

The Complete Compliance and Ethics Manual 2023

Appendix 3-O: Checklist of Processes and Controls to Consider When Establishing a Whistleblower System

- Informing/involving stakeholders
 - Which stakeholders should be informed about/involved in the project in advance of or during the conception/implementation phase?
 - Personal scope of application
 - Which legal entities should be the subject of the whistleblower system?
 - Material scope of application
 - Which types of violations/reports should be addressed, and which not?
 - Organization, scope, structure, roles, and responsibilities of key stakeholders responsible for the end-to-end whistleblower system
 - Are roles and responsibilities clearly defined and communicated? How/where?
 - What processes are in place to facilitate regular collaboration amongst key stakeholders?
 - What is the whistleblower case management system?
 - Policies and procedures governing the initial intake, evaluation, and triaging of whistleblower hints; the investigation of hints; and processes to discipline confirmed misconduct
 - What policies are in place regarding the intake, evaluation, triaging, investigation, and discipline related to whistleblower reports?
 - What processes are in place to ensure that target timelines (across all phases of the whistleblower system) are defined, tracked, and monitored?
 - What processes are in place to ensure/allow confidential reporting of whistleblower reports?
 - What anti-retaliation policies are in place?
 - Resources responsible for administering and supporting the whistleblower system, including qualifications, expertise, and training
 - What process are in place to ensure the whistleblower system is administered/supported by individuals with relevant knowledge, training, experience, and skills to effectively maintain the system?
 - Communication and training of employees with regards to key aspects of the whistleblower system, including confidential reporting; anti-retaliation policies; speak-up culture; and processes to enhance accountability and transparency of the whistleblower system
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- Availability and accessibility of whistleblower reporting channels
 - Should we offer only personal reporting or also anonymous reporting?
 - Which reporting channel would you favor?
 - Describe the availability and accessibility of the internal and external reporting channels
 - Does the hotline allow users to report confidentially/anonymously? How is this ensured?
- Information management and reporting, including processes to share the results of whistleblower investigations with key stakeholders for continuous improvement and root cause analysis
- Oversight and monitoring, including processes to monitor the effectiveness of the whistleblower system

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