuroticism			-														-/ ns	ns / -		+/+
Respondent Moral Self-Efficacy															+/+	+/+				
Independent Variables																				
Org Size			-											+/+						
Org Sector		+		+								-/-		+/ ns	+/+			+/+	+/+	
Org Country	-	+		+					-	+	+/ ns									+/ ns
Ethical Leadership			+	+					+			+/+					+/ ns			
Clarity of Ethical Standards								-		-										-/ ns
Ethical Role Modeling_Snr Mgmt	+	+	+	+	+		+	+	+	+	-/ ns	-/ ns	+/ ns	+/ ns	-/ ns	-/ ns	+/ ns	+/ ns	+/ ns	+/+
Ethical Behaviour Reinforcement	+	+	+	+	+	+	+	+	+	+	-/ ns	-/ ns	+/ ns	+/+	-/-	-/ ns	+/+	+/+	+/+	+/+
Incident Tracking Policy	-		-			+									+/ ns		-/ ns	+/ ns		
Support Strategy Policy				-												+/ ns				
WB Risk Assessment Policy																				
WB Advice Provision Policy									-						-/-			-/ ns		
WB Training Policy										-					-/-	-/-	+/ ns			
Mediators																				
Org Procedural Justice	---	---	---	---	---	---	---	---	---	---	-/-	-/-	+/+	+/+	-/-	-/-	+/+	+/+	+/+	+/+
Org Interpersonal Justice	---	---	---	---	---	---	---	---	---	---			+/+		-/-	-/-	+/+	+/+		
Risk Assessment Process	---	---	---	---	---	---	---	---	---	---			+/+						+/+	
Proactive Management Process	---	---	---	---	---	---	---	---	---	---	+/+						+/+	+/+		+/+
Org Support Provision Process	---	---	---	---	---	---	---	---	---	---			+/+	+/+			+/+	+/+	+/+	+/+
Remediation Process	---	---	---	---	---	---	---	---	---	---	-/-				+/+	+/+		-	+/+	+/+

RC = Reporter Cases; MC = Managed Cases; ns = not significant; --- = not applicable

Table 9. Significant Sobel Indirect Effects for Own Reporter and Other Managed Reporter Cases

Independent Variable	Mediator	Dependent Variable	Own Reporter Cases			Other Managed Cases			
			B	SE	p <	B	SE	p <	
Ethical Leadership	Interpersonal Justice	Reporter Treatment	3.46	0.01	0.001	--	--	--	
	Org Support Provision	Reporter Treatment	3.68	0.01	0.001	--	--	--	
Ethical Role Modelling_ Snr Mgmt	Procedural Justice	Investigation Outcome	-7.21	0.00	0.001	-6.19	0.02	0.001	
		Investigation Performance	9.05	0.00	0.001	7.24	0.02	0.001	
		Reporter Repercussions	-4.25	0.01	0.001	-2.81	0.01	0.01	
	Interpersonal Justice	Reporter Treatment	4.58	0.01	0.001	3.76	0.01	0.001	
		Positive Org Change	6.92	0.01	0.001	5.05	0.01	0.001	
		Investigation Performance	3.83	0.01	0.001	--	--	--	
	Proactive Management	Reporter Repercussions	-8.35	0.01	0.001	-8.04	0.02	0.001	
		Reporter Treatment	8.13	0.01	0.001	7.86	0.01	0.001	
		Investigation Outcome	2.75	0.01	0.01	--	--	--	
	Org Support Provision	Reporter Treatment	2.14	0.00	0.05	2.18	0.01	0.001	
		Positive Org Change	--	--	--	2.39	0.01	0.05	
		Investigation Performance	1.99	0.00	0.05	--	--	--	
	Remediation	Reporter Treatment	3.94	0.01	0.001	4.38	0.01	0.001	
		Positive Org Change	3.21	0.00	0.01	3.96	0.01	0.001	
		Investigation Outcome	-2.25	0.01	0.05	--	--	--	
	Ethical Behaviour Reinforcement	Procedural Justice	Reporter Repercussions	2.51	0.01	0.01	--	--	--
			Positive Org Change	2.41	0.00	0.05	--	--	--
			Investigation Outcome	-5.31	0.02	0.001	-7.92	0.03	0.001
Interpersonal Justice		Investigation Performance	5.93	0.03	0.001	10.58	0.03	0.001	
		Reporter Repercussions	-3.74	0.01	0.001	-2.93	0.01	0.01	
		Reporter Treatment	3.96	0.01	0.001	4.06	0.01	0.001	
Proactive Management		Positive Org Change	5.19	0.01	0.001	5.87	0.01	0.001	
		Investigation Performance	3.41	0.01	0.001	--	--	--	
		Reporter Repercussions	-5.57	0.01	0.001	-8.82	0.02	0.001	
Org Support Provision		Reporter Treatment	5.50	0.01	0.001	8.59	0.02	0.001	
		Positive Org Change	--	--	--	3.14	0.01	0.01	
		Investigation Performance	2.02	0.01	0.05	--	--	--	
Remediation		Reporter Treatment	4.13	0.01	0.001	4.20	0.01	0.001	
		Positive Org Change	3.31	0.01	0.001	3.82	0.01	0.001	
		Investigation Outcome	-2.38	0.01	0.05	--	--	--	
Incident Tracking Policy		Procedural Justice	Reporter Repercussions	2.69	0.01	0.01	4.29	0.01	0.001
			Reporter Treatment	--	--	--	-2.17	0.01	0.05
			Positive Org Change	2.57	0.01	0.01	4.02	0.01	0.001
	Interpersonal Justice	Reporter Repercussions	2.28	0.01	0.05	--	--	--	
		Reporter Treatment	-2.33	0.01	0.05	--	--	--	
		Reporter Repercussions	3.80	0.03	0.001	--	--	--	
Whistleblowing Training	Reporter Treatment	-3.78	0.02	0.001	--	--	--		
	Investigation Outcome	--	--	--	3.02	0.01	0.010		
WB Process Awareness	Org Support Provision	Positive Org Change	2.20	0.01	0.05	--	--	--	
	Procedural Justice	Investigation Outcome	-5.73	0.02	0.001	-6.63	0.02	0.001	
		Investigation Performance	6.50	0.02	0.001	7.96	0.02	0.001	
		Reporter Repercussions	--	--	--	-2.85	0.01	0.01	
		Reporter Treatment	4.11	0.01	0.001	3.85	0.01	0.001	
		Positive Org Change	5.56	0.01	0.001	5.28	0.01	0.001	
	Interpersonal Justice	Investigation Performance	2.72	0.00	0.01	--	--	--	
		Reporter Repercussions	--	--	--	-4.94	0.01	0.001	
		Reporter Treatment	3.48	0.01	0.001	4.90	0.01	0.001	
	Proactive Management	Reporter Treatment	3.19	0.00	0.001	2.99	0.01	0.01	
		Positive Org Change	2.76	0.00	0.01	3.63	0.01	0.001	
	Org Support Provision	Reporter Treatment	3.19	0.00	0.001	3.93	0.01	0.001	
		Positive Org Change	2.76	0.00	0.01	3.61	0.01	0.001	
	Remediation	Reporter Repercussions	--	--	--	3.51	0.01	0.001	
		Reporter Treatment	--	--	--	-2.05	0.00	0.05	
		Positive Org Change	--	--	--	3.36	0.01	0.001	

Figure 2. Significant indirect effects for Ethical Role Modelling by Senior Management and Ethical Behaviour Reinforcement for both Reporter and Managed Cases

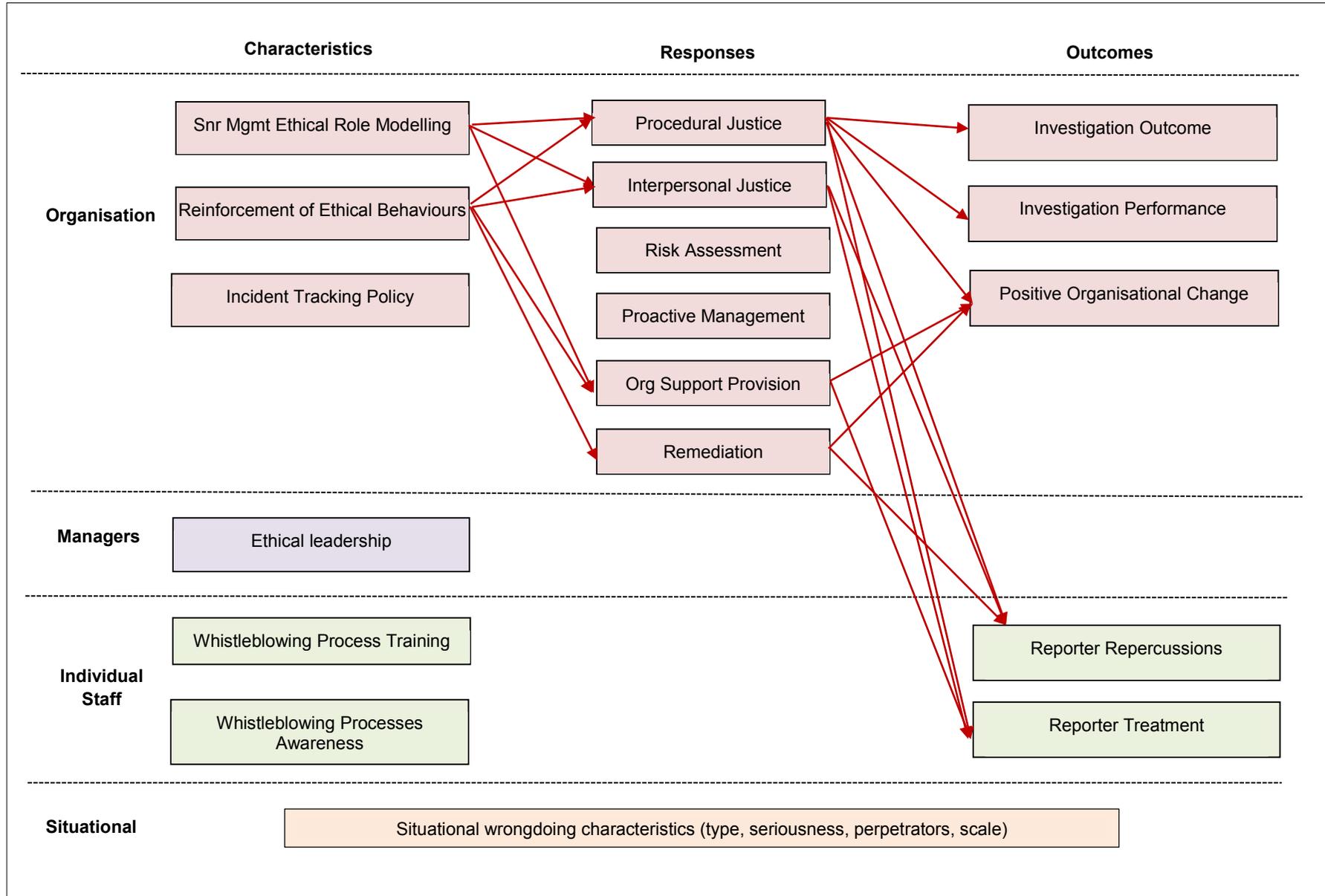
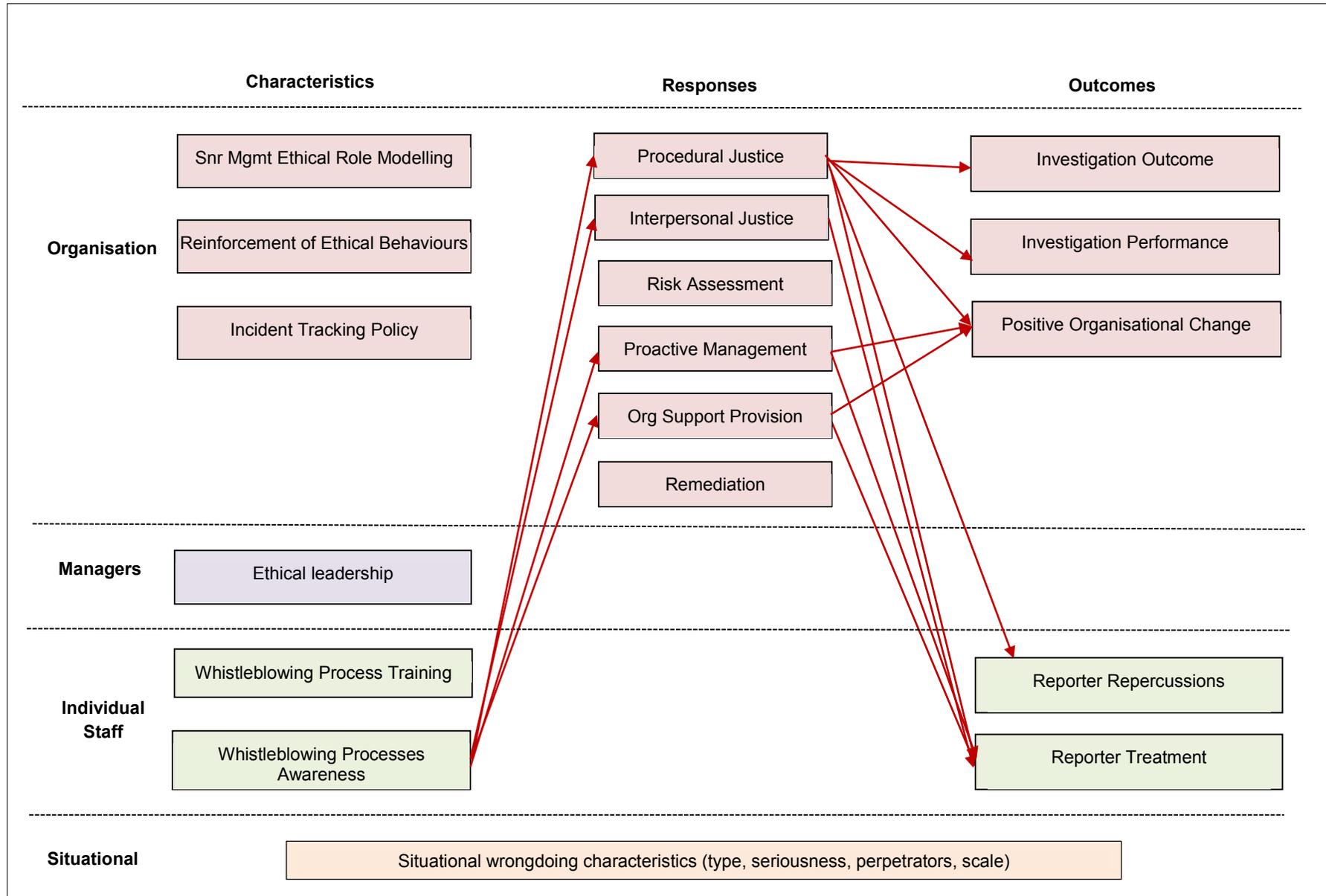


Figure 3. Significant indirect effects for Whistleblowing Processes Awareness for both Reporter and Managed Cases



5. CONCLUSIONS

Organisations are increasingly paying a hefty price for not dealing with internal serious wrongdoing. As continuous media stories illustrate, external whistleblowing results in a loss of reputation, profitability, and potentially market share. Implementing effective whistleblowing management processes to encourage internal reporting and wrongdoing correction is key to improving organisational productivity, and the health and wellbeing of staff.

This study aimed to systematically examine a model of effective whistleblowing management. The direct and indirect relationships were tested between organisational factors, embedded whistleblowing processes within organisations, and reporter and organisational outcomes. Methodologically, we examined the incremental role of the organisational factors on the whistleblowing process and outcome by controlling for various wrongdoing and respondent characteristics that have been previously shown to influence outcomes such as reporter repercussions and treatment, and investigation outcomes and performance. We also sought to mitigate some aspects of common method variance by utilising whistleblowing policy scores by an senior expert professional within each organisation, and by examining reporter experiences from two perspectives: respondent reporters themselves and by managers and governance professionals who dealt with reporter cases.

Findings revealed that firstly, all the whistleblowing processes experienced by reporters had a direct and significant influence to some degree on reporter and organisational outcomes, across both Reporter Cases and Managed Cases (see Tables 6, 7 and 8). Of all the processes, it was clear that investigation procedural justice and organisational interpersonal justice played a critical role in the majority of outcomes across the two case perspectives. Second, a range of organisational factors directly influenced outcomes in the expected direction, after controlling for wrongdoing and respondent characteristics (see Table 6, 7 and 8). In line with theory, ethical leadership, ethical role modelling by senior management, and ethical behavioural reinforcement played a significant positive role of shaping reporter repercussions and treatment. Of the whistleblowing policies, incident tracking policy, advice provision policy and an organisation's training policy had mixed and unexpected influences on reporter repercussions and treatment.

Thirdly, of the organisational factors examined, ethical leadership, ethical role modelling by senior management and ethical behaviour reinforcement had consistent, positive direct effects across a range of whistleblowing processes (see Tables 4, 5 and 8) for both the reporter cases and managed cases groups. Against expectation, an organisation's incident tracking policy had a negative direct effect on procedural and interpersonal justice for the reporter cases group. Additionally, policies involving the organisation's whistleblowing support strategy, advice provisions and training had direct negative effects on interpersonal justice, proactive management and organisational support provisions processes (respectively) for the managed cases group.

Finally, a large range of significant indirect effects were found, with some only relevant for Reporter Cases, and others for Managed Cases (see Table 9). Consistent indirect effects on outcomes for both own reporters and other managed reporters were found for ethical role modelling by senior management, ethical behavioural reinforcement, via the whistleblowing processes (see Figure 2). Surprisingly, a respondent characteristic - whistleblowing process awareness – proved to have consistent strong significant influences on both the whistleblowing processes and outcomes. This variable also had significant indirect effects for both groups on investigation outcome, investigation performance, reporter treatment and positive organisational change, via a range of whistleblowing processes (see Figure 3).

5.1. Contribution to Theory

- First systematic investigation of the role of whistleblowing processes as a mediator in the relationship between organisational, wrongdoing and respondent characteristics and reporter and organisational outcomes. No one to date has looked at different whistleblowing processes embedded within organisations, nor the influence of a range of ethical organisational factors and whistleblowing policies.

5.2. Contribution to Practice

- Ethical organisational cultural factors are critical for ensuring good outcomes for reporters and organisations. Additionally, consistent messages about whistleblowing processes need to be delivered through various communication channels to ensure all staff are aware of these processes. Ethical cultural programs, which include whistleblowing elements, need to be developed and implemented in organisations. It is not enough to have good whistleblowing processes. Organisations need to facilitate an ethical culture in order to encourage the reporting of wrongdoing and ensuring the other players in the whistleblowing processes behave according ethical norms.
 - It is not good enough to have whistleblowing policy. It needs to be implemented well and consistently throughout the organisation. Our study shows that organisations need to go beyond focusing on just investigations and also concentrate on whistleblowing support and protection processes. Crucially important, is the need for procedural justice during investigations and interpersonal justice in interactions with reporters.
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