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- ESTABLISHING GUIDELINES FOR INTERNAL WHISTLEBLOWING SYSTEMS



Master's Degree Project – Innovation & Industrial Management

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ESTABLISHING GUIDELINES FOR INTERNAL WHISTLEBLOWING SYSTEMS

Master of Science in Innovation and Industrial Management - 2020

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Abstract

The main objective of this study is to generate a set of guidelines aimed to provide practicality for organizations looking to implement or enhance their internal whistleblowing system. The guidelines will serve as a direct response to EU-directive 2019/1937 entering into force in 2021. Given that the current research has been scattered both in terms of area of focus as well as suggested course of action, this report will present a more unified front within the overarching topic of whistleblowing system infrastructure. The report contributes to the field through identifying several essential features of such a system by assessing previous research together with what employees perceive as beneficial, which will be tested through an in-depth single case study.

The data was collected through a systematic literature review as well as semi-structured interviews. The results of the analysis have outlined six major factors deemed relevant for the establishment or refinement of an internal whistleblowing system. Those factors are awareness & training, system management, system set-up & process, identity protection, retaliation and feedback & follow up. Within the context of guidelines these factors were reformed into elements that aimed to provide practical directives regarding the type of action that the interested companies should perform in order to run a successful internal whistleblowing system. Namely, the companies should establish creative methods for communication, delegate the most independent entity as executive authority, create a neat and easy to use online system, implement flexible anonymity, facilitate an accepting environment with local managers and keep the whistleblower in the loop. Through providing these guidelines, this research will contribute towards establishing a more concrete basis on which an internal whistleblowing system would not be viewed as symbolic, but rather something widely utilized.

Keywords: *Internal Whistleblowing System, Guidelines for Whistleblowing Systems, Whistleblower, EU-directive 2019/1937, Hotlines, Whistleblowing Framework*

Word Definitions

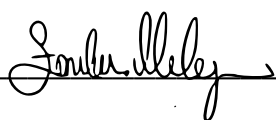
- **Medium and large sized enterprise:** Organizations with 50 employees and above.
- **Whistleblowing system:** A system which collects and stores whistleblower reports.
- **Hotline:** A form of a whistleblowing system
- **Helpline:** A phone line which is staffed by trained operators with the aim to provide employees with confidential advices.
- **Intranet:** A local and restricted communication network for information sharing within an organization.
- **Internal Audit:** An internal department with the role to provide independent assurance that an organizations risk management, governance and internal control processes are operating effectively.
- **Active protection:** Constant protection that is ongoing during an event that would require it.
- **Employee onboarding:** Organizational socialization, refers to the mechanism through which new employees acquire necessary knowledge to become effective organizational members.

Acknowledgements

We would like to express our sincerest gratitude towards a number of people that have made this thesis process feasible. In particular, we would like to thank all the interviewees who have agreed to dedicate their time and effort to do the interview and provide valuable insight while doing so. We are also appreciative of the internal system manager at ICA, Anna Blondell, who helped us understand the inner functioning and set-up of their internal system. Further, we would like to thank our thesis discussion group for the valuable information that has emerged during our meeting sessions.

Finally, we are grateful to our thesis supervisor Johan Brink for the crucial and extremely valuable advice along with the relevant and timely feedback with regards to our master thesis project.

Gothenburg - June 5, 2020



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1. Introduction

This chapter serves to provide the reader with a background and problem setting of the research topic that the thesis aims to study. This will further feed into the formulation of the research purpose, the chosen case company, as well as the research question. Later to be followed by delimitations of the study and its disposition.

1.1 Background

Corporate scandals and exposure of classified information through so called whistleblowers (i.e persons who report or disclose information of wrongdoing obtained in a work-related context) has become highly publicized during the recent years (Olesen, 2018). Cases of Chelsea Manning (2010), Edward Snowden (2013) and Trump-Ukraine scandal (2019) have all gained a lot of media attention where the individual whistleblower has attained an iconic role that is said to honor democracy, justice and human rights (Olesen, 2018).

Contrary to what is most presented within the media, the whistleblower procedure is a rather multifaceted phenomenon that can manifest itself in an array of ways and not exclusively reach the eyes of public media. In reality, the whistleblower has three decisional options available at the time of witnessing any unlawful behavior. They could stay silent, report internally within the organization or report externally to the media or authorities (Folks, 2000).

According to the European Parliament, whistleblowers help prevent damage and harm to the public interest by detecting corporate fraud and should therefore be protected through a safe system no matter industry or being private or public (Parliament, 2019). Which is why the European Parliament, in 2019, enacted the legislative directive 2019/1937 requiring all medium and large sized enterprises to have an internal reporting system in place within two years (European-Parliament, 2019). Through establishing such a system of reporting malpractices, the company can prevent potential damages from occurring, benefitting both themselves and society at large (Larsson, 2012). Otherwise, the potential wrongdoings and malpractices can significantly escalate and cause severe disaster for all parties involved (Nawawi & Salin, 2019). Such scenario can be observed from a Siemens bribery case in 2006, where the failure to report systematic bribery led to the misconducts involving \$1.4bn worth of bribes done with governments of various countries (Nawawi & Salin, 2019). If there was a whistleblowing system in place, there would be a possibility that the fraudulent activities within the scandals could have been remedied far before the damage was incurred (ACFE, 2014).

Research shows that both the individual as well as the organization are in accord with one another as both parties favor the internal reporting option. It acts as a welcomed alternative to dealing with irrevocable damages that may arise from corporate issues going public, such as negative publicity, costly regulatory investigations or legal liability, and thus correcting any unsafe products, workplaces or other breaches within the organization (Barnett, Cochran, & Taylor, 1993; E. S. Callahan, Dworkin, Fort, & Schipani, 2002; Wisskirchen, 2010).

The aforementioned new legal directive, together with the current trend of organizations perceiving whistleblowing systems as preferred practice, creates an urgent need of guidance regarding what an internal whistleblowing system should encompass and how it should be implemented. Yet, the road from need to accomplishment is a long one and the topics relative rise of prominence has made the demand and urge for an overarching set of guidelines within this field even greater (Vandekerckhove & Lewis, 2012).

1.2 Problem Definition

The field of whistleblowing is rapidly garnering limelight through the lenses of both societal and company eye (Olesen, 2018). Whistleblowing research itself has its roots in 1980's, being established within the political landscape of the times. The vast majority of the research within the topic has focused on identifying and describing the sociological profile of a whistleblower (M. Miceli, Near, & Dworkin, 2009; Vandekerckhove & Lewis, 2012). Some emphasis has also been put on the ethical discussions regarding issues of free speech and the right to express dissent (Banisar, 2011) or it has analyzed employees intentions to report wrongdoing (Keenan, 2002; Macnab & Worthley, 2008). While the ethical and sociological research is important as a mean of grasping the causes of whistleblowing, the organizational aspect within the field has to some extent been left out. As a result, the questions regarding how to design and implement the internal whistleblower procedures have grown in urgency amongst organizations worldwide. A more organizational-focused research will complement the newly imposed EU-legislation and bring clarity and practicality to both organizations and legislators. As this directive is relatively new, academia has been unable to delve into the topic of how to respond to it in the best manner. There is also a need to conduct an empirical research in order to investigate the requirements of a potential user of such a system and as such understand its optimal setup. Therefore, guidelines outlining the set-up of an internal whistleblowing system are crucial as they serve to provide a logical next step towards simply having the system platform in place making the actual whistleblowing to take place in an as smooth and efficient manner as possible (Vandekerckhove & Lewis, 2012).

In addition, most of the recent academic literature extensively argues for the importance and benefits of having a whistleblowing system in place (Larsson, 2012). However, the model or framework encompassing these wide spread recommendations is yet to emerge from academic research. Different scholars extensively argue for the importance and consideration of different elements while no research seems to outline a compiled set of recommendations for organizations to make use of. These recommendations would both add to the existing stock of knowledge as well as structure it by providing a more uniform view regarding the steps one should undertake when establishing an appropriate internal whistleblower system. A research delving into the creation of one will enable organizations to establish a well-functioning system right away, providing further incentives for a proper set-up of an internal whistleblowing infrastructure. This sentiment was echoed by several authoritative bodies (BIS, 2015; BSI, 2008; ICC, 2008), who stressed that current regulations and governance principles does not in detail prescribe how such an internal system should be designed or implemented. Some response to this mentioned need was made by a couple of authoritative bodies themselves as

they issued guidance on internal whistleblowing policies and procedures. However, these issues are to be considered rather outdated and are not considered a part of academic literature.

As many organizations today are often large, complex and geographically spread, it is nearly impossible for management to have insights into what happens in every part of the organization (Larsson, 2012). This is one of many reasons why the companies themselves could benefit from having a functional whistleblowing system as it can help prevent the information asymmetry. The pressure on organizations to set up an internal whistleblowing system seems to also come externally as both academics and legislators have been calling for employers to facilitate internal systems designated for employees who report malpractices (Larsson, 2012). Yet both parties fail to provide any guidance on this matter, mainly due to the lack of academic research concluding the overall components of such a system. As such, there is a need for a proper research that would fulfill this gap in an attempt to get the academic field to catch up with the legislative requirements that would enter into force in 2021.

1.3 Purpose

The aim of this thesis is to develop a proper set of standardized guidelines which will facilitate the implementation of an internal whistleblowing system not bound to any organization nor industry. The guidelines will take form through merging the previous literature with the recommendations made by the different legislative bodies. Said guidelines will be further enhanced through an in-depth study, with the intent to add more details and unearth any paradoxes not visible in theory. Through doing so, organizations are provided with a guiding point of reference following the commencement of EU-directive 2019/1937 entering in to force in early 2021 as the guidelines can be utilized when setting up an internal whistleblowing system. This enhanced whistleblowing system will further allow for employees who want to utilize internal channels not to stay silent or resort to the external counterparts. In order to accomplish such task, the expectation and needs of the employees with regards to such a system should be assessed through an in-depth case study.

The purpose is to evaluate current employee perceptions of an internal system already in place as this will allow for discoveries of both strengths, flaws and needs of such said system. As employees will be the main users of such system, their perceptions of it is paramount to its effectiveness. These evaluations are done in relation to already established methods in previous literature in order to discern any potential inconsistencies and similarities between the two. Consequently, this will enable the development of guidelines that organizations, looking to establish and/or develop an internal whistleblowing system, can utilize. Such guidelines will be standardized in order to provide the founding pillars that are not bound to any specific industry or firm and could be adapted to and implemented by any company. This does not mean that the guidelines can simply be copied and expected to work flawlessly. Rather, they will serve as an initial set-up of elements to keep in mind and address within adaptations to context of the organization's business and legislative environment, which will vary from firm to firm.

1.4 Selection of Case Company

The company chosen for this case study was ICA, one of the biggest grocery retail and pharmacy chains in Sweden. The report, however, was not in any way written on behalf of the company. ICA was merely chosen due to its availability and unique structural setup. The company's complex organizational structure envelops several different types of affiliates as can be seen in the organizational chart below. The current whistleblowing system that the company has in place serves the purpose of detecting possible deviations from the organizational values of the stores that are fully or majority-owned by ICA Gruppen including pharmacies, properties and financial services as well as every store within the Baltic region (ICA, 2020).

The unique organizational structure of ICA, with a composition of several independent store owners, leaves behind an array of questions and uncertainties with regards to how their optimal internal whistleblowing system should function. Should the guidelines be able to address said concerns within such a complicated structure, it will be able to get implemented even easier within companies that have a simpler and more traditional frame of operating. As such, the single case study of ICA could provide for a substantial insight into the employee's perspective as the sole existence of the system does not guarantee that it is effectively established or utilized. It is thus worth investigating into what elements will the employees require and expect if they were to utilize any internal reporting channel.

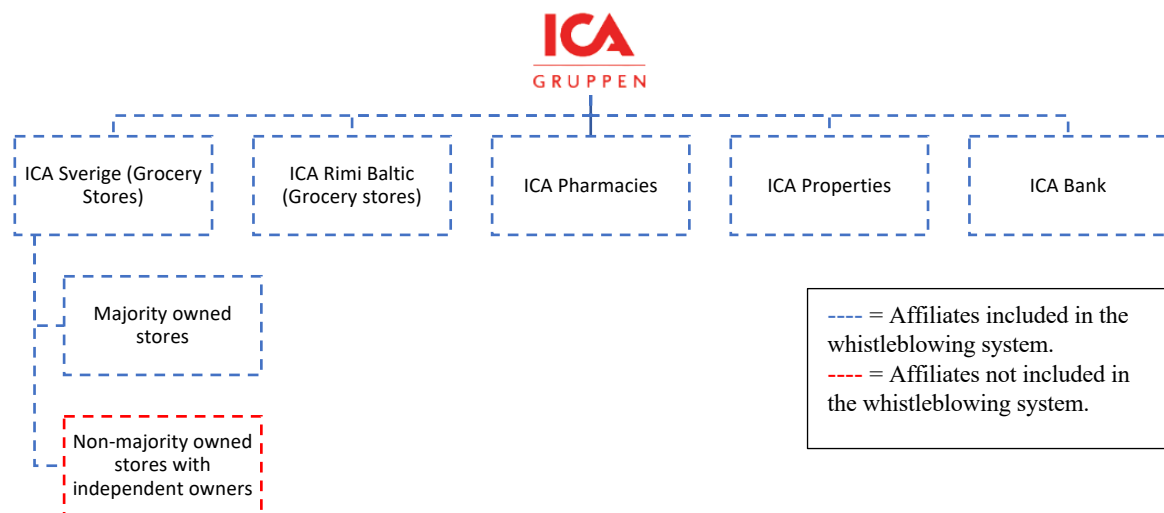


Figure 1: Organizational Chart of ICA -Gruppen extrapolated from ICAs official webpage

1.5 Research Question

With regards to above purpose and problem discussion, the research question of this report has been formulated as following:

What elements should an organization address when shaping their internal whistleblowing system?

In order to answer the research question, focus will lie on creating a set of guidelines through combining academic and regulatory literature along with the discovered empirical findings.

1.6 Delimitations

As a way of providing the study with the needed amount of focus, several delimitations have been formed that in turn alter both the scope and potential findings within the research. Given that the research aims to look into the optimal setup of a whistleblowing system, a simple assumption was formed in the way where both the employee and the company are willing to resolve the issue in charge. Without such a premise, the whole whistleblowing system, and the study of it, would not have a purpose as the issues wouldn't be reported nor resolved. As a result, the ethical side (i.e. what is the point of whistleblowing, what constitutes whistleblowing, why employees whistleblow etc.) of the whistleblowing has not been focused on within this research.

Furthermore, as the research focused on whistleblowing systems within the environment of a company, the focus was anchored towards what those company can do to facilitate the establishment of the internal whistleblowing system. As such, it did not delve into the area of what the employee or the government can contribute in any part of the system set-up. As a result, this study will not aim to investigate the legislative side of the whistleblowing system, given that such matters are the responsibilities of the various executive and legislative branches within the governments and inter-governmental unions. The study will, however, mention the government in the context of its benefits from the internal whistleblowing system in literature review as well as the EU directive discussion in applications. Similarly, as the internal whistleblowing systems predominantly exist as an online platform, the study has used such version as a starting point when answering the research question.

Since the research is focused around the employee's perception of a system, the research has looked into the actual conditions needed and the expectations expressed for the employees to make use of it. As a result, the research has not looked into the further process of the issue resolution, such as the investigation of the wrongdoing and the ways of its resolution.

The study will also focus on ICA as one entity and as such would not look to compare their different offices in any sort of way. Given that the system is uniform across the whole company, there is little benefit looking into any specific differences across the different stores. The study

has also decided to interview only one system manager as the main purpose for said interview was to gather information about their system, for which one manager was deemed sufficient. Finally, in order to protect the anonymity of the employees that participated in the research, their names have not been provided within this research.

1.7 Disposition

For the sake of clarity and ease of navigation, the breakdown of the thesis is presented in the disposition below:



Figure 2: Thesis Disposition

2. Methodology

The following chapter will cover the methodology that was utilized within the study. It starts with a discussion around research strategy and design before outlining the methods used for data collection and analysis. The chapter will conclude by assessing the research quality of the thesis.

2.1 Research Strategy

As business research within the field of whistleblowing systems could be considered a relatively unexplored topic of study, an exploratory approach was chosen to best fit the research needs. It allowed for exploration of the subject in depth where there is a possibility to have a nuanced and more detailed focus, which is considered needed to add value to the rather thin literature in the field. A qualitative research strategy has been decided on as it allowed the participants to more freely and broadly express their feelings and thoughts in a subjective matter, rather than having a quantitative method compelling them to objectivity (Yin, 2015). The current research within the field is scattered in both the approach as well as findings resulting in a high level of uncertainty, something that further strengthens the decision to have a qualitative method (Bryman & Bell, 2011).

In order to examine the structural needs of what should be included in a whistleblowing system, it was necessary to approach the task through the employee perspective as they are the ones who would end up using the system. The employee's needs' and requirements regarding such a system were therefore assessed via qualitative interviews given that such format allows the discussion of the issue in greater detail. Furthermore, interviews have the ability to enable the more novel information to be explored - an attribute in line with the exploratory approach of the thesis (Bryman & Bell, 2011; Yin, 2015). Finally, a qualitative strategy provided room for flexibility and openness to respondents' answers if any clarification would be needed, something not possible in the quantitative strategy (Bryman & Bell, 2011).

Initially, the study took a deductive approach as the literature review generated framework would be tested through engaging with empirical data. The mentioned framework was formed by cross referencing three guidelines published from different authoritative bodies and would provide a basis and guiding point of reference while extracting a set of rough factors. This set would constitute the outer frame for the factor refinement done through the establishment of subfactors with the aid of relevant academic research. As such, the process would enrich each factor with relevant literature, providing more depth, substance and clarity in each one. These refined factors, generated through a compilation of legislative guidelines and academic research, would go on to form a complete theoretical framework. This framework would now be the starting point for the empirical work where employee interviews would contextualize and test the underlying theories in a deductive manner through their perception of such a system. By doing so, the research aims to shed light on any inconsistencies that may not be clearly visible in the literature review generated framework.

Furthermore, the employee interviews would provide more context through newly identified themes and details. Thus, the study would further be complimented via an inductive approach as the initial framework will be extended with the newly identified themes and details. These new, updated findings were then used in order to generate a complete set of guidelines that addresses the research question of this study. Through these guidelines, the refined factors would become crystalized into elements that will give clarity regarding what actions should the company, looking to establish an internal system, undertake. As such the study would combine both a theory testing (deductive) as well as theory generating (inductive) approach into what is described as an abductive approach (Bryman & Bell, 2011). An overview of the research process has been illustrated in the figure below:

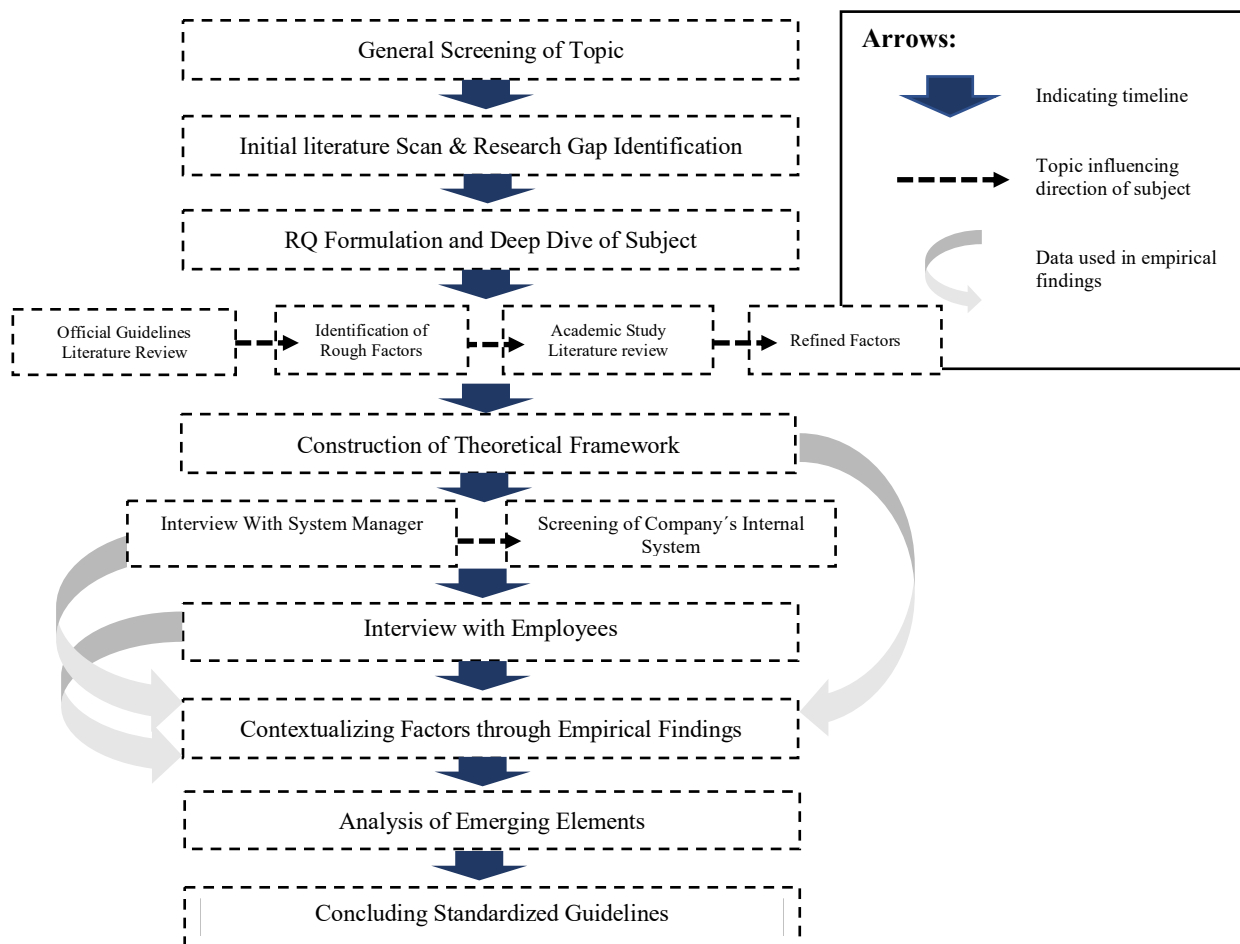


Figure 3: Research Process

2.2 Research Design

The research design chosen for this report was an in-depth single case study with one organization in focus. A case study involves deep and detailed exploration of a specific case relating to a community, organization or a person. Such a study is suitable when the research question aims to address the reasoning behind certain occurrences (Bryman & Bell, 2011). The choice was made in order to gain as deep of an insight as possible into the needs, perceptions and expectations with regards to the internal whistleblowing system. The mentioned design is

a common one to use especially within business research as it handles details, complexity and an intensive analysis of a single organization like few other designs are able to (Bryman & Bell, 2011). The methods and ways of working for ICA, which were discovered through the qualitative interviews with employees, were assessed in relation to the already generated theoretical framework. This allows for the framework to be tested in a specific context and as such attain practical significance that would bridge the current research gap between the academic and business field. Further, a single case study is appropriate in order to comply with the qualitative research strategy as well as the exploratory nature of the research question.

As explained in section 2.1, an abductive approach was used to explore the topic. The starting point was the theoretical framework that was compiled in order to map out existing research within the field of whistleblowing systems. The theoretical framework was thereafter used as a base to explore the subject further. This was done through enabling employees to discuss their perceptions and expectations regarding their current online whistleblowing system and its effectiveness, adding another dimension to the study. Through doing so, the authors were able to engage into an extensive examination and detailed search for inconsistencies of the generated factors that were previously established. As a result, a more nuanced version of the elements was formed, which together allowed a complete set of guidelines to emerge. These guidelines would, therefore, more reliably present what elements should be included in a whistleblowing system, and how.

2.3 Research Method

Throughout the process of completing this report, both primary and secondary data was collected and presented further down the section below. The description of the data collection method was done in a chronological order. As such, the methods regarding the secondary data was explained first, followed by the methods for the primary data. The secondary data was included in the literature review and used to generate a theoretical framework. The primary data was a part of the empirical findings and used to assess and further develop the theoretical framework.

The method for data collection differed with respect to the data type. Namely, the secondary data was collected through a systematic literature review. While for the primary data, it was collected through qualitative semi-structured interviews with a total of nine employees within different parts of ICA Gruppen.

2.3.1 Secondary Data Collection

The secondary data was gathered in order to gain a deeper understanding into the topic of whistleblowing systems in general and their operations in an organizational setting. The secondary data collection was conducted early on in the thesis process as it enabled a profound understanding of the subject, allowing for the possibility to identify a research gap. As such, the secondary data collection was able to facilitate the emergence of the research question. The data was also used to enhance the quality of the primary data collection as it would help introducing different subjects that the primary data could strengthen an explain further.

The secondary data was gathered through two different approaches. Firstly, to enable a common structure, the authors performed a literature-review on official guidelines published by different authoritative bodies. Three guidelines were chosen based on the fact that they extensively addressed the overarching topic of internal whistleblowing systems. They were cross referenced by both authors to find overarching themes that would generate a set of preliminary, rough factors deemed to be needed in an internal whistleblowing system. These factors were later used as a starting point for the next approach of secondary data collection. Within this approach, the academic literature review was done as a way to finalize theoretical framework through giving each factor a series of subfactors aimed to provide more depth and, as such, refine them. These refined factors would then form a basis of the framework that would be tested through the primary data.

2.3.1.1 Databases

Several databases have been used in the creation of this report in order to ensure a profound base of relevant literature. However, as there is a trade of between time restrictions and the added value additional articles would possess, a restriction in number of databases has been adopted. The primary database used for gathering of academic literature in this research was Supersearch, which was complimented by Google Scholar, Emerald, Business Source Premier, JSTOR, Scopus, Springer and Sage Journals Online. The reasoning behind the inclusion of the large number of databases was founded in the overall lack of research within the field, along with the intent to ensure a reliable source of information. Furthermore, various articles from different legislative and governmental bodies has been used to assess the current business landscape regarding internal whistleblowing systems. For this review, articles were gathered from the UK government, the European Commission, the British Standards Institution and the International Chamber of Commerce.

2.3.1.2 Systematic Literature Review

A common method when performing a literature review is the so-called systematic literature review that in a thorough and methodical way, reviews literature of a specified subject (Bryman & Bell, 2015) This specific way of performing a literature review reduces potential biases as the authors make the review more transparent to the readers (Bryman & Bell, 2015). While systematic literature review can be performed in a number of different ways, within this study the review was conducted through selection of aforementioned databases. The review was complemented through a conjoined utilization of the specific whistleblower search terms with the framework-identified factors. This method was done in order to systematically go through relevant published material and thus assist the resolution of the predetermined research question. The list of key search terms is presented in the figure below.

Key Search Words: Official Guidelines Literature Review

Internal Whistleblowing system	and	implementation
Whistleblowing system	and	guidelines
Whistleblowing system	and	rules
Whistleblowing system	and	official guidelines

Key Search Words: Academic Literature Review

Whistleblower effectiveness		
Whistleblowing in organizations		
Internal Whistleblowing system	and	Awareness & Training
Internal Whistleblowing system	and	System Management
Internal Whistleblowing system	and	System Set up & Process
Internal Whistleblowing system	and	Identity Protection
Internal Whistleblowing system	and	Retaliation
Internal Whistleblowing system	and	Feedback & Follow-up

Figure 4: Key Search Terms

As there is a limited amount of research discussing internal whistleblowing systems, the articles found through the systematic literature review were extended with articles mentioned in references or citations in the literature previously chosen. To ensure quality of the data, a set of inclusion and exclusion criteria was set:

Systematic Literature Review

Inclusion Criteria	<ul style="list-style-type: none"> - Peer reviewed journal articles - Published in an acknowledged academic journal - Published by an official legislative/executive body
Exclusion Criteria	<ul style="list-style-type: none"> - Sources that do not look into the whistleblower structure - Reports with an underlying political agenda - Not written in English or Swedish

Figure 5: Inclusion / Exclusion Criteria

2.3.2 Primary Data Collection

In order to successfully approach the research question, an insight into the actual perception and utilization of the whistleblowing system within ICA would have to be assessed. The current ways of working with such a system would need to be gathered in order to fully grasp the

concept. As such, the primary data was collected through semi-structured interviews with the system manager and employees from various positions within ICA. Doing so has ensured that the opinions from all sides are represented and taken into account.

As a semi-structured format was chosen, the interviews provided a flexible structure for the respondent to express their thoughts within the limits of the generated theoretical framework. Furthermore, they provided an opportunity for follow-up questions in order to delve deeper into the topics that they have emphasized. Such a structure has enabled new knowledge to arise, thus providing the framework with more practicality which would shape it into the final guidelines. However, this type of method could be vulnerable to potential biases and errors in approach. Therefore, it has been recommended to perform a pilot interview beforehand (Bryman & Bell, 2015). Such interview was constructed and performed in order to reduce said biases and errors to a minimum. After conducting the pilot interview, the interview guide was divided into the themes of the rough factors as a way to limit the interviewer from going into the ethics parts as had occurred in the pilot. The interviews were then done either face to face or via phone, while ensuring that the anonymity of the respondent was protected.

2.3.2.1 Case Company and Interviewees

For the purpose of the thesis, Swedish retail company ICA gruppen has been selected. ICA was considered a suitable case to investigate for multiple reasons. Firstly, the company has an internal whistleblowing system in place making it possible to evaluate employee's perception of it. Such setting can provide further, more concrete insight that is not rooted in philosophical thought. Secondly, they are a brand operating within several industrial areas. Not only is ICA the largest grocery retailer in Sweden with over 1300 grocery stores, they also own pharmacies as well as grocery stores in the Baltic region. While central ICA exercises full ownership over its pharmacies and its operations in the Baltics, most of the stores within Sweden operate as its own self-governed unit in which the head ICA only has a minority share. Meaning, even though a single case company is researched, the results would be able to tap into different parts of the organization which would further deepen the analysis. The large degree of distance between the head company and its subunits also makes the importance of establishing a good internal system even greater. Meaning, the regular employee has a lot more barriers to go through in order to both understand who the responsible personnel in charge is and how to reach them. Finally, ICA employs people from various ethnical and educational backgrounds, and such degree of diversity would facilitate a high-quality sample.

The choice of interviewees was chosen based on a few criteria's in order to get a diverse sample. The criteria for such a sample are seniority, age, location and gender as the aim is to get a representative sample in order to avoid biases of different kinds. The interviews were made across the hierarchy of ICA, taking account the different voices within both the white and blue-collar field. The interviews are held in either English or Swedish depending on the preference of the interviewee. It is important to note that, due to the time and availability restrictions, all interviewees were of Swedish nationality and came from the branches of ICA

that were within Sweden. As a result, the international cultural perspectives regarding the whistleblowing system set-up are potentially not taken into account.

The interviewee selection was done through utilizing convenience sampling. This method involves drawing a sample from the population which is easily accessible to the researchers (Bryman & Bell, 2015). The choice of this sampling technique was guided by the time and resource constraints, along with the condition of investigating one company which in turn limits the number of relevant respondents with regards to the research. As such, it is worth noting that the results might be liable to potential biases due to the chosen sampling method. The convenience sampling was further enhanced through utilization of a snowball sampling method. This method involves researchers establishing contact with a small group of respondents that are deemed relevant for the research, who would then go on to establish contact with other respondents that the original group deemed relevant (Bryman & Bell, 2015). As a result, the researchers were aided in selecting interviewees that could contribute to the chosen research topic the most.

2.3.2.2 Interview Guides

Prior to conducting the interviews, two different interview guides were created with the research question in mind. One guide was created for the system manager, who is in charge of the system, with the intention to get a full understanding of the current system at ICA. Within the guide, each factor of the theoretical framework was brought up. The second interview guide was created for the employees at ICA and was kept uniform throughout all interviews held. When preparing the questions, it is important to keep in mind that all of them should in some way contribute to answering the research question (Bryman & Bell, 2015). As the topic of whistleblowing can be considered a rather sensitive one, it was decided not to go into depth about earlier experiences or actual incidents of employees. Instead, the focus was put on the system itself and desires and needs in relation to it.

When creating the guide, it is suggested to categorize the questions in order to ensure a constant flow during the interview (Bryman & Bell, 2015). Therefore, the questions were divided into the same sections as the factors generated by the theoretical framework. Important to note is that, as it was decided to conduct semi-structured interviews, the interview guide was simply considered a tool to keep the relevancy of the interview and to ensure comparability between the different answers gathered. Meaning that the interviewees were asked all of the questions that the interview guide contained but, depending on their answer, different follow-up questions would ensue. Follow-up questions are an important tool during semi-structured interviews as they allow deeper discussions and ability to generate thorough answers (Yin, 2015).

A few days prior to the interview, an introducing document was sent to the interviewees in order for them to be able to prepare and gather some background on the topic. This document can be found in appendix 1 & 2 and contains relevant background information about whistleblowing in general. Further, it contains a screenshot of the current whistleblower policy

and system within ICA along with a couple of questions for reflection. This was done in order for employees to be reminded and, in some cases, introduced to the current system so that they could, in a timely manner, go through it and form their own opinion and perceptions. Furthermore, a pilot interview was made prior to the real ones in an attempt to test the interview guide and make any necessary adaptations at places considered unclear.

2.3.2.3 Conducting the Interviews

As the whistleblowing topic, by some, is to be considered rather private it was important to create a safe and as comfortable environment as possible for the interviewees. This was done by assuring confidentiality and by sending a few example questions together with the pre-read document for the interviewees to get familiar with the topic and the whistleblowing system. Further, the interviewees were able to choose preferred language during the interviews as that strengthens employee's possibility to answer (Bryman & Bell, 2015). This resulted in interviews being held in both Swedish & English.

The majority of the interviews were conducted face to face as that is to be preferred over voice calls in order to ensure a more nuanced communication (Bryman & Bell, 2015). However, due to the virus outbreak of Covid-19 that occurred during the time of the data gathering, some of the interviewees decided to cancel the face-to-face interviews and reschedule to a video-call instead. Even though face to face interviews are perceived to be the most desirable method, video-calls can be considered the most suitable substitute in the light of these extraordinary times.

All interviews were recorded to ensure that the dialogues were captured correctly, and that full focus would be on conducting the interviews rather than taking notes. The recordings were made with consent of the parties involved and were promptly deleted after the full transcription was made. Voice memo, which is an iPhone application, was used as a recorder to safely store the recordings allowing several playbacks of the interview. Further, the interviews were all transcribed with the help of Voice Typing, which is a built-in tool in Google Docs. However, technical issues with Voice Typing is reoccurring which is why the authors manually would go over each transcribed interview twice to ensure proper transcription. Consequently, the transcriptions allowed the data to be coded, analyzed and potentially backed up with citations. They were later validated by each respondent in order to decrease the risk of subjectivity while increasing the credibility of the report (Bryman & Bell, 2015).

Each interviewee was ensured total confidentiality which is why their name and store branch have remained hidden. In their place, the research has provided their gender and experience as a way of ensuring the highest amount of transparency without compromising their identity. The interviewees were labelled with respect to the company branch of where they belong. The details are summarized in the table below.

Employee	Ref.	Experience within ICA Gruppen	Date & Duration	Location	Language
Female	A1	8 Years	March 23, 30 min	Face to Face	English
Male	A2	3 Years	March 30, min	Phone	English
Female	B1	5 Years	March 12, 45 min	Face to Face	English
Male	B2	24 Years	March 21, 30 min	Face to Face	Swedish
Female	C1	5 Years	March 25, 30 min	Face to Face	Swedish
Male	D1	10 Years	March 23, 45 min	Phone	English
Female	E1	3 Years	March 24, 30 min	Phone	English
Female	F1	4 Years	March 19, 40 min	Face to Face	Swedish
Female	G1	1 Year	March 24, 30 min	Phone	English

System Manager	Ref.	Experience	Date & Duration	Location	Language
Anna Blondell	---	4 Years	March 24, 30 min	Phone	Swedish

Figure 6: Interviewee Tables

2.4 Data Analysis

The data analysis method for this research is a thematic approach as it aims to identify different themes and subthemes within the data collected (Bryman & Bell, 2015). As the data was derived from large mass of unstructured textual material, a thematic analysis would facilitate the reduction of data into the relevant parts via coding the material and introducing concepts. This method aims to identify and outline the patterns or themes within the gathered data through the use of coding. Coding is the process of breaking down the data into separate parts with the intent to enable the interpretation of the data and formation of the theory building categories (Bryman & Bell, 2015). The emerging patterns were pinpointed through color coding (assigning different colors to the different themes) and grouped into concepts. This way the analysis of the data is done in a structured approach and the research validity condition is fulfilled.

Academic research has outlined the potential pitfall of coding, embedded in the risk of losing the context of what was said during the interviews (Bryman & Bell, 2011). As a way of combatting this risk throughout the process of thematic analysis a system of mentions, agrees

and disagrees has been established. Throughout the interviews, the three-letter system was utilized as a method of gaining insight into how the topic came into the discussion. Mention (M) indicates that the respondent brought up the topic by themselves, disregarding their opinion on the matter. Agreement (A) indicates that the respondent is in accord with the topic that the interviewer brought up. Disagreement (D) indicates that the respondent does not agree with the topic that was presented to them during the interview.

An additional measure of preserving context was done through both authors doing the coding by themselves and comparing the result for any potential divergences in interpretation. Those divergences were then discussed before establishing the final coding. Through such a method the individual biases of a single authors view have been reduced, resulting in a more objective outcome. For the sake of transparency, the coding overview can be found in the appendix 6 further down the document.

During the data analysis process, the iterative approach was utilized. Iterative approach involves researchers going back and forth between the empirical findings and analysis (Bryman & Bell, 2015). Given that the subject of the study is one that has not been deeply investigated, this approach allows for any further elaboration on the topics as the knowledge regarding it gets increased over the course of the interviews. The approach has been utilized when a unique theme or point has been found. By going back and forth, such themes were then brought up as follow-up questions in the future interviews as a way of gaining more in-depth and complete insight from the respondents, which in turn would lead to conclusions of higher quality conclusions.

The empirical findings were analyzed in relation to the previously established theoretical framework, in a way to test and complement said framework. It is the though this analysis that the preformed framework would evolve into a set of practical guidelines. These will bridge the gap between academic research and organizational needs thus providing a direct response to the new EU-directive 2019/1937.

2.5 Research Quality

The three criteria that shape the research quality are validity, reliability and replicability (Bryman & Bell, 2015). As such, in the following sections the quality of research were assessed through their lenses.

2.5.1 Validity

The validity of the study can be divided into internal and external validity. Internal validity aims to address the causality within the study, as well as the degree to which the drawn conclusions match the empirical findings (Bryman & Bell, 2015). Within qualitative studies, this type of validity is mostly assessed in terms of credibility, which is the believability of the studies. In order to ensure such credibility, the study was made sure to be conducted in good practice and standards given the setting. The risk of mistakes was minimized through constructing a well-defined research questions with the aim to provide a clear answer. The

validity was further enhanced through having all the interviews transcribed and sent to the interviewees beforehand for validation. This way the risk of any possible misinterpretations and questionable conclusions is significantly reduced.

External validity aims to address the generalization of the findings, that is whether the studies are viable in another setting (Bryman & Bell, 2015). In order to accomplish such task, multiple employees along with a system manager were interviewed, increasing the validity within the study. The sample, however, is rather limited as a result of time and access constraints. As such it is debatable to what extent can the findings be generalized across both industries and companies. Qualitative research generally bears this problem due to their small sample sizes (Bryman & Bell, 2015). A way of circumventing this potential issue was done through providing thorough description of the data collected, as well as their setting. The empirical findings from the employee interviews follow similar patterns, which serves as a way to strengthen validity. In order to make the respondent comfortable and able to clearly articulate themselves, the interviews were conducted in either English or Swedish, with latter being translated to English after conduction. As the authors own translations can run a risk of misinterpretation, the issue has been mitigated through a later validation of the translations by each interviewee.

2.5.2 Reliability

Reliability of the study measures its ability to be repeated. Namely, it concerns itself on whether the results would be found consistently within any similar studies that would be conducted (Bryman & Bell, 2015). It deals with the quality of the conclusions themselves and can be divided into internal reliability and external reliability.

Internal Reliability measures the degree on which researchers are in accord with the study's findings or results (Yin, 2015). The stronger the accord, the higher perceived the level of reliability is expected to be. Through including more than one researcher during the findings regarding the formulation and discovery of factors and subfactors, this type of reliability was addressed. Bryman and Bell (2015) argue that the inter observer consistency is enhanced by involving several researchers within the field of study. As a result, the internal reliability of this study is deemed high.

External Reliability measures the degree of which the study can be redone (Bryman & Bell, 2015). Due to the ever-evolving formulation of whistleblowing systems as a result of laws and regulations, the conclusions and analysis of the research run into the danger of being obsolete. However, given that the nature of the study is to provide a basic foundation for any company that is looking to implement an internal system, it is nevertheless considered relevant.

2.5.3 Replicability

Study's replicability involves the degree of which the study can be replicated. A crucial step to achieving that lies within the high amount of details included about the study (Bryman & Bell, 2015). As such, all of the elements within the case study (literature review, interview structure,

data coding and formulation of the internal whistleblowing system standards) have been documented in detail as a mean of assisting any future replications of the research. The interview guides and questions are made fully transparent and available in appendix 3. Furthermore, in order to provide further clarity to the study process, a figure of the research processes is to be found in section 2.1.

3. Literature Review

The following chapter will present the findings from the literature review. The chapter commences with a brief outline of what the concept of whistleblowing is and why it is important for the stakeholders involved, before diving into how an internal system can act as a conduit for the whistleblowing implementation. This is followed by a breakdown into important factors and subfactors that the international guidelines highlight, and which academic literature supports. Each of these elements will be discussed in depth before being summarized into a theoretical framework.

3.1 Whistleblowing as a Concept

Whistleblowing as a concept was first brought to public attention during the 1970's with the release of the Pentagon Papers being accredited as the first widely known example (Mannion et al., 2018). Its first definition can be traced back to early 1970's, by the activist Ralph Nader who focused on the public exposure of an organization involved in a wrongdoing (Banisar, 2011). The definition of whistleblowing as a term has undergone many transformations ever since Nader put his definition to it. The more commonly accepted definition, and the one used throughout this report, defines whistleblowing as following:

"...the disclosure by organization members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action" (J. Near & Miceli, 1985).

An array of scholars and academics have developed the definition even further, offering multiple different angles and perspectives (Mesmer-Magnus & Viswesvaran, 2005; M.P. Miceli, Schwartz, & Near, 1992; J. P. Near & Miceli, 1996). In general, all of these definitions involve individuals that are exposing wrongdoing at a great cost of their personal and professional lives (Dryburgh, 2009). Yet, the reason that these individuals still choose to expose themselves to such a risk lies within their prosocial behavioral tendencies (Brief & Motowidlo, 1986). Through whistleblowing, these individuals aim to bring advantages for both themselves and the people in the community, by conveying the information that they think is unethical, harmful and/or illegal with regards to company or themselves (Brief & Motowidlo, 1986). This school of thought was expanded upon in later studies which have argued that prosocial behavioral tendencies is but one of at least three reasons behind the whistleblowers decision to report despite it being against their self-interest. The two of these phenomena that further explain it are conscious cleaning and cost imposing. Namely, the whistleblowers can also be motivated by their lingering sense of guilt as well as the dangers that the wrongdoing can have on the organizational wellbeing (Heyes & Kapur, 2009). Regardless of what the motivation may be, whistleblowing itself is important to all stakeholders, whether they be the society, employees, organizations, customers, clients, citizens or other. This is due to the fact that whistleblowers can prevent several unfavorable situations such as bullying, corruption, harassment and misconduct (Mesmer-Magnus & Viswesvaran, 2005; Marcia P. Miceli & Near, 2002; Marcia P. Miceli, Rehg, Near, & Ryan, 1999).

3.1.1 Whistleblowing for Organizations

Whistleblowing within the eyes of the organization has throughout the years been somewhat contradictory. Traditionally, it has been a point of worry and a symbol of potential threat (Halim, Haryanto, & Manansang, 2013) where the whistleblower has been seen as a traitor or villain since they disclose information about the company not intended for the public eye (Gobert & Punch, 2000). However, as overall employee involvement is getting more appreciated and utilized, managers are becoming more appreciative towards whistleblowing in general. They are starting to view it as a valuable resource from a committed employee, using their information as a useful tool towards acting and resolving various types of organizational issues (Halim et al., 2013). From an organizational perspective, a whistleblowing system is beneficial as it helps to prevent and detect fraud early on (Lee & Fargher, 2013). In addition, it also encourages employees to act within the code of ethics which in turn increases safety and well-being of the organization as a whole and thus increases the satisfaction and commitment among employees (M. Miceli et al., 2009).

A study made in 2004 concluded that whistleblowing systems are proven to have the ability to detect and deter illegal behavior. This study made by the Association of Certified Fraud Examiners (ACFE), in its report to the Nations on Occupational Fraud and Abuse concluded that losses made by fraud was reduced by nearly 60% when a whistleblowing system was present (ACFE, 2004). A follow-up study by the same organization in 2014, outlined that a whistleblowing system had a substantial impact on the detection of fraud, 42% of which were detected by tips clearly facilitated by whistleblowing systems (ACFE, 2014).

3.1.2 Whistleblowing for Employees

Research regarding whistleblowing from an employee perspective is embedded in a variety of approaches. Where some discuss the personal characteristics of a whistleblower (Bjørkelo, Einarsen, & Matthiesen, 2010) others discuss more situational aspects such as severity of misconduct or frequency of malpractice (Kaplan & Schultz, 2007; M.P. Miceli et al., 1992). Yet, the decision of whether or not to blow the whistle is still considered rather complex as the phenomena constitutes of both individual, organizational as well as situational factors (M.P. Miceli et al., 1992). An attempt to explain the phenomena was made by Folks where she describes the decisional process from an employee perspective which is pictured as a three-option process (Folks, 2000). The employee can choose to stay silent, whistleblow internally within the organization or whistleblow externally, either to the media or to authorities. Such decision-making process was summarized by the authors in the model below.

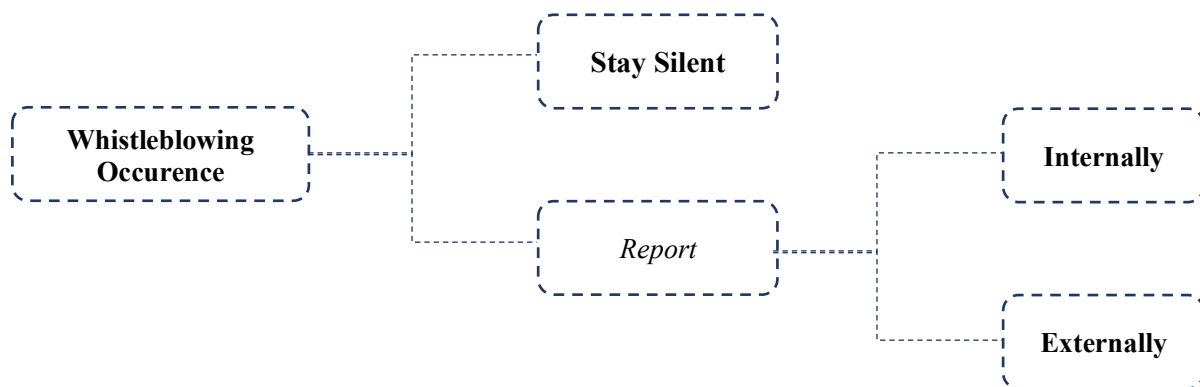


Figure 7: Whistleblowing Decision Process extrapolated from Folks, 2000

Yet despite what the model might suggest, in the majority of cases investigated (84%), the employee would report the perceived wrong-doing to parties within the organization rather than external authorities (Marcia P. Miceli & Near, 2002; Rothschild & Miethe, 1999). Going through external channels was shown to be an option mainly when companies would try to cover up their wrong doing and/or perform any type of retaliation against the whistleblower (Rothschild & Miethe, 1999). While staying silent was, as the research has consistently demonstrated, considered an option only if there was a fear of reprimands (Banisar, 2011) or a belief that the wrong-doing will not be rectified (Dhamija, 2014; Gottfredson & Brown, 2002; J. P. Near & Miceli, 2008). Due to these circumstances, the whistleblowing thought process will generally involve the individual conducting some sort of formal or informal cost/benefit analysis when deciding on whether to blow the whistle (Dasgupta & Kesharwani, 2010; Rocha & Kleiner, 2005). Said individual would weigh the risks, such as losing a job, against the potential benefits of doing public good or receiving financial rewards or compensations (Rocha & Kleiner, 2005).

3.1.3 Whistleblowing for Governments

Whistleblowing can be considered a rather complex phenomenon as it constitutes an interplay between individual, organizational and situational variables (Greenberger, Miceli, & Cohen, 1987). It is due to this complexity that the government has increasingly encouraged the development of the whistleblowing systems as they are unlikely to be regulated on its own. Through establishing and improving such a system the governments see a possibility to prevent, detect and tackle different cases of wrongdoings while in their infancy stage (Endang Tri, Rudi, & La Ode Dedi, 2019). Furthermore, these systems can improve the inflow of valuable information about the activities of illegal, unethical or dangerous nature of both governments and private entities (Banisar, 2011) on which they may act.

In 2019, the European parliament approved the European commission's proposal of implementing new rules regarding reporting systems as well as protection of whistleblowers (Parliament, 2019). The parliament argues that it is crucial for organizations to have internal whistleblowing systems as they may detect breaches in the organization. Such breaches have the potential to disrupt competition through creating an uneven playing field for businesses across the European market and thereby affecting the proper functioning of the internal market

within the union. A study made in 2017 estimated that the European Union as a whole made losses of around 5.8 to 9.6 billion Euros within the public procurement sector only as a consequence of not having sufficient statutory protection (Parliament, 2019).

3.1.4 Connecting the Dots

Whistleblowing has been rapidly surging into the public spotlight and been the topic of public debate with the rise of famous cases of whistleblowers such as Edward Snowden and Chelsea Manning (Ceva & Bocchiola, 2019). As a result of the amassed media attention, a growing interest has begun to develop towards the implementation of the different whistleblowing systems as it is proven to come with stated organizational, personal and societal benefits. In particular, the establishment of the internal system is a rather important one as it has the potential to appease all three parties that are the stakeholders within this topic. A well-functioning internal whistleblowing system is a useful tool for organizations to detect possible deviations from their organizational values, for governments and society to correct the uneven business playing field, and for individuals within an organization to directly and efficiently report and resolve any wrongdoings that they may witness.

3.2 Internal Whistleblowing System

An internal whistleblowing system can take different forms and traditionally, whistleblowing has been done via notifying a superior, contacting an ombudsman, using hotlines or post office boxes (Lowry, Moody, Galletta, & Vance, 2013). However, throughout the years, legislations in several nations have been pushing the organizations to create their own channels for internal reporting. For example, the Sarbanes-Oxley act in the United States and the directive on the protection of persons who report breaches of Union law in EU have made organizations create safe channels where whistleblowers are ensured confidentiality (Parliament, 2019). More recently, the new EU-directive 2019/1937 has expanded these requirements to all companies with more than 50 employees. It is due to these changes that the online whistleblower reporting system has gained importance over the recent decade and seems to be the most prominent method to use for the organizations today when it comes internal control and reception of such reports (Kaplan & Schultz, 2007; Lowry et al., 2013). The internal reports are a valuable resource for organizations as they can be used to identify and quickly address the concerns arising within the firm (Stephen Stubben & Welch, 2019).

3.3 Establishing an Internal Whistleblowing System

In many cases of whistleblowing systems, it seems as if they are not implemented effectively and as if their mere existence is considered symbolic (Lee & Fargher, 2013; Pittroff, 2016). In order to have a whistleblowing system that can be considered effective, it is not sufficient to simply establish one given that its effectiveness depends on several other conditions that the organizations would need to take into account when implementing a system of this kind.

Different scholars argue for the relevance of different factors and their importance within an internal system, yet a literature unifying these factors into a complete set of criteria is very scarce. A number of guidelines have been created by several authoritative bodies, such as

International Chamber of Commerce, The European commission and British Standards Institution, all of which emphasize different factors as important when establishing such a system. These factors have been structured below into eight different categories, which are further backed and discussed extensively through academic literature. It is through this method that the general, more rough factors generated from the guidelines will become refined as they are given more detail through various academic research. The list of the rough factors that will be discussed in the follow sections is presented below, along with the themes (extracted from said guidelines) that helped shape them.

Rough Factors	Themes
Awareness and Training	Ensure good awareness, provide guidelines, offer training and support, policy document, regular communication of system, accessibility of procedure.
System Management	Essance of bypassing line management, day to day responsibilities, owner of the system, high level staff as appointed personnel, external management.
System Set-up & Process	Helpline with confidential advice, multilingual system, separate message from messenger, equal processing, immediate action, transparent procedure.
Identity Protection	Discourage anonymity, commitment to confidentiality.
Retaliation	Safeguards, successful cases, active protection, no discriminatory or disciplinary action
Feedback & Follow-up	Provide feedback on final outcome, time frame, reward systems, necessity for feedback, support services, informing reporter

Figure 8: Rough Factors

3.3.1 Awareness & Training

Just like any other operational process that a firm might have in place, the whistleblowing system will only function the way it is intended if people actually use it. That being said, the system would need to be communicated regularly if people are to use it (Slovin, 2006). Employees should be made aware of the available policy manuals as they help employees determine rules, procedures, rights and expectations of whistleblowing systems (Rothwell & Baldwin, 2007). Previous studies have shown that the existence and quality of a whistleblower policy will affect reporting behavior of employees within the organization and thereby serve as an indicator of the quality and effectiveness of the whistleblowing system (Lee & Fargher, 2013). Yet, it does not matter how good of a policy the company has on paper as it is of little value if employees are unaware of its existence (Lee & Fargher, 2013; Pittroff, 2016). Therefore, organizations should consider training their staff on their code of conduct in order to assure that they are well aware of the conducts existence (Banisar, 2011; Bloch, 2003a). This would ensure that the employees would be able to identify when and where to report a potential breach.

Training the employees in the actual complaint process is also recommended by several authors (Bloch, 2003a; Larsson, 2012). Educating staff in the whistleblowing system itself is an important part as the perception of the system and compliance with it has a positive effect on its implementation (Haryanto et al., 2013). However, as such an extensive process comes with significant costs, some scholars recommend companies to selectively limit the training only to those employees most likely to be exposed to potential misconduct (Bloch, 2003a).

Further, communication about different avenues available for whistleblowing is encouraged by using creative approaches as management briefings, the intranet or via employees pay slip (BSI, 2008). New employees should be told about the whistleblower arrangements immediately once they join the organization, possibly through an introduction program (Lewis, 2006). While regular employees should be updated at least every other year but also at every occasion when the process or policy is updated (BSI, 2008). Organizational leaders are suggested to regularly inform their staff about what constitutes wrongdoing, their options when encountering wrongdoing and how others should treat whistleblowers. By frequently reminding the employees about the whistleblowing policies, it will signal that whistleblowing is considered as an appropriate in-role behavior and thereby increase the effectiveness of the whistleblowing channels (Marcia P. Miceli & Near, 2002). It is through these types of communications that the employees will gain a sense of empowerment, motivating them to take action through utilizing the channels (Berry, 2004). To further assess the level of employee awareness, regarding the system, organizations can measure the effectiveness through employee satisfaction surveys or random sampling (BSI, 2008).

3.3.2 System Management

When it comes to the discussions with regards to who should own and/or manage the whistleblowing system, a large number of philosophical clashes discussed in the various international reports can be noticed. EUWP argues for a specified and strictly separated internal organizational unit to oversee the handling of the whistleblower reports received within the company (EUWP, 2006). Such an internal audit team should enable the proper functioning, awareness and accessibility of the internal WB system. The system should complement any other type of internal controls included in the audit teams responsibility (Stephen Stubben & Welch, 2019). Another option of having an internal control over such system could be via tasking personnel with seniority and authority within the company as managers (ICC, 2008), further backed by BSI who argues that this type of task should be dealt with within the higher level of the companies, citing HR as a viable option (BSI, 2008).

Many authors and legislative bodies have argued for the appointment of an external independent party or person as a manager of such a whistleblowing system (TI, 2009). The body in charge should have the responsibilities of receiving reports of wrongdoings, providing advice to the whistleblower, investigating and ruling on the cases of indiscriminate (Banisar, 2011). They should not, however, be having any exclusive jurisdiction over the matter at hand (Banisar, 2011). These independent third parties can be lawyers, external auditors or an

independent ombudsperson who are not involved within the company (Hunton & Rose, 2015). Their task is to act as a bridge between the whistleblower and the organizations, through collecting and assessing the legitimacy of the reports and allegations and, if given sufficient evidence, commence the investigations with a summarized judgement regarding the case (Hunton & Rose, 2015).

Regardless of what the choice of who the whistleblower manager is, it is crucial that it is a party with authoritative power that is able to implement necessary changes. If the management is not perceived as being able to change current practices by the whistleblowers, said whistleblowers would feel more swayed to choose to blow the whistle externally-something that is not favoring organizations (Dhamija, 2014; Gottfredson & Brown, 2002). It is important for employees to trust both the system, as well as the person in charge of the system (Dhamija, 2014). A potential suggestion to accomplish this is by utilizing a third-party web solution as a means of receiving and documenting reports without risking a potential breach (Bloch, 2003b). Through such a system, an investigator would get notified about the complaint via email and could immediately access and evaluate the information (Bloch, 2003b).

3.3.4 System Set-up & Process

As previously addressed, whistleblowing system can be constituted in several different ways. However, most organizations today seem to favor the online version (Kaplan & Schultz, 2007; Lowry et al., 2013) as the mere set-up of the arrangement isn't a costly exercise while the maintenance is considered rather convenient (BSI, 2008). The set-up of the system should encourage internal disclosure of wrongdoing and the procedure should be straightforward and easy to use (Banisar, 2011; Bloch, 2003a). The web-based system should provide all aspects of the report, starting from the initiation of the complaint, to the corrective action all the way to the communication of the final outcome to the whistleblower (Bloch, 2003a).

In addition to the online system, a set of complementary tools are recommended to facilitate the usage of an internal whistleblowing system. Some scholars recommend organizations to offer several reporting options in order to accommodate employees individual preferences of how and where to report misconduct (Slovin, 2006). An additional avenue to the web-based reporting channel could be a telephone line, such as a helpline, aimed to operate as a safe haven for employees. The helpline should offer employees anonymous advice on how to raise a whistleblowing concern. In an environment where any information shared between the helpline provider and the employee will not constitute any legal notification to the employer (BSI, 2008). The helpline should be staffed at all hours by trained operators and, given the employees consent, the staff of the helpline should have the ability to pass on the provided information if the employee is reluctant to do so themselves (BSI, 2008).

Further, some scholars argue that the essence of a whistleblowing system is constituted in its ability to allow an employee to bypass the direct line of management in case this is preferred by the whistleblower (BSI, 2008). Even though some argue that reporting incidents and occurrence's directly to the manager in charge is often more beneficial, there can still be situations where it is not appropriate to report to their direct line of management. Namely, for

example when the management itself is engaged in improper activities, the whistleblowing system should be able to allow the reporter to file a complaint without the managers involvement (BSI, 2008; Khanna, 2006). Still, if the management in question needs to be briefed about the report, they can be notified through the person in charge of the system. Doing so will separate the message from the messenger and thus, to a larger extent, protect the identity of the whistleblower in question (BSI, 2008). Finally, it is important that all reports get equally screened even though some present substantial evidence in their report while others only have a slight suspicion in order miss out on any important information (ICC, 2008).

3.3.5 Identity Protection

The insurance that the identity of the whistleblower is going to be protected throughout the reporting process, is one of the most important pillars in establishing a secure internal system (Briando, Bawono, & Mirwanto, 2019). Given the very real threat of retaliation due to the information disclosed, it is important for the system to provide for the identity protection of the person that decides to whistleblow (Banisar, 2011; Briando et al., 2019). Securing the identity of the whistleblower is of utmost importance, and data containing such information should be available only to the operators of the system and as such be kept in a safe place (Briando et al., 2019). During the processing of the report, the assessor has to prioritize the confidentiality and/or anonymity of the whistleblower, depending on the type of identity protection that the system has established (Briando et al., 2019)

It is important that the confidentiality is to be distinguished from anonymity. Namely, former ensures that the data about the whistleblower is known, but protected, while the latter enables the disclosure of the information without the recipient knowing the sender's identity (Banisar, 2011). While many regulations and agencies do stress the requirement on full confidentiality, the anonymous reporting, while allowed, is generally discouraged as it is not viewed as effective as its counterpart (Johnsen, 2011; Near and Miceli, 1995). The Data protection Working Party in EU has substantiated on these claims by providing a list of potential problems with regards to anonymous reporting for both organizations and individuals. Namely they state the issue of anonymity not being fully able to prevent others from deducing who voiced the concern (due to the small number of people who would have such information to begin with) and retaliating against them. Further they elaborate on the difficulty of investigating the concern due to being unable to ask any additional questions, the potential incentives of anonymous malicious reports (as it can be done without repercussions due to no linked identity) and the risk of being suspected as making one, as well as the deterioration of the social climate due to the awareness that anonymous reports may be filed against an employee at any time (EUWP, 2006).

Academic literature has echoed the statements from the Working Party and argues that anonymous reports are less likely to be followed through as they are perceived as unsubstantiated. Even though the anonymous report on average contains more information with regards to the activity and are more thoroughly reviewed by the management, only 28% of the whistleblowers elected to stay anonymous (Stephen Stubben & Welch, 2018). Furthermore, some scholars argue that, due to not being able to establish a communication with the

whistleblower, many anonymous reports fail to be investigated upon (Lipman, 2012). Along with all this, one should be aware that the anonymity itself is not absolutely guaranteed within the current whistleblower infrastructure. Voice recognition could track the hotline calls, handwriting analysis could trace letters and IP tracing could expose the computer through which the whistleblower sent an e-mail (Lipman, 2012). However, it is important to understand that the same downfalls relate to both modes of identity protection and the body in charge of receiving the reports should make this clear to the whistleblowers themselves (Banisar, 2011).

Despite its criticism, one should not say that the anonymity is without its perks. This method can prove rather essential in situations where there is a weak or unregulated legal system and where there are very real concerns of harm and social ostracizing (Banisar, 2011). Moreover, the anonymous disclosure can be justified in scenarios where the wrongdoing carries serious consequences and/or where the whistleblower and the wrongdoer are working in close proximity (Elliston, 1982). It is paramount that the system is welcoming to the informant that wishes to be anonymous without being discriminated against (Briando et al., 2019). Under such conditions, the personal costs of whistleblowing can get reduced, thus increasing its usefulness, making the availability of such a system much more worthwhile (Ayers & Kaplan, 2005; J. Near, Ryan, & Miceli, 1995).

Even though the confidential system is viewed as the more favorable one, facilitating the availability of both anonymous and confidential reporting methods as opposed to only one mode is, according to other literature, perceived beneficial. This would allow the whistleblowers to choose the identity protection format depending on their case. Thus giving the whistleblower an opportunity to report the wrongdoing internally without the fear of retaliation (Berry, 2004). It is important to note that, when establishing such a variety of choices, both the anonymous and confidential reporting should be equally promoted and facilitated throughout the organization (Briando et al., 2019).

3.3.6 Retaliation

Fear of retaliation is one of the key barriers preventing potential whistleblowers from reporting a wrongdoing (Banisar, 2011; Mannion et al., 2018; Vandekerckhove & Lewis, 2012). Retaliation involves either utilizing an undesirable action towards an employee or not taking a desirable action for the reason that the employee has disclosed serious information (Keenan, 2002). Academic research has suggested that the fear of reprisal is the prime reason behind the failure to disclose information regarding the harmful conditions, along with the belief that the reporting will have no effect on the situation (Black, 2011; E. Callahan & Collins, 1992; Vandekerckhove & Lewis, 2012). This fear is thought to be the driving force behind the fact that, according to the study in US, half of the whistleblower calls in 2009 were done via anonymous means (Lipman, 2012).

The anticipated retaliation has the roots within the organizations formal and informal structure, along with the fear of the negative reception from their peers. As such, the whistleblower tends to experience a personal turmoil as they balance the righteousness of their action against the company, peer and profession loyalty (Mannion et al., 2018). From the company's perspective,

the retaliation towards the whistleblower is often performed as a response to the perceived attack on the established organizational power (J. Near & Miceli, 1986).

It is important to note that the fear of retaliation is shown to reduce the whistleblowing intention, but not the actual behavior. Namely, the fear only affects the people who are undecided on whether they should whistleblow and not those that have already made up their mind (Mesmer-Magnus & Viswesvaran, 2005). To those affected, the strength of the retaliation is one of the measurements through which the individuals evaluate on whether they should report a wrongdoing (Liyanarachchi & Newdick, 2009). Meaning that they would only blow the whistle if they perceive the risk of retaliation to be low (Marcia P. Miceli & Near, 1994; Sims & Keenan, 1998). As such, it is essential for the whistleblowing systems to alter the perception of would-be whistleblowers towards feeling protected from the reprisals when reporting activities of dishonest or fraudulent nature (Marcia P. Miceli et al., 1999; J. Near & Miceli, 1986). Said system should include a vast definition of what constitutes retaliation through covering the types of sanctions, harassments, status/benefit loss and other possible repercussions that envelop the term (Banisar, 2011).

During the processing of the whistleblower reports, employees should be presented the opportunity to either return to their job or seek transfers to other equivalent jobs within the organization, should they deem the risk of retribution to be too high (Banisar, 2011). The person in charge of maintaining the contact with the whistleblower should also take steps towards keeping in touch with the reporter with regards to whether the wrongdoing is still persisting and whether they feel anxious about the potential/actual retaliation (BSI, 2008).

3.3.8 Feedback & Follow up

Critical to the effectiveness of an internal reporting channel is the provision of feedback within a timely manner. This is due to the fact that if employees are unaware of the progress and status of their report they may assume that their concern has not been dealt with adequately (Vandekerckhove & Lewis, 2012). Consequently, if a whistleblower is unhappy or unsure of the outcome of the disclosure it will make them more likely to use external channels, something which might be unfavorable for organizations (Rothschild & Miethe, 1999). In most cases, whistleblowers choose external channels only after the internal channels have failed them or it becomes evident that management won't change any practices (Dhamija, 2014). It is therefore important to provide feedback to the whistleblower in order for them to keep track of the progress and be reassured that it is undergoing a fair investigation (BIS, 2015; BSI, 2008). The feedback should include next steps and an indication of timings for any further actions (BIS, 2015). However, others outline that such provided time-frame should depend on the situation as some disclosures may require urgent action while other concerns can be better addressed as part of a forthcoming internal audit and thus should not be dealt with immediately (BSI, 2008).

As previously mentioned, there is a risk of employees perceiving the organizational whistleblowing system as something symbolic rather than an effective tool to reach desired change (Lee & Fargher, 2013; Pittroff, 2016). This perception may be harmful for the organization as it may dissuade employees from using the system and as such should be

addressed. In order to do so, they should make sure to communicate the effectiveness of the system in different channels regularly (Lobel, 2009; Richard, 2006). Companies can signal effectiveness of its whistleblowing system by providing information to their staff regarding some of the successfully reported cases and how they were resolved (Pittroff, 2016). Further, they can brief their staff on issues that have gained media exposure in order to highlight the value of whistleblowing (BSI, 2008). It is through these measures that employees would gain a greater awareness of how to recognize a wrongdoing by identifying any potential red flags that indicate it (Berry, 2004).

In some cases, it is suggested that a whistleblower should be rewarded for the disclosure made, should it result in any significant discoveries (Banisar, 2011). These kinds of rewards can be financial or non-financial (Pittroff, 2016; Pope & Lee, 2013). In case the rewards are not financial it is argued that the organizations should at least ensure a compensation which can cover any losses connected to the disclosure and assure a provision for any pain and suffering incurred due to the whistleblowing (Banisar, 2011). For example, financial rewards for whistleblowers is statutory in the US within the American Dodd-Frank Act (Pittroff, 2016). However, the act encourages employees to blow the whistle externally which in turn could force the internal system follow suit. (Pittroff, 2016). Namely, the organizations looking to encourage the use of their own internal system can attempt counteract these financial incentives by increasing the benefits, financial or otherwise, of reporting internally through their channels. However, by doing so, they can risk contradicting the strongest incentive for internal reporting - one done out of the duty of loyalty (Pittroff, 2016).

3.4 Literature Review Summary: Theoretical Framework

After identifying the rough factors by cross referencing the authoritative guidelines, academic literature would serve as an additional method towards further refining the factors through establishing and shaping the subfactors that constitute them. By identifying these subfactors, each of the main factors will be provided with more context and depth. A summarizing theoretical framework has been formed and illustrated in the figure below.

Factors	Subfactors	Discussed By
Awareness and Training	<ul style="list-style-type: none"> - Creative avenues for communicating the system - Training staff on Code of Conduct - Training staff in complaint process. - Regular communication of channels available - Assessment of employee awareness - Welcoming environment for whistleblowing 	Slovin, 2006; Rothwell & Baldwin, 2007; Lee & Fargher, 2013; Pittroff, 2016; Banisar, 2011; Bloch, 2003a; Larsson, 2012; Haryanto et al., 2013; BSI, 2008; Lewis, 2006; Marcia P. Miceli & Near, 2002; Berry, 2004.
System Management	<ul style="list-style-type: none"> - Internal independent body in charge - Personnel with seniority and/or authority in charge. - External, independent body - Third party web solution 	EUWP, 2006; Stephen, Stubben & Welch, 2019; ICC, 2008; BSI, 2008; TI, 2009; Banisar, 2011; Hunton & Rose, 2015; Dhamija, 2014; Gottfredson & Brown, 2002; Bloch, 2003b.
System Set-up & Process	<ul style="list-style-type: none"> - Online System - Straightforward set-up - Entire process at one location - Complementary Tools e.g. Helplines - Bypass line management - Equal Screening 	Kaplan & Schultz, 2007; Lowry et al., 2013; Banisar, 2011; Bloch, 2003a; Slovin, 2006; BSI, 2008; BSI, 2008; Khanna, 2006; ICC, 2008.
Identity Protection	<ul style="list-style-type: none"> - Anonymity in case of weak legal system, real harm of social ostracizing and serious consequences - Confidentiality in case of better follow-through, better feedback and better active protection - Facilitation of both options 	Briando, Bawono, & Mirwanto, 2019; Banisar, 2011; Briando et al., 2019; Johnsen, 2011; Near and Miceli, 1995; EUWP, 2006; Stephen Stubben & Welch, 2018; Lipman, 2012; Elliston, 1982; Ayers & Kaplan, 2005; J. Near, Ryan, & Miceli, 1995; Berry, 2004.
Retaliation	<ul style="list-style-type: none"> - No discriminatory action against the whistleblower - Whistleblower status updates - Opportunity to continue to work/switch work within company 	Banisar, 2011; Mannion et al., 2018; Vandekerckhove & Lewis, 2012; Keenan, 2002; Black, 2011; E. Callahan & Collins, 1992; Lipman, 2012; J. Near & Miceli, 1986; Mesmer-Magnus & Viswesvaran, 2005; Marcia P. Miceli & Near, 1994; Sims & Keenan, 1998; Marcia P. Miceli et al., 1999; BSI, 2008.
Feedback & Follow-up	<ul style="list-style-type: none"> - Timely feedback - Process up-dates - Communicate effective cases - Reward Systems 	Vandekerckhove & Lewis, 2012; Rothschild & Miethe, 1999; Dhamija, 201; BIS, 2015; BSI, 2008; Lee & Fargher, 2013; Pittroff, 2016; Lobel, 2009; Richard, 2006; Berry, 2004; Banisar, 2011; Pope & Lee, 2013.

Figure 9: Theoretical Framework

4. Empirical Findings

This section will present the empirical findings from the data collection process. The findings generated from the responses of the interviewees will be sectioned according to the factors they describe before finally being summarized and presented in a framework table alongside the literature factors. The findings will be sorted in two columns, one outlining the type of internal system that ICA has and the other one presenting the thoughts and opinions from its employees about said system.

4.1 Awareness & Training

4.1.1 ICA's Approach

The internal whistleblowing system of ICA Gruppen is available both on the company's webpage as well as on their Intranet. According to Anna Blondell, Internal Audit Director, the work with awareness of the system is something that is constantly ongoing.

“It is crucial to constantly work with both awareness and visibility of the system and not simply shove it in to a corner on the intranet and leave it there”

- Anna Blondell

The system is a part of the general whistleblowing guidelines available for all employees to access on the company webpage. Even though no training is done within the system itself, constant educational communication projects are done to increase awareness and visibility of the system. Anna deems this as important to do regularly as there is a constant turnover of employees.

4.1.2 Employee Perception

When asked about current policies within their workplace, the only policies mentioned by name are the “Money Laundering Policy” as well as the “Dare to Ask for ID Policy”. Most of the interviewees (A1, A2, B1, D5 & E6) argue that they have been introduced to several other policies throughout their years at ICA but mostly when they started their employment. Interviewees A1 & B1 argues that it is the frequency of the yearly training sessions, those mandatory by law, that are the reason to why employees remember these specific policies.

“Well, the only policies I can think of right now would be money laundering and dare to ask for ID because those are required by the government to be done once a year.”

-A1

When discussing how often the respondents would appreciate communication about the system, their answers differ. C1, D1 and F1 describe every six months as a good frequency regarding how often they would like to get reminded about the system. On the other hand, respondent A1 and B1 argues that the communication should be frequent but not too frequent, as it then might be perceived as a hassle. However, all employees believe that the system should be properly introduced for all employees at the commencement of their employment.

“It (the whistleblowing system) could be described in the contract, when we get this policy document where we sign, it should be stated very clearly there.”

-A2

Only one of the interviewees (B2) had previously heard about the internal whistleblowing system but could not explain it other than it being a reporting system. The rest of the interviewees argued that there was a lack of communication regarding the whistleblowing system in general. Interviewee B1 & C1 argued that it is the managers responsibility to share information to their employees while interviewee D1 acknowledges that it probably becomes a conflict of interest as the manager generally favors employees coming to them directly, something also confirmed by one of the managers interviewed (B2).

“I believe things are easier solved locally than if pushed to the central department. They are not involved in our business so I guess we would rather see people going to either one of us managers here.”

-B2

When asked what type of communication they would prefer regarding the whistleblowing system, interviewee B1 & C1 both discussed making the whistleblower guideline a part of the online training on their platform called ICA-Skolan. A1, C1 & G1 all mention doing something similar with whistleblowing as is being done with the money laundering training sessions. An interactive video with examples together with follow-up questions is considered by them to be a good tool for learning.

” We should also have training in this through ICA-skolan according to me as the training gives us a possibility to remember the system at least. It should give us a couple of examples that could be resolved through the whistleblowing system as it keeps our eyes and ears open.”

-A1

C1 would go on to suggest posters as an informative way to communicate the systems existence. The posters currently present in places like locker rooms and other staff areas are about approaching the union if experiencing any unethical behavior. The interviewee suggests to instead advocate internal reporting channels by utilizing these spaces for communication regarding their whistleblowing systems. C1 argues that this should have been done already as the internal system has to be favored over the external channel such as unions.

”It could be communicated through advertisement at the workplace, like in our dressing room for example where there now are union advertisements wanting us to go there if acknowledging any bad behavior. But this is definitely better as you keep it within the company.”

-C1

When discussing the restriction of not having the whistleblowing system open for all store subsidiaries, a majority of the respondents (A1, A2, B1, B2, C1, D1 & F1) believe that it is a set-back that some are excluded from the system. A1, A2 & D1 further explain this by clarifying that all store subsidiaries (pharmacies, majority owned stores, non-majority owned stores) fall under the same brand. They believe that many whistleblower cases could impose reputational damage to the ICA-brand and thus should be dealt with on a central level. Respondent E1 and G1, while in accord, outlined that the independent functioning of the store subsidiaries should be taken into consideration.

“It is actually pretty weird that they (the majority owned store subsidiaries) are not protected by this system. Even if we are a pharmacy we still operate under the ICA-brand so if they are involved in a whistleblowing case going public then our reputation will be damaged.”

-A1

4.2 System Management

4.2.1 ICA's Approach

The whistleblowing system of ICA is a shared responsibility between the audit department, the legal department and the risk management department, with one manager per each department having access to the system. Each report sent is scanned, discussed and jointly evaluated by all three parties to conclude further actions.

“It was a choice to keep it to these divisions in order to make sure that as few people as possible were involved in the process but still making sure that each report is screened by different people to come up with best possible action”

- Anna Blondell

The platform itself on the other hand is handled which, according to the head of Internal Audit, was needed in order to create a more robust system where employee's anonymity would be fully protected.

4.2.2 Employee Perception

Almost all of the respondents were unaware of who the recipient of the report was (A1, A2, B1, B2, C1, E1, F1, G1) with only one of them (D1) speculating that it may be someone from within the internal audit. However, all of the recipients stressed that the knowledge, age, and/or experience of the person was secondary to their ability to get things done as authority is perceived as more important. B2 and D1 went on to suggest that someone within HR could be seen as a good potential candidate.

“The important thing about the recipient is that the case is being dealt with. It should be someone that knows how to make things happen. Age, seniority and department is not that important.”

-C1

D1 has mentioned that seniority can be considered to be a component towards ones ability to resolve the issues efficiently due to their influence. This statement was complimented by G1 and E1 who stressed that their experience can help said person resolve problems better. E1, however, stressed the potential pitfall of a person having their own idea of how things should be resolved which could harm the report process.

“Of course the longer you worked within the company the more you have an idea of how you want things to go, but on the other hand the less time you work within the company the less you know how it works, so I don't really know what I would prefer. I just want the person that reads it to be objective and not biased.”

-E1

All of the interviewees expressed that they would file the report regardless of whether the recipient is external or internal party. G1 and B1 argue that, since they likely do not know the person behind the screen anyway, it is not that important on whether it is external or internal. However, A1, B1, B2 & C1 state that they would not want the person to be their direct bosses as they could have easily resolved the issue by walking up to them anyway.

“I would still report the problem. If I come so far that I really want to report something that it doesn't matter if its external or internal”

-G1

That is not to say that the interviewees didn't have any specific preferences on the matter. E1 and C1 noted their preference for the external, expressing the benefits of such a recipient being independent of the company and as such being less subjected to any potential interferences from the inside. The higher likelihood of objectivity would make such a system a more comfortable one for the two respondents to make use of.

“External organization would actually be good as they are completely independent and obviously doesn't have anything to gain/lose from it.”

-C1

A1 and D1, on the other hand, are supporters of the internal system. D1 perceives internal system at ICA as easier to trust and believes that the higher management within the company would be greatly incentivized to protect the brand and, as such, make necessary actions. A1 on the other hand, views external system as being merely an unnecessary additional step that can just as easily, if not better, be done through an internal recipient.

“If I had to choose-internal. If you look at how ICA is organized, at higher management level they would be quite interested in this matter, it might have quite damaging effects on the brand.”

-D1

A1 and C1 have also outlined the benefits of having multiple people screening the report as the multiple perspectives can shine light on all the aspects of the issue at hand and thus eliminate any potential biases that may influence the decision making.

” Three people screening is really good as different perspectives really comes to light. But there should also be a check up of these people like once a year to get rid of any possible group think in order to evaluate their process.”

-C1

4.3 System Set-up & Process

4.3.1 ICA's Approach

The whistleblower reports are collected and evaluated through the online platform where all communication with the whistleblower is conducted. There are no additional anonymous channels to complement the current online system, but employees are, on the webpage of ICA Gruppen, encouraged to contact the Internal Audit team regarding any potential questions.

“We do not work with any anonymous complements as of today, but people are of course encouraged to call me confidentially no matter the case, and that is also stated on our webpage. However, it is actually a good idea to have anonymous phone-lines as it often can be easier to just pick up the phone.”

- Anna Blondell

As all reports are evaluated by the same three people responsible not everyone is able to bypass their line of management while filing a report. Anna acknowledges that the choice of delegating the responsibilities to a certain amount of people with regards to accessing the reports naturally comes down with a cost of not being able to by-pass the managers responsible. In order to

mitigate this issue, ICA has limited the number of people that could not be bypassed to only the aforementioned three, which the company deems to be absolutely necessary.

“If you are a member of one of the teams with a manager responsible for the whistleblowing system, then no you will not be able to bypass your manager. But then again, we are rather small teams and as we decided to limit the access of the reports to as few people as possible, then this is a natural set back of that decision.”

- Anna Blondell

4.3.2 Employee Perception

The majority of the respondents (A1,B1,B2,C1,D1) have agreed that an online system is indeed the best available method to file a report. All of them have stated that such a system is easy to use and greatly accessible, with B1 also stressing the ability to file the report discreetly at any time and place, and even at your own pace.

“The availability is important and that is what an online system offers. I can do it in my own pace and whenever I feel comfortable.”

-B1

However, E1 and G1 were critical of the system’s ability to tackle different sorts of issues. E1 noted that, due to the processing time, the online system would not be sufficient as a way to get in contact with someone immediately if they noticed some urgent type of unlawful behavior. G1 outlined that the online reporting system makes for too large of a step between experiencing a wrongdoing and reporting it, saying that writing a profound report on the wrongdoing might seem to be too extreme of a step depending on the circumstance.

“If its really urgent I think they should have another way of communicating it as well so you can get in contact with someone as fast as you can so you have more options. If I noticed any unlawful behavior at work, I’d want to as fast as I can get in contact with someone that can look at it and not send something through the internet.”

-E1

The critiques within the online system are aimed towards suggesting the offering of additional avenues through which a whistleblower can file a report. G1 notes that the availability of several options would result in more problems being reported as people can choose one with which they feel the most comfortable. C1, D1 and E1 suggested using a phonenumber as such addition. However, none of them could see it as an option that they would use themselves. They outlined the perceived hassle of talking about personal matters to someone unknown along with the fact that the anonymity is not as protected in a phone call as it would be within a case of online reporting.

“ Well, you could have a phone line, but no one would use that. Firstly, it becomes too personal talking with someone you don’t know about sensitive topics, it is easier to write. And secondly, even if they say you are anonymous, what if they can trace our voice or something? No, I would not use that.”

-G1

Most of the respondents (B1, B2, C1, D1, E1) were praising the overall layout of the system, stating that it looks simple, clear and easy to use. The simplicity was embedded within using few questions and the openness of questions not limiting the person reporting to have detailed

answers. B1, C1 and D1 have noted that the structure seems to cover everything and that the simplicity of the design helps a great deal in not making the system seem overcomplicated and confusing. This in particular is noted as very useful given that any overcomplications would be likely to drive the person away from clarifying more on the matter.

“The layout is so simple, easy and concrete questions that lets me be short and consistent. There are no complicated questions forcing me to go in to detail but rather few and open ones. This is important since if it would be complicated and many questions to answer then I might just skip it.”

-C1

Being able to bypass their direct line of managements is important according to the employees. Several of them (A1, B1, B2, E1 & G1) state that the whistleblowing system would be their first choice of reporting channel when an incident would involve their manager or in occasions where they feel their manager will not or is not able to solve the situation. Which is why the system needs to be able to successfully bypass those managers in order to resolve the issues of such kind.

“I often go directly to my manager if any incident happens. But I mean, what if my manger is involved in it? Then I would definitely use the system.”

-A1

4.4 Identity Protection

4.4.1 ICA's Approach

The online whistleblowing system of ICA is completely anonymous as the platform is externally contracted. Their choice of making it anonymous came when ICA made a reform of the whistleblowing guidelines back in 2013. Previously, there was only an “open-door policy” where employees could report incidents through email to the Internal Audit Director. Recently, ICA decided to create a more robust system that employees would put trust in which then developed into the current fully anonymous system. However, some employees still provide their contact details in which case the system works as a confidential channel.

“ The system is anonymous and if employees still decide to provide us with contact details as many of them do, then they of course are confidential as we are obligated to professional secrecy.”

-Anna Blondell

4.4.2 Employee Perception

All of the respondents expressed their profound preference for the anonymity as a way to protect identity and reduce the risk of their name getting discovered. B1 and B2 both agreed that anonymity should be the default option that you may choose to opt out of. This would imply that it is on the employee themselves to actively make a decision to choose the confidentiality option by providing their personal details. E1 and G1 echoed the importance of this option as a way to protect the whistleblower in case the report deals with topics of larger scopes such as corruption, money laundering or tax evasion. As the repercussions for the whistleblower could be quite severe, such as losing their job, the anonymity could alleviate the downsides through allowing the sensitive information to be made available without compromising their identity, something that both C1 and G1 have stated.

“I would have wanted it to be completely anonymous to not risk my name going “public”. These things should always be anonymous no matter what. Confidentiality should only be an option for me to choose if I want to.”

-B2

Three respondents (A1, B1 and C1) have all felt like confidentiality does not offer that many benefits to be chosen over anonymity, with C1 and A1 stating that any benefits of confidentiality can be also provided for by its counterpart through modern technology. For example, the back and forth communication between the recipient and the reporter can be done by masking the identity via a series of numbers. B1 also stated the potential issue of a wrong recipient receiving the report, mentioning that, should a confidential system be established, the information of who the recipient is has to be clearly stated somewhere on the reporting platform.

“Confidentiality could be a problem if the recipient of the report is wrong. It should be stated somewhere who the recipient of report is and who might get a hold of the report if only being confidential.”

-B1

However, both D1 and G1 have outlined the potential benefits of including the option to be confidential within the whistleblowing system. D1 mentioned to option to ask follow-up questions to the whistleblower in a more proactive manner while G1 stated the potential of the recipient to understand who the person behind the report is and what their circumstances are.

“If I was in a minority group, different ethnicity or whatever, then it would be good to be (confidential) because it would matter for your problem to bring up that you were bullied because of your ethnicity or something then it would be good for the person receiving your report to know the circumstances and who you are.”

-G1

Most of the interviewees (B1, E1, D1, G1) have expressed the need for the system to have both options for anonymity and confidentiality as the flexibility presented would make the potential whistleblowers to feel more comfortable. B1, E1 and G1 also went on to state that only having one option would significantly reduce the amount of reporting as people would feel restrained and unsafe, resulting in them either keeping silent or going public.

“ If there is only one way to do it you feel like that’s not a safe way because maybe you don’t get the contact that you want and that refers you to not say anything at all or go through the public ways.”

-E1

4.5 Retaliation

4.5.1 ICA’s Approach

ICA states on their webpage that everyone within the company are able to speak up without any fear of retaliation from the company. As the platform is externally owned, there is no way for ICA to track the report back to the sender. According to Anna, the best way for the company to reassure its employees that no retaliation will be made is by providing a fully anonymous whistleblowing service.

” Most important is the full anonymity but there are often cases where anonymity isn’t enough as people might figure out the identity as there was a limited number of people to begin with that had the information”

-Anna Blondell

ICA’s management is aware that the restricted accessibility of reported information in some occasions could lead to the deduction of the whistleblowers identity by those involved. The management keeps this sentiment in mind when gathering information and as such will not ask for any details that are not important for the case’s resolution. In such way, the only information about the whistleblowers case is the one deemed crucial for the case itself.

4.5.2 Employee Perception

Most of the respondents (A1,B1,B2,C1,D1,E1,G1) expressed their concern that their boss or manager would feel betrayed by the submitted report that would reveal their wrongdoings without talking to them first. As a result, they think that such feeling could invoke a range of repercussions towards the whistleblower themselves. B1 expressed that the viable repercussions could come in terms of cutting down on the employees working hours and worsening their conditions so that they themselves would have no choice but to quit. B2, G1 and D1, however, feel that the issue of employee/customer misbehaving would probably not be viewed in as negative of a light if the issue was considered to be an open problem. D1 is wary of the strong group mentality that smaller ICA stores/pharmacies have, stating that you are supposed to think group first and protect each other, something that a whistleblower report might interfere with. E1 reinforces the group mentality argument, stating however that the group would support them no matter what if they decided to go on with filing a whistleblower report. A2, on the other hand, notes that their current management views such concerns in very positive light and would aim to resolve them, an attitude that they feel was not shared by some of the previous stores they worked in.

“Maybe my boss would feel betrayed or as if he hasn’t done a good enough job because i didn’t go directly to him. If people would find out people would go behind my back and maybe i wouldn’t feel welcomed. They could cut down on my working hours making me quit by myself.”

-B1

The shielding against retaliation via means of active protection and updates within the investigative procedures are measures that all of the respondents felt were important to address. E1 stated that the active protection in particular is needed if the case is dealing with a really big and important issue. In such case they felt like that the person against whom the report was filed would attempt to establish contact with the whistleblower and attempt to coerce them into withdrawing the report, causing the whistleblower to regret engaging in such activity even if what they were doing was right. G1 concurred the statement, expressing the need for protection in bigger scenarios. A2 on the other hand stated that the anonymity itself is enough of a protection and that there is no need for any additional action to be taken. The need for active updates is something that was strongly expressed by A1, A2 and G1 as not only the ways to ensure progress, but also to submit any additional information that may be of use given the relatively long response time. D1, however, expressed doubt regarding the ability to relay

information back and forth, opting instead to choose to get out of the way and let the investigators do their thing.

“Yes, if it was really severe where it might not be just one time incident, than I think you’d need active protection for not someone else to come after you or that person that get into contact with you for you to withdraw your whistleblowing report. Cause I think that can affect the way you think about things and make you regret doing it even if it was the right thing to do.”

-E1

The option to switch divisions or stores within ICA was widely rejected by all of the respondents as it was viewed to be unable to be implemented due to the ICA’s unique way of operating. G1 noted the potential way of making a person that is experiencing harassment from colleagues and/or customers switch the type of work within the store during the investigation process. However, they viewed such a switch as essentially having no effect within ICA, and not something that needs to be implemented.

“It’s hard cause some roles are very specific so it’s difficult like if you are a chef making food then it’s not that easy to just go in the cash out and start sitting there cause you are chef, but if you work on the floor picking up goods so you can of course change from picking up foods to other things, but I don’t think it will matter either way. I don’t know, I don’t see why you would even need this option.

-G1

When it comes to the potential avenues through which the fear of retaliation would be mitigated, couple of the respondents have come up with a range of suggestions. B1, B2 and C1 have all expressed that the company and its managers would need to actively get behind this system and promote its usage which, in their eyes, would lead to employees trusting the system even more. On the other hand, there needs to be a clear reassurance from the local managers as well as ICA Gruppen that no retaliation efforts will be made against the whistleblower and that such attempts would be severely punished. A1, B1, C1 and G1 further suggests providing a training course for using such a system as well as exemplifying what kind of issues are to be whistleblown upon. D1 has noted the potential difficulty within mitigation of such risks as, in their mind, it all comes down to trust which is broken when the report is made.

“The environment should be more encouraging towards whistleblowing by talking positively about it and giving examples and providing training.”

-C1

4.6 Feedback & Follow-up

4.6.1 ICA’s Approach

A response to the filed report can be expected within 14 days and is provided in the same system as the feedback. Depending on the type of the case, system managers will either provide direct feedback or request additional information from the whistleblower. This information provision will be done in a secured way in which the identity of the reporter is masked over a random, computer-generated ID. The feedback is provided in order for the whistleblower to be reassured that the issue is being dealt with in one way or the other.

“...it is jointly decided how to act on each report. The “next step” is forwarded in the system for the person creating the report to see just for them to be reassured that the issue is being dealt with.”

Further, Anna explains that they often receive reports that are not cases for the whistleblowing system but that are still important as the system can be seen as a great source of information. These cases are still provided with feedback but often forwarded to the right person in charge.

” We often receive reports that actually are not a whistleblowing case, but it is important to see all reports as a good source of information and many of these reports are forwarded to the right person and acted upon even without being a whistleblower case.”

-Anna Blondell

4.6.2 Employee Perception

All of the respondents have expressed profound interest in receiving feedback from ICA after submitting a report, outlining its importance within the whole process. A1, B1, E1 and G1 in particular desire such a feedback to be done after the case was submitted. This feedback should serve as both the confirmation that the case was received and instructions on what to expect further on as this would reassure them that the case is being dealt with. C1 took a step further, stating that the system should inform them of what is going on prior to the management making any corrective action as a way to ensure that their identity is kept protected. A2 and D1 on the other hand, were mainly concerned with the follow-up once the case has been resolved and closed.

“If it is being dealt with I feel as it should be their responsibility to let me know what their next steps are BEFORE they do anything so I can be prepared and say yes to the action. If I provide them with this info, I should be a part of the process as well. ”

-C1

Majority of the respondents (A1,B1,C1,E1,G1) felt like 14 days is too long of a time to get a first feedback. C1, E1 and G1 in particular stress the fact that certain cases may be more urgent and should be responded to as soon as possible. E1 suggested that the timeframe should be mentioned or better phrased within their system as it may affect their decision to report. B1 also mentions that, if the case is going to take 14 days to respond, it should be a rather in-depth one. A2, B2 and D1, however, feel like the number of days is fine and is not something they pay too much attention to. Furthermore, a suggestion was made by B2 who outlined the potential to shine a bit more light on what kind of reports have been made previously, and what kind of reports should be reported to whom. Doing so while make sure that a system is perceived as more trustworthy by its employees.

“I think that it would be good for them, depending on the matter, to phrase it differently and back it up differently, to instead put a point that they would get back to you as soon as they can but at most 14 days, because that can feel like reinsurance that they would try to get back to you as soon as they can and not that they are taking it in 14 days no matter how long it would take.”

-E1

When it comes to the matter of setting up the rewards as a way to encourage whistleblowing, A2, B1, B2, C1 and G1 are all supportive of the idea and believe that such an incentive could lead to more increased reporting, although they are all wary of the potential issue of such an incentive being misused for false or unjust reporting. This downfall is also shared by the rest of the respondents (A1,D1,E1) which, in their eyes, is enough of a deterrent to avoid

implementing such a system. A1, E1, B1, B2 have all agreed that whistleblowing in its nature should be done out of a sense of righteousness rather than earning anything. When it comes to the type of rewards that should be implemented in such scenario, the respondents unanimously favored monetary/financial rewards over anything else.

“Reward systems in terms of money would be encouraging - yes. People would not let things bypass just as easily I would say. But this also comes with the risk of people over-using it for not even the right purposes”

-C1

4.7 Summarizing Table

Following the results from the empirical findings, a summarizing table was created. This table was updated with the ICA’s whistleblowing system structure as well as the employee’s expectation of said system.

Factors	Subfactors	ICA’s Policy	Employee Expectations
Awareness & Training	<ul style="list-style-type: none"> - Creative avenues for communicating the system - Training staff on Code of Conduct - Training staff in complaint process. - Regular communication of channels available - Assessment of employee awareness. - Welcoming environment for whistleblowing 	<ul style="list-style-type: none"> - Guidelines available. - Communicated on the Intranet and Webpage. - Constant Communication Projects to increase awareness 	<ul style="list-style-type: none"> - Frequent training sessions regarding the system. - Online interactive training session. - More creative ways of communication. - System availability to all store subsidiaries within the ICA brand.
System Management	<ul style="list-style-type: none"> - Internal independent body in charge - Personnel with seniority and/or authority in charge. - External, independent body - Third party web solution 	<ul style="list-style-type: none"> - Third Party Web Solution - 3 department managers responsible for the system. 	<ul style="list-style-type: none"> - Authority and ability to change practices. - Contractor of the system is irrelevant. - Multiple people screening is favored. - Importance of the system managers independence
System Set-up & Process	<ul style="list-style-type: none"> - Online System - Straightforward set-up - Entire process at one location - Complementary Tools eg. Helpline - Bypass line management - Equal Screening 	<ul style="list-style-type: none"> - Online channel complemented with open-door policy. - Equal screening for all reports. - Entire Process at one location. 	<ul style="list-style-type: none"> - Online channel as the best option. - System clarity and accessibility. - No need for additional avenues. - Ability to bypass direct line of management.
Identity Protection	<ul style="list-style-type: none"> - Anonymity in case of weak legal system, real harm of social ostracizing and serious consequences - Confidentiality in case of better follow-through, better feedback and better active protection - Facilitation of both options 	<ul style="list-style-type: none"> - Anonymity through online-system. 	<ul style="list-style-type: none"> - Anonymity as best option when reporting. - Option to be confidential.
Retaliation	<ul style="list-style-type: none"> - No discriminatory action against the whistleblower - Whistleblower status updates - Opportunity to continue to work/switch work within company 	<ul style="list-style-type: none"> - Anonymity as best protection for retaliation. 	<ul style="list-style-type: none"> - Fear of retaliation. - Expressed need for active protection and constant updates. - Promotion of the system by managers. - Option to switch division not viable.
Feedback & Follow-up	<ul style="list-style-type: none"> - Timely feedback - Process up-dates - Communicate effective cases - Reward Systems 	<ul style="list-style-type: none"> - Continuous feedback. - 14 days policy - No reward system in place. - Masked ID 	<ul style="list-style-type: none"> - Importance of continuous feedback. - Time-frame perceived too long and unclear. - Rewards potentially beneficial but risky. - Insight into previously reported cases.

Figure 10: Summarizing Framework with Employee Perceptions

5. Analysis

Within the following chapter, the results from the empirical findings will be analyzed and assessed through comparing the responses from the interviewees between themselves as well as literature findings. Through doing so, the analysis will serve to challenge and expand upon the existing field of knowledge within the area. Similar to the previous section, the discussion will be segregated according to the different factors with the aim to form a basis upon which the research question will be addressed.

5.1 Awareness & Training

The current approach towards tackling the topic of awareness and training within ICA-Gruppen is through including information about the system on parts of the employee onboarding and through lime lighting it on the company's intranet. However, when discussing the online system with employees, seven out of eight interviewees are unaware of its existence. Only one employee has mentioned the whistleblowing system as a reporting tool without even being able to further discern its purpose or function. This information makes it evident that the current ways of working are insufficient in facilitating awareness amongst the employees. Providing information about the system on the intranet or at the beginning of the employment does not seem to be enough as a tool for communication as 8 out of 9 interviewees were unaware of the systems existence.

The barrier between the central department and the local store manager was often implied by employees as one of the potential hurdles with regards to information not reaching them. Interviewees stressed that if they were to use the system, their managers would have reacted in disappointment over them not being their first hand contact. This issue is partly echoed in previous literature through the discussion regarding the creation of an accepting environment for whistleblowing. Marcia Miceli and Near concluded as early as 2002 (Marcia P. Miceli & Near, 2002) that frequent communication of whistleblowing in general by the management would signal whistleblowing to be an appropriate in-role behavior. Thus, the company should ensure that the employees feel comfortable using the system without worrying about the managers approval. The empirical findings, however, point out that standalone communication from a central managerial department, as is the case with ICA, might not be enough to facilitate awareness. They complement the study from Marcia Miceli and Near by implying that, in order to reach the desired effect, the communication should come from both local managers as well as the central department as the local managers otherwise could hinder the creation of an accepting environment. It is important to note that the communication from local managers therefore should be in accord with the central department as a way to present a unified front regarding the system and desired whistleblowing environment.

Furthermore, in contradiction to what the British Standards Institute recommends (BSI, 2008), using the intranet as a tool for communication seems to be somewhat inefficient. This is possibly a consequence of its limited accessibility given that most of the store workers interviewed probably do not access the intranet on a regular basis. Their work is not computer-based meaning that possible "awareness projects" performed on the intranet, as the system

manager explained them to be, will be unable to reach the store workers as well as they would reach their office working counterparts. It became evident during the interviews that interviewees' awareness is way below what would be expected after performing such projects, as only one employee even knew about the system. This is why organizations should consider assessing the level of awareness at certain occasions through using measures such as employee satisfaction surveys or random sampling as a means to evaluate the efficiency of their methods as suggested BSI (2008). Both literature and employees have mentioned that more creative ways of communication are necessary in order to reach as many employees as possible. While the intranet certainly has its benefits, it in itself does not make up for the overall lack of the visibility regarding the communication. Complementing the brief suggestions made by literature, organizations should use locations more suited towards store workers in an attempt to reach them through their daily activities. The suggested examples of such measures were posters at the workplace, information on the pay slip or online trainings. Posters in particular were outlined by employees as an effective tool for communication and are suggested to be more frequently used by companies in order to more efficiently promote their system.

All employees were asked if they came across any corporate policy during their years within ICA Gruppen. They all mentioned encountering different kinds of policies, although mostly when commencing their employment. However, the only policies any of the employees could recall by name was "Money Laundering" and "Dare to ask for ID"-two policies that have mandatory training sessions each year due to a national law. When it comes to the benefits of these training sessions, both empirical data and literature are in accord with regards to their ability to raise the desired level of awareness (Bloch, 2003a; Halim et al., 2013; Larsson, 2012). As such, these sessions should be extended onto the overall whistleblowing topic as well. Given that the only policies mentioned by the employees were the ones they were trained in once a year, the positive relationship between trainings and level of awareness seems to hold valid. Despite literature suggesting that these trainings should be limited to only the people most likely exposed to potential misconducts (Bloch, 2003a), the severity of such issues makes it important to extend said trainings to all the employees within the organization. Several employees have expressed their desire for having whistleblower related online trainings similar to their current two sessions. Frequent online trainings offer a great deal of interactivity which, in turn, would enable employees to remember them more. Furthermore, given the rather complicated nature of the whistleblowing as a topic, an example-enhanced discussion should be held by the company. The everyday employee does not normally possess the necessary insights or capabilities to discern and appropriately act on the potential wrongdoing, and it is impossible for the company to expect them to be able to without holding a proper discussion beforehand. Doing so might increase employee's perception regarding their surroundings, giving them a higher likelihood in identifying a potential breach.

Majority of employees have come to agreement relating to the extension of the whistleblowing system to all stores within the same holding company. This is contrary to the current set-up within ICA Gruppen as independent store subsidiaries are not included within the system. A few employees have raised their concern with involving mentioned subsidiaries due to the fact that they are not fully owned by ICA Gruppen, making it difficult for the central department to

impose any significant changes. However, the majority still argued that, even if they are not fully owned by the holding company, they should still have access to the system. Given that both pharmacies and store subsidiaries work under the same brand, any unlawful behavior that may happen in any of the stores will negatively impact all affiliates. As the literature suggests, the employees not enveloped within the ICA's overall whistleblowing system will likely be forced to report the underlying issues through the public avenue due to the lack of internal solution, potentially damaging the whole brand (Folks, 2000). Which is why it is important for all subsidiaries, no matter the ownership structure, to be included in the whistleblowing system.

5.2 System Management

When it comes to the issue of whether to use an internal or external party for managing the system, academic literature appears rather divisive. ICA itself appears to follow the mindset of the BSI which argues for the delegation of whistleblowing tasks to be done internally within the higher echelon of the company (BSI, 2008). Furthermore, they are also in accord with Stubben and Welch who state the importance of having an internal audit team involved as their expertise can greatly contribute to the functioning of an internal whistleblowing system (Stephen Stubben & Welch, 2019).

Within ICA, the report assessment is managed by three people that are all the heads of their respective departments, those being audit, legal and risk management. The filed report is screened by all three managers before the joint decision is made with regards to how to proceed on the matter. Through such a set-up, ICA aims to ensure that the process is assessed through different lenses while at the same time keeping the access restricted to only those that are able to act on it in the most prudent matter. Respondents that were interviewed, after this revelation has been made, have all been very supportive of the idea. They have outlined that such an internal system seems easier to trust.

Furthermore, through having three people assessing the report, that multiple points of view can be considered and fewer things can be lost through the interpretation, as argued by several employees when discussing the recipient of the report. This sentiment seems to reinforce that ICA has made steps within the right direction, but the overall unawareness among their store working employees with regards to who handles the report is perceived by the research as something that remains a significant hurdle. After all, the managerial structure is rather irrelevant to the employee's determination to report if they are unable to see it for themselves. Whatever issues they might feel with regards to the system management needs to be clearly addressed on the platform itself something not echoed in previous literature. If not dealt with properly, such hurdle can run the risk of dissuading many potential whistleblowers from feeling confident enough to use said system to report the wrongdoing. Instead, as the employees and figure 7 have explained, they may opt to stay quiet or, depending on the severity, report externally to the media and thus damage the ICA brand.

Earlier literature outlined the importance for an internal system to enable employees to bypass their direct line of management if necessary, a sentiment shared by the respondents as well (BSI, 2008; Khanna, 2006). Given that ICA's system includes the heads of three departments

within the team, it has not been able to guarantee the complete passage of the direct line of management. Meaning that anyone that is directly under these three heads of department would not be able to avoid their report being read by them. Nevertheless, they have reduced the amount of people that could potentially experience this problem by tapping into people from three departments that are considered to be the most independent. Such a reduction can potentially be further mitigated through having only people from internal audit as managers, given that they are to be considered more independent than legal & risk. As such issues would most likely encounter when the direct manager is either involved within the case or unable/unwilling to change practices under scrutiny, it is important for the system manager to have the needed authority to bring about said changes. This is enforced by ICC suggesting that a person in charge should have both seniority and authority within the company (ICC, 2008). Literature additionally argued that said person needs to actively show that they are able to change practices and bring about the desired change, as it would give the whistleblowing system the much-needed legitimacy, making it more trustworthy for the employees (Dhamija, 2014). While, in contradiction to previous theories, this research generally deems seniority to have little to no importance when selecting the personnel in charge, it does agree with previous literature which stated that said people have to demonstrate that they have the authority to act and resolve the issues presented.

5.3 System Set-up & Process

Having an online system seems to be the most prominent tool to handle whistleblower reports within current organizations as stated by both literature and empirics (Kaplan & Schultz, 2007; Lowry et al., 2013). ICA chose to have an online tool in which their platform is outsourced to a third party as they wanted a more robust system that employees would put trust in, which is in line with the suggestions of previous research that the anonymity of employees is better protected if the platform is outsourced (Bloch, 2003a). When discussing how employees would report a whistleblower incident most of them agree that the best option is an online version as it is a flexible tool where you can provide the information according to your own terms. In order to complement this system, ICA has kept the open door-policy as an option where employees are able to confidentially call the head of internal audit if they aren't confident with the online version. When discussing complementing channels, only three of the interviewees mention phone lines (in literature mentioned as helplines) and all three seem to have a negative attitude towards having this as a whistleblowing tool. Such a set-up is described by them as a more personal channel as it opens up for discussions. However, the perceived sensitive nature of the whistleblowing cases makes them hard to talk about, and instead preferred to be discussed in writing. Further, the online system seems to raise a level of trust that a phone line cannot offer. Even though some scholars deem the phone lines as anonymous (BSI, 2008; Slovin, 2006), the interviewees find that hard to trust, expressing that they would not use anonymous phone-lines as a complement to the online system. As such, contrary to what research has stated, this complement is deemed irrelevant.

Literature argues for an online system to be straight forward and easy to use, without putting any real emphasis on what that actually means in practice (Banisar, 2011; Bloch, 2003a). While they do go on to suggest that having a system as web-based and fully in one place is a way to

achieve it, these recommendations feel more of an advocacy, lacking a dissected insight into what said straightforwardness and ease of use mean. When discussing the current system of ICA Gruppen with employees, it became evident that the two main elements that constitute the perception of system clarity seem to be the number of questions asked and the straightforwardness of said questions. Employees appreciate the simplicity in the current system as too detailed questions would likely lead to them to not proceeding with the report, thus wasting potentially valuable information for the company. This research therefore finds it important to keep the questions on the platform to a minimum in order to not deter them from reporting even the slightest suspicions.

Further, ICA has chosen to utilize a third-party online solution as a means of receiving and anonymizing all reports. This decision is also supported by literature, which argues that it enables documentation of reports without risking a potential breach (Bloch, 2003a). Since the platform is hosted by a third party, there is no way for ICA to track the reports as they arrive completely anonymously while still allowing for possible feedback and discussions between the whistleblower and the system owner. The system allows for the full process to be kept in one place - from the initiation of the report, to discussion between the parties all the way to a final outcome. Employees are in accord with the approach regarding the system set-up, perceiving such system as more trustworthy than if ICA would have hosted the platform by themselves.

5.4 Identity Protection

According to the literature, the degree to which a system can protect the identity of the whistleblower is a crucial determinant towards how secure such a system is (Briando et al., 2019). Said literature argues that one of the ways to accomplish such a thing is through ensuring that the file with regards to the information and identity is accessible only to the operators of the platform. ICA's system satisfies this condition as their anonymous reporting set-up utilizes an external platform as a way of collecting the reports. Through such means, ICA's system management can access the reports information without directly compromising the identity of the person that filed it. Such platform enables the higher degree of security through ensuring that the person reviewing the report, or anyone within company, does not have any ways of accessing the information regarding the sender's possible identity.

It is important to note, however, that using an external platform is not the fool proof method of achieving anonymity. As one of the respondents has pointed out, it can still get hacked and the information can get out in public or in the hands of the people that would want to retaliate. ICA itself recognizes this type of issue and is aware that anonymity in certain scenarios is not sufficient. As a result, ICA allows the employees to provide contact information and details in case they feel the need to, in which case their information will be treated with full confidentiality. The ability to have both anonymous and confidential reporting methods is something that literature outlines as a great way to make the whistleblower comfortable in reporting internally (Berry, 2004; Briando et al., 2019). This type of set-up is also welcomed by most of the respondents who have all expressed their desire to have both methods available,

with some of them preferring the confidentiality to be an option that one has to opt-in rather than it being the default.

As a means of facilitating the dual set-up, ICA has moved closer to their goal of gaining more trust from people that report, which was the initial catalyst for the establishment of an anonymous reporting avenue. It is important to note, however, that three respondents voiced their concerns with regards to the perception of choice. Namely, if they weren't clearly presented with an option to be confidential or were made aware that providing personal information is even a possibility, they would still perceive the system as only being limited to one real option, causing them to potentially go somewhere else. ICA should, therefore, make sure to clearly state that the employees are able to provide their information in case they want to be treated confidentially. Regardless of what options of identity protection employees may choose, both the interviewees and the literature acted in accord through stating that its paramount that both types of reports are to be treated equally (Berry, 2004; Briando et al., 2019).

The overall choice to use the anonymous type of system is one that is heavily criticized by literature but is actually supported by the employees themselves (Lipman, 2012; Stephen Stubben & Welch, 2019). The potential advantages that confidentiality held over its counterpart (ability for feedback, ability to be protected) are all alleviated by the current technology according to employees. For example, one can receive and provide feedback through using a randomized code instead of a name to keep in touch with the system manager. One can also choose to provide their details and personal information once they start feeling the need for it instead of being forced to do so at the beginning. However, this type of approach runs into the potential issue of implementing the protection when it's too late. A potential way to remedy this is through a set of recommendations that the organization can provide to the whistleblower before the case starts. Such recommendations would be done case by case and could include the explanation of the process as well as their advice on how the whistleblower should act and behave during the investigation process. Some of the respondents have disproven the literature by echoing this idea, stating that they would appreciate being familiarized with the process and counseled about it prior to any action commencing.

5.5 Retaliation

Literature outlines the fear of potential repercussions as one of the most important obstacles that the whistleblower has to overcome before reporting (Banisar, 2011; Mannion et al., 2018; Vandekerckhove & Lewis, 2012). The respondents have further echoed this statement, citing the retaliation as a very real concern. Within ICA, the protection from this type of threat is mainly resolved through the aforementioned use of external platform and anonymous reporting. While such a structure is definitely able to facilitate a more secure reporting through creating additional barriers between the person reporting and getting reported, it is by itself not sufficient in making the users feel safe. Namely, both the literature and employees outline the potential room for improvement through providing active protection and updates, as well as involving management in the backing of the system, as previously mentioned in section 5.1. The literature further outlined the importance of providing a detailed description regarding the

notion of what retaliation is so that employees were aware of what they are protected against. Given that, throughout the interview process, most of the employees seemed rather unfamiliar with the type of issues that would constitute retaliation, such an additional measure would be very welcome in order to reassure their protection.

Company's involvement in promoting and encouraging their system is crucial in ensuring that its employees feel comfortable using it. Literature suggests that the system should, along with the aforementioned description, also provide an extensive overview of the ways in which retaliation efforts will get punished (Banisar, 2011). The employees concur with these findings, stressing the importance of the management to stand behind the system and firmly guarantee that no whistleblowing repercussions would be made and, in case they are, the person retaliating would be located and immediately penalized. However, organizations could complement this by utilizing the training courses, akin to those about money laundering, to educate its employees on how to identify both the wrongdoing and the retaliation efforts made in order to silence it, and how to use the system to act upon it.

While the literature has promoted the possibility to transfer to different locations within the company, this research has found that such a solution, while potentially suitable in certain occasions, is highly dependent on a specific organizational structure and as such is not possible to have as a general recommendation. For example, as majority of the ICA affiliates are essentially their own entity, such possible transfers would have to be negotiated within managers and would likely alert the people involved regarding the identity of the whistleblower. It can be noted, however, that this option could potentially be a useful one within other companies that have a more centrally governed system where people can more fluidly move across the organization.

Some literature has stated that, while fear of retaliation can reduce the intent of whistleblowing, it will not eliminate the actual reporting (Mesmer-Magnus & Viswesvaran, 2005). This statement was agreed upon by a few respondents who have mentioned that, should the case be big enough, they would feel compelled to report the wrongdoing regardless of the potential retaliatory or silencing actions taken by the wrongdoer. While this certainly adds a positive note to the whistleblowing topic, the research notes that the reporter's choice of what avenue they would use can most certainly get influenced by how "welcome" they would feel by their own company. Therefore, it is important that the company facilitates the safe reporting of such matters in order to avoid the potential damages from the reports going public.

5.6 Feedback & Follow-up

Previous studies describe the decision to whistleblow as a conclusion based on a cost-benefit analysis where the individual weighs certain risks towards possible rewards (Dasgupta & Kesharwani, 2010; Rocha & Kleiner, 2005). Potential risks according to literature could be, but is not limited to, any type of retaliation be it physical, psychological or otherwise. The benefits, on the other hand, are generally bundled under the social good and financial rewards (Pittroff, 2016). When it comes to the reward systems, employees' discussions appeared to be quite self-contradictory. Namely, a majority of the interviewees believed that it, at the end of

the day, it comes down to a sense of morality and doing what is right rather than expecting any kind of reward. However, when asking the same interviewees if some type of reward would affect their incentive to report unlawful behavior, they all seemed to agree. Implementing financial rewards would potentially increase their awareness within the workplace, making any suspicious activity harder to miss out on. Even though the financial rewards should have a positive effect on reporting behavior, it is important to note that as reporting becomes incentivized, the risk of receiving fraudulent reports increases which was observed by several employees. The research therefore finds it important for the organizations intending to form any kind of reward system to be prepared for the additional processing and extra work that may come as a result.

Highly connected to perceived risk is the trust of the overall system. As whistleblowing involves weighing different factors within a cost/benefit analysis (Dasgupta & Kesharwani, 2010; Rocha & Kleiner, 2005), it is important for organizations to shine the light on what benefits could the whistleblowing within their system bring in order for them to outweigh the risks. After filing a report, it is important that the whistleblower is kept informed throughout the process in order for them to not lose trust in the system. Neither one of the employees had previously heard anything positive about the system which might explain their skepticism of how well it actually works in practice. Employees would, at several occasions, emphasize their concern regarding how well the system could actually change any practices. This skepticism can be considered as highly connected to what literature describes as a symbolic system (Lee & Fargher, 2013; Pittroff, 2016). Symbolic system represents a system in place that is merely set up for the sake of it rather than its functionality. As a way to complement this literature, a suggested way to cope with issues like these could be found in the active promotion regarding the effectiveness of their system by showcasing for example rate of resolution or successful changes accomplished through whistleblowing.

Furthermore, both the timing and the choice of feedback have been discussed with employees. While literature was rather scarce regarding the matter of the feedback time frame, the employees find this issue to be of importance. What was clearly brought to attention was that most interviewees expected feedback regarding their case to be in less than 14 days. They perceived the matters on which they would whistleblow to be ones of very urgent nature which would consequently demand a sooner response from the company. The research therefore suggests that the initial feedback should be given within a 7-day period. The system should clarify that such feedback will not represent the time to implement the resolution but rather a confirmation that the report has been read and that discussions will follow. This could be a way for employees to be more comfortable with filing urgent matters through this channel while eliminating the expectation of a long bureaucratic process. All employees are expecting feedback of some kind and are very positive towards the possibility to have anonymous discussions on the platform as it enables extensive feedback and further communication.

One employee took the need for feedback one step further and explained that they preferred to receive information about the actions that the system owners intend to take prior to them actually happening. Given that there might be a risk of retaliation towards the whistleblower,

it is important that the employee is notified of potential actions so that they can prepare if anything were to happen that could, for example, endanger their identity. The thesis expands upon the literature and suggests that the case should be seen as it is “owned” by the whistleblower and that any potential action should be made in agreement between the two parties, as some actions could risk jeopardizing their anonymity.

6. Conclusion

This final chapter will present the reached conclusion and an answer to the research question. Following the initial discussion, the answer will be presented in terms of standardized guidelines suggested for a successful set-up of an Internal Whistleblowing System to be implemented. As a final note, a series of practical applications, recommendations and avenues for future research will be outlined.

6.1 Answering the Research Question

This study was conducted with the aim of developing guidelines that any company looking to establishing an internal whistleblowing system could use as a foundation during implementation. In order to approach this issue, the research question was formulated as following:

What elements should an organization address when shaping their internal whistleblowing system?

Throughout the research process it has become evident that the basis in which the whole internal system is enrooted lies within its very acknowledgement in the eyes of the employees that would use it. Without this founding pillar being successfully addressed, both literature and the empirical research of this thesis would argue that there is no point in having a system as any nuanced adjustment would be considered nothing but symbolic (Lee & Fargher, 2013). This puts the company in danger of being perceived as if the system set-up is done merely for the sake of the image rather than functionality, and its employees would most likely treat it as such and not use it properly.

This research has managed to outline several elements that are key contributors to the existing stock of knowledge and thus shape the employee perception of the internal system, as well as the avenues through which to address them. Namely, the organization should focus their work regarding the awareness and training by establishing creative methods for communication in which all parts of the staff are reached as no operational function will work if no one is aware of its existence. This task lies within the hands of a system manager, who should be the most independent entity within the organization and have executive authority once appointed. As the findings of this thesis argue, the ability for the manager to get things done is valued higher than any other aspects that the previous literature has suggested, like seniority or title (ICC, 2008).

Establishing a trustworthy system is important in order to avoid incurring a risk of the would-be whistleblower resorting to other resolutions, such as staying silent or reporting externally to the media. In order to do so, it is important that the system set-up and reporting procedure itself is structured in a manner that makes it easy to use. With previous literature leaving this unexplored, the findings of this report suggest that the system set-up should be limited to few broad questions. Such a structure should be further complemented with a mode of flexible

identity protection in which the report would be anonymous unless they opt out and into the confidential relationship with the recipient. Having this type of structure would allow the channel to facilitate different relationships depending on the type and severity of the case that is dealt with. Furthermore, it is important to take clear and effective measures in order to prevent any type of retaliation. This should be done through establishing an accepting environment throughout the organizational hierarchy especially done in accord with and enforced by the local managers and not only implied by the central department as suggested by previous literature (Pittroff, 2016). Additionally, such a system should ensure the constant involvement of the whistleblower as well through providing them with frequent status updates. This way they can be aware of the progress of their report and potentially be prepared for scenarios where their identity would be endangered.

Through working with the aforementioned aspects of the internal system, the company would get to successfully facilitate an important reporting avenue from which they can resolve the issues without fearing damages to their public image as further stressed by previous literature (Larsson, 2012; Nawawi & Salin, 2019). The individuals themselves would have the chance to take the issue at hand directly to the executive authority and have it resolved without resorting to any other alternative methods (Folks, 2000). The society on the other hand would have another tool for detection of illegal and fraudulent activities from which it could act on to correct any social wrongdoings (Parliament, 2019). The internal whistleblowing system is thus not only important for the sake of correcting the wrong-doing but also as a tool serving the individual, the organization as well as society at large.

6.1.1 Internal Whistleblowing Systems - Guidelines for Practitioners

In order to ensure the clarity for the reader as well as practicality for the companies, these elements have been compartmentalized into a set of guidelines. These guidelines will provide depth into how an organization should approach the set-up of their system in order to make full use of it. The guidelines have been established in a table below.

GUIDELINES FOR INTERNAL WHISTLEBLOWING SYSTEMS

Establish Creative Methods for Communication

One of the most crucial parts of establishing an internal whistleblowing system, is the creation of awareness among the entire work-force. The mere existence of a system is rather symbolic and not enough to facilitate its awareness. At least two channels of communication should be utilized as the sole use of one channel might limit the number of employees it would reach. In order to get through to both store and office workers it is suggested to use various unique channels for communication such as intranet and posters on the workplace in areas where the employees can reach them through their daily activities.

Further, the communication is recommended to be frequent and practical where online trainings should be utilized to the greatest extent possible. The trainings enable employees to obtain a better understanding of both the system as well as different whistleblower scenarios. Online trainings specifically have proven to be rather successful in accomplishing this due to their interactivity and should be the prioritized method. Additionally, the actions undertaken with regards to these activities should be evaluated through methods such as employee satisfaction surveys in order to ensure that they are utilized effectively. In doing so, a rather complex phenomena of whistleblowing could be broken down into more digestible and graspable fragments through the eyes of the employees.

The whistleblowing system should also be inclusive to all subsidiaries and branches that fall within the company's brand. As the damage of the reputation would equally hit the brand regardless of the degree of ownership, it is important that the organization can resolve any issues that relate to the company in order to prevent such issues reaching the public.

Delegate the Most Independent Entity as Executive Authority

To enable trust and transparency of the whistleblowing system, it is critical that employees are well aware of its system management as it effects the choice to report internally. The company's delegated personnel for this system should be clearly stated on the platform to provide more transparency to the whistleblower. It is recommended to keep the management to the minimum due to the sensitivity of the information shared but still have enough people screening the reports in order to eliminate any potential biases.

As one of the most crucial points of the system is the ability for the direct line of management to be bypassed, it is suggested to only have one independent department responsible for the system as the way to facilitate it. Such department could be Internal Audit or Human Resource and should be provided with the tools necessary in order to have the mandate to change practices within the company and as such nurture their trustworthiness.

Create a Neat and Easy to Use Online System

The most prominent system for organizations to use is an online system given that it is both cost-efficient and trusted by employees as it allows for anonymity. The platform of the system could preferably be hosted by a third party as the credentials of the reporter is trusted to stay anonymous in a higher extent than if hosted by the company themselves.

Further, the system should be easy to use both in terms of accessibility as well as in layout practicality. The system should be accessible at all times through avenues such as the company's external website, and not limited to only the intranet as the access might be restricted from certain devices. Additionally, it is suggested to keep the number of questions to a minimum while allowing for as open questions as possible. Doing so would encourage reports with even the slightest suspicion to be reported without the need for extensive details. It is also recommended to keep the entire process (from the initiation of the report to the feedback of concluding action) on the same place, adding on to the simplicity of the system.

Implement Flexible Anonymity

The system should not be limited to either confidentiality or anonymity as it is paramount that both types of reporting options should be processed equally by the system management. The choice of identity protection should, in the end, be up to the reporter themselves. Given that a lot of the benefits of confidentiality (e.g. ability for feedback) are abridged by modern technology, establishing an anonymous system as a default choice is recommended. It is important to note, since some employees still prefer the confidential channel and, in some occasions, demand active protection, the confidentiality should still be kept as a viable option and be something that you can opt in within the system. This way, a more flexible form of anonymity would be established as a primary mode of identity protection.

Facilitate an Accepting Environment with Local Managers

The choice of whether to blow the whistle or not is enrooted in a cost-/benefit analysis that the whistleblower performs prior to reporting an unlawful behavior. Therefore, it becomes crucial to make sure that there is enough trust and confidence within the system for it to outweigh the potential costs. It is a common misinterpretation that it is enough only having the central department or system management responsible for promoting the system. Such a system needs to be complemented by an accepting environment that supports whistleblowing. The communication should be spread across the affiliates so that the local managers, working closely with employees, are supportive towards the system as they otherwise might obstruct potential reporting. The local managers could, for example, showcase rate of case resolutions as well as successful changes that the whistleblowing has brought about. Further, it is important to have a clear retaliation policy, outlining what retaliation is and how it will get punished.

Keep the Whistleblower in the Loop

To further enhance the trust of the system, it is important that proper feedback and follow-ups are made to ensure a seamless process for the whistleblower. Feedback is to be given in a timely manner depending on the complexity of each case, but a status update should be expected within a 7-days period due to the urgency of some cases. It is recommended to update the reporter prior to making any corrective actions as a means of preserving their identity and ensuring that the actions are made in accord with the whistleblower.

Financial reward systems could be considered a method for incentivizing whistleblowing. Providing benefits other than social good could benefit employees reporting behavior and make them more aware of their surroundings. However, the incentive will issue a problem of receiving fraudulent reports making the work burden heavier. Which is why each organization needs to ensure that, should the rewards be implemented, they have the built-in methods for detection and evaluation of the cases in order to ensure that only the successful reports are rewarded.

Figure 11: Guidelines for an Internal Whistleblowing System

6.2 Applications

In a more general societal context, it seems important to address the recently imposed legislation within the European Union relating to whistleblowing systems. As mentioned in the introduction of this report, the directive would require all corporations within the European Union having all medium and large sized enterprises (<50 employees) to have an internal whistleblowing system in place by 2021. Attempting to force the desired system without providing any detail with regards to what said system should include has thus far resulted in nothing more than organizations fumbling in the dark.

During the compilation of this report, it has become rather evident that the mere existence of a system is not enough to reach the desired effect. More emphasis has to be put on what such a system should encompass on a more practical level. The European Union should therefore consider stricter regulations in relation to the current directive, putting more emphasis on the employee's awareness and trust rather than simply demanding an internal system that will most likely become something symbolic. The established guidelines from this report could therefore prove useful as a point of reference on the matters around which the European Union can regulate the system. The organizations that are the under consideration of these regulations, which amount to around 290 000 (Eurostat, 2016), would need to answer this law by 2021, and these guidelines would serve as basis for successfully establishing such a system. It is worth noting that the research was rooted in the perspective of employee perceptions and as such has omitted other aspects such as the managerial or legislative view which may be just as important. The companies utilizing the guidelines should therefore look to take these aspects into consideration during the establishment of their system. The findings within this research outline the elements on which the organization could focus when creating/improving a system of their own. These guidelines are specifically generalized in order to be as applicable as possible to companies regardless of what industry they operate on or what their size actually is.

Internal whistleblowing systems are needed as organizations today are rather dispersed and unlawful behavior could easily be kept under the radar without ever reaching the light of day. Such situations are supremely harmful for the liberalized internal market within the European Union as many organizations could compete on false terms. Implementing internal whistleblowing systems would be a welcome first step towards correcting such anomalies.

6.3 Future Research

The topic of whistleblowing and, in particular, internal whistleblowing systems is one without an established general consensus within both academic and business world. As a result, much of the research is left scattered across different fields and concepts, with each researcher claiming that their factor is the most important one in shaping an efficient system. This is in no small part due to its rather complex multidisciplinary nature and overall lack of clarity regarding the concept. Throughout this study, the authors have made efforts to illuminate the value of researching this area and present its applicability in a managerial context. As more research remains to be done, the authors have outlined a range of avenues within which this subject can be explored further.

Firstly, the scope of the research can obviously be extended into a more global context through including more international companies, as well as more companies overall. Due to the time and availability constraints, as well as the COVID-19 pandemic that is ongoing during the writing of this thesis, the research was revised to include only one detailed analysis of a company within Sweden. Pushing the boundaries of this research to involve organizations from different industries and from several nations would serve to provide more context within the created guidelines, potentially evolving it as a result.

Furthermore, given that the research chose to limit itself towards assessing the guidelines only through the means of how employees perceive it, future research can aim to look beyond that point. Expanding the guidelines to guide the companies into more effectively investigating, analyzing and resolving the issue at hand in a matter most optimal for their interests would represent the next logical step towards formation of complete guidelines and, through extension, a more established internal whistleblowing system.

Research can also be taken out of the company's perspective, focusing instead on the legislators. The current version of the guidelines was made under the general assumption that both the employees and the companies want the whistleblowing to be done internally, and both parties want the issue at hand to be resolved. Focusing on the legislative view instead allows these assumptions to be removed, tackling instead the issue of what requirements should be put in place as a way of ensuring that the companies not interested in facilitations of such a system would be obliged to do so, and do it well.

Finally, while it was forged through the empirical data, it is important to mention that the final version of the guidelines has not been tested in any of the companies or industries. As such, the future research can look into how the guidelines can be applied to a company looking to establish one. The research can also take a wider scope, looking into how a specific industry should adapt the framework to their specific needs in order to apply it properly. Within this area there is also a potential of comparing the differences in adaptations across industries. In particular, one can compare those that have been historically regulated for whistleblowing (such as banking) to the ones that are only recently adopting it due to the new wave of European legislations.

7. Appendix

7.1 Appendix 1 – Pre Read Document

Hi,

Thank you for taking the time to help us out with our master thesis. We are two master students studying Innovation and Industrial management at the School of Business, Economics and law here in Gothenburg. The interview will be confidential, and your identity will be protected on every occasion.

Our thesis is about whistleblowing systems and the implementation of these system. A whistleblower is someone who report or disclose information of wrongdoing obtained in a work-related context. The mentioned wrong-doing can be anything that goes against the company's code of conduct and may include, but is not limited to for example bullying, corruption, theft, sexual harassment or drug use. As an employee of ICA, you have an internal whistleblowing system available on the company website. Attached below is a print-screen of the layout of the whistleblowing system. Please take a couple of minutes to read through the information provided to you through the print-screens as we will assess your perception of the system. Additionally, please read through the following questions as they will form a base when conducting the interview.

- What are your initial thoughts of the current system and the information provided to you on the site?
- Could you think of a scenario of when you would use the system?
- Have you ever noticed any unlawful behavior throughout your years at ICA?
- If yes, did you use the system to report it? Why/why not?
- Would you trust the system to serve its purpose? Why / Why not?

ICA Gruppen

Describe your issue

Please provide a thorough description of the issue so that we can investigate it further.


What is your concern?

When did this happen?

Where did it happen?

Details of the case

Please describe what has happened and why you are submitting this report. If you wish to be anonymous, make sure that you do not include information in the report that can reveal your identity.

 **Add attachment (optional). Metadata is removed to ensure anonymity.**

Do not include sensitive personal information about any individual mentioned in your report if it is not necessary for describing your concern.

[Next »](#)

You should be able to speak out!

ICA's view on ethics and corporate social responsibility is outlined in our policies. The foundation for conducting business with and within the Group is defined in the Business Ethics Policy and Sustainability Policy. The aim is for all parties to feel secure, and for everyone to have confidence in ICA's operations.

Our whistleblower service

ICA has a responsibility to ensure that both managers and employees act in line with the provisions in our policies. Our employees have a key role to play in detecting possible deviations from our values. Open and honest communication is important to ICA, as is the ability to blow the whistle on anomalies.

- If you as an employee become aware of circumstances in ICA's business operations that you feel are in violation of legislation or the rules in ICA's policies and the associated guidelines, it is important to speak out.
- Everyone working at ICA can blow the whistle on anomalies without risking a negative response of any type on the part of the company. Our whistleblower service also makes it possible to do so anonymously. ICA is unable to trace a report to any particular individual, as the service is operated externally.
- If you do not want to use this whistleblower service, you can file a report directly with the Head of Internal Audit (Anna Blondell), who is responsible for the web-based service.

What can I report?

The whistleblower service can be used to report a misgiving about something that could seriously impact ICA or a person's life or health, and which is not in line with ICA's values and the provisions in the policies and their associated guidelines.

Examples of such situations are risks that may harm individuals, ICA or the environment, such as: fraudulent accounting or bookkeeping, bribes, improper gifts, conflicts of interest between the company and an individual, unfair competition, breaches of confidentiality, insider trading or other serious irregularities such as serious environmental offences, major deficiencies in workplace safety, or serious forms of harassment or discrimination.

For issues related to your workplace or workplace dissatisfaction, you should begin by contacting your immediate supervisor, your safety representative or your local HR department.

ICA's whistleblower service extends to ICA Gruppen's operations in Sweden (although not the operations of store subsidiaries), in the Baltic states and in Asia.

How is possible personal data processed?

The whistleblower service makes it possible to report anonymously. Only if you choose to provide your personal data when you file your report, ICA will collect and process personal data. Personal data will then be processed by ICA Gruppen jointly with your ICA-company, and ICA Banken (*ICA Bank*) jointly with ICA Försäkring (*ICA Insurance*).

Your personal data is used for the handling of ICA's whistleblower

service

Your rights



What should I keep in mind when I file a report?

Describe the issue in detail, so that we have a basis for proceeding with an investigation.

You need no proof of your suspicions, but all reports must be made in good faith. Allegations must not be made with malicious intent, or in the knowledge that the allegation is false. Information representing an invasion of privacy, such as information about someone's health, political or religious affiliation, or sexual orientation, must not be included in a whistleblower report. If you provide personal data regarding offences in your report, such data will only be processed insofar as it relates to key personnel within ICA (senior management or those with a considerable responsibility).

How do I file my anonymous report?

You can file your report with ease and with confidence by following the instructions on the form as you click through to continue using this service. Once you have submitted your report, a personal ID and password will appear on the screen. Write these down and store them securely. You will need them in order to log in and read any follow-up questions or responses that we may send.

Within 14 calendar days, we may post a response or follow-up question for you.

Create message »

Follow up

Thank you for supporting ICA's values and corporate social responsibility.

7.2 Appendix 2 – Pre Read Document Swedish Version

Hej,

Och tack för att du tar dig tiden att hjälpa oss med vår masteruppsats. Vi är två masterstudenter från programmet ”Innovation & Industrial Management” på Handelshögskolan vid Göteborgs Universitet som just nu skriver uppsats inom ämnet visselblåsarsystem. Intervjun kommer vara anonym och din identitet kommer vara dold genom hela processen.

Vår uppsats handlar om visselblåsarsystem och implementeringen av dessa system på arbetsplatser. En visselblåsare är en person som uppdagar eller rapporterar information om oegentligheter kopplade till arbetsplatsen. De nämnda oegentligheterna kan vara allt som går emot företagets riktlinjer och policys så som exempelvis mobbning, korruption, stöld, sexuella trakasserier eller droganvändning. Som anställd på ICA har du ett internt visselblåsarsystem tillgängligt på företagets hemsida. Bifogat nedan är en print-screen på systemet så ta några minuter att läsa igenom informationen på bilderna då vi kommer ställa frågor kring ditt tycke av systemet. Dessutom önskar vi att du läser igenom nedan följande frågor då de kommer vara en grund för frågorna vi ställer under intervjun.

Tack

- Vad är dina första tankar kring systemets utformning och informationen tillgänglig?
- Kan du tänka dig en händelse då du skulle kunna använda systemet?
- Har du någonsin varit med om oegentligt beteende din arbetsplats?
- Om ja, använde du systemet?
- Tycker du att systemet är tillförlitligt och nödvändigt?

ICA Gruppen

Beskriv ditt ärende

Tänk på att beskriva ditt ärende så noggrant som möjligt för att underlätta vår utredning.

Vad handlar din rapport om?

När inträffade detta?

Var inträffade detta?

Beskriv vad som har hänt.

Beskriv vad som hänt och varför du skickar in den här rapporten. Om du vill rapportera anonymt, skriv din rapport på ett sådant sätt att du inte avslöjar din identitet.



Lägg till bilaga (valfritt). Information om dokumentets ursprung tas bort för att skydda din anonymitet.

Inkludera inte känsliga personuppgifter om personer du nämner i ditt meddelande, ifall de inte är nödvändiga för att beskriva ditt ärende.

Nästa »

Du ska kunna berätta!

ICAs syn på etik och samhällsansvar beskrivs i våra policyer. Grunden för att göra affärer med och inom ICA Gruppen definieras i den affärsetiska policyn och hållbarhetspolicyn. Syftet är att alla parter ska kunna känna trygghet och förtroende för ICAs verksamhet.

Vår visselblåsartjänst

ICA har ett ansvar att säkerställa att chefer och medarbetare agerar i enlighet med ståndpunkterna i våra policyer. Våra medarbetare har en nyckelroll för att fånga upp eventuella avvikelser från våra värderingar. För ICA är det viktigt med öppen och ärlig kommunikation och att det finns möjligheter att påtala missförhållanden.

- Om du som anställd upptäcker förhållanden i ICAs verksamhet som du upplever strider mot lagar och regler eller ICAs policyer med riktlinjer är det viktigt att berätta det.
- Alla inom ICA kan påtala missförhållanden utan att riskera någon negativ reaktion från företaget. Via denna visselblåsartjänst är det dessutom möjligt att göra det anonymt. Anmälan kan inte spåras av ICA eftersom tjänsten ligger externt.
- Vill du inte använda denna visselblåsartjänst så kan du rapportera direkt till chefen för Internrevision (Anna Blondell), som är ansvarig för webbtjänsten.

Vad kan jag rapportera?

Visselblåsartjänsten kan användas för att rapportera en farhåga om något som allvarligt kan påverka ICA eller en människas liv eller hälsa, och som inte är i linje med ICAs värderingar och ståndpunkterna i ICAs policyer med riktlinjer.

Exempel på situationer är allvarliga risker som kan skada individer, ICA eller miljön, såsom: bedräglig redovisning eller bokföring, mutor, felaktiga gåvor, intressekonflikter mellan företaget och enskild, otillbörlig konkurrens, brott mot tystnadsplikt, insiderhandel eller andra allvarliga oegentligheter såsom allvarliga miljöbrott, stora brister i säkerheten på arbetsplatsen eller allvarliga former av trakasserier eller diskriminering.

För frågor om din arbetsplats eller missnöje på arbetsplatsen bör du i första hand vända dig till din närmaste chef, ditt skyddsombud eller HR på din ort.

ICAs visselblåsartjänst gäller ICA-koncernens verksamhet i Sverige (dock ej verksamheten i dotterbolagsbutiker), Baltikum och Asien.

Hur hanteras eventuella personuppgifter?

Visselblåsartjänsten är en möjlighet att berätta anonymt. Endast om du själv väljer att lämna dina personuppgifter när du lämnar din rapport i visselblåsartjänsten samlar ICA in och behandlar personuppgifter. Personuppgifterna hanteras då av ICA Gruppen gemensamt med ditt ICA-bolag, samt ICA Banken gemensamt med ICA Försäkring.

Dina personuppgifter används för att hantera ICAs visselblåsartjänst ▾

Dina rättigheter ▾

Hör av dig om du undrar något ▾

Vad ska jag tänka på när jag rapporterar?

Beskriv ditt ärende noga så att vi får underlag för att gå vidare med en utredning.

Du behöver inte ha bevis för din misstanke men alla rapporter ska lämnas i god tro. Inga anklagelser får göras med skadligt uppsåt eller med vetskap om att anklagelsen är falsk.

Integritetskränkande information, till exempel information om hälsostatus, politisk eller religiös tillhörighet eller sexuell läggning ska inte ingå i en visselblåsarrapport. Om du lämnar personuppgifter om lagöverträdelse i din rapport, behandlas sådana uppgifter enbart om detta avser nyckelpersoner inom ICA (personer i ledande ställning eller med ett betydande ansvar).

Hur lämnar jag min anonyma rapport?

Du rapporterar enkelt och tryggt genom att följa instruktionerna i formuläret när du går vidare här i tjänsten. När du skickat din rapport får du ett personligt ID och lösenord på skärmen. Skriv ned och spara dem säkert. Du behöver dem för att kunna logga in och läsa eventuella följdfrågor eller svar från oss.

Inom 14 dagar kan du läsa en eventuell följdfråga eller ett svar från oss.

Skapa meddelande »

Följ upp

Tack för att du hjälper oss att värna ICAs värderingar och samhällsansvar.

7.3 Appendix 3 – Interview Guide Employee English Version

Awareness and Training

- Can you please introduce yourself including role and tenure at ICA?
 - Have you come across your company's policy document previously?
- Were you previously aware of your company's internal whistleblowing system?
- If yes, how did you come across it? Was it mentioned to you by the company? How often does it get mentioned?
- If no, why do you think you haven't been made aware?
- Would you appreciate more comms regarding that matter? How often and where would you want the communication to be?
- What is your first interpretation of the whistleblowing system? Could you imagine using it? When & Why?
- Have you ever been trained in what to do when you encounter a wrongdoing? How do you feel about the process? Are you comfortable with that course of action?

System Management:

- Do you know who the recipient of the report is?
- Does it matter who the recipient of the report is? why / why not
- Who would you trust your report with?
- Is seniority a factor to consider when appointing someone to be in charge of a WB-system?
- Would you be more comfortable if it was an external body receiving your reports? Why/Why not.

System Set-up & Process

- The current system of your employer is an online reporting system – Is that the best option you can think of?
- Would an additional channel be useful?
- Does it feel easy to use or is it lacking somewhere?
- Is there more to wish out of the system?

Confidentiality and/or Anonymity

- Can you imagine a scenario where you would need your identity to be protected?
- "There is an ongoing debate of whether to have confidential channels vs anonymous channels, the difference is....
 - Can you give an example of when you would need anonymous channels / confidential channels.
- What would you prefer? Why? Is this decision shaped by a specific situation or a factor within the company, or is it your personal preference?
- Can you see any problems with any of the choices (open channels/anonymous/confidential)?
- Would you restrain from using the system if it only had the option for one?

Retaliation

- How do you think will your coworkers or boss would react if you or an individual would whistleblow?
- if negatively, why? Who would react this way, the higher ups or the people within your same level? what do you think could be done to mitigate this?

- Do you think you would need active protection and updates from the person in charge of whistleblowing during this process?
- In your opinion, would an option to switch divisions within the company be a way to reduce these risks? Would this be something you would use if you were to report a wrongdoing?

Feedback & Follow-up

- What would you expect the “next steps” to be after you’ve filed a report?
- ICA states feedback to be given within 14 days. Is that something important to you?
- Have you ever heard of a whistleblowing case through this channel previously?
- Would a reward system incentivize successful whistleblowing in your opinion? Would you prefer those rewards to be financial or non-financial (example)? Do you see any risk of having a reward system in place?

7.4 Appendix 4 – Interview Guide Employees Swedish Version

Awareness and Training

- Kan du introducera dig själv och berätta om din erfarenhet på ICA?
- Har du blivit introducerad för något av ICAs policy-dokument sedan tidigare?
- Har du hört talas om ICAs visselblåsarsystem tidigare?
- Om ja, var det företaget själva eller du själv som hittade det?
- Om nej, varför tror du att du inte blivit introducerad till systemet? Ligger detta ansvaret på individ eller organisationsnivå?
- Kan du tänka dig att använda det? När och isåfall varför?
- Skulle du uppskatta bättre kommunikation kring visselblåsarsystemet? Hur ofta och var vill du att kommunikationen ska ske?
- Vad är dina första tankar om systemets layout och informationen på hemsidan?
- Har du någonsin utbildats i vad du ska göra när du stöter på oegentligheter på din arbetsplats? Om ja, är det rätt tillvägagångssätt enligt dig?

System Management:

- Vem tror du att mottagaren av rapporten är?
- Vem / vilken avdelning skulle du lita på när det gäller hanteringen av din rapport?
- Är senioritet en faktor att tänka på när man utser någon som ansvarig för ett WB-system?
- Skulle du vara mer bekväm att använda systemet om du var en externt anlitad firma som fick dina rapporter? Varför/varför inte?

System Set-up & Process

- Det nuvarande systemet för din arbetsgivare är ett online-rapporteringsystem - Är det det bästa alternativet du kan tänka dig?
- Skulle en extra kanal vara användbar?
- Verkar systemet enkelt att använda?
- Är det något du saknar i det nuvarande systemet?

Confidentiality and/or Anonymity

- Kan du föreställa dig ett scenario där skulle kräva att din identitet var skyddad vid eventuell anmälan?
- Det pågår en debatt om man ska ha konfidentiella kanaler alternativt anonyma kanaler, skillnaden är ...

- Kan du ge ett exempel på när du skulle behöva anonyma kanaler / konfidentiella kanaler?
- Vad skulle du föredra? Varför? Formas detta beslut av en specifik situation eller en faktor inom företaget, eller är det din personliga preferens?
- Kan du se problem med något av valen (öppna kanaler / anonym / konfidentiella)?
- Skulle du avstå från att använda systemet om det bara ett alternativ var möjligt?

Retaliation

- Hur tror du att dina kollegor och chefer skulle reagera om du eller en person skulle använda visselblåsarsystemet?
- om negativt, varför? Vem skulle reagera på det här sättet, de högre uppsatta eller dina kollegor? vad tror du företag kan göra för att mildra detta?
- Tror du att du skulle behöva aktivt skydd och uppdateringar från den ansvariga för visselblåsning under denna process?

Feedback & Follow-up

- Vad skulle du förvänta dig att "nästa steg" är efter att du har lämnat in en rapport?
- ICA uppger feedback som ska lämnas inom 14 dagar. Är det något som är viktigt för dig?
- Har du någonsin hört talas om att någon visselblåst genom denna kanal tidigare?
- Skulle ett belöningsystem vara en framgångsrik metod för att använda kanalerna tror du?
- Föredrar du att dessa belöningar är finansiella eller icke-finansiella (företaget visar uppskattning)?
- Ser du någon risk med att ha ett belöningsystem på plats?

7.5 Appendix 5 – Interview Guide System Owner

System Owner/ICA WB System:

- What motivated the establishment of the whistleblower protection policy and the whistleblower service? (internal system).
- It is mentioned within your system that there is an option to report anonymously. Is this an option that is available for all types of cases, or are there scenarios where the inability to process personal information will result in that report not being investigated? Would you consider an option of confidentiality as a means of getting that information?
- Who processes the reports sent via the service? Could you go through the general process after a report has been filed.
- Are you happy with the level of awareness of the system within the company? What are the measures being taken to ensure that the employees are familiar with the system, both in awareness and how to use it? Do you see any room of improvement regarding this matter?
- Do you provide the whistleblower with any sort of insight into what is being done about the process? If yes, how is this done?
- What is the reasoning behind the choice of using external website for handling the whistleblower reports?

- Do you take any active steps to prevent possible retaliation or is that protection embedded in the anonymity nature of the report?
- Your whistleblower service website mentions the online reporting as a channel of receiving the allegations. Is that the only channel or do you have any additional options?
- Do you have any rewards systems in place with regards to successful whistleblowing? Is there a way to propagate these successful stories in order to instill the welcoming culture towards the whistleblowing activities?

7.6 Appendix 6 – Coding Overview

Factors	Subfactors	Themes
Awareness and Training	<ul style="list-style-type: none"> 1a. Frequent training sessions on using the system 2a. More communication regarding the systems existence 3a. Inclusion of the store subsidiaries within the system 4a Online interactive training session 	<ul style="list-style-type: none"> 1a. Remember money laundry policy, training on beginning of employment can be forgotten, provide examples in sessions 2a. new employees in and out, communicate from both employee and recruiter often, good to know that you have the option 3a. big issues damage the whole brand and subsidiaries have to go public or stay silent 4a. fondness of money laundering training, online method best way for learning, interactivity makes me remember
System Management	<ul style="list-style-type: none"> 1b. Authority and ability to get things done, seniority not relevant 2b. Report regardless of external or internal 3b. Multiple people screening 4b. Importance of independence 	<ul style="list-style-type: none"> 1b. want it resolved and taken seriously, person needs to be able to stop the problem, they need to make things happen, person needs to be objective, seniority secondary 2b. would report anyways, I don't know the person behind the screen, both have pros and cons 3b. less biases with multiple people, more watchful eyes 4b. They don't have anything to gain or loose, objectivity is important, independent people are easier to trust
System Set-up & Process	<ul style="list-style-type: none"> 1c. Online channel as the best option 2c. System Clarity and accessibility 3c. Ability to bypass direct line of management 4c. No need for additional avenues 	<ul style="list-style-type: none"> 1c. online best, I can do it at my pace, can report whenever, can do it discreetly 2c. system is easy to use, I don't feel overwhelmed, its not confusing, I know what I need to do, good that I can access it whenever 4c. don't want their manager reading my report, want to know that person reading it is not directly involved with issue, No need for system if I wanted manager to know 5c. becomes too personal, no one would use a phone, hard to explain through voice, not as anonymous
Identity Protection	<ul style="list-style-type: none"> 1d. Anonymity as best option for reporting 2d. Option to be confidential 	<ul style="list-style-type: none"> 1d. anonymity should be standard, current technology makes anonymity the best option, I don't want my name to go public if I don't want to, good if there is a bigger picture. 2d. confidentiality should be up to me to choose, everything is not black or white so more options are needed, you should choose what fits your needs better, more options means more reports as people can choose how they want to report
Retaliation	<ul style="list-style-type: none"> 1e. Fear of retaliation from the boss 2e. Need for active protection and constant updates 3e. Promotion of the system by the managers 4e Option to switch division not viable 	<ul style="list-style-type: none"> 1e. boss feels betrayed, boss would feel threatened, could retaliate whenever he wants to, they would expect me to go directly to them 2e. want to make sure I know what's happening, want to be protected against the person, 3e. management needs to stand by it, environment should be more encouraging, talk positive about it and give praise. 4e. Impossible within the organizational structure, sound weird as many are independent.
Feedback & Follow-up	<ul style="list-style-type: none"> 1f. Importance of continuous feedback 2f. Insight into previously reported issues 3f. Timeframe perceived too long and unclear 4f. Rewards not necessary but potentially useful 	<ul style="list-style-type: none"> 1f. I want to be able to see stuff done, I care about the issue so I want to know, I want to be in the loop, I want to know why a change wasn't made if nothing was done 2f. good to know what issues were reported before, what subjects were and can be reported 3f. some issues need instant feedback, issues may be too important to not know what is going on, I want to know that they read it, I want reassurance that they would get back asap 4f. good for incentives, people may report for wrong reason, it comes down to ethics and not money, people might need that extra push to report, people might twist the truth, people whistleblow cause of morals,

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