



Whistleblowing or the dispatching of integrity risks

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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. In our experience, effectively designed and operated incident reporting frameworks let organisations receive, assess, and where applicable, act upon reports to the benefit of the organisation.

PwC supports you in implementing an appropriate incident reporting system (whistleblowing), including policies, guidelines, procedures, training and controls, giving your employees the opportunity to report violations and irregularities. We also help you to analyse whistleblowing cases and deliver investigative results with the highest level of service.

Our approach

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

Design or review of (draft) policies and procedures

We design or review your whistleblowing policy and procedures to ensure they are consistent with best practices. If such policies/procedures do not exist, we can support you to draft applicable policies and procedures.

Implementation support for an incident reporting system

We customise, implement and independently manage appropriate methods of receiving whistleblower disclosures to meet your needs, including the evaluation and/or provision of a dedicated platform for anonymous but reliable reporting.

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 associated data protection law.

(External) case management

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

Investigations & IT forensics

PwC has extensive experience in performing all kinds of investigative work for corporate and government clients. What's more, PwC is an expert in cybercrime, electronic evidence recovery and analysis in partnership with established forensics laboratories.

Your tool

PwC has extensive practical experience in the use of incident reporting systems from various providers. On request, we will support you to select the most suitable case management solution (whether digital or manual) for your specific needs and support you during implementation.

PwC makes sure that whistleblowers are handled in a professional and legally compliant way. If necessary, PwC may perform preliminary screening and plausibility checks on incoming reports and case processing, and put forward appropriate recommendations for action. In addition, PwC Forensic Services may carry out internal investigations from a single source.

A person is seen from the side, working at a desk with multiple computer monitors. The monitors display various data and charts, though they are slightly out of focus. The person's hand is visible near the bottom right corner of the frame.

“Efficient and responsive processing of incoming reports with a state-of-the-art solution.”

Advantages of well-functioning incident reporting (extract)



- strengthening of compliance/ethics culture
- reporting of misconduct as a service managed by PwC
- 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

More information

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Your experts



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