
Human resource management — Compliance and ethics metrics cluster

*Management des ressources humaines — Indicateurs de mesure pour
la conformité et l'éthique*

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Published in Switzerland

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 260, *Human resource management*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

Introduction

ISO 30414 highlights guidelines on the following core human capital reporting (HCR) areas:

- compliance and ethics;
- costs;
- diversity;
- leadership;
- organizational culture;
- organizational health, safety and well-being;
- productivity;
- recruitment, mobility and turnover;
- skills and capabilities;
- succession planning;
- workforce availability.

This document deals specifically with the cluster of metrics in the compliance and ethics area. Compliance with codes of ethics and internal policies is a major challenge for all kind of organizations. ISO 30414:2018, 4.7.2, describes the significance of the compliance and ethics metrics.

The metrics within the compliance and ethics cluster, as documented in ISO 30414, are:

1) Number and type of grievance filed.

A grievance is a formal complaint within the workplace. There are many reasons as to why a grievance can be raised, e.g. harassment, discrimination.

2) Number and type of concluded disciplinary actions.

A disciplinary action means the process for dealing with job-related behaviour that does not meet expected and communicated workplace regulations.

3) Percentage of employees who have completed training on compliance and ethics.

This metric is defined as the percentage of employees who have completed training on the content of business ethics, e.g. the code of conduct of the organization, compliance rules or moral dilemmas in a given period.

4) Disputes referred to external parties.

This metric indicates the work environment where the external resolution of internal disputes becomes necessary. The number of workforce-related disputes that are reported as being referred to third parties with appropriate jurisdiction provides a picture of the organizational climate.

5) Number, type and source of external audit findings and actions arising from these.

This document describes the following components for each of the above metrics:

- description
- purpose
- formula

- how to use
- intended user(s)
- contextual factors
- predictive factors.

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Human resource management — Compliance and ethics metrics cluster

1 Scope

This document describes the elements of compliance and ethics. This document provides the formula for comparable measures for internal and external reporting.

This document also highlights issues that need to be considered when interpreting the compliance data, especially when deciding on the appropriate intervention internally and when reporting these to external stakeholders (e.g. regulators, investors).

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 30400, *Human resource management — Vocabulary*

3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO 30400 apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <http://www.electropedia.org/>

4 Number and type of grievances filed

4.1 General

ISO 30414:2018, 4.7.2, 1), defines the compliance and ethics associated with the workforce in organizations.

Each organization should define what is meant by “grievance(s)” for their organization and ensure all relevant internal and external parties are informed and educated about this definition(s). Any grievance should be considered formal at the point a grievance is recorded (reported) and/or an investigation has begun. All “formal grievances” should then be included in the analytics and reporting processes. To assist in this process, all organizations should develop a recording and management process and procedure to capture and manage all formal grievances. Depending on the size of the organization, this procedure may use simple worksheets. Larger organizations may require more sophisticated technology solutions.

As industry sectors and organization size have a direct impact on the interpretation of these metrics, each organization should determine, document, keep current and inform all relevant stakeholders of what the targeted compliance should be for each of the metrics. Each organization should also define what is “significant” in terms of variation from targeted compliance for each of the compliance metrics.

4.2 Purpose

Effective categorization and analysis of grievances will allow for a greater understanding of the cause and potentially allow for proactive responses. Organizations should categorize grievances.

Example categorization of a grievance:

- harassment;
- discrimination
 - direct: directly against the person or group;
 - indirect: via interpretation of a policy;
- assault
 - verbal;
 - physical.

Further categorization can be applied to all grievances to recognize the number of grievances dealt with internally and the number of grievances dealt with externally.

4.3 Formula

The calculation of the number of grievances should align with the financial year, the annual budgeting cycle or both. The point in time for calculation is the number of grievances recorded as active at the end of each measurement period, e.g. end of month one, end of quarter two, end-of-year totals.

Example of a time frame:

Company A’s financial year and budgeting cycle begins on 1 January and concludes on 31 December. Reporting is monthly.

The calculation is based on the year-to-date addition of all types of grievance determined for calculation.

The example in [Table 1](#) aggregates all the categories of grievances. This formula should also be applied to each category.

Table 1 — Calculation of year-to-date number of grievances filed

	Period	Number of grievances	Formula	Calculation	Total
		A	B	C	D
1	January	3	+A1	3	3
2	February	5	+A1+A2	3+5	8
3	March	4	+A1+A2+A3	3+5+4	12
4	April	4	+A1+A2+A3+A4	3+5+4+4	16
5	May	4	+A1+A2+A3+A4+A5	3+5+4+4+4	20
6	June	2	+A1+A2+A3+A4+A5+A6	3+5+4+4+4+2	22
	Total year-to-date as of 30-06-2020	22		22	22

4.4 How to use

Table 2 — Comparative view — Number of grievances filed

Grievance type	6 months to 30-06-2020	Comparative 2019 as at 30-06-2019	Comparative 2018 as at 30-06-2018	Comparative 2017 as at 30-06-2017
Harassment – sexual	2	5	7	10
Harassment	2	7	10	15
Discrimination – direct	4	10	12	15
Discrimination – indirect	7	5	2	0
Assault – verbal	7	4	2	0
Assault – physical	0	1	5	7
Total year-to-date as of 30-06-2020	22	32	38	47

The example in [Table 2](#) indicates a significant drop in direct discrimination and physical assault over the measurement period. The results also indicate verbal assault and indirect discrimination are on the rise through the measurement period. These results, on face value, may not be a comprehensive assessment of the current situation. Further investigation is warranted. For example, this rise may be the result of increased awareness by the workforce of what defines these two issues. Further investigation may support this, and the resultant contextual explanation can highlight the evidence uncovered. Organisations may also report improvements in the reduction of grievance incidents, e.g. number of days since the last grievance or number of grievance free days in a nominated period.

Table 3 — Comparative view internal resolution versus external resolution of grievances

Grievance type	6 months to 30-06-2020	Comparative 2019 as at 30-06-2019	Comparative 2018 as at 30-06-2018	Comparative 2017 as at 30-06-2017
Internal resolution	26	20	10	7
External resolution	6	12	28	37
Total year-to-date as of 30-06-2020	32	32	38	47

The example in [Table 3](#) indicates a positive trend in the number of grievances resolved internally.

Once established, the reporting should include the comparison of previous periods with the current period and past years with the current year. Three-to-five years is a typical comparison period. This measurement period will allow for trends to be established and further allow an organization to better manage expectations and outcomes by establishing targets for future comparison.

5 Number and type of concluded disciplinary actions filed

5.1 General

ISO 30414:2018, 4.7.2, 2), defines the compliance and ethics associated with the workforce in organizations.

Each organization should define what is meant by “disciplinary action(s)” for their organization and ensure all relevant internal and external parties are informed and educated about this definition(s). All disciplinary actions should be documented and, to assist in this process, organizations should develop a recording and management process and procedure to capture and manage all disciplinary actions. Depending on the size of the organization, this procedure may use simple worksheets. Larger organizations may require more sophisticated technology solutions.

As industry sectors and organization size have a direct impact on the interpretation of these metrics, each organization should determine, document, keep current and inform all relevant stakeholders of what the targeted compliance should be for each of the metrics. Each organization should also define what is “significant” in terms of variation from targeted compliance for each of the compliance metrics.

5.2 Purpose

Effective categorization and analysis of concluded disciplinary actions will allow for a greater understanding of the cause and potentially allow for proactive responses. Organizations should categorize concluded disciplinary actions.

Example categorization of concluded disciplinary actions:

- harassment;
- discrimination
 - directly against the person or group;
 - via interpretation of policy;
- assault
 - verbal;
 - physical;
- individual performance;
- poor alignment to the values and ethics of the organization;
- poor work performance;
- non-compliance with legislative or policy requirements.

5.3 Formula

The calculation of the number of “concluded disciplinary actions” should align with the financial year, annual budgeting cycle or both. The point in time for calculation is the number of concluded disciplinary actions recorded as active at the end of each measurement period, e.g. end of month one, end of quarter two, end-of-year totals.

If for any reason, the organization decides on another measurement point, utilization of the preferred measurement point should be consistent and articulated.

Example of a time frame using the first day of the month as the measurement point:

Company A’s financial year and budgeting cycle begins on 1 January and concludes on 31 December. Reporting is monthly.

The calculation is based on the year-to-date addition of all types of concluded disciplinary action determined for calculation.

Concluded disciplinary actions = opening balance + number of disciplinary action cases added – closing balance

The example in [Table 4](#) aggregates all the categories of concluded disciplinary actions. This formula should also be applied to each category.

Table 4 — All the categories of concluded disciplinary actions (6-month period)

A	B	C	D	E	F	G
Month	Date	Opening balance	Number of disciplinary action cases added	Closing balance	Formula	Concluded disciplinary cases
1	1 Jan	25	10	10	+C3+D3-E3	25
2	1 Feb	10	10	15	+C4+D4-E4	5
3	1 March	15	15	20	+C5+D5-E5	10
4	1 April	20	8	15	+C6+D6-E6	13
5	1 May	15	9	10	+C7+D7-E7	14
6	1 June	10	12	12	+C8+D8-E8	10
Total as at 30 June			64			77

5.4 How to use

Table 5 — Concluded disciplinary actions by type (4-year comparative)

Concluded disciplinary action type	6 months to 30-06-2020	Comparative 2019 as at 30-06-2019	Comparative 2018 as at 30-06-2018	Comparative 2017 as at 30-06-2017
Harassment – sexual	10	5	7	10
Harassment	10	7	10	15
Discrimination – direct	5	10	12	15
Discrimination – indirect	12	5	2	0
Assault – verbal	7	4	2	0
Assault – physical	0	1	5	7
Poor performance – alignment of values and ethics	13	10	7	5
Poor performance – work performance	23	15	6	10
Poor performance – non-compliance with legislative or policy requirements	23	12	5	4
Total year-to-date as of 30-06-2020	77	69	56	66

The example in [Table 5](#) indicates a significant increase in the total number of concluded disciplinary actions over the measurement period. The results may mean an increase in workforce tensions or, for instance, a significant push to clear the backlog and manage the resolution of disputes quickly. Further investigation is warranted. For example, this rise may be the result of an increasing workforce headcount. Additional research will determine the cause, and the resultant contextual explanation can highlight the reason.

Once established, the reporting should include the comparison of previous periods with the current period and prior years with the current year. Three-to-five years is a typical comparison period. This measurement period will allow for trends to be analysed in more depth. This additional analysis will enable an organization to better manage expectations and outcomes by creating targets for future comparison.

6 Percentage of employees who have completed training on compliance and ethics

6.1 General

ISO 30414:2018, 4.7.2, 3), defines the compliance and ethics associated with the workforce in organizations.

For the area compliance, the following metrics are recommended for internal reporting by large organizations (unless otherwise stated):

Percentage of employees who have completed training on compliance and ethics (additionally recommended for external reporting by large organizations and internal and external reporting by SMEs).

Each organization should:

- define what is included in the training suite for compliance and ethics for each position for their organization;
- define how to measure a satisfactory completion of training (i.e. method of assessment);
- stipulate a target compliance percentage;
- include targets for the time it takes to reach or maintain compliance and complete ethics training;
- report against these targets;
- ensure all relevant internal and external parties are informed and trained in its defined compliance and ethics training suite;
- document all compliance and ethics training programs
- develop a recording and management process and procedure to capture and manage all compliance and ethics training completion.

For the purposes of this metric, “completion of training” means the participant has been assessed as competent in applying the training in line with the organization's definition of satisfactory completion of training.

As industry sectors and organization size have a direct impact on the interpretation of these metrics, each organization should determine, document, keep current and inform all relevant stakeholders of what the targeted compliance should be for each of the metrics. Each organization should also define what is “significant” in terms of variation from targeted compliance for each of the compliance metrics.

Depending on the size of the organization, simple worksheets may be used for this purpose. Larger organizations may require more sophisticated technology solutions.

6.2 Purpose

ISO 30414:2018, 4.7.2, 3), further explains the purpose of these metrics.

6.3 Formula

The calculation of the “percentage of employees who have completed training on compliance and ethics” should align with the financial year, the annual budgeting cycle or both. The point in time for calculation is the end of each measurement period, e.g. end of month one, end of quarter two, end-of-year totals.

If the organization decides on another measurement point, utilization of the preferred measurement point shall be consistent.

Formula for the calculation of percentage of employees who have completed training on compliance and ethics:

$$\frac{\text{Total number of employees completing compliance and ethics training}}{\text{Total number of employees required to complete compliance and ethics training}} \times 100$$

6.4 How to use

The example in [Table 6](#) indicates an overall improvement in completion of compliance and ethics training. Further investigation is warranted. The variation in training completion between Ethics 1 and Ethics 2 in the example may have been the result of an increasing workforce headcount. Further research will determine the cause and the resultant contextual explanation can highlight the reason.

Table 6 — Percentage of employees who have completed training (4-year comparative)

Compliance and ethics training type	6 months to 30-06-2020	Comparative 2019 as at 30-06-2019	Comparative 2018 as at 30-06-2018	Comparative 2017 as at 30-06-2017
Compliance 1	90	85	85	80
Compliance 2	87	87	80	70
Ethics 1	100	90	85	80
Ethics 2	80	75	70	70

Depending on the size and complexity of the organization, [Table 6](#) can be further expanded to include subsets, e.g. training completed by department, service line, training type, training hours.

Table 7 — Percentage of employees who have completed training within the prescribed period (4-year comparative)

Compliance and ethics training within the prescribed period	6 months to 30-06-2020	Comparative 2019 as at 30-06-2019	Comparative 2018 as at 30-06-2018	Comparative 2017 as at 30-06-2017
Compliance 1	90	85	85	80
Compliance 2	87	87	80	70
Ethics 1	100	90	85	80
Ethics 2	80	75	70	70

The example in [Table 7](#) indicates a positive trend in the compliance and ethics training completed within the prescribed period.

Once established, the reporting should include the comparison of previous periods with the current period and prior years with the current year. Three-to-five years is a typical comparison period. This measurement period will allow for trends to be analysed in more depth. This additional analysis will enable an organization to better manage expectations and outcomes by creating targets for future comparison.

7 Disputes referred to external parties

7.1 General

ISO 30414:2018, 4.7.2, 4), highlights the compliance and ethics associated with the workforce.

As industry sectors and organization size have a direct impact on the interpretation of these metrics, each organization should determine, document, keep current and inform all relevant stakeholders of what the targeted compliance should be for each of the metrics. Each organization should also define what is “significant” in terms of variation from targeted compliance for each of the compliance metrics.

7.2 Purpose

This metric displays the work environment where the external resolution of internal disputes has become necessary. The number of workforce-related disputes that are reported as being referred to third parties with appropriate jurisdiction provides a picture of the organizational climate.

Example categorization of “disputes referred to external parties”:

- wrongful termination;
- financial disputes;
- pay or entitlements;
- contractual disputes;
- stress-related disputes;
- accident-related disputes;
- code of conduct.

7.3 Formula

The calculation of the number of “disputes referred to external parties” should align with the financial year, the annual budgeting cycle or both. The point in time for calculation is the number of “disputes referred to external parties” recorded as active at the end of each measurement period, e.g. end of month one, end of quarter two, end-of-year totals.

Example of a time frame:

Company A’s financial year and budgeting cycle begins on 1 January and concludes on 31 December. Reporting is monthly. The calculation is based on the year-to-date addition of all types of disputes referred to external parties determined for calculation.

The example in [Table 8](#) aggregates all the categories of “disputes referred to external parties.” This formula should also be applied to each category.

Table 8 — Aggregated categories of “disputes referred to external parties”

Reference	Period	No. of “disputes referred to external parties”	Formula	Calculation	Total
	A	B	C	D	E
1	January	1	+B1	1	1
2	February	2	+B1+B2	1+2	3
3	March	2	+B1+B2+B3	1+2+2	5
4	April	4	+B1+B2+B3+B4	1+2+2+4	9
5	May	1	+B1+B2+B3+B4+B5	1+2+2+4+1	10
6	June	2	+B1+B2+B3+B4+B5+B6	1+2+2+4+1+2	12
	Total year-to-date as of 30-06-2020	12		12	12

7.4 How to use

The example in [Table 9](#) indicates a significant drop in some categories over the measurement period. The results also indicate stress-related claims are on the rise through the measurement period. Further investigation is warranted.

Table 9 — Comparative “disputes referred to external parties”

Grievance type	6 months to 30-06-2020	Comparative 2019 as at 30-06-2019	Comparative 2018 as at 30-06-2018	Comparative 2017 as at 30-06-2017
Wrongful termination	2	5	7	10
Financial disputes – pay or entitlements	2	4	6	8
Contractual disputes	1	4	6	10
Stress-related disputes	4	3	2	0
Accident-related disputes	2	2	2	0
Code of conduct	1	3	5	7
Total year-to-date as of 30-06-2020	12	21	28	35

8 Number, type and source of external (including audit) findings and actions arising from these

8.1 General

ISO 30414:2018, 4.7.2, 5), defines the compliance and ethics associated with the workforce in organizations.

Where recommendations are not accepted by the organization a clear statement in response to a finding should be included (if not, why not?).

Findings should be categorized, tracked and monitored by each organization.

8.2 Purpose

Compliance with codes of ethics, legislation and internal policies is a major challenge for all kinds of organizations. The HR department (or similar) plays a significant role in confronting and meeting these challenges, and it contributes significantly to the overall reconciliation efforts of the organization.

An example categorization of number, type and source of external (including audit) findings and actions arising from these can include any dispute or grievance that usually escalates beyond the organization to achieve reconciliation or involves the HR function directly (e.g. cases of accused direct or indirect bias), for example:

- wrongful termination;
- financial disputes;
- pay or entitlements;
- contractual disputes;
- stress-related disputes;
- accident related disputes;
- code of conduct.

As industry sectors and organization size have a direct impact on the interpretation of these metrics, each organization should determine, document, keep current and inform all relevant stakeholders of what the targeted compliance should be for each of the metrics. Each organization should also define what is “significant” in terms of variation from targeted compliance for each of the compliance metrics.

8.3 Formula

The calculation of the number of “number, type and source of external (including audit) findings and actions arising from these” should align with the financial year, the annual budgeting cycle or both. The point in time for calculation is the “number, type and source of external (including audit) findings and actions arising from these” recorded as concluded at the end of each measurement period, e.g. end of month one, end of quarter two, end-of-year totals.

Example of a time frame:

Company A’s financial year and budgeting cycle begins on 1 January and concludes on 31 December. Reporting is monthly. The calculation is based on the year-to-date addition of all types of “disputes referred to external parties” determined for calculation.

$$\text{Total disputes concluded by external parties} = \text{opening balance} + \text{number of disputes transferred to external parties for the period} - \text{disputes withdrawn during the period}$$

The example in [Table 10](#) aggregates all the categories of “disputes referred to external parties.” This formula should also be applied to each category.

Table 10 — Number of disputes referred to external parties

Reference	Opening balance	Period	Disputes transferred to external parties during the period	Disputes withdrawn during the period	Closing balance	Formula	Calculation	Total disputes concluded by external parties
A	B	C	D	E	F	G	H	I
1	20	January	3	0	16	+B1+D1-E1-F1	20+3-0-16	7
2	16	February	5	1	15	+B2+D2-E2-F2	16+5-1-15	5
3	15	March	4	0	16	+B3+D3-E3-F3	15+4-0-16	3
4	16	April	4	2	15	+B4+D4-E4-F4	16+4-2-15	3
5	15	May	4	0	13	+B5+D5-E5-F5	15+4-0-13	6
6	13	June	2	0	12	+B6+D6-E6-F6	13+2-0-12	3
Total			22	3	12			27

The example in [Table 11](#) highlights the aggregate number of disputes by type, the source of the finding, the finding and the actions taken by the organization.

Table 11 — Number, type and source of external audit findings and actions arising from these

Type of dispute	Number finalized	Source of finding	Findings	Actions
Wrongful termination	5	Arbitration commission	Termination upheld in four cases. One case required a settlement of \$200,000.	Line manager was counselled and given appropriate training
Pay or entitlements	4	Arbitration commission	All found in favour of employer.	No action

Table 11 (continued)

Type of dispute	Number finalized	Source of finding	Findings	Actions
Contractual disputes	8	Court of law	Four won by the company with costs awarded to the employer. Four won by employees with costs awarded to the employees. Cost to employer \$600,000.	Contracts have been reviewed and updated to reflect the current intent
Stress-related disputes	6	Arbitration commission	Cleared in two instances. In four instances the dispute was found in favour of the employee. Settlements totalling \$50,000 were awarded to employees.	Line management training program and mentoring program introduced
Accident-related disputes	3	Government agency	Cleared in two instances of any wrongdoing. Fined \$50,000 for non-compliance in one instance.	Intensive OH&S training was conducted in the relevant areas
Code of conduct	1	Arbitration commission	Termination upheld.	No action

8.4 How to use

Table 12 — Comparative of categories of types of external audit findings over time

Grievance type	6 months to 30-06-2020	Comparative 2019 as at 30-06-2019	Comparative 2018 as at 30-06-2018	Comparative 2017 as at 30-06-2017
Wrongful termination	2	5	7	10
Financial disputes – pay or entitlements	2	4	6	8
Contractual disputes	1	4	6	10
Stress-related disputes	4	3	2	0
Accident-related disputes	2	2	2	0
Code of conduct	1	3	5	7
Total year-to-date as of 30-06-2020	12	21	28	35

The example in [Table 12](#) indicates a significant drop in some categories over the measurement period. The results also indicate stress-related claims are on the rise through the measurement period. Further investigation is warranted.

9 Intended users

As the compliance cluster metrics are closely related and reported, the intended users across the range of metrics are similar. However, not all are intended for external users (see HCR). The intended users for these metrics are:

Internal users

- boards;
- other human resource service lines;
- executive team;
- line management;
- union delegates (if applicable);