

**STUDY  
SYNTHESIS**

# **RESEARCH ON BARRIERS TO SEA REPORTING**

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## Document overview

A consortium formed by CARE, the International Rescue Committee (IRC) and Plan International commissioned ITAR Consultants to conduct a study in order to identify barriers to reporting of Sexual Exploitation, and Abuse (SEA) among refugees from Ukraine in Poland.

This document is the study synthesis. It was produced alongside a final report presenting an assessment of the study results, with an overview of the study, methodology adopted and contextual analysis, followed by a presentation of results and recommendations.

Please note annexes were also produced, including an overview of key ethical considerations applied in the study and complete methodology.

**The final report is available in English and Polish. This synthesis available in English, Polish and Ukrainian.**

Sexual Exploitation and Abuse (SEA) has long occurred in settings where vulnerable people move, live, or receive services. Humanitarian agencies have made progress in addressing SEA risks, but challenges remain. To improve responses, it is essential to share good practices and understand specific local contexts, including those involving refugees and displaced people.

As a result of Russia's full-scale invasion of Ukraine in 2022, Poland currently hosts around one million Ukrainian refugees, most of whom are women, children, and older people. Early in the response, risks of SEA were identified, prompting efforts to put safeguarding measures in place. Yet, few cases are reported to this day. This raises concern about underreporting rather than low incidence.

To explore this, CARE, IRC and Plan International commissioned ITAR Consultants in 2024 to investigate why SEA remains underreported among Ukrainian refugees in Poland. The study aims to understand perceptions of SEA among aid recipients and humanitarian staff, barriers to reporting, and how to promote safer, more accountable humanitarian responses.

## Study approach

This study draws on existing literature and primary data stemming from fieldwork conducted between February and May 2025. The team conducted:

- an extensive literature review, including civil society reports, academic sources, Polish legislation, and international humanitarian standards;
- 294 surveys with aid recipients, in Podkarpackie, Masovian, Lesser Poland, and Lubelskie – regions with high refugee populations;
- 15 key informant interviews with legal experts, staff from local humanitarian organisations, and staff from international NGOs and UN agency – including fieldworkers and safeguarding/PSEA officers;
- validation workshops with humanitarian practitioners and aid recipients; and
- an online survey sent to 60 humanitarian organisations active in Poland (with only 10 responses received).

Plan International's ethical review committee approved all tools and methods, ensuring a 'do no harm' approach. Insights were anonymised.

The study focused on exploring existing measures addressing SEA in the Polish humanitarian sector and identifying existing gaps but did not assess the prevalence of SEA nor perceptions from Polish governmental authorities or law enforcement agencies. Limitations include selection biases among practitioners and aid recipients and the relatively low response rate for the online survey targeting humanitarian organisations.

## *Context analysis*

**Poland has developed legal frameworks to prevent and address sexual violence, exploitation and abuse.** They align with European standards but face significant implementation challenges. Key legal protections include:

- The Polish Penal Code criminalises rape, sexual abuse, sexual harassment and other forms of sexual misconduct. It includes specific provisions for abuse of dependents or those in vulnerable positions.
- The Labour Code provides broad antidiscrimination protection in workplaces. It allows legal action based on any grounds for discrimination, including gender, ethnicity, sexual orientation and past experiences. This protection extends beyond employment relationships.
- The Whistleblowers Protection Act requires organisations with at least 50 employees to establish internal whistleblowing procedures, protects whistleblowers from retaliation and guarantees confidentiality. Yet, many small organisations remain outside this protection.
- The so-called "Kamilka Act" governs recruitment for work involving children in education, leisure, medical treatment, psychological counselling, transport and sports. Employers must check whether potential employees are recorded sex offenders before hiring them.

Despite legal advancements, significant challenges remain in ensuring legal accountability for perpetrators of sexual violence in Poland. These barriers operate at multiple levels:

- Some legal gaps still limit protection for survivors, including the narrow definition of rape until February 2025. Civil society organisations have called for a comprehensive review of Penal Code articles relating to sexual abuse to avoid misinterpretations and ensure adequate protection for those seeking justice.
- There are also implementation difficulties in practice, linked to cultural resistance, limited resources, and insufficient understanding from public actors. A recent Supreme Audit Office audit of domestic violence prevention processes ("blue cards") between 2021 and 2023 revealed systemic failures, notably linked to cooperation between relevant public actors. Several studies also show that organisations across multiple sectors (education, art, media, culture) lack established bodies and processes to address, register and monitor reported cases of mobbing, sexual harassment, and sexual violence, preventing proper tracking of incidents and perpetrators.



- Crucially, many survivors remain unaware of available support systems and legal protections. When legal tools exist, such as emergency eviction orders for abusers, most survivors do not know about them. There is noticeable resistance in public discourse to addressing and disseminating information on sexual violence. This resistance hinders efforts to understand the scale of the phenomenon and develop effective prevention strategies.
- Finally, social norms perpetuate underestimation of sexual violence. Many survivors do not report incidents because they consider them shameful. Sexual violence is considered a sensitive, embarrassing and inappropriate topic for public discussion in Poland. Stereotypical perceptions often attribute responsibility for sexual violence to the person who experienced it. These victim-blaming attitudes discourage reporting and reduce social support for survivors. People in positions of authority often downplay, minimise or invalidate the experiences of those who report sexual violence. Studies consistently show that gender-based sexual harassment or violence is prevalent across all sections of society. However, low reporting occurs due to the combination of limited trust, lack of available processes, and social stigma.

### **In this context, the war in Ukraine has exacerbated the vulnerability of Ukrainian refugees in Poland**

Family separation, socio-economic hardship, and difficulty finding safe accommodation increase risks faced by refugees while on the move and in Poland. Many refugees have been subjected to SEA by landlords or other individuals in positions of power. Ukraine's ongoing war and the influx of refugees have led to increased reports of trafficking and sexual exploitation.

At the beginning of the emergency, civil society largely drove the response with local actors including NGOs and individuals leading efforts. Safeguarding risks were acknowledged but often deprioritised in the face of immediate life-saving needs.

Consequently, early efforts to introduce safeguarding measures were limited and ad hoc. In several cases, there was limited attention to SEA and a lack of knowledge regarding safeguarding standards. When SEA was identified as a risk, or reports of SEA incidents were identified, there was no capacity for investigation. The international framework for addressing SEA risks was fully introduced a year after the start of the emergency. This framework offered guidance for both international and national humanitarian actors, outlining standards of conduct, reporting procedures, and protective measures. It formalised activities such as staff training, awareness-raising, and monitoring.

Today, experts highlight the lack of access to appropriate translation in places where support can be provided as a top challenge to protecting refugees from SEA. This applies notably to formal police proceedings and courtrooms, where translation support is a right, but capacity gaps create important delays.

### **Applying international standards in emergency contexts with specific social norms and cultures presents challenges**

Protection from SEA (PSEA) encompasses rules prohibiting paying for sex, asking for sex, offering help or jobs in exchange for sex, having sex with anyone under 18, sexual assault, while also attempting to regulate sexual relationships between aid workers and community members.<sup>1</sup>

<sup>1</sup> IASC Six Core Principles Relating to Sexual Exploitation and Abuse (2019)

Applying these standards is not always straightforward depending on local contexts. International NGOs need to apply these principles globally while adapting to local legal framework, norms and practices. In Poland, the following challenges can be highlighted:

- Terminology: the English acronym SEA (or SEAH, encompassing harassment) is used in Polish organisations' policies and internal standards, as there is no equivalent in the Polish language. This resulted directly from requirements from international donors.
- Legal framework: The classification of sexual exploitation, abuse and harassment does not correspond to the Polish criminal code. It aligns with some laws (such as preventing human trafficking), but there is no framework that directly relates to this, nor any regulations around the provision of aid. Further, differences between the Polish legal framework and international standards create situations where it is difficult for local organisations to apply standards requested by international donors while also respecting Polish law. For instance, the legal age of consent is 15 in Poland, whereas international standards affirm that there should be no contact with children under 18 years old.

### ***Perceptions of SEA and misconduct among aid recipients highlight opportunities for improvement***

All survey respondents perceive that organisations (local NGOs, public actors, international NGOs, UN agencies) provide high quality services. Satisfaction scores exceed 85% for all organisation types. The main area for improvement is follow-ups, with some respondents feeling abandoned after receiving services, particularly cash assistance and food distribution. Responses also highlight the need for improved accessibility and ensuring respectful treatment by public services.

### ***Aid recipients do not consider SEA as a priority amid immediate practical concerns***

Participants report feeling safe when accessing assistance, with no distinction between men and women.

Interviews explored their reflections on potential risks and experiences of discomfort during aid delivery. Interviewees never raised concerns about sexual exploitation, abuse, or misconduct by humanitarian workers. Instead, they focused on broader anxieties such as fear about the future, the ongoing war, and adjusting to life in a foreign country.

Some identified risks of discrimination, deception, or misunderstandings between aid workers and recipients. Male participants discussed financial concerns, whilst female participants prioritised caring for their families, including fears that their children might be taken away due to different norms and rules in the EU compared to Ukraine.

When considering discomfort, participants reported little or no discomfort during aid delivery. Those who did identified language barriers, access or logistical issues, and misunderstandings or conflicts when queuing for assistance.

Perceived concerns generally revolve around communication difficulties and align with demands for better access to up-to-date information on available services. Priorities for addressing recipient concerns about humanitarian assistance in Poland should therefore be access to current information on available legal, medical, and psychological services, along with clear communication on assistance and follow-up procedures.

Participants also raised fraud concerns, mainly expressing fears rather than recounting personal experiences. However, humanitarian workers cited known examples of aid diversion since the emergency began. These examples of gross misconduct provide valuable insights for initiating conversations about SEA. Misconduct such as fraud, aid diversion, discrimination, or bullying can serve as an entry point to discuss SEA with aid recipients, as it creates space to explore programming misconduct and identify potential sexual violence risks.

### How to explain this low interest in SEA?

Most participants expressed no interest in learning more about SEA, even after discussing hypothetical scenarios illustrating potential abuse or misconduct. Those who were not interested usually explained that they have no time for this, do not consider this a “real” problem, have other priorities, or find that enough is done already.

Beyond PSEA being low down the list of priorities, this limited interest reflects poor awareness and recognition of the risks, alongside deeply rooted social attitudes among refugees. Expressing gratitude emerges as the primary response: most participants insisted on sharing positive feedback at all times. This reflects both genuine gratitude and fear of losing access to services, common among aid recipients globally. Some practitioners reflected on the specific Polish context and perceived expectations that refugees should appear grateful to “merit” the support they receive.

Self-deprecation also shapes responses, with many participants referring to refugees as the principal cause of issues or discomfort, identifying other aid recipients as troublemakers. When asked about solutions to improve reporting, there was limited interest in enabling better community participation. Some participants were concerned increased participation would create unnecessary complications.

Deeply rooted social norms further limit recognition of the risks. Patriarchal norms on women's roles, trivialisation of abuse, and cultural legacy push the focus on not appearing weak whilst prioritising the collective. Several practitioners highlighted that refugees, particularly Ukrainian women who have been central to the emergency response, reject discourses based on vulnerabilities.

Limited awareness of power imbalances compounds these issues. Over 60% of aid recipients do not feel any power imbalances exist. Under 10% explained that it depends on the situation, referring notably to humanitarian workers' nationality as a factor. Around 20% did not provide further detail, suggesting many do not feel comfortable discussing this. Yet, aid recipients do expect minimum standards of behaviour: treating displaced people with dignity, avoiding shouting or aggressive behaviour, avoiding arbitrary decisions and following through with communicated plans.

This lack of interest in and awareness of SEA risks suggests that prevention should be the primary focus before addressing reporting barriers. Programming efforts should focus on raising awareness and opening conversations through progressive dialogue, tailored to different communities.



## Aid recipients clearly reject overt misconduct when presented with hypothetical scenarios but show little concern about or awareness of potential risks in their communities

Expecting limited awareness and reluctance to speak about SEA risks, interviews presented scenarios illustrating potential situations of exploitation, abuse or misconduct from humanitarian workers. These included four different scenarios, ranging from a humanitarian worker suggesting sexual exploitation to an aid recipient receiving a Facebook request from a humanitarian worker. Respondents' reactions to scenarios show that aid recipients clearly identify serious misconduct but face hesitation with less explicit situations. In addition, they mostly do not believe that such incidents would happen in their communities, except for the online dating app scenario.

Participants recognise unprofessional behaviour but do not consistently identify it as harmful or as abuse. Where situations could present risks but are not as explicit, participants are unlikely to identify them. In some instances, participants downplay or excuse inappropriate behaviour or suggest the behaviour of aid recipients might be at fault instead. This shows a limited understanding of power dynamics at play, which in turn limits identification of SEA risks.

When asked to qualify the behaviours presented in the scenarios, participants almost never used the term “sexual exploitation,” even when describing behaviour they identified as misconduct. This suggests a need to adapt vocabulary in communication material: terms like abuse and coercion resonate more strongly among aid recipients, along with harassment and discrimination.



### How to enable reporting for those who need it?

Despite limited interest and awareness, ensuring that safe, confidential and accessible reporting mechanisms are available to those who need them remains essential. This means tackling key obstacles identified among aid recipients.

linked to abuse or war experiences. Many feel disempowered to raise concerns, particularly when the perpetrator holds a position of authority or influence. Fear of retaliation becomes a common factor for not disclosing abuse, further reinforced by the vulnerable situation aid recipients face when depending on the perpetrator for resources or support.

At the community level, stigma, shame and mistrust in authorities limit disclosure. Systemic obstacles further reinforce these challenges, including limited information access, language constraints and lack of awareness about rights in Poland. This reveals gaps in communicating and accessing reporting mechanisms.

These obstacles require a combination of measures that must prioritise accessibility and localisation:

- Awareness-raising and information access prove critical, particularly around individual rights and social norms in Poland and across the humanitarian sector, alongside clear and up-to-date information about available services in relevant languages.
- Improving reporting mechanisms requires enhanced accessibility and confidentiality through simplified processes, language availability, and multiple digital and physical channels (websites, email addresses, phone and WhatsApp services), and entry points at local, national, regional and international levels. Demonstrating accountability is equally important, including involving third parties and communicating on reports and measures taken.
- Programming improvements must embed safer programming standards into projects and initiatives from the development stage, ensuring safeguarding of participants from harm and abuse. This includes providing accessible psychological services with adequate translation and cultural mediation, with referral pathways to specialised services.

### **“People want to talk”**

The need for dialogue emerges clearly. Across all ages and genders, participants feel most comfortable reporting to a focal point at the humanitarian organisation (27%), someone in their community or social circle (20%), and lastly to the police (17%). When asked about preferred channels, responses highlight preferences for opportunities to talk.

Among participants interested in learning more about SEA, visits from NGO workers emerged as the preferred channel. Several requested opportunities for individual or group discussions. Participants were also interested in communication on Facebook and other social media platforms (e.g. Messenger, WhatsApp and Telegram) through dedicated channels gathering relevant content and information on preventing and reacting to situations of misconduct or abuse.

These preferred communication and reporting channels demonstrate a clear need to create opportunities for dialogue between humanitarian workers and recipients.

### ***PSEA priorities for the humanitarian sector***

The study also investigated reporting barriers among humanitarian staff in Poland, focusing on staff behaviours that impact trust in reporting and investigation mechanisms for both workers and aid recipients.

### **Perceived power imbalances among Polish humanitarian workers limit trust and willingness to report, with some behaviours linked to Soviet legacy in organisational culture**

Polish practitioners described hierarchical cultures within humanitarian organisations. Senior staff are seen as holding power, access to information, and limited accountability.



This imbalance discourages reporting through two main issues: (1) a culture of deference to authority that enables negative behaviours and upholds harmful social norms, and (2) widespread mistrust in management that fosters limited trust in safeguarding focal points. Workers fear consequences such as losing their job, missing promotions, or damaging future career prospects by raising concerns about misconduct.

Organisational culture often does not support disclosure. Fear of being labelled a “snitch” or troublemaker prevents people from speaking up.

### **Humanitarian staff are aware of their position of power vis-à-vis aid recipients**

Aid workers in Poland appear well aware of the power they hold over aid recipients. They identify refugees as being in a vulnerable position, particularly women and ethnic minorities as well as children and people with disabilities. Practitioners recognised how these imbalances can lead to abuse.

They broadly understood exploitation and inappropriate behaviour. However, beyond safeguarding or PSEA officers, not all personnel were comfortable with terminology. Some safeguarding officers mentioned difficulties in explaining technical terms to colleagues:

*“No one knows what this (‘protection’) covers exactly, this is an imported term, humanitarian jargon.”*

Some also reported experiencing aggressive or distressed behaviour from aid recipients. They understood that such reactions are rooted in trauma, stress, and vulnerability. However, they emphasised the need for better training to help workers manage these situations professionally and sensitively.



### **PSEA measures have improved among Polish organisations, but important gaps remain**

Most organisations in Poland now have safeguarding policies, codes of conduct, and training on SEA. Many received support from international NGOs or domestic organisations working with survivors or on gender equality to implement them.

Designated focal points and reporting mechanisms are in place. However, actual use of these mechanisms is low. Most mechanisms are used by aid recipients offering feedback on programming or, in limited instances, raising concerns about other aid recipients, as well as workers reporting internal concerns, though not linked to SEA.

This suggests that while awareness has grown, Polish organisations still face cultural and structural barriers to implementation. The idea of reporting abuse remains difficult, particularly in smaller, closeknit NGO environments.

## Challenges in achieving balance between international and local actors while promoting global standards can limit effective implementation of PSEA processes

Another challenge is applying international PSEA standards in a context like Poland. Local humanitarian staff often felt that global requirements did not match local realities. Examples included training on issues like child marriage or gender-segregated services, topics seen as irrelevant or culturally misplaced in Poland.

This mismatch can create frustration, which risks limiting the effectiveness of PSEA requirements. Throughout the emergency, some local actors have displayed limited understanding of safeguarding concerns, believing that SEA instances are unlikely to happen in a “civilised country” like Poland. Standardised approaches from international actors can reinforce this perception, making SEA policies seem irrelevant. Three issues fuel this perception:

- Lack of adaptation to the local context uses examples or material referencing situations that do not resonate with local staff, thus reinforcing the idea that SEA risks are not relevant to Poland.
- Limited recognition of local expertise means international actors sometimes reused generic content without assessing the specific needs or capacity of each organisation.
- Administrative or contractual requirements presented without prior training or discussion of what they entail in practice and how to implement them create additional barriers.

Consequently, some organisations can treat PSEA as a formality for donors rather than meaningful measures to support the impact of their work. This risks weakening long-term safeguarding both in the sector and more broadly in Polish society.

Furthermore, this lack of adaptation from international actors does not provide a positive model to local organisations. Online survey results suggested that PSEA measures in local organisations are not always based on local needs assessments. Without grounded, context-specific approaches, these efforts fail to gain traction or produce real change. There are missed opportunities to draw on existing local structures and expertise to make safeguarding more effective and sustainable.

## Important challenges remain to support effective PSEA among Polish organisations

- Power imbalances and biases at play in the Polish humanitarian sector create organisational cultures that do not always meaningfully promote safeguarding.
- Challenges in engaging local actors in solutions to fix identified issues and adopt international standards mean safeguarding requirements risk being considered box-ticking if they are not tailored to the local operational environment and capacities.
- Important capacity gaps remain, with regards to (1) limited funding (including long-term funding) and personnel resources to properly address SEA risks; (2) varied levels of knowledge and understanding of SEA terminology, especially among fieldworkers, and limited opportunities to reflect on this; and (3) limited to no capacity for following up on reported concerns, which risk amplifying perceptions of inaction or lack of accountability.

# Recommendations

Actors concerned	Recommendations
General	
Polish policymakers	<ol style="list-style-type: none"> <li>1. Support the <b>collection of evidence on domestic violence, sexual exploitation and abuse on a large scale in Poland.</b></li> <li>2. Conduct <b>trainings for professionals dealing with survivors of sexual violence</b>, including law enforcement, social welfare centres, shelter staff, humanitarian staff.</li> <li>3. Introducing <b>obligatory response procedures</b> across all Polish organisations for mobbing, sexual harassment and sexual violence</li> </ol>
International and local actors	<ol style="list-style-type: none"> <li>4. Conduct <b>joint advocacy initiatives to encourage changes to the law and have both the Penal Code and Labour Law adapted to international standards.</b></li> </ol>
International actors	<ol style="list-style-type: none"> <li>5. <b>Dedicate allocated funding to PSEA</b> within project funding generally and for dedicated projects focusing on SEA awareness-raising and further capacity-building.</li> </ol>
Prevention	
All actors providing assistance (including public actors where relevant)	<ol style="list-style-type: none"> <li>6. <b>Improve aid recipients' access to information on</b> (1) their rights, (2) on available services, (3) on the duties of humanitarian workers and expected behaviour, and (4) on reporting channels in the event of a misconduct. Adopt a participatory approach with aid recipients to develop content and approach for awareness raising materials and activities.</li> <li>7. Raise awareness through <b>interactive material, progressive dialogue and discourse based on "empowered bystander"</b> as opposed to survivor portrayal.</li> </ol>
Local organisations	<ol style="list-style-type: none"> <li>8. Ensure clear guidelines and policies are in place and followed up with SEA trainings for staff based on <b>concrete examples</b> beyond terminology, and monitoring of their implementation.</li> <li>9. Encourage <b>regular and progressive dialogue among teams.</b></li> <li>10. Build trust and provide individual supervision or have <b>a contact point to discuss</b> questions and concerns (within the NGO or through a network, e.g., a pool of advisors maintained by the PSEA network could be considered).</li> <li>11. <b>Move from compliance towards a culture of safeguarding, modelled by champions</b> (e.g., PSEA network)</li> </ol>
International actors	<ol style="list-style-type: none"> <li>12. Adapting international standards to local contexts <ul style="list-style-type: none"> <li>• <b>Work with experts, lawyers and other resources (e.g., Commissioner for Civil Rights Protection in Poland) to adapt</b> training, tools and requirements to local context.</li> <li>• International actors could <b>audit local legal frameworks</b> and decide through a defined process to apply the higher standard when there is a difference between the two frameworks (e.g., the age of consent).</li> </ul> </li> <li>13. <b>Empowering local actors and adapting requirements to the varied capacities and needs of local organisations</b> <ul style="list-style-type: none"> <li>• <b>Support advocacy efforts to encourage donors to align standards</b> to the extent possible, taking into consideration the size and activities of local organisations</li> <li>• <b>Empower local organisations through co-creation of trainings</b> taking into account the capacity, dynamics and specific activities of local organisations, incorporating local perspectives and providing technical assistance to implement processes in different sectors.</li> <li>• Provide <b>training of trainers (ToT)</b> for humanitarian staff that should be able to conduct sensitisation in Polish and Ukrainian, adapted to different vulnerable populations.</li> </ul> </li> <li>14. <b>Demonstrate transparency</b> and communicate about their policy, their preventive, responsive, and corrective actions.</li> </ol>



## Reporting and Response

<b>All actors providing assistance (including public actors)</b>	<ul style="list-style-type: none"> <li>15. <b>Build trust and increase accountability</b> by communicating on reports, results and measures taken to address concerns.</li> <li>16. <b>Share information on existing reporting mechanisms and distinguish between feedback and reporting mechanisms.</b></li> <li>17. Clearly <b>communicate steps</b> in the reporting and response process.</li> <li>18. Organise <b>drop-in sessions</b> for aid recipients to ask questions, collect information and to flag any concern.</li> <li>19. Provide <b>accessible channels to report</b> (taking into consideration language, adapted terminology, length, single point of entry regardless of type of abuse, multiple channels possible).</li> <li>20. Guarantee anonymity <b>and confidentiality.</b></li> </ul>
<b>Local organisations</b>	<ul style="list-style-type: none"> <li>21. <b>Provide evidence of the response process</b> (deadline, response rate, roadmap showing potential actions that could be taken etc.).</li> <li>22. <b>Involve third parties</b> to avoid intimidation and fear. This represents a first step to develop a robust, principle-based, independent, reliable system able to effectively manage cases, therefore encouraging reporting.</li> </ul>
<b>International actors</b>	<ul style="list-style-type: none"> <li>23. <b>Provide technical support to local organisations for developing their own roadmap in responding</b> to reports and for guaranteeing anonymity and protection of those who report.</li> <li>24. Provide <b>practical support</b> to answers questions on specific cases and next steps (e.g., regional focal point, focal point with dedicated calling hours, email address with guarantee to call back).</li> <li>25. Explore feasibility of creating a <b>single reporting mechanism</b>, including legal concerns, ownership and responsibilities and how to communicate about it. Note that a single reporting mechanism should have multiple and diverse reporting channels (i.e., entry points) that are accessible, confidential and safe for all users.</li> <li>26. Join the Misconduct Disclosure Scheme (MDS) developed to stop perpetrators of sexual misconduct moving between organisations undetected.</li> </ul>