

Independent Reporting Mechanism

Action Plan Review:
Slovak Republic 2022–2024

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Mechanism

Introduction

In January 2021, the Independent Reporting Mechanism (IRM) rolled out the new products that resulted from the IRM Refresh process.¹ The new approach builds on the lessons learned after more than 350 robust, independent, evidence-based assessments conducted by the IRM and inputs from the Open Government Partnership (OGP) community. The IRM seeks to put forth simple, timely, fit for purpose, and results-oriented products that contribute to learning and accountability in key moments of the OGP action plan cycle.

IRM products are:

- **Co-Creation Brief:** Brings in lessons from previous action plans, serves a learning purpose, and informs co-creation planning and design.
- **Action Plan Review:** A quick, independent technical review of the characteristics of the action plan and the strengths and challenges IRM identifies to inform a stronger implementation process.
- **Results Report:** An overall implementation assessment that focuses on policy-level results and how changes happen. It also checks compliance with OGP rules and informs accountability and longer-term learning. This product was rolled out in a transition phase in 2022, beginning with action plans ending implementation on 31 August 2022. Results Reports are delivered up to four months after the end of the implementation cycle.

This product consists of an IRM review of the Slovak Republic 2022–2024 action plan. The action plan comprises seven commitments. This review emphasizes its analysis on the strength of the action plan to contribute to implementation and results. For the commitment-by-commitment data, see Annex 1. For details regarding the methodology and indicators used by the IRM for this Action Plan Review, see Section III.

¹ IRM Refresh: <https://www.opengovpartnership.org/process/accountability/about-the-irm/irm-refresh/>

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Section I: Overview of the 2022–2024 Action Plan

The Slovak Republic's fifth action plan includes promising commitments on strengthening the protection of whistleblowers and expanding the number of companies disclosing beneficial ownership information. Existing data control mechanisms will need to be well-resourced to cope with the expectation of rapid beneficial ownership data disclosure. The action plan was adopted by the newly created Multi-Stakeholder Forum (MSF) dedicated to the OGP process.

The Slovak Republic's fifth action plan covers six policy areas and builds upon work achieved on whistleblower protection, education for participatory policy-making, open data, capacity-building, public participation in the legislative process, and beneficial ownership transparency.

The thematic focus corresponded to priorities of government and civil society stakeholders. Interviewed stakeholders from public authorities and civil society agreed that the action plan is well-designed, but some civil society representatives thought it could have been more ambitious. Several commitments are research-oriented and could be strengthened with actions to concretely implement the research findings.

The action plan was co-created by the MSF, created in the fall of 2021, under the auspices of the Office of the Plenipotentiary for the Development of Civil Society (Office of the Plenipotentiary).² Establishing an inclusive MSF was a recommendation from the IRM's 2019–2021 Design Report.³ The Office of the Plenipotentiary actively engaged the MSF and other experts in the co-creation process, which facilitated new synergies compared to previous years.⁴ In addition, the MSF events organized by the Office of the Plenipotentiary raised the visibility of OGP in the country.⁵

Interviewed stakeholders from public authorities and civil society praised the significant improvements in the co-creation process and acknowledged the added value in having a dedicated MSF. The drafting process was participative, creative, and flexible.⁶ All commitments proposed during MSF meetings were included in the action plan and underwent a public consultation process, except for

AT A GLANCE

Participating since: 2011
Action plan under review: 2022–2024

IRM product: Action Plan Review
Number of commitments: 7

Overview of commitments:

Commitments with an open government lens: 7 (100%)
 Commitments with substantial potential for results: 1 (14%)
 Promising commitments: 2

Policy areas:

Carried over from previous action plans:

- Whistleblower protection
- Education for participatory policy-making
- Open data
- Capacity-building
- Public participation in the legislative process
- Beneficial ownership transparency

Emerging in this action plan: N/A

Compliance with OGP minimum requirements for co-creation: Yes

Commitment 7, which was added by the Ministry of Justice at the later stage. During a public consultation in February 2022 and three online events, civil society had the opportunity to propose and comment on the commitments. The draft action plan was also published on the legislative platform Slov-Lex.⁷ Limited capacities of civil society organizations (CSOs) to participate in the consultations resulted in a relatively low number of comments from the third sector. Still, new synergies between the public authorities and CSOs were created thanks to the MSF, which points toward a potential dynamic in favor of good results in the implementation of the action plan and more ambitious commitments in the future.

IRM identified two commitments as promising. Commitment 1 could strengthen whistleblower protection by improving internal reporting policies and empowering the persons responsible to receive whistleblowing complaints. Strong leadership from the recently established Whistleblower Protection Office (WPO) is key to fulfill the commitment's ambition. Commitment 7 continues a commitment from the fourth action plan for full disclosure of beneficial ownership data. It envisages an extensive reform of the scrutiny of data on beneficial owners of all entities in the Business Register. It seeks to implement an IRM recommendation to ensure that beneficial ownership data meet the highest international standards and are interconnected.⁸ If completed, the quality of data on the beneficial owners of up to 300,000 businesses would be better controlled and improved. However, the fallout from the recent ruling from Court of Justice of the European Union (CJEU) could hinder efforts to provide full public access to beneficial ownership data from the Business Register.

² The Office of the Plenipotentiary coordinates the open government agenda within the Ministry of Interior, https://www.minv.sk/?ros_my_urad.

³ Mária Hunková (Whistleblower Protection Office), interview by IRM researcher, 4 October 2022; Lukáš Jankovič (Alvaria) interview by IRM researcher, 5 October 2022; Dagmar Celuchová Božanská (Futuristiq), interview by IRM researcher, 7 October 2022.

⁴ Lucia Lacika (Advisor at the Office of the Plenipotentiary and OGP Point of Contact), interview by IRM researcher, 14 September 2022.

⁵ Office of the Plenipotentiary, "V Iniciatíve pre otvorené vládnutie podporujeme nové partnerstvá medzi veľvyslanectvami a mimovládnyimi neziskovými organizáciami" [In the Open Government Initiative, we support new partnerships between embassies and non-governmental non-profit organizations], 27 September 2022, https://www.minv.sk/?ros_ogp_spravy&sprava=v-iniciative-pre-otvorene-vladnutie-podporujeme-nove-partnerstva-medzi-velvyslanectvami-a-mimovladnymi-neziskovymi-organizaciami; Marianna Leontiev (Nadácia Zastavme korupciu), interview by IRM researcher, 21 October 2022.

⁶ Lacika, interview; Jankovič, interview; Leontiev, interview.

⁷ The draft received around 40 comments, mostly from public authorities. See "PI/2022/38 Predbežná informácia k návrhu Akčného plánu Iniciatívy pre otvorené vládnutie na roky 2022 – 2024" [PI/2022/38 Preliminary information on the draft action plan of the Open Government Initiative for 2022-2024], Slov-Lex, <https://www.slov-lex.sk/legislativne-procesy/SK/PI/2022/38>. On 20 May 2022, the final draft action plan was published in Slov-Lex and sent to the interdepartmental commenting procedure. See "LP/2022/281 Akčný plán Iniciatívy pre otvorené vládnutie na roky 2022 – 2024" [LP/2022/281 Open Government Initiative Action Plan 2022-2024], Slov-Lex, <https://www.slov-lex.sk/legislativne-procesy/SK/LP/2022/281>.

⁸ IRM, *Slovakia Design Report 2019–2021*, p. 4.

Section II: Promising Commitments in Slovak Republic 2022–2024 Action Plan

The following review looks at the two commitments that the IRM identified as having the potential to realize the most promising results. Promising commitments address a policy area that is **important to stakeholders** or the national context. They must be **verifiable**, have a **relevant open government lens**, and have **modest or substantial potential for results**. This review also provides an analysis of challenges, opportunities, and recommendations to contribute to the learning and implementation process of this action plan.

Table 1. Promising commitments

Promising Commitments
<p>Commitment 1. Improvement of internal systems for reporting antisocial activities and protection of whistleblowers of central state administration bodies: This commitment aims to empower persons responsible for receiving whistleblower complaints so that they are better equipped to process these complaints and therefore improve whistleblowing procedures inside the public administration.</p>
<p>Commitment 7. Improvement of beneficial ownership data quality in the commercial register: This commitment seeks to broaden the disclosure of information about beneficial ownership of companies to all companies registered in the Slovak Republic's Business Register, on top of those in the Register of Public Sector Partners (RPSP; those that receive state funds).</p>

Commitment 1 Improvement of internal systems for reporting antisocial activities and protection of whistleblowers of central state administration bodies

Whistleblower Protection Office (WPO), Transparency International Slovakia

For a complete description of the commitment, see Commitment 1 in the Slovak Republic's action plan: <https://www.opengovpartnership.org/documents/slovak-republic-action-plan-2022-2024/>.

Context and objectives:

Commitment 1 was proposed by the WPO, in operation since September 2021.⁹ It builds on work undertaken since the first action plan and seeks to improve the internal reporting systems in the central state administration. The WPO's activities are closely followed by civil society, experts, and media,¹⁰ and the policy of whistleblowers protection is under constant pressure for improvement.¹¹

Public perceptions of whistleblowers in the Slovak Republic are slowly improving, and the willingness to report corruption is rising.¹² Employers, including in the public sector, have a legal obligation to establish an internal reporting system for whistleblowers and maintain evidence of received reports.¹³ However, there are still institutions and organizations that do not have them in place. When they are in place, the mechanisms for receiving and verifying whistleblower reports are often not sufficiently used. In December 2021, the WPO surveyed central state administration bodies about their internal reporting mechanisms. The survey showed that 87%

of institutions have set up an internal whistleblowing system, but many lack internal whistleblowing policies and only 9% have received a whistleblower complaint in the last three years. These results indicate that existing internal reporting systems are mostly a formality.¹⁴

This commitment seeks to address the status quo by a combination of measures. First, the WPO will conduct and publish the results of the survey on how state institutions implement obligations on the protection of whistleblowers and publish a manual for the public sector on internal reporting systems.¹⁵ The WPO will also adopt two methodological guidelines, on the evidence and registration of the reports and on the investigation of the reports.¹⁶ A second set of measures targets the contact persons within public institutions. The WPO will plan trainings of civil servants responsible to receive whistleblowing reports. One major training for up to 50 participants is scheduled for November 2022, and online training for interested parties from the regions is under consideration.¹⁷ The WPO further envisages regular working meetings with contact persons, where they can share good practices and experience in solving individual cases.

The WPO intends to empower persons responsible for receiving and verifying whistleblower complaints and anti-corruption coordinators (contact persons or responsible persons) through trainings, regular working meetings, and exchange of good practices. The commitment focuses solely on the central administrative bodies, notably the ministries, where most of the whistleblowing reports so far have originated.¹⁸ The WPO will assist public institutions in adopting or updating their internal reporting policies. As such, the commitment is relevant to the OGP values of transparency and public accountability.

Potential for results: Modest

Reliable and well-designed internal reporting systems can become important anti-corruption tools.¹⁹ A previous survey of the polling agency showed that employees prefer internal whistleblowing systems to criminal proceedings when reporting illegal activities.²⁰ The commitment has potential to change the attitudes toward whistleblowing within central state institutions and support whistleblowers in reporting potential corruption. The activities constitute modest but positive steps toward achieving this goal, including a new survey, a manual, and trainings.

The combination of activities promises good results in strengthening the processing of reports that require whistleblower protection in the public sector. The manual and methodological guidance can lead to the adoption of transparent and effective reporting mechanisms within central state bodies. Together with the training of the civil servants responsible for receiving the reports, that guidance can transform the current static internal reporting systems into a functioning model that inspires trust among potential whistleblowers. The networking element between contact persons was particularly praised by a civil society stakeholder as giving civil servants a platform for support, encouragement, and exchange of good practices.²¹

Strong leadership and clear priorities of the WPO suggest promising results. Two out of four activities (the survey and the manual) were completed before the action plan was adopted. The preparations are under way for the milestone on the trainings, which follows on from these two activities. In addition, the envisaged multiplier trainings can extend the impact to more employees. In the government's resolution adopting the action plan, contact persons were given responsibility to organize trainings on whistleblower protection for employees at least

once a year.²² The WPO plans to design training materials and presentations to support the contact persons in this responsibility.²³

Opportunities, challenges, and recommendations during implementation

Collective effort and positive outcomes in revealing corruption (such as establishing liability of wrongdoers, effective protection of whistleblowers) can change attitudes within an institution and enhance trust of potential whistleblowers to report misconduct. Continuous support to contact persons is, therefore, the key to improving whistleblowing systems and to receiving more reports.

Implementation of the commitment depends on the leadership and the budgetary capacity of the WPO to deliver promised activities. Activities delivered so far suggest that the commitment is on track. Moreover, recognition of the role of whistleblowers and of the importance of transparent and effective internal reporting mechanisms by political leadership and senior management of public institutions can send a positive message to employees and help implement the wanted changes. While this commitment targets the persons in contact with potential whistleblowers, real change can occur only when the latter find confidence to come forward. Trainings can raise awareness and confidence in employees, provided that their quality and frequency is adequate.

Therefore, for better implementation of this commitment IRM recommends:

- **The WPO provide the contact persons with methodological guidance, examples of individual cases, and regular networking** and support to organize multiplier trainings. This could build on actions already taken during the implementation period.²⁴ The WPO could learn from the progress and challenges that Estonia encountered when implementing its 2020–2022 action plan. Slovakian stakeholders could also learn from efforts in Latvia to change the perception of whistleblowers by raising awareness, as part of a 2017-2019 commitment to improve whistleblower protections.²⁵
- **Building on interactions with institutions that have taken place already,²⁶ the WPO should continue to encourage institutional leaders** and high-level managers of targeted institutions to openly support whistleblower protection and internal processes.
- The **WPO would benefit from partnering with experts and CSOs in the development of the guidance materials**, trainings, and monitoring of project outcomes. These materials should be publicly available. When developing guidance materials, **consider specific needs of women, minority groups, persons with disabilities, and other relevant groups**, as well as the specific position of junior officers who may face unique challenges and potential retaliation or other consequences for whistleblowing.
- **The Ministry of Justice, working with the WPO, could consider extending the commitment beyond the central administration—for example, to local administration (municipalities) and/or the private sector.** In terms of additional activities to implement the manual and guidelines in practice, the Ministry of Justice could amend legislation or increase support to whistleblowers.

Commitment 7 Improvement of beneficial ownership data quality in the commercial register

WPO, Ministry of Justice

For a complete description of the commitment, see Commitment 7 in the Slovak Republic's action plan: <https://www.opengovpartnership.org/documents/slovak-republic-action-plan-2022-2024/>.

Context and objectives:

Commitment 7 aims to enhance quality of beneficial ownership data in the Slovak Republic. Specifically, it seeks to widen the scope and application of data control already in place when registering beneficial owners of companies in the RPSP to also encompass all companies in the entire Business Register. Such a reform would extend stricter rules of data control from the current 30,000 businesses supervised to approximately 300,000 entities inscribed in the Business Register. As such, the commitment is relevant to the OGP value of transparency.

The Slovak Republic was one of the first countries to implement a publicly available beneficial ownership register.²⁷ This commitment builds upon previous anti-corruption reforms. Companies receiving public funds are registered in the RPSP and need to pass a higher threshold of control when disclosing their beneficial owners than those in the wider Business Register.²⁸ Every application for registration in the RPSP is checked by the Žilina District Court (*ex ante* control). There is a robust sanction mechanism if inaccurate information is revealed after the registration (*ex post* control). The RPSP has been used widely by investigative journalists and civil society.²⁹ These safeguards are missing when businesses (not trading with the state) declare their beneficial owners in the wider Business Register. Since November 1, 2018, all registered businesses are required to disclose data on beneficial ownership.³⁰ However, the registration of these data is only declaratory, and no *ex ante* or *ex post* control takes place. As a result, data on beneficial ownership in the Business Register are not always reliable.

The Ministry of Justice added this commitment to the action plan after the draft plan was published in the interdepartmental consultation procedure in May 2022. As a result, it was not discussed within the MSF. The commitment reflects a part of the planned reform of the Business Register and the Ministry of Justice's priorities to increase transparency of the business environment and fight the use of shell businesses for illicit activities.

Potential for results: Substantial

Adoption of a robust scrutiny to the Business Register has potential to substantially increase quality and reliability of data on beneficial ownership of all registered businesses in the country. If fully implemented, the commitment will provide a tenfold significant increase in the number of businesses in the Businesses Register covered under the data control mechanism and have their beneficial ownership information revealed, from approximately 30,000 to 300,000.

Currently, high-quality data on beneficial owners are limited to businesses trading with the state, while other businesses can easily evade public control. Improving the quality data on beneficial owners for more companies can contribute to the fight against shell companies, money laundering, tax avoidance, and corruption. Data from the RPSP have already been instrumental in documenting true beneficiaries of companies who were known for winning government bids under dubious circumstances. Notably, Transparency International Czech

Republic used data from the Slovak register to uncover that Czech Prime Minister Andrej Babiš held a conflict of interest as the beneficial owner of Agrofert (an agro-food conglomerate), the controlling company of the Agrofert Group.³¹ More reliable data on beneficial ownership can further support the work of watchdog organizations and investigative journalists to reveal potential corruption and illicit activities of businesses.

Opportunities, challenges, and recommendations during implementation

This commitment contains an ambitious reform in transparency and reliability of beneficial ownership data. Its success depends on a number of variables. Increased control of data for over 300,000 businesses poses a considerable challenge in capacity and data management. Key political decisions need to be made, notably in the extent of scrutiny and the institution(s) performing the data control. The reform requires strong and sustained political will to ensure adoption of necessary legislative and budgetary changes, as well as procurement of the new IT system for the Business Register (as of 1 October 2020, all applications with the Business Register are done electronically).³² The question of supervisions of the quality of data is also open. Currently the Business Register is kept by eight district courts (registry courts)³³ and administered technically by the Ministry of Justice. In the reform planned, the Ministry of Justice proposes to assign the agenda of the Business Register to one single court, the Žilina District Court, which also leads the RPSP.³⁴

The recent ruling from the Court of Justice of the European Union could present a major challenge to the full implementation of this commitment.³⁵ On November 22, 2022 the CJEU invalidated a provision of the fifth EU Anti-Money Laundering Directive that guaranteed public access to information on companies' beneficial ownership citing not sufficient justification of infringement of privacy solely for the purpose of fighting financial crime. While it is too soon to understand the full practical impact from the ruling, it presents a setback, however, for achieving fully open and accessible beneficial ownership information in the spirit of this commitment and the general global shift toward openness on this topic. An immediate response from Open Ownership on the ruling stated that to deal with this setback, beneficial ownership transparency reforms would need to focus not only on the money-laundering benefit of public access to beneficial ownership registers but also on the broader public interest in having this information available (as is the case in the United Kingdom).³⁶

The experience of the RPSP offers leverage that can serve as a good example for the proposed reform. Responsible actors can build on the recommendations from a recent analysis of the RPSP.³⁷ The experts recommended an automated comparison of end-user benefits recorded in individual registers to reveal false data, find greater interconnection of registers at the European Union (EU) level, enforce sanctions, improve court staffing, and register close persons of public officials.

Lastly, practical impact can increase if the reform is connected with enhancing the technical functions of the Business Register and making its data interconnected to other national registers, namely the RPSP and the Register of Legal Persons. Ideally, it would also be interconnected to the European Business Registers. Such interconnectivity of beneficial ownership data would significantly expand the possibilities of watchdogs and investigative journalists to track data and compare them with registers in other EU countries.

To ensure successful implementation of the commitment, IRM recommends:

- The government needs to secure financial resources for the newly established control mechanism. With the reform in place, **the government needs to make sufficient resources available to ensure effective and efficient supervision by the courts of beneficial ownership data**. Without proper resourcing, the reform may not have the same positive results seen from the valuable experience of registering, checking, and publishing beneficial ownership information in the RPSP.
- **The Ministry of Justice could connect this reform to the new information technology for the Business Register**, which would ensure better data management and interconnectivity with other registers, such as the Register of Legal Persons and Register of Public Sector Partners.
- **The Ministry of Justice needs to work with civil society and experts to address the recent CJEU ruling to ensure that the widest possible transparency can continue to be offered**. Any study should also look to future-proofing proposed changes to expansion of disclosure of beneficial ownership information in the Business Register to protect such progress from external setbacks.
- **The Ministry of Justice needs to ensure it is easy for companies of all sizes in the Business Register to provide accurate beneficial ownership data**. Open Ownership uses Slovak Republic's current process, which places the burden of proof on those registering the information, as a good practice example.³⁸ To facilitate the provision of accurate information, the Ministry of Justice should provide effective guidance to help business owners understand what data is required, why this is necessary, and the potential sanctions if accurate beneficial ownership data is not properly submitted. This could help to preempt any perception that the level of scrutiny and the burden placed on the registered business to provide data on beneficial ownership is unnecessary.

Other commitments

Other commitments that the IRM did not identify as promising commitments are discussed below. This review provides recommendations to contribute to the learning and implementation of these commitments.

All commitments in the action plan have an open government lens but are modest or unclear in ambition. Several commitments are prospective or research-oriented and could benefit from more concrete activities to implement the research results (Commitment 2 on education for open governance, Commitment 4 to identify and promote international best practices on open government, Commitment 5 to discuss reform of legal regulations, and Commitment 6 to map the impact of open data on selected areas). On the other hand, participative and innovative co-creation process as well as cooperation between different institutions on four out of seven commitments promises a strong implementation rate of the commitments. New partnerships with private sector and CSOs can lead to more ambitious commitments in the future.

Commitment 2 builds on the work done in the previous action plan on participatory policy-making and creates synergies between local government and academia. It can raise awareness about open government at the local level and lays the groundwork for potential extension of education curricula to national application in the future. The milestones could be more specific as to their application and envisaged impact.

Commitment 3 will introduce user-friendly and transparent communication tools for government reforms and policies while using already published or new datasets. The selection of reform or policy and the datasets to be used for visualizations will define its overall impact. The commitment would benefit from involving civil society in the selection process, and from a more precise definition of cooperation between the public and private sector.

Commitment 4 is an example of a good soft commitment that can result in more robust changes in the future. It can contribute to raising awareness about the OGP themes, and good practices might serve as inspiration for more ambitious commitments.

Commitment 5 links to previous efforts on participatory lawmaking and aspires to facilitate expert discussion on legislative amendments to this end. The potential of this commitment can be strengthened by clarifying the consequences of the discussion and by broader engagement with experts and CSOs, for example through an invitation to participate in the working group preparing the draft legislation and changes.

Commitment 6 can reveal new information about the impact of already published datasets and serve as an advocacy tool for opening more data. However, its focus on research rather than implementation strategy limits the potential results. It could benefit from more clarity on the methodology and scope of the mapping exercise as well as on the practical use of datasets. It could also be useful to collect information about available data disaggregated by age, gender, location, and other relevant categories to better understand which communities use open data and their needs.

⁹ Act No. 54/2019 Coll. on Protection of Whistleblowers of Anti-social Activity (Whistleblower Protection Act), Section 13; Whistleblower Protection Office, "The Whistleblower Protection Office 2021 Activity Report", <https://www.oznamovatelka.sk/wp-content/uploads/2022/08/annual-report-WPO.pdf>.

¹⁰ Transparency International Slovakia, "Ako chránime na Slovensku whistleblowerov? (online diskusia)" [How do we protect whistleblowers in Slovakia? (online discussion)], 6 December 2021, <https://transparency.sk/sk/ako-chranime-na-slovensku-whistleblowerov-online-diskusia/>; Štěpán Štarha and Milan Černaj, "100 dní fungovania úradu na ochranu oznamovateľov proti spoločenskej činnosti" [100 Days of Functioning of the Office for the Protection of Whistleblowers on AntiSocial Activities], Havel and Partners, 8 December 2021, <https://www.havelpartners.cz/100-dni-fungovania-uradu-na-ochranu-oznamovatelov-protispolocenskej-cinnosti/>; Veronika Prušová, "Príbehy slovenských whistleblowerov spája, že ich vytláčajú z práce. Prví z nich už dostali úradnú ochranu" [The stories of Slovak whistleblowers are connected by the fact that they are forced out of work. The first of them have already received official protection], *DenníkN*, 30 September 2022, <https://dennikn.sk/3033141/pribehy-slovenskych-whistleblowerov-spaja-ze-ich-vytlacaju-z-prace-ako-bonzakov-prvi-z-nich-uz-dostali-uradnu-ochranu/?cst=b27b52a620dcb9c0b81214279cbe48f04190a6fc>.

¹¹ The Slovak Republic is late with the implementation of the EU Directive on Whistleblowing. A draft amendment of the 2019 Whistleblower Protection Act raising sanctions against employers is currently considered by the Government. See European Commission, INFR(2022)0188, Reasoned opinion, 15 July 2022, https://ec.europa.eu/atwork/applying-eu-law/infringements-proceedings/infringement_decisions/index.cfm?lang_code=EN&typeOfSearch=false&active_only=0&noncom=0&r_do_ssier=INFR%282022%290188&decision_date_from=&decision_date_to=&title=&submit=Search and <https://www.whistleblowingmonitor.eu/?country=slovakia>.

¹² The latest data show that 58% of respondents have a positive attitude toward whistleblowers and 74% agree that the state should protect people who have reported corruption or fraud. While data collected in June 2021 showed that only 32% of respondents would report corruption, according to the poll conducted in January 2022, as much as 61% of people would be willing to report corruption in their workplace. The latest poll also indicated that people in the Slovak Republic are keener to report corruption directly to their employer (45%), compared to reporting to police (34%) or prosecution (21%). See Martin Kovanič and Ľudmila Chovancová, "Verejná mienka je na strane whistleblowerov. Vplyv socio-ekonomických faktorov na vnímanie whistleblowingu na Slovensku" [Public opinion is on the side of whistleblowers. The influence of socio-economic factors on the perception of whistleblowing in Slovakia], Whistleblower Protection Office, 1/2022, May 2022, <https://www.oznamovatelka.sk/en/data-a-analyzy/>;

Whistleblower Protection Office, “Po ochrane whistleblowerov je veľký dopyt, potrebujeme zefektívniť interné oznamovacie systémy” [There is a great demand for the protection of whistleblowers, we need to make internal reporting systems more efficient], March 2022, <https://www.oznamovatelia.sk/en/po-ochrane-whistleblowerov-je-velky-dopyt-potrebujujeme-zefektivnit-interne-oznamovacie-systemy/>; Transparency International Slovakia, “Prieskumy Verejnej Mienky a Štatistiky Korupcie” [Public Opinion Surveys and Corruption Statistics], <https://transparency.sk/sk/prieskumy/>.

¹³ Whistleblower Protection Act, Sections 10 and 11. This obligation applies to public employers with over 5 employees and private employers with over 50 employees.

¹⁴ Whistleblower Protection Office, “2021 Activity Report”, 37–8.

¹⁵ Whistleblower Protection Office, “Vnútrošný systém preverovania oznámení o nezákonnej činnosti. manuál pre verejný sektor” [Internal system for verifying reports of illegal activities manual for the public sector. Manual for public sector], 2022, https://www.oznamovatelia.sk/wp-content/uploads/2022/08/manual_verejny_sektor.pdf.

¹⁶ Mária Hunková (Whistleblower Protection Office), interview by IRM researcher, 4 October 2022.

¹⁷ Hunková, interview.

¹⁸ Hunková, interview.

¹⁹ Whistleblower Protection Office, *2021 Activity Report*, 33.

²⁰ Whistleblower Protection Office, *2021 Activity Report*, 38.

²¹ Marianna Leontiev (Nadácia Zastavme korupciu), interview by IRM researcher, 21 October 2022.

²² Resolution of the Government of the Slovak Republic no. 457/2022 of 13 July 2022, section B.8, <https://rokovania.gov.sk/RVL/Material/27450/1>.

²³ Hunková, interview.

²⁴ Whistleblower Protection Office, “We are not only here for reporters, but also persons responsible for checking notifications” (Facebook), 11 November 2022,

<https://www.facebook.com/oznamovatelia.sk/posts/pfbid021iM5nnutnzP3w6kRbxhPZfBLrUFckncLUA8jtRp6YdMUbbfGthHvzJxhh2FsWT1Jl>

²⁵ Open Government Partnership, “Protecting Whistleblowers in the Fight Against Corruption” (OpenStories.org), 13 September 2021, <https://www.ogpstories.org/protecting-whistleblowers-in-the-fight-against-corruption/>

²⁶ Whistleblower Protection Office, “We are negotiating with ministers how to improve internal systems”, (Facebook), 11 November 2022,

<https://www.facebook.com/oznamovatelia.sk/posts/pfbid02m2wgYLTdx8nTSxhdFDjLp8FYcvCp2qzGh6kBJh33FzqdvIEzHpsnzKvDvj7D5cRvL>; Whistleblower Protection Office, “At the government negotiations we asked the ministers to make internal notification systems work” (Facebook), 11 May 2022,

<https://www.facebook.com/oznamovatelia.sk/posts/pfbid02RXJsMXY42YECRLfgph28cNwivSwdX3jB55J1qNZaWiiJ7xqyy71vkqfugTupYsdFI>; Whistleblower Protection Office, “Thank you, Madam President, for your support!”, (Facebook), 23 November 2022,

<https://www.facebook.com/oznamovatelia.sk/posts/pfbid0QTPSmqW15EfzemVpG6SN5mZEPzrVfb13dc32n6kBgtdQXqfBpVr8tjJuEVyi78Fcl>

²⁷ “Using Slovakia’s Beneficial Ownership Register for Impact,” OGP,

<https://www.opengovpartnership.org/stories/lessons-from-reformers-using-slovakias-beneficial-ownership-register-for-impact/>.

²⁸ The Act no. 315/2016 Coll. on the Register of Partners of the Public Sector. The threshold in the legislation was a receipt of more than EUR 100,000 in a single installment or a total of more than EUR 250,000 per calendar year in the case of repeated remuneration.

²⁹ Transparency International Slovakia, “V Bratislave sa stretli špičkoví odborníci na boj so schráňkovými firmami” [Top Experts Meet in Bratislava to Fight Box Companies], 16 June 2022, <https://transparency.sk/sk/v-bratislave-sa-stretli-spickovi-odbornici-na-boj-so-schrankovymi-firmami/>.

³⁰ Act No. 297/2008 Coll. on protection against the legalisation of income from criminal activity and on protection against the financing of terrorism; Act no. 530/2003 Coll. On Business Register.

³¹ Jennifer Rankin. 2018. “Brussels Urged to Investigate Czech PM over Business Empire.” *The Guardian*, 20 September 2018. <https://www.theguardian.com/world/2018/sep/20/brussels-urged-to-investigate-czech-pm-over-business-empire>.

³² Act No. 513/1991 Coll. Commercial Code, as amended by Act No. 390/2019 Coll. effective 1 October 2020.

³³ Act No. 371/2004 Coll. on the seats and districts of courts of the Slovak Republic.

³⁴ “Reforma súdnej mapy” [Reform of the judicial map], Ministry of Justice of the Slovak Republic, <https://www.justice.gov.sk/ministerstvo/reforma-sudnej-mapy/>.

³⁵ Court of Justice of the European Union, Press Release No 188/22, Luxembourg, 22 November 2022, <https://curia.europa.eu/jcms/upload/docs/application/pdf/2022-11/cp220188en.pdf>.

³⁶ Open Ownership (@OpenOwnership), "Today's European Court of Justice (@EUCourtPress) judgement on public access to beneficial ownership ... ," Twitter, 22 November 2022, <https://twitter.com/OpenOwnership/status/1595111217349427202>.

³⁷ Transparency International Slovakia, "Šesť rokov protischránkového registra – aj elitná legislatíva potrebuje údržbu" [Six years of the anti-box register – even the elite legislation needs maintenance], *DenníkN*, 13 June 2022, <https://dennikn.sk/blog/2891571/sest-rokov-protischrankoveho-registra-aj-elitna-legislativa-potrebuje-udrzbu/>.

³⁸ Open Ownership, "Designing sanctions and their enforcement for beneficial ownership disclosure," 28 Apr. 2022, <https://www.openownership.org/en/publications/designing-sanctions-and-their-enforcement-for-beneficial-ownership-disclosure/operationalising-enforcement/>.

Section III. Methodology and IRM Indicators

The purpose of this review is not an evaluation. It is intended as a quick, independent, technical review of the characteristics of the action plan and the strengths and challenges the IRM identifies to inform a stronger implementation process. The IRM highlights commitments that have the highest potential for results, a high priority for country stakeholders, a priority in the national open government context, or a combination of these factors.

The IRM follows a filtering and clustering process to identify promising reforms or commitments:

Step 1: Determine what is reviewable based on the verifiability of the commitment as written in the action plan.

Step 2: Determine if the commitment has an open government lens. Is it relevant to OGP values?

Step 3: Review commitments that are verifiable and have an open government lens to identify if certain commitments need to be clustered. Commitments that have a common policy objective or contribute to the same reform or policy issue should be clustered. The potential for results of clustered commitments should be reviewed as a whole. IRM staff follow these steps to cluster commitments:

- a. Determine overarching themes. If the action plan is not already grouped by themes, IRM staff may use OGP's thematic tagging as reference.
- b. Review commitment objectives to identify commitments that address the same policy issue or contribute to the same broader policy or government reform.
- c. Organize commitments into clusters as needed. Commitments may already be organized in the action plan under specific policy or government reforms.

Step 4: Assess the potential for results of the clustered or standalone commitment.

Filtering is an internal process. Data for individual commitments is available in Annex 1. In addition, during the internal review process of this product, the IRM verifies the accuracy of findings and collects further input through peer review, OGP Support Unit feedback as needed, interviews and validation with country stakeholders, an external expert review, and oversight by IRM's International Experts Panel (IEP).

As described earlier, IRM relies on **three key indicators** for this review:

I. Verifiability

- **Yes, specific enough to review:** As written in the action plan, the stated objectives and proposed actions are sufficiently clear and include objectively verifiable activities to assess implementation.
- **No, not specific enough to review:** As written in the action plan, the stated objectives and proposed actions lack clarity and do not include explicitly verifiable activities to assess implementation.
- Commitments that are not verifiable will be considered not reviewable, and further assessment will not be carried out.

II. Open government lens

This indicator determines if the commitment relates to the open government values of transparency, civic participation, or public accountability as defined by the Open Government Declaration and the OGP Articles of Governance by responding to the following guiding questions. Based on a close reading of the commitment text, the IRM first determines whether the commitment has an open government lens:

- **Yes/No:** Does the commitment set out to make a policy area, institution, or decision-making process more transparent, participatory, or accountable to the public?

The IRM uses the OGP values as defined in the Articles of Governance. In addition, the following questions for each OGP value may be used as a reference to identify the specific open government lens in commitment analysis:

- **Transparency:** Will the government disclose more information, improve the legal or institutional frameworks to guarantee the right to information, improve the quality of the information disclosed to the public, or improve the transparency of government decision-making processes or institutions?
- **Civic Participation:** Will the government create or improve opportunities, processes, or mechanisms for the public to inform or influence decisions? Will the government create, enable, or improve participatory mechanisms for minorities or underrepresented groups? Will the government enable a legal environment to guarantee freedoms of assembly, association, and peaceful protest?
- **Public Accountability:** Will the government create or improve opportunities to hold officials answerable for their actions? Will the government enable legal, policy, or institutional frameworks to foster accountability of public officials?

III. Potential for results

The IRM adjusted this indicator—formerly known as the “potential impact” indicator—to take into account the feedback from the IRM Refresh consultation process with the OGP community. With the new results-oriented strategic focus of IRM products, the IRM modified this indicator to lay out the expected results and potential that would be verified in the IRM Results Report after implementation. Given the purpose of this Action Plan Review, the assessment of potential for results is only an early indication of the possibility the commitment has to yield meaningful results based on its articulation in the action plan in contrast with the state of play in the respective policy area.

The scale of the indicator is defined as:

- **Unclear:** The commitment is aimed at continuing ongoing practices in line with existing legislation, requirements, or policies without indication of the added value or enhanced open government approach in contrast with existing practice.
- **Modest:** A positive but standalone initiative or change to processes, practices, or policies. The commitment does not generate binding or institutionalized changes across government or institutions that govern a policy area. Examples are tools (e.g., websites) or data release, training, or pilot projects.
- **Substantial:** A possible game changer for practices, policies, or institutions that govern a policy area, public sector, or the relationship between citizens and state. The commitment generates binding and institutionalized changes across government.

This review was prepared by the IRM in collaboration with Alexandra Dubova and was externally expert reviewed by Brendan Halloran. The IRM methodology, quality of IRM

products, and review process are overseen by IRM’s IEP. For more information, see the IRM Overview section of the OGP website.³⁹

³⁹ IRM Overview: <https://www.opengovpartnership.org/irm-guidance-overview/>

Annex 1. Commitment by Commitment Data⁴⁰

Commitment 1: Protection of Whistleblowers

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

Commitment 2: Education for open governance

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

Commitment 3: Data-driven policy visualization

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

Commitment 4: Sharing of open government good practices

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Unclear

Commitment 5: Improvement of the legal regulation of the legislative process

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Unclear

Commitment 6: Mapping the impact of open data

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

Commitment 7: Improvement of beneficial ownership data

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Substantial

⁴⁰ Editorial notes:

1. For commitments that are clustered, the assessment of potential for results is conducted at the cluster level, rather than the individual commitments.
2. Commitment short titles may have been edited for brevity. For the complete text of commitments, please see Slovak Republic's action plan: https://www.opengovpartnership.org/wp-content/uploads/2022/08/Slovak-Republic_Action-Plan_2022-2024_EN.pdf

Annex 2: Action Plan Co-Creation

Open Government Partnership (OGP) member countries are encouraged to aim for the full ambition of the updated OGP Participation and Co-Creation Standards that came into force on 1 January 2022.⁴¹ The Independent Reporting Mechanism (IRM) assesses all countries that submitted action plans from 2022 onward under the updated standards. OGP instituted a 24-month grace period to ensure a fair and transparent transition to the updated standards. During this time, IRM will assess countries' alignment with the standards and compliance with their minimum requirements.⁴² However, countries will only be found to be acting contrary to the OGP process if they do not meet the minimum requirements, starting with action plans submitted to begin in 2024 and onward. Table 2 outlines the extent to which the countries' participation and co-creation practices meet the minimum requirements that apply during development of the action plan.

Table 2. Compliance with minimum requirements

Minimum requirement	Met during co-creation?	Met during implementation ?
1.1 Space for dialogue: A formal Multi-Stakeholder Forum (MSF) was created under the auspices of the Office of the Plenipotentiary for the Development of Civil Society (Office of the Plenipotentiary). Its first meeting took place on 22 September 2021, and it has held eight regular monthly meetings since then. The MSF adopted operating conditions that are published on the website of the Office of the Plenipotentiary. ⁴³	Yes	<i>To be assessed in the Results Report</i>
2.1 OGP website: The Office of the Plenipotentiary maintains an OGP dedicated website that is integrated in the Ministry of Interior's website. It is publicly available, and no registration is required. It contains the latest action plan, as well as all previous action plans. The website is regularly updated by the administrator. ⁴⁴	Yes	<i>To be assessed in the Results Report</i>
2.2 Repository: The Office of the Plenipotentiary maintains an online and publicly accessible repository that is regularly updated and contains information on the co-creation process as well as the implementation of the action plans. ⁴⁵	Yes	<i>To be assessed in the Results Report</i>
3.1 Advanced notice: The open call to participate in the MSF was published on 29 October 2022, after the first two meetings of the MSF took place (22 September and 20 October 2022). However, the first two meetings were only informative. The discussion on commitments started with the third meeting, which took place on 10 November 2022 (i.e.,	Yes	Not applicable

after the open call was published); therefore, the two-week requirement was met. ⁴⁶		
3.2 Outreach: The Office of the Plenipotentiary is active in organizing events and meetings. For example, it has organized three online meetings to receive public comments on the draft action plan from outside the MSF, ⁴⁷ and it recorded a podcast about the OGP and the co-creation process. ⁴⁸	Yes	Not applicable
3.3 Feedback mechanism: The draft action plan was published online in February 2022 and submitted for public consultation. ⁴⁹ Anyone could send comments. In addition, the Office of the Plenipotentiary organized three online events to consult with public about the action plan. ⁵⁰ In May 2022, the draft action plan was sent to the interdepartmental commenting procedure and received 31 comments. ⁵¹	Yes	Not applicable
4.1 Reasoned response: The draft action plan was published in the form of a preliminary notice on the legislative process platform Slov-Lex, receiving two comments (one from a public authority and one from a civil society organization, which were discussed in the meeting and taken into consideration. ⁵² Additional comments were received after publication of the draft action plan online and are visible in the document. ⁵³ More comments were received and resolved within the interdepartmental commenting procedure. ⁵⁴ The Office of Plenipotentiary provided a reasoned response to the comments raised during the co-creation process. The format of the reasoned response differed according to the phase of the co-creation process, be it the personal meeting, group discussion, or written response. ⁵⁵	Yes	Not applicable
5.1 Open implementation: The IRM will assess whether meetings were held with civil society stakeholders to present implementation results and enable civil society to provide comments in the Results Report.	Not applicable	<i>To be assessed in the Results Report</i>

⁴¹ 2021 OGP Participation and Co-Creation Standards: <https://www.opengovpartnership.org/ogp-participation-co-creation-standards/>.

⁴² IRM Guidelines for the Assessment of Minimum Requirements: <https://www.opengovpartnership.org/documents/irm-guidelines-for-the-assessment-of-minimum-requirements/>.

⁴³ Office of the Plenipotentiary, "Zhrnutie doterajšej činnosti multistakeholder fóra v rámci Iniciatívy pre otvorené vládnutie" [Summary of the activities of the multistakeholder forum so far within the Open Government Initiative], 23 March 2022, https://www.minv.sk/?ros_vsetky-spravy&sprava=zhrnutie-doterajsej-cinnosti-multistakeholder-fora-v-ramci-iniciativy-pre-otvorene-vladnutie . On 29 October 2021, the Office of the Plenipotentiary published an open call for civil society to join the MSF: https://www.minv.sk/?ros_ogp_spravy&sprava=otvarame-tvorbu-noveho-akcneho-planu-iniciativy-pre-otvorene-vladnutie-na-roky-2022-2024-a-hladame-dalsich-partnerov-z-obcianskej-spolocnosti.

⁴⁴ The OGP dedicated website is publicly available: https://www.minv.sk/?ros_ogp. Additionally, the Office of the Plenipotentiary maintains and updates the OGP Slovak Republic Facebook page: <https://www.facebook.com/OGPSlovensko/about>.

⁴⁵ Office of the Plenipotentiary, "Základné procesy Iniciatívy pre otvorené vládnutie" [Core processes of the Open Government Initiative], https://www.minv.sk/?ros_ogp_ap.

⁴⁶ See Office of the Plenipotentiary, "Zhrnutie doterajšej činnosti multistakeholder fóra v rámci Iniciatívy pre otvorené vládnutie" [Summary of the activities of the Multi-Stakeholder Forum so far within the Open Government Initiative], 23 March 2022, https://www.minv.sk/?ros_ogp_spravy&sprava=zhrnutie-doterajsej-cinnosti-multistakeholder-fora-v-ramci-iniciativy-pre-otvorene-vladnutie.

⁴⁷ Office of the Plenipotentiary, "Prezentovali sme návrh Akčného plánu Iniciatívy pre otvorené vládnutie na roky 2022 – 2024" [We presented the draft action plan of the Open Government Initiative for 2022–2024], 15 March 2022, https://www.minv.sk/?ros_ogp_spravy&sprava=prezentovali-sme-navrh-akcneho-planu-iniciativy-pre-otvorene-vladnutie-na-roky-2022-2024.

⁴⁸ "Je možné vládnutie otvoriť, alebo čo znamená skratka" [Is it possible to open governance, or what does the abbreviation mean], Verejne v politike [Publicly in politics] (Podcast), 23 April 2022, <https://open.spotify.com/episode/6qwaAeRyUvzRx5WDayY2QbM?fbclid=IwAR3o96yIXdwB5HF5glsRXkyPflCVV7WDyeUASmVvAqK4cq-ygwAM2rpDTr8>.

⁴⁹ On 16 February 2022, the draft action plan was also published in the form of a preliminary notice on the legislative process platform Slov-Lex: <https://www.slov-lex.sk/legislativne-procesy/SK/PI/2022/38>.

⁵⁰ Office of the Plenipotentiary, "Prezentovali sme návrh Akčného plánu Iniciatívy pre otvorené vládnutie na roky 2022 – 2024" [We presented the draft action plan of the Open Government Initiative for 2022–2024], 15 March 2022, https://www.minv.sk/?ros_ogp_spravy&sprava=prezentovali-sme-navrh-akcneho-planu-iniciativy-pre-otvorene-vladnutie-na-roky-2022-2024.

⁵¹ "LP/2022/281 Akčný plán Iniciatívy pre otvorené vládnutie na roky 2022 – 2024" [LP/2022/281 Open Government Initiative Action Plan 2022-2024], Slov-Lex, <https://www.slov-lex.sk/legislativne-procesy/SK/LP/2022/281>.

⁵² The comments are available at https://www.slov-lex.sk/legislativne-procesy?p_p_id=processDetail_WAR_portlet&p_p_lifecycle=0&p_p_col_id=column-2&p_p_col_count=1&processDetail_WAR_portlet&_cislolP=PI%2F2022%2F38&processDetail_WAR_portlet&_action=pplpZobrazPripomienky.

⁵³ "Akčný plán Iniciatívy pre otvorené vládnutie v Slovenskej republike na roky 2022 – 2024" [Action plan initiatives for open governance in the Slovak Republic for the years 2022–2024], Working proposal, February 2022, <https://docs.google.com/document/d/1DK7Nqr9LfYF6XSkSlj6GsVMYzP8meSsl/edit#heading=h.w20xlyl67wuv>.

⁵⁴ The comments are available at <https://www.slov-lex.sk/legislativne-procesy/SK/LP/2022/281/pripomienky/zobraz>.

⁵⁵ Lucia Lacika, email to Office of the Plenipotentiary, 15 November 2022.