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BEST PRACTICES AND CHALLENGES FOR WHISTLEBLOWING SYSTEMS IN MULTINATIONAL COMPANIES

QUERY

What are the current best practices and key challenges of operating internal and external whistleblowing systems, in particular, for multinational companies operating in countries with high levels of corruption and related risks? Do Transparency International chapters or other non-profit organisations provide external whistleblowing solutions, and what are the associated challenges?

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SUMMARY

Several international conventions as well as national laws regulate the protection of whistleblowers both in the public sector and increasingly in the private sector. In fact, whistleblowing systems are an important element of corporate governance. Many companies, both in developed and emerging economies, have adopted whistleblower systems, including hotlines and similar reporting tools. The main challenges in countries with high corruption risks however, relate to implementation in the local context, including ensuring that the system is accessible to all employees and suppliers as well as that reports are dealt with confidentially and effectively.

Some multinational companies have opted for hiring professional service firms and specialised companies that provide ready-made solutions with a global reach. Non-governmental and non-profit organisations have also increasingly played a role in providing a wide-range of whistleblower services, including, for example, TI Mauritius or Transparency International's Advocacy and Legal Advice Centres (ALACs), adding credibility and local expertise. The main challenges in operating external systems seem to relate to the country's legal environment and privacy laws. Some countries restrict the type of information that can be accepted, processed and stored by external providers, which could hamper the effective implementation of the whistleblowing programme.

1. INTRODUCTION: WHY BLOWING THE WISTLE MATTERS?

International surveys as well as recent corporate scandals show that whistleblowers are an important source for detecting cases of corruption and other illegal behaviour or mismanagement inside companies and organisations. For instance, in PricewaterhouseCoopers's Global Economic Crime Survey, 23 per cent of respondents who had experienced major economic crimes in their company stated that the crimes were discovered through a whistleblowing system (5 per cent) or tip-offs (18 per cent) (PWC 2014). Research conducted by KMPG, shows that among the 596 economic crime cases analysed, 19 per cent of the cases were discovered through whistleblowing and 22 per cent through tip-offs (KPMG 2014).

In 2012, Bradley Birkenfeld made the headlines by blowing the whistle on Swiss bank, UBS, which had assisted US citizens to evade tax. He was rewarded by the US tax agency with US$104 million for reporting the wrongdoing, but still got 40 months of prison for his involvement (New York Times 2012). The former CEO of Olympus, Michael Woodford, also exposed extensive mismanagement and inside stories about Japanese business culture to investigators and the UK media (Forbes 2014). Similarly, Le Van Tach exposed technical flaws at Toyota Vietnam, leading to three months of suspension, a transfer, lower salary and several unsuccessful court cases (Thanhniennews 2013).

As the examples show, subject and motivation of whistleblower reports vary widely. They can range from personal complaints to the human resources department about sexual harassment or discrimination, claims of mismanagement or rule violations by colleagues through to the publication of confidential or private information to competent authorities, media or leaking platforms to protect the public good.

In reaction, many companies[1] now have a person (ethics officer, ombudsperson), a hotline and/or a website to provide employees, and occasionally a wider group of contractors, suppliers, consultants or the general public, with a way to anonymously or confidentially raise concern and report perceived violations outside the normal hierarchy or formal court proceedings.

Beyond the technical and personnel requirements, whistleblowing systems also depend on motivating reporting through establishing an independent system and clear, well-known and accepted policies on successfully identifying valid claims as well as taking the appropriate measures to resolve them.

The following sections provide an overview of the regulatory environment in which whistleblowing systems operate, present an overview of international guidelines and best practice examples for their implementation and look at the role civil society can play.

2. ELEMENTS AND CHALLENGES OF GOOD WHISTLEBLOWING SYSTEMS

Regulatory environment

Several international agreements as well as national laws regulate extent, burden of proof, confidentiality, liability, protections and sometimes rewards for whistleblowing. They are often focused on or limited to the public sector, but offer also useful insights for establishing whistleblowing systems in the private sector. They include:

- the OECD Convention of 1997 on combating bribery of foreign public officials in international business transactions and the related recommendations on provisions and measures to ensure the reporting of foreign bribery, updated in 2009
- the United Nations Convention against Corruption (UNCAC) of 2005 asks its 170 signatories to "consider" implementing national regulations on whistleblower protection

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[1] According to PWC (2014), more than 60 per cent of respondents had a whistleblowing system while, according to E&Y (2014), 55

per cent of respondents globally and 46 per cent in emerging economies had one.

- various other regional conventions, such as the Inter-American Convention against Corruption (1996), the European Council Civil Law Convention (1999) and the African Union Convention on Combating Corruption (2003) or the Council of Europe's recommendation on whistleblower protection (2010 and 2014)
- the World Bank's Integrity Compliance Guidelines of 2010 that contain conditions of corporate governance improvements for debarred companies including, among others, whistleblowing hotlines
- the Sarbanes-Oxley Act of 2002 (§1514A) that forbids all companies with securities registered in the US to punish whistleblowers
- dedicated whistleblowing laws considered good practice in Australia, the UK and South Korea and further sectoral laws (anti-corruption, financial markets), provisions for criminal procedure and employment relationship or established case law in other countries.

A recent review of the implementation of whistleblower protection by the signatories of the UNCAC concluded that there are wide variations among states as well as an absence of specific regulations and systems to protect whistleblowers at the domestic level. In the countries where those regulations exist, they often do not apply to private sector employees (Transparency International 2013a).

Multinational companies operating in countries with high corruption risks will therefore often have to abide by international laws and guidelines, but have little or no dedicated local laws dealing with the issue and offering protection to whistleblowers. In addition, slow and biased court systems in the countries of operation might present a further challenge for whistleblowers looking for protection or external follow-up to their complaint.

For more details on recent trends in whistleblower regulation see a previous Anti-Corruption Helpdesk answer (2013) and OECD (2011).

Elements of a good whistleblowing system

In addition to laws and regulations, there are various guidelines and recommendations on how to build a good whistleblowing system that benefits companies and their employees.

For instance, Trace International (2004) provides a list of the components of robust internal reporting programmes based on the successes and challenges identified in case studies from 30 multinational companies. These components are:

- Communication: whistleblower programmes should be announced widely, including the provision of detailed information on the available reporting mechanisms.
- Accessibility: the programme should be available to all employees, in multiple languages and covering all time-zones where the company operates.
- Cultural Appropriateness: the design of the programme should take cultural issues and sensitivities into consideration.
- Universality: reporting mechanisms should also be available to third parties.
- Confidentiality and Anonymity: confidentiality should be guaranteed and anonymous reporting made possible.
- Screening: measures to detect frivolous or malicious reporting, such as penalties for false reporting, should be in place.
- Collection of Data: companies should monitor reports and track them over time.
- Remedial Action and Feedback: appropriate action should be taken in response to reports on wrongdoing.
- Management Visibility: reports to the audit committee or to the board should be made when appropriate.
- Employee Protection: measures to protect whistleblowers, both during employment and after leaving the company, should be taken.
- External Communication: regular reports to shareholders and other interested parties on problems identified and solutions implemented.

The study "Whistling While They Work" (Roberts, Brown, Olsen 2011) also contains detailed instructions for good whistleblower systems. The study is based on research in the Australian public sector, but the findings can mostly be applied to the private sector as well. The five main principles for a good whistleblower system highlighted by the authors include:

- organisational commitment to good management of whistleblowing
- easy reporting
- effective assessment and investigation of reports
- internal witness support and protection
- an integrated organisational approach.

Further good practice guidelines on establishing whistleblowing mechanisms in the private sector include:

- the International Chamber of Commerce Guidelines on Whistleblowing of 2008 that establish best practices for private sector whistleblowing systems and their anti-trust toolkit of 2013
- the OECD Guidelines for Multinational Enterprises (2011) containing non-binding recommendations for responsible business conduct
- the British Standards Institute's Whistleblowing Code of Practice (2008)
- Transparency International's policy position (2010) and principles for whistleblower legislation (2013) that contain guidelines for effective whistleblower systems, both for the public and the private sectors.

Due to their generic nature and because many multinational companies have global policies, these guidelines also apply to those companies operating in countries with high levels of corruption.

Nevertheless, there might be differences in local implementation stemming, for example, from higher risks of reporting, a history of impunity and burdens of proof that whistleblowers will face in such countries, as well as the fact that they will often work in smaller departments far away from headquarters.

The following sections provide a compilation of challenges and best practice examples from companies and describe providing the infrastructure of a whistleblowing system, making it known, managing the reports and protecting the whistleblowers.

Challenges and best practice solutions

Establishing and operating a good whistleblowing system in countries with high levels of corruption offers several challenges. Companies around the world have responded to these challenges with a varying degree of success. The main challenges and solutions for having a well-functioning whistleblowing system identified in the literature include:

Providing universal access

The most basic challenge of a whistleblower system is to provide easy access to those wishing to report. In doing so, companies face various challenges. Firstly, reports are often made outside business hours, outside the office, from different time zones than the headquarters and in various different languages (Trace International 2004). Secondly, local context, company culture, and personal preferences concerning the acceptable degree of direct confrontation and openness towards discussing problems in person differ significantly (Tabuena & Mondini 2005). Thirdly, economic crimes often involve suppliers, consultants or other outsiders that are not directly employed by the company and often not able to use the available internal mechanisms to report wrongdoing.

Companies should therefore offer different channels, such as an ombudsperson, ethics officer or committee, online forms, hotlines or e-mail, that are available in different languages, free of cost and available around the clock (that are toll-free or at least local rate numbers) to facilitate reporting. For example, the German multinational ThyssenKrupp operates a reporting system in 34 languages that includes toll-free numbers in more than 60 countries.

In addition, most guidelines further agree that whistleblowing systems should be open to relevant third parties, such as suppliers, contractors and consultants, even though this is often not the case (Trace International 2004). According to 84 per cent of respondents to a survey conducted by Deloitte, it is essential to extend a company's whistleblowing hotline to third parties such as vendors and business partners (Deloitte 2014).

Having clear and well-known policies

After making them accessible, whistleblower systems have to be well-known and accepted within the company. Many companies therefore use different information channels such as intranet, e-mails and information cards as well as regular training on compliance and ethics with the induction of new employees, company-wide training courses and special training for senior management to advertise whistleblowing systems and existing reporting mechanisms.

In order to be accepted, such communication methods should also include a clear commitment from senior management by providing sufficient staff and funding as well as establishing a culture of "if in doubt, report" (Roberts, Brown, Olsen 2011). Experience shows that while there might be cultural reservations towards whistleblowing, if communication is framed accordingly it does not lead to rejection or lower take-up (World Bank 2003).

Interviews conducted by Roberts, Brown and Olsen (2011) also indicated further challenges related to the fact that reporting guidelines are often provided in too many different places (for example, in the code of conduct, a whistleblowers website, or compliance department), and that they often do not cover all the eventualities and characteristics of individual situations.

In general, a good policy should help to clarify the existing rules, reduce the fear whistleblowers may have and create useful reports. Such policies should thus be integrated into the overall compliance policy of the company and provide guidance on:

- the types of issues that can be reported and evidence expected
- specification on possible channels for different sorts of grievances (such as personal versus real whistleblowing)
- timeframes for follow-up
- the connection between whistleblowing and other procedures and obligations, such as providing confidential information to outsiders and being identified as a witness for legal proceedings
- whether reporting through the whistleblower channels is voluntary or obligatory or whether employees are expected to report internally first.

Concerning the issue of providing rewards, the available guidelines do not provide clear good practice recommendations. Transparency International recommends that "if appropriate within the national context, whistleblowers may receive a portion of any funds recovered or fines levied as a result of their disclosure. Other rewards or acknowledgements may include public recognition or awards (if agreeable to the whistleblower), employment promotion, or an official apology for retribution" (Transparency International 2013b).

Managing and resolving reports

One of the major reservations against whistleblower systems is that they produce large amounts of trivial or false reports. Nevertheless, interviews with 30 companies in 10 countries showed that there are very few trivial reports (Trace International 2004). This is supported by more recent figures from different whistleblower systems. For example, in 2013, Siemens received 908 reports through their compliance organisation (416 through the hotline) leading to 305 disciplinary actions (including 75 dismissals). Similarly, the multinational Diageo's 28,000 employees made 831 reports (299 through the whistleblower confidential hotline) of which 440 were substantiated, leading to 146 exits (Diageo 2014).

To deal with the high number of cases, companies need to use efficient screening and case management methodologies. This means defining

different types, levels and degrees of formality of investigations, including criteria when no further action is required, as well as clear guidance and access for escalation and reporting to senior management and external bodies (Roberts, Brown, Olsen 2011). To discourage false reports, most of the guidelines further recommend sanctions for repeated misuse.

Companies also face the challenge of balancing the wish of whistleblowers for anonymous or confidential reporting with the need for clarification of the information initially provided and the whistleblowers' expectation to receive feedback on the results of their reports. Research conducted by the not-for-profit organisation Public Concern at Work shows that 60 per cent of whistleblowers reported receiving no response from the company's management, either negative or positive (Public Concern at Work 2011).

Companies often use case management tools to track cases, enable timely resolution, and provide feedback and ways for clarification for the whistleblower. The use of external organisations/providers to manage whistleblowing systems is also seen as a possible solution to facilitate universal access while ensuring confidentiality and anonymity. For example, whistleblowers at Anglo-American receive a reference number from its external provider that they can use for follow-up. The contact information is stored by the external service provider but not revealed to the company (Deloitte 2014). People Intouch also provides anonymous communication channels to companies. It developed a system through which the whistleblower can report a wrongdoing in his/her language. People Intouch translates it into English and transfers it to the company. The company's case officer provides feedback to People Intouch and they record the feedback online where the whistleblower can access it.

Multinational companies also face the challenge that the same case can be reported through different channels in different regions. They should therefore share data and compare cases between different regions as far as data protection policy allows them (Trace International 2004). This data should also enable them to regularly evaluate their whistleblowing system, monitor the time it takes to resolve cases and detect patterns of problems or delays. To follow-up on any such problems, companies should keep records of their case resolution (Transparency International 2010).

Finally, a survey of companies in the UK found that while 93 per cent of them had a whistleblower system, 54 per cent did not train their key personnel and one third thought that their systems were not effective (UK IIA 2013). Beyond using appropriate case management tools, companies therefore need to train the staff responsible, especially those charged with interviewing the whistleblowers and those responsible for investigating the case.

Protecting whistleblowers

One of the main obstacles to reporting is fear. Employees may be afraid of retaliation and reprisals. For instance, research conducted in the UK shows that 15 per cent of whistleblowers are actually dismissed after reporting wrongdoings (Public Concern at Work 2011).

Providing ways to report anonymously might, therefore, be necessary, especially in countries with high corruption levels and little external protection. On the other hand, anonymity might increase the incentive for misusing the system and makes follow-up more difficult. The International Chamber of Commerce (2008 and 2013) therefore recommends providing at least full confidentiality for whistleblowers.

Furthermore, companies require clear policies, resources and a credible commitment to protect employees from different forms of retaliation including dismissal, probation and other job sanctions, punitive transfers, harassment, reduced duties or hours, withholding of promotions or training, loss of status and benefits, and threats of such actions. Protective measures can include psychological counselling, a contact person from within the company for complaints, a clear transfer of the burden of proof to the company in case of suspected retaliations, as well as regular follow-ups on the status of former whistleblowers (Transparency International 2013b).

3. OPERATING EXTERNAL WHISTLEBLOWING SYSTEMS: CHALLENGES AND EXAMPLES

Overview: Internal versus external whistleblowing systems

As mentioned above, whistleblowing services can be operated internally or externally. The majority of companies still opt for internal mechanisms to deal with reports and complaints (Whistleblower Security 2014). Increasingly, however, NGOs and other actors, such as professional service firms, lawyers, and dedicated for-profit companies, have been operating external and independent whistleblowing systems for companies, including the provision of case management support and investigation.

There is no agreement on whether operating an internal whistleblowing system is more effective than using an external one. In fact, the success of a whistleblowing system – internal or external – depends on its design and implementation. If the system is implemented taking the issues discussed above into account, it is likely to succeed regardless of whether it is operated in-house or outsourced to a service provider.

Nevertheless, research and surveys have shown that external whistleblowing systems are often easier to operate and manage than internal ones (Deloitte 2014; Grant 2012). According to 43 per cent of companies surveyed by Deloitte, a helpline run by an independent service provider reporting to the company's audit committee is the most effective model for whistleblowing hotlines (Deloitte 2014.

A study conducted in 2012, also shows that whistleblower hotlines operated by an external provider are more effective and present higher detection rates than in-house hotlines in areas such as fraud and conflict of interest. On the other hand, in areas such as security and environmental-related incidents, internal hotlines seem to be more effective (Expo Link 2013).

This section highlights the pro and cons of using an internal or external whistleblowing system as well as the challenges often faced by external providers.

Pro and cons of using external providers or internal systems

Costs

There is a perception that hiring a professional external provider is more expensive than running internal systems. This may actually be the case if companies are seeking to establish simpler whistleblowing mechanisms. However, running an effective and robust whistleblowing programme internally requires investment in staffing, training, information management systems and technology for providing different reporting channels in different languages, among others, which will probably result in higher costs implications than expected (Nieweler 2014).

By providing the services to a larger pool of individuals and companies, professional external providers and non-for-profit organisations are able to offer a wide range of services at lower costs.

Confidentiality

While some argue that external providers might add confidence and weight to the process, others argue that trusting outsiders and the company's commitment to an outsourced system might actually be more difficult for employees (Trace International 2004).

Experts in the field, however, state that employees may feel more comfortable reporting wrongdoings to a professional external company than to another company employee. In addition, internal systems usually offer a limited number of reporting channels, which may not always offer the same level of confidentiality as an external system.

Some companies have opted to offer both: a simpler internal reporting mechanism and a more robust external mechanism. Mitsubishi, for examples, runs an internal hotline (e-mail, phone or fax) for business clients and employees (including contract employees) under the responsibility of the Management & Compliance Committee. In order to increase the options of reporting and receiving a

broader range of information, an external hotline has been in operation since 2011. Contact can be made through e-mail, fax, or telephone and, if the informant wishes, their name and other information will not be disclosed to the company. Follow up questions as well as access to the feedback from the company are possible via the lawyers operating the external whistleblowing mechanism.

Accessibility

Accessibility, that is the availability of different reporting channels, 24 hours a day and in different languages, is one of the greatest advantages of external whistleblowing mechanisms. External providers usually have the volume of reports across their full range of customers to allow them to provide such a service (Waldron 2012).

Internal whistleblowing mechanisms, on the other hand, are usually offered during office hours with a voicemail feature available outside of office hours. The number of calls received within a company is too small to justify the costs of offering around the clock services. However, not having the possibility to report outside of office hours and the lack of trust in voicemail systems could significantly hamper the implementation of whistleblowing policies, functioning as a deterrent to those who want to report mismanagement or other problems (Nieweler 2014).

Main challenges

In general, successful external providers need to have global, regional or local expertise, strong credentials regarding independence and (IT) security as well as good integration into the companies' investigation efforts.

Within this framework, the main challenges that can be faced by external service providers are very context specific. In some countries, such as the US, operating an external whistleblowing system is rather uncontroversial, but extending reporting channels abroad or establishing a system in another country from scratch may offer significant challenges. They often include (Grant 2012; Dowling 2011):

- issues related to data privacy
- general legal restrictions on outsourcing whistleblowing services. Some countries may prohibit outsourcing such systems or require employees' consent (e.g. Hungary)
- restrictions against hotlines accepting anonymous donations
- limits on the type of information that can be accepted by the independent service provider. For instance, some countries require hotlines that are confined to certain topic such as accounting rules, anti-bribery, etc.
- limits on who can use a hotline and be denounced by the hotline
- specific rules regarding "sensitive" data restrictions, such as criminal data received by hotline. In some countries, criminal data has to be reported to the country's data agency
- restrictions regarding the information that can be stored online
- restrictions regarding the information that can be transferred electronically outside of the country or region, which could significantly hamper the operation of external whistleblowing systems in multinational companies. For instance, according to Austrian law, only reports of misconduct regarding executive managers can be processed and transferred to the US
- Compliance with specific country legislation and local laws, such as hotline registration, staffing (requirement to hire trained, specialised employees to handle cases), and privacy issues, among others.

An overview of how the issue is regulated in European countries is available here.

Examples of TI chapters and non-profit organisations offering whistleblowing services

Transparency Mauritius, together with other project partners, is currently setting up a Whistleblowing Council that aims to (i) support member companies from the private sector with drafting and implementing a whistleblower policy; (ii) provide a

hotline and a website to receive reports and analyse them to prepare recommendations for action based on service level agreements; (iii) provide training for member companies' management and employees.

The project draws on Transparency Mauritius' experience with Transparency International's Advocacy and Legal Advice Centres (ALACs) and the chapter members' personal experiences in investigating cases of corruption and bribery. Member companies are expected to pay an initial and an annual fee plus additional training costs.

Transparency International chapters also operate 90 legal advice centres in 60 countries including free of charge helplines and e-mail systems (for example, Speak Up in Ireland) and anonymous contact forms through the internet (as in the Czech Republic). These have been contacted by more than 140,000 people around the world since 2003.

Public Concern at Work is a UK charity providing advice on whistleblowing since 1993. They offer consultation on best practices, helpline facilities and training to companies based on different packages costing £0.1 to £0.25 (US$0.16 to US$0.40) per employee. In 2012, they received more than 2000 calls, 75 per cent of which concerned public interest issues and declared an income of £175,560 (US$285,900) out of a total of £395,906 (US$644,700) for helpline and legal advice services (UK Charity Commission 2014). A list of other organisations working on whistleblowing-related issues is also available on their website.

The Advice Centre for Whistleblowers (CAVK) in the Netherlands is an independent organisation incorporated and funded by the Ministry of Interior Relations and the Ministry for Social Affairs and Employment since 2012. It provides advice to employees of both public and private organisations if the observed wrongdoing affects the public interest.

The US-based **Government Accountability Project (GAP)** defends whistleblowers in courts of law and finances this activity through donations, legal fees, settlement awards and further service fees.

Other organisations that provide advice and support around whistleblowing include Whistleblowing International Network (WIN) and Whistleblowing Network.

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