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# *Whistleblowing*

*Or the Dispatch of Integrity Risks*

February 2017



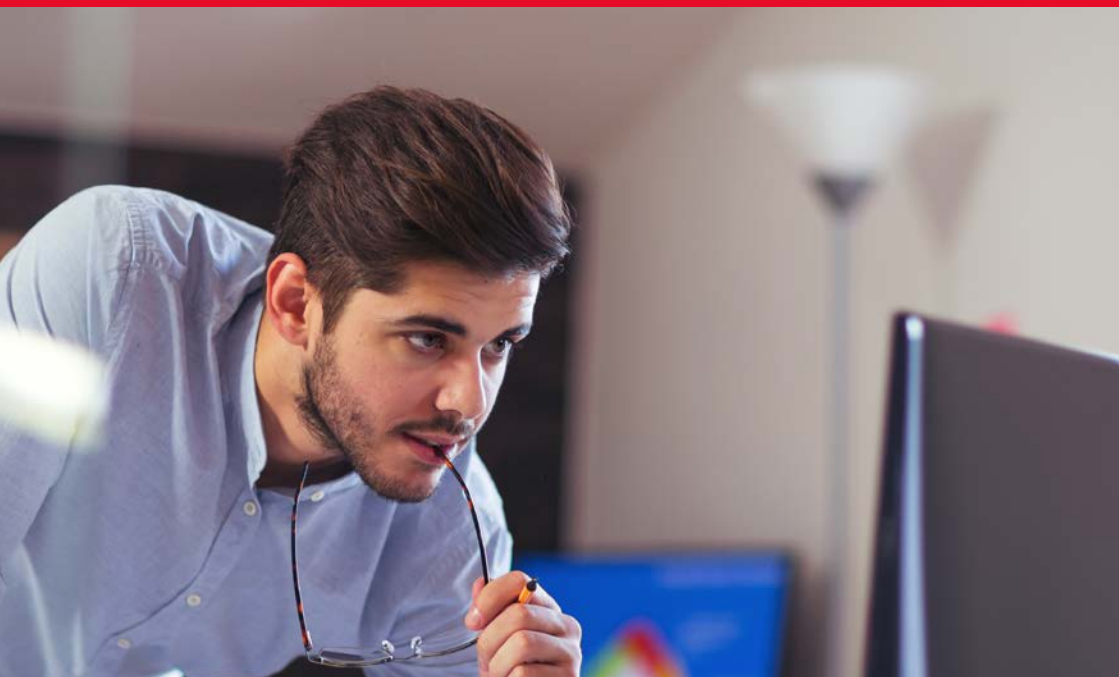
**pwc**



## *The issue*

Fraud, violation of legal provisions, compliance breaches and poor governance are serious risks for all organisations. Dishonest behaviour can undermine operating efficiency and reliability, while serious cases can severely damage an organisation's reputation.

By implementing an internal reporting (whistleblowing) programme and other investigative services, an organisation clearly demonstrates its commitment to good corporate governance, comprehensive risk mitigation and the establishment of a company culture that promotes a high degree of ethics and belief in its stated corporate values.



PwC understands these requirements. We are committed to working with you to deliver a tailor-made internal reporting programme, the technical infrastructure for anonymous reporting as well as provide investigative results and the highest level of service.

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# **Our approach**

*We develop and implement appropriate methods of receiving disclosures that are tailored to your needs. We work closely with you to ensure the service corresponds to your ethical culture, policies and procedures.*

## **Design or review of (draft) policies and procedures**

We review your whistleblowing policy and procedures to ensure they are consistent with best practice. If such policies/procedures do not exist, we can assist in drafting applicable policies and procedures.

## **Implementation support for a (global) internal reporting system**

We customise, implement and independently manage appropriate methods of receiving whistleblower disclosures to meet your needs, including the provision of a dedicated platform for anonymous but reliable reporting. This web-based platform enables 24/7 reports from any location in the world, and if desired, anonymously.

## **Compliance advice**

PwC has vast experience in the area of compliance and reporting systems. Our experts offer advice on the integration and communication of internal reporting systems as well as clarifications on the data protection law associated with them.

## **Case Management**

Feedback for those using the internal reporting system is critical to the system's perception within your company. The information provided by the reporting person is assessed by an experienced case manager who receives the call/message to determine the accuracy of the information that is received.

## **Investigations & IT forensics**

PwC has extensive experience in performing all kinds of investigative work for corporate and government clients. Furthermore, PwC is an expert in cyber-crime, electronic evidence recovery and analysis in partnership with established forensics laboratories.

# Our tool

*The reporting platform is provided by a multi-tenant web platform hosted by PwC.*

*The individual web entry page can be tailored in a way to address your specific requirements and needs.*



**The website is currently available in the following languages:**

- German
- English
- French
- Italian

The screenshot shows a web interface for reporting irregularities. At the top, there is a navigation menu with links for HOME, INFORMATION, REPORT, and MY TPN. A language selector and a FAQ link are also visible. The main content area features a large image of four diverse business professionals smiling. Overlaid on this image are two green callout boxes: one on the right says "Ask us or Tell us, we Listen and we Care!" and one on the left says "Get in touch, if you believe that someone is doing – or may be about to do – something that violates the laws or regulations, or your Code of Conduct." Below the image, a central heading asks "What would you like to do?". Two main options are presented: "Report a Suspected Irregularity" with a "Report" button, and "Follow up on a Reported Case" with a "My TPN" button. Below these, two grey boxes provide further details: "Open a new case to report a suspected irregularity" and "Follow up a reported case by logging in to a case-specific area to ensure no confidential data is transferred by email".



*Data privacy and protection of personal data as well as case related data is crucial and cared for by PwC experts*

# Workflow-driven input process

*Our workflow is easy to understand and completed one step at a time. Input can be interrupted and restarted at a later time.*

- 1 Therefore, each case is created automatically
- 2 A password is created, providing access to the website at any time to upload documents or submit clarifications

Contact details may be provided so the independent case manager can follow up (optional)

Observation details must be reported (mandatory), with the possibility to upload evidences

Upon submission, an independent PwC case manager reviews the case and investigates

My TPN My TPN / My Case

1 Start 2 Contact details 3 Case details 4 Overview 5 Case submitted

### Consent

You will be requested to identify yourself prior to reporting but you will have the option to report anonymously where permissible by local legislation. Your identity, if provided, will be kept confidential during all stages of the process and will not be shared with any third person including your (direct) superior and/or any Person Involved. It may be necessary that your identity may need to be disclosed to the relevant people involved in any further investigation or subsequent judicial proceedings instigated as a result of the enquiry conducted.

1 Case number  
392779

2 Password  
fPdNGWX

[Print](#)

**Important**  
Please write down your case number and password.  
It is not possible to change your password

[Next](#)

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## Advantages (extract)

- Reporting of misconduct as a service managed by PwC
- Strengthening of compliance/ethics culture
- Limitation of corporate liabilities
- Early warning system
- Efficient information flow to react appropriately
- Protection of reporting and the person charged
- Avoidance of accidental reporting to incompetent contacts
- Positive impact on reputation (for internal and external stakeholders)
- Prevention of reputational damage caused by external whistleblowing
- Integrated case management and reporting (number of cases per period)

## Challenges

Challenge	Remediation actions
Bypassing hierarchy structures by reporting to internal reporting system	Maintain the possibility of reporting to the line manager or business unit manager and encourage people to take this path first
Reporting of irrelevant issues or circumstances that are not in the scope of the whistleblowing policy	Continuous awareness training, communication and information regarding the scope and use of the internal reporting system, further implementation of contact points for issues that are not within this scope (e.g. HR)
Initial and operating costs	Evaluation of various options by way of a cost-benefit analysis
Time-consuming and resource-intensive investigations due to a large amount of reporting	Reassess the goal and scope of the whistleblowing policy, provide further information on the use of the internal reporting system
Malicious allegations	Accurate assessment of reporting by case managers, specify consequences (disciplinary, civil or penal measures) of reporting that are not in good faith

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## ***Your contacts***



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