



» Whistleblower Protection for Businesses «

How to Implement An Effective Whistleblowing System

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Introduction

The EU Whistleblowing Directive aims to provide better protection for whistle-blowers and requires companies with 50 or more employees to set up a reporting system. Employees as well as suppliers, customers and business partners are to report information about corruption, fraud or other illegal activities through a secure channel.

The EU directive will come into force in December 2021 – until then, member states must implement the requirements in national legislation.

What is a Whistleblowing system?

Through the use of a protected channel, employees or external bodies report wrongdoing. This includes all processes that violate a law, including fraud, money laundering, corruption, discrimination or even sexual harassment in the workplace.

A whistleblowing system is not only a legal obligation but also provides your company with many benefits. Thanks to a whistleblower, the company can...

- React quickly and with purpose
- Create transparency and trust
- Avoid financial losses, penalties and image damage

This is also the conclusion of a scientific study: around 90 percent of all whistle-blowers first try to address existing grievances internally before contacting external bodies or the press ¹.

¹ Prof. Dr. Hauser et al (2021): Whistleblowing Report 2021

The value-creating whistleblowing system

Every organisation opting for a digital whistleblowing system takes an important step towards greater transparency, a key element of a healthy and modern corporate culture.

Above all, the option of anonymous reporting is appreciated by employees and external whistleblowers, increasing the number of valuable tips. After all, only those who receive such tips can take proactive action against wrongdoing at an early stage, thus minimizing risks, protecting the organisation's reputation and securing trust both internally and externally.

Considerations when introducing a whistleblowing channel



When introducing whistleblowing channels for the first time or when reviewing existing whistleblowing arrangements, it's important to consider the broader context in the organisation.

How many reports should companies expect?

The number of reports depends on many variables: company size, organisational structure, sector, jurisdictions, reporting channels and much more. Invariably, the visibility and awareness of the whistleblowing channels has an impact.

According to the Whistleblowing Report 2021, 34 reports were received by whistleblowing systems in France, Germany, Switzerland and the UK on average in 2020, with large and internationally active companies receiving more reports.



The right corporate culture

When it comes to compliance the principle of “tone from the top” applies. Are senior and middle management behind the whistleblowing system? Is there an open culture where employees feel safe reporting wrongdoing? The answers to these questions contribute to the success of the system.

Eliminating reservations

As soon as discussions regarding the introduction of a whistleblowing system occur, prejudices can arise. From “snitch hotline” to the “start of a denunciation offensive” to “everyone is under general suspicion”, many employees who are unfamiliar with such a system may be skeptical about its introduction. A whistleblowing system is not about pillorying other people, colleagues or superiors. Rather, it is about being able to report wrongdoing in a protected environment. The whistleblowing system promotes an ethical work culture and strengthens trust both internally and externally.

Our tip:

Approach employees directly, encourage an open exchange and address all questions, particularly the critical ones regarding the introduction of a whistleblowing system. It is worth collecting the questions in advance, preparing appropriate answers and then clearly communicating the system’s benefits.

Involvement stakeholders

The introduction of a whistleblowing system always affects several departments in an organization from management level to IT and from HR to the data protection officer.

To ensure the success of the system, it is important that all stakeholders participate in the process as early as possible.



Management

- Should be completely behind the system's introduction ("tone from the top") and recognise its advantages
- Ideally participates in the communication activities
- Exemplifies an appropriate, appreciative work culture and passes this on to middle management as well



The personnel representative committee

- Has a say in whether and in what form a whistleblowing system is introduced
- Often requires a so-called company agreement
- Can be an important advocate for the whistleblowing system within the company and a great help in reducing possible reservations



Purchasing

- Participates in the selection and evaluation of a whistleblowing system, takes over (depending on company structure) contract and condition negotiations
- Coordinates participating company divisions during contract conclusion/purchase



The Data Protection Officer

- Sets high standards for the protection of personal data in whistleblowing (GDPR compliance)
- Requires a whistleblowing system that complies with data protection requirements and related corresponding evidence



The Human Resources Department/HR

- Receives a high proportion of tips via reporting channels that are also relevant to the HR department (for example, bullying or sexual harassment)
- Must determine how it will handle cases that are relevant to it



The IT-Department

- An important stakeholder group in the implementation of a digital whistleblowing system
- Demands relevant documentation/proof of the highest IT security and wants to keep resources in maintaining and running the system low.

Experienced whistleblowing system providers support their customers in communicating with all relevant stakeholders. They provide augmentation aids and corresponding documents to help reduce reservations and answer the open questions of all parties involved even before the introduction of the system.

Introduction of processes

As soon as a company has installed a whistleblowing system, the employees and departments involved should prepare for incoming tips.

Our tip:

Define in advance which person/team should process tips and how they should handle them.

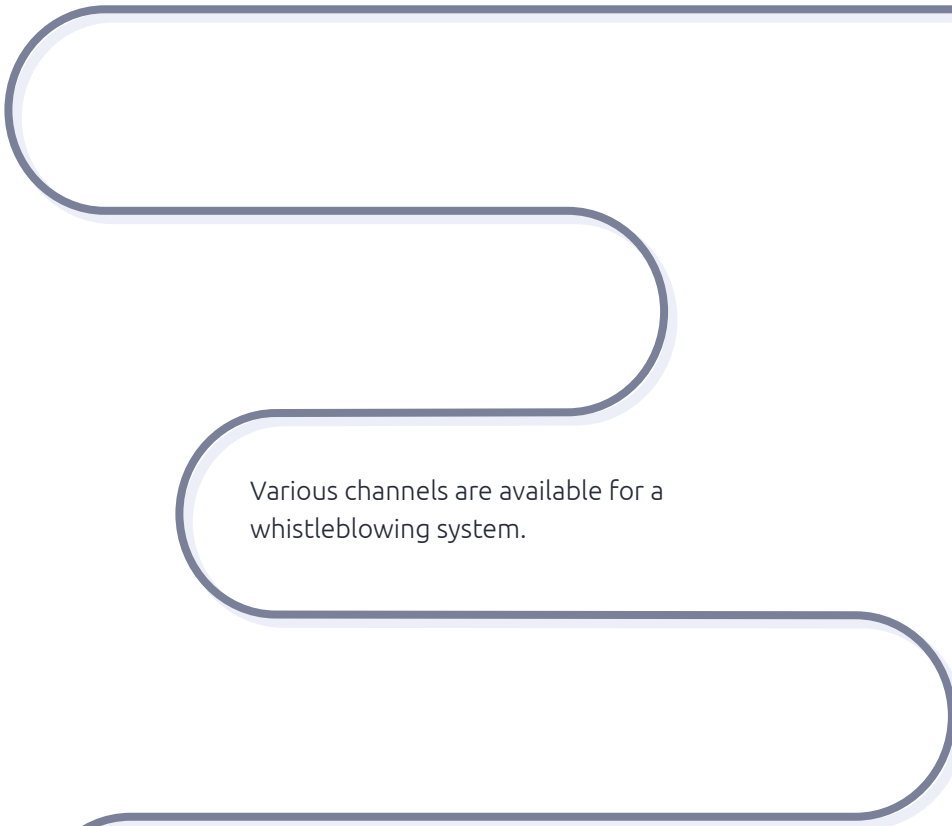
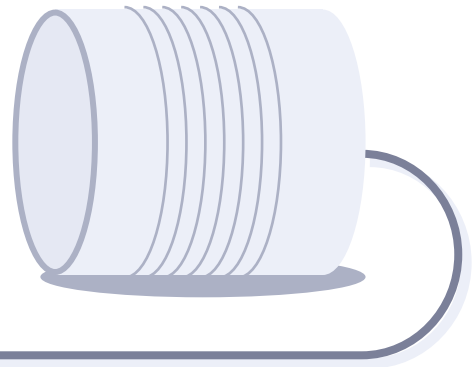
It helps to answer the following questions:

- Should all leads initially be handled centrally by one person/team? Does it make sense to divide responsibility by topic or region? What happens if the contact person is absent through illness or vacation?
- Should a dual control principle be introduced to prevent improper handling of tips?
- Do you have sufficient legal expertise and resources to internally handle the cases? Or is external support needed (for example from another organization or law firm)?

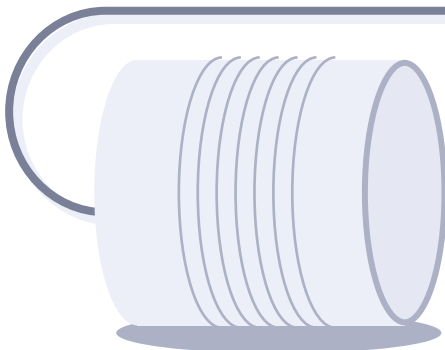
Our recommendation:

Record the answers to these questions and all associated processes in a policy. This way, you ensure that all employees/teams can check at any time and that the rules are binding. This also increases the transparency for potential whistleblowers.

The right



Various channels are available for a whistleblowing system.



whistleblowing channel

In principle, various channels are available for a whistleblowing system, all of which have advantages and disadvantages. It is important that the channel fits your organization. Many companies also combine different channels to increase the number of incoming reports. To find out which channel fits your organization, it helps to answer the following questions::

- On which key issues do they expect to receive the most notices and in which areas do they want to minimise risks? (e.g. bullying, corruption, fraud, money laundering).
- Who should be able to submit tips? All employees or initially only part of the organisation? Should external bodies also be able to submit tips?
- Do you want to allow anonymous reporting?
- In which languages do you expect to receive reports?
- Should the whistleblowing system be available outside of office hours?
- Should the system also be accessible on the road/outside the organisation?

Opening the system to external persons

The question of whether an organisation should also open its whistleblowing system to external persons cannot be answered in a blanket fashion and depends heavily on the organization and its field of activity. In Germany, many companies have so far opened their whistleblowing system to suppliers, partners and customers while only a few have been opened to the general public. In the UK, where internal whistleblowing is already much more widely accepted, twice as many companies allow external reports as in Germany. British organisations have already recognised that this provides them with valuable reports that they would have otherwise missed.

Importance of anonymity

In many countries, whistleblower protection is still in its infancy. Fear of ostracism, loss of job or other consequences discourages many potential whistleblowers and means that important reports may not be received at all.

The possibility of submitting an anonymous report lowers the inhibition threshold for whistleblowers. Even if many companies fear that this will cause an increase in the number of reports, studies have shown that this is not the case: 60 percent of whistleblowers opt for an anonymous initial report.² Experience also shows that many anonymous whistleblowers do reveal their identity in the course of the dialogue, provided they feel safe and are taken seriously.

The possibilities of dialogue

Frequently, first-time whistleblowers do not provide all the information necessary to properly assess the facts of the case. The whistleblower may also have photographs, audio recordings or documents that he or she would like to provide and that will facilitate a subsequent investigation.

The opportunity to contact a whistleblower (confidentially), to seek dialogue with him or her and to ask follow-up questions thus provides great added value. If that possibility is missing, the company may not be able to follow up on an important tip in the worst case.

Accessibility

The EU Digital Accessibility Directive requires public bodies within the EU to make their websites and mobile applications accessible. However, companies also benefit from accessibility by increasing the potential number of relevant messages. Particularly in companies with a high language diversity or very different levels of education, a low-threshold offering should be considered. Accessibility on the internet means that the software used is easily accessible for everyone, especially people with limitations such as linguistic, technical, eyesight or hearing. For an application to be considered accessible, it must meet the criteria of the [Web-Content-Accessibility-Guidelines \(WCAG\) in their current form](#) ³.

² Prof. Dr. Hauser et al (2021): Whistleblowing Report 2021

³ Directive (EU) 2016/2102 of the European Parliament and of the Council of 26 October 2016 on the accessibility of the websites and mobile applications of public sector bodies

Advantages and disadvantages of common whistleblower channels

The following overview shows the common channels and their advantages and disadvantages. The digital whistleblowing system has now established itself as the most efficient solution. It delivers the most benefits and is the only channel ensuring complete anonymity for whistleblowers. The system can be scaled as required and is therefore equally suitable for small and medium-sized companies as it is for DAX-listed corporations or global players. Additionally, a digital system can be supplemented by email or telephone communication.

In addition to the channels presented here, a whistleblower can of course also contact the appropriate person within the organization directly. These reports can also be stored in the system at a later date in order to maintain an overview.

- **A post** box on the company premises where whistleblowers can submit their report in the form of a letter.
- A central **email account** such as `whistleblowing@yourorganisation.com`, to which whistleblowers can send their report.
- A central or more local **telephone numbers** that whistleblowers can contact if needed. This can be a simple phone number within the organisation or the number of an external call center or answering service. In the case of the latter, the whistleblower records his or her message on tape. It is then transcribed and sent to the organisation.
- **Ombudsperson:** An external and independent person (for example a lawyer) who receives reports from whistleblowers in person.
- **Digital whistleblowing system:** An online platform for whistleblowers where reports can be placed, including attachments – confidentially and/or anonymously, regardless of time and place.

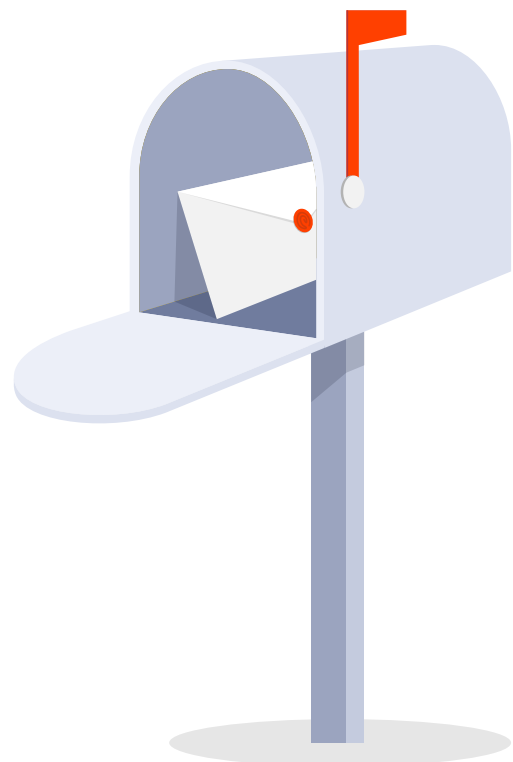
Post box

Advantages:

- Also accessible when employees in the company have difficulty accessing other communication channels (such as internet and phone)
- Quick set up

Disadvantages:

- The whistleblower must time his or her report well to remain anonymous
- Handwritten submissions may lead to conclusions about whistleblower's identity
The Handwritten submissions may lead to conclusions about whistleblower's The identity
- No chance for queries for anonymous reports
- No central solution possible; must be set up and processed separately at each site
- Whistleblowers must tactically choose the time in order to remain undetected



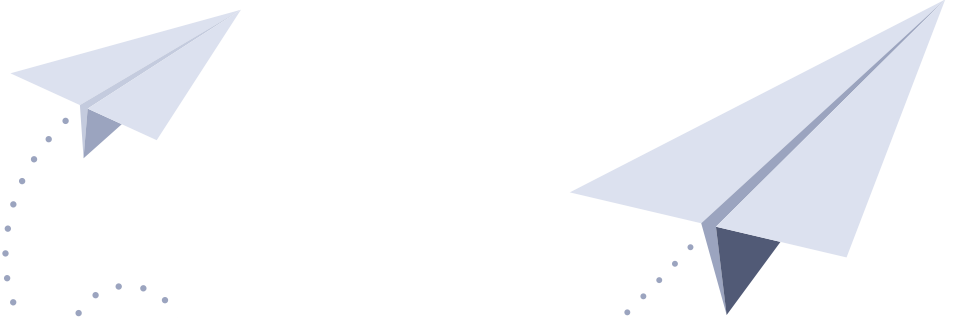
Email

Advantages:

- Simple and inexpensive to set up
- Messages can be submitted around the clock, globally, internally and externally
- Two-way communication with the whistleblower is possible

Disadvantages:

- No anonymity for the whistleblower is possible – emails can always be traced
- No secure transfer of documents
- No formality regarding desired information and possible languages, etc.
- Personal data handling is laborious due to data privacy regulations



Telephone

Advantages:

- Personal dialogue with whistleblower can help reduce inhibitions
- Also suitable for people with reading and writing difficulties
- The interlocutor can absorb information in a structured manner

Disadvantages:

- No anonymity for the whistleblower – even when the number is hidden, the voice allows conclusions to be drawn
- No possibility of sending documents in a protected manner
- Call centers are generally not available round the clock
- In the case of answering machine solutions, connection or sound problems can lead to transmission or comprehension errors
- It can be expensive depending on the number of available countries and languages
- A phone call takes effort



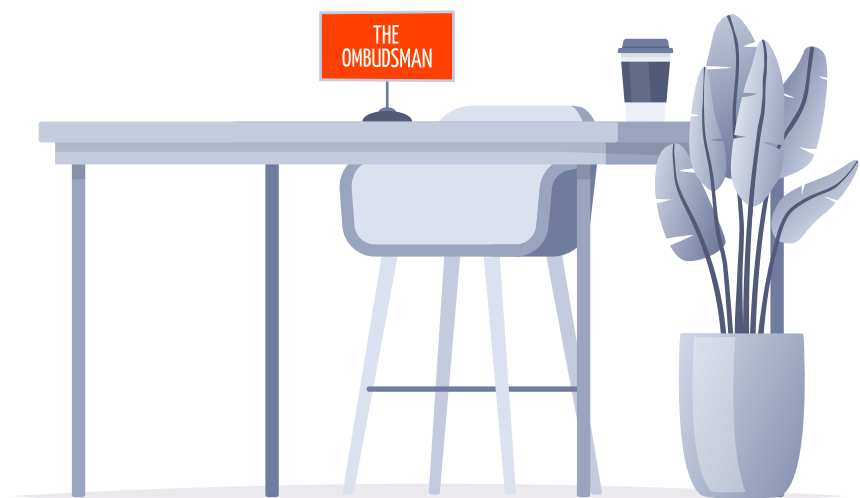
Ombudsman

Advantages:

- Legal expertise allows the ombudsman to ask specific questions
- External body increases trust of potential whistleblowers
- If internal resources are lacking, ombudsman can take over the assessment and
- process the information (with a “perceived” neutrality)

Disadvantages:

- No anonymity for the whistleblower when the ombudsman is contacted by telephone or email
- For internationally active companies, availability and language skills of an ombudsman are usually insufficient
- Contrary to public perception, the ombudsman is not afforded legal protection, especially when premises are searched by the authorities with documents seized



Digital whistleblowing system

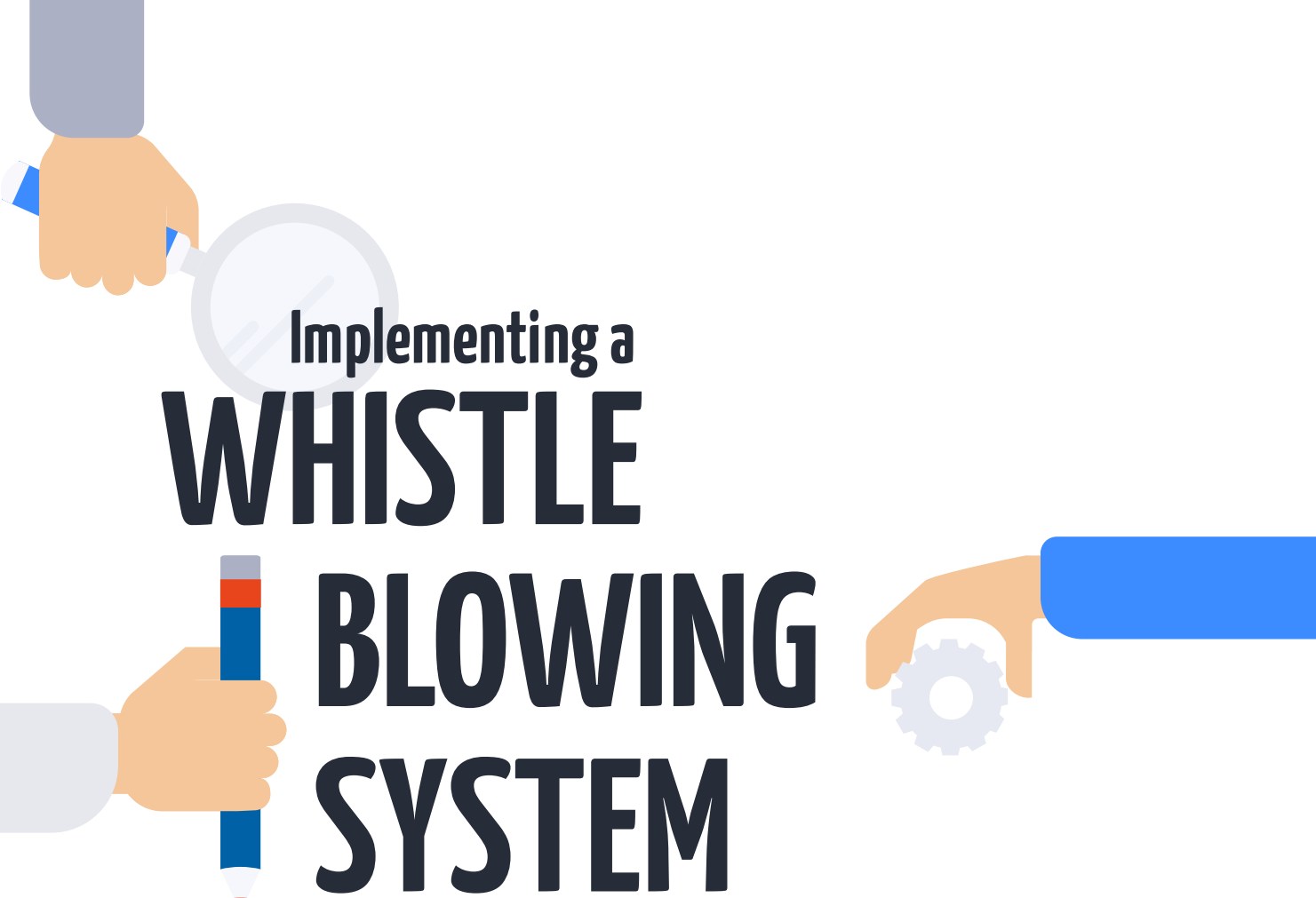
Advantages:

- The only channel that can guarantee anonymity, even during subsequent dialogue
- No restrictions regarding possible languages and availability
- Guided reporting process for documenting the most important aspects of a reported grievance
- Secure online transmission of files and documents
- Full compliance with all relevant data protection requirements (such as the GDPR)
- Secure documentation of all notices, messages and files from the whistleblower, as well as processing steps in the system
- Notices in foreign languages can be translated directly in the system by certified agencies
- Simple mapping of decentralized processing of notices through role and rights concept as well as automatic routing of notices

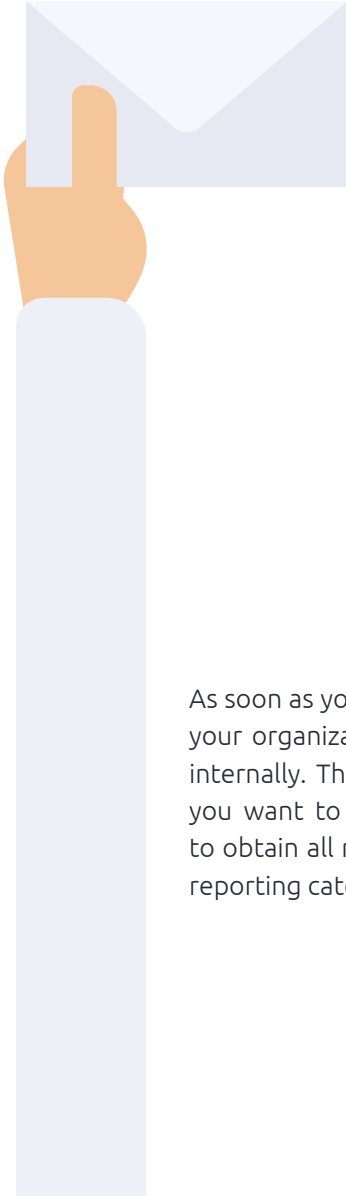
Disadvantage:

- The whistleblower must write down access data to the system in order to maintain dialogue with the company
- In the case of highly individualized and multilingual systems (customized texts, questions, etc.), setting up the system can take time





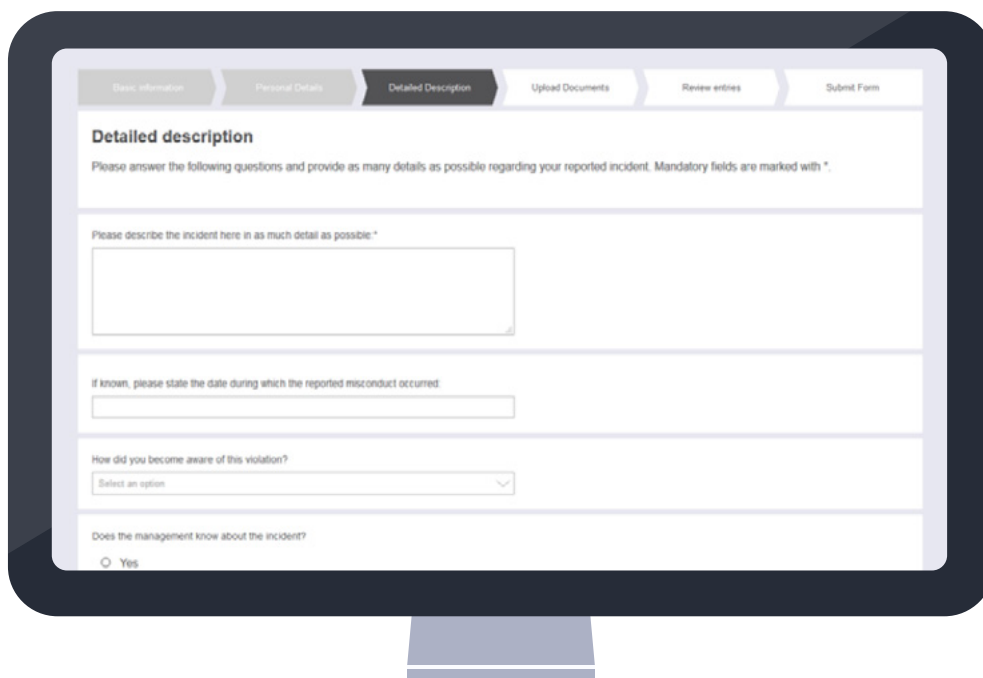
Implementing a **WHISTLE BLOWING SYSTEM**



As soon as you implement a whistleblowing system in your organization, you should agree on some points internally. These include, for example, the questions you want to ask a potential whistleblower in order to obtain all relevant information or the definition of reporting categories.

Define explanatory texts, FAQs and questions

The digital whistleblowing system comes with standard texts and templates that can be adopted by any organization. Of course, you can also integrate your own texts or adapt existing ones. These include the explanatory texts for the whistleblower and the questions that guide him or her through the reporting process. The form should not contain too many questions, however, so as not to scare off potential whistleblowers. At the same time, though, it should collect all relevant information.



The image shows a computer monitor displaying a web form for reporting an incident. The form is divided into several sections, with the 'Detailed description' section currently active. The navigation tabs at the top are: Basic information, Personal Details, Detailed Description (highlighted), Upload Documents, Review entries, and Submit Form. The 'Detailed description' section contains the following fields:

- Detailed description**
Please answer the following questions and provide as many details as possible regarding your reported incident. Mandatory fields are marked with *.
- Please describe the incident here in as much detail as possible.*
- If known, please state the date during which the reported misconduct occurred.
- How did you become aware of this violation?
- Does the management know about the incident?
 Yes

Do not forget data protection requirements

Since tips often contain personal data, the current data protection regulations apply (keyword: General Data Protection Regulation – GDPR). Providers of whistleblowing systems usually supply all the necessary documents and ensure that the system meets all legal requirements.

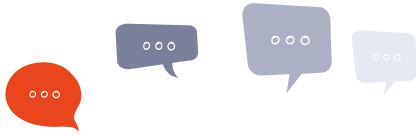


Set reporting categories

With digital whistleblowing systems, you decide yourself whether or not to specify so-called reporting categories for your potential whistleblowers. If you do not specify categories, this lowers the inhibition threshold for many whistleblowers. If you do decide to use categories, they will help the organization with further processing, for example when it comes to responsibilities. Some examples of reporting categories:

- Bribery, corruption, kick-back payments
- Problems with data protection and IT security
- Discrimination, harassment and other labor law issues
- Embezzlement, misappropriation and theft
- Health, safety, environment
- Money laundering
- Tax issues
- Competition law

In these cases, the system provides standard categories that can be adapted as desired. They are intended to cover the organisation's risks as comprehensively as possible. For all other matters, the "other" category is available.



Set languages and countries

In principle, any language can be integrated into a digital whistleblowing system – only existing texts need to be translated. The languages depend very much on the organization and its employees (internal use) and the languages spoken, for example by suppliers, partners or customers (external use). Companies with high migration rates, for example, can offer their system in all relevant languages with little effort.

It is also important to comply with country-specific requirements. For example, not all countries allow an anonymous reporting option.



Define access rights and escalation principles

Who should have access to which information? In the digital system, access rights can be defined granularly in order to enable need-to-know principles for sensitive data. Escalation levels can also be defined as desired, for example if the responsible case handler does not react/cannot react within the specified period.



Test phase for the final whistleblowing system

After the implementation of the whistleblowing system by the service provider, the organization should test internally whether notices reach the right people, whether the texts are stored in all relevant languages and whether the notices are sent correctly.



Release of the system

Is everything working? Then nothing stands in the way of publication and the link to the system should appear in all relevant places within the organization including the intranet, the code of conduct, the website, in campaigns, on notice boards or in other appropriate places.

Potential whistleblowers should be able to find the system easily. That is why not only the place of publication, but also the right communication, plays a decisive role in the success of the system.

Communicating the whistleblowing system



Unfortunately, many organisations neglect this step. The whistleblowing system only helps minimise risk if employees actively use it. This requires not just good but regular communication.

Involve your directors and/or management team in the implementation in a letter, email or video

Here, you should focus on highlighting the objectives of introducing a whistleblowing system. This will show employees and other stakeholders that their reports serve a higher purpose – that of ensuring the continuation and success of the company. In addition, you show that the management level is supporting the system and can thus overcome concerns.

The right message

For many employees, "internal whistleblowing" is new territory with many probably unaware of the term. "Internal whistleblowing" means that an employee reports a grievance within his or her own organization. Here, proper communication inside and outside the organisation is crucial.

Our tips for communication:

- Reassure your employees that a whistleblowing system has nothing to do with "snitching" or denunciation, but that every tip contributes to the success of the organisation and an improvement in the working atmosphere
- Take away employees' fears of possible sanctions or disadvantages
- Send a short and concise message about the purpose of the whistleblowing system
- You can also mention that EQS Group, as the provider of the software, has no insight into the whistleblowing. We have this audited and certified by independent bodies on a regular basis.



Communicate whistleblowing systems;
Here using the example of the company's own whistleblowing flyers and posters

Include the overall compliance context

Ideally, you imbed the communication of the whistleblowing system thematically in a larger compliance framework. Otherwise, employees may get the impression that the organisation expects violations but does not implement preventative measures and therefore does not work on an appropriate compliance culture.

In the best case, the whistleblowing system makes a valuable contribution within the organisation's existing compliance system. We therefore recommend including the whistleblowing system in the company's code of conduct and encouraging employees to make use of it.

Suitable media and channels

Use the employee magazine, chat system, blog or newsletter to provide news about the whistleblowing system. Use internal media that is read by your employees. Even before the official launch, keep your teams informed of:

- The status of the implementation process
- How long implementation will take
- Examples from other companies
- Known incidents that have been brought to light by whistleblowers
- Interviews with internal and external experts to emphasise the importance of protecting whistleblowers

To publicise the whistleblowing system within (and outside) the organisation, there are many options and media, including:

- Flyers
- Posters
- Brochures
- Videos
- Newsletter
- Banner
- Giveaways
- Social media campaigns
- Notes a part of the induction/onboarding process

Appropriate channels for publicising the whistleblowing system:

- Intranet
- Organisation's website
- Bulletin board/video walls, etc.
- (Internal) Newsletter
- Employee magazine
- Information events
- Press conference

Which channels and media are best depends on how your organisation communicates with its own employees or externally.

Provide more detailed information and links on your website and intranet

We recommend setting up a dedicated section for compliance and whistleblower protection on your website. In it, you can collate all relevant information, such as your code of conduct, and include a direct link to the whistleblowing system in a prominent position.

In training sessions, make the connection between reporting incidents and the company's values and standards of conduct

Make it clear to your teams that reporting incidents has nothing to do with "snitching" or anything negative like that. Show them that the opposite is actually true, in that reporting incidents is actually crucial for upholding the company's values and standards of conduct.

Also inform external stakeholders, such as suppliers

If suppliers will also be able to use the whistleblowing system, provide the appropriate materials for publication on their websites.

Integrate whistleblowing into your HR processes

Ensure that compliance is a permanent feature of every employee review. One-on-one conversations can highlight the importance of the issue and encourage individuals to use the system.

Include a relevant clause in your employment contracts and/or works agreement

Your employees will feel more confident if they see that freedom from sanctions and anonymity are set down in their employment contracts. Whistleblowing is therefore valuable in terms of developing a company culture based on trust.

Repeat communication

Many organisations make the mistake of communicating the whistleblowing system only at the time of implementation. However, this leads to the system being forgotten about and new employees not even learning about it.

Our tip:

Communicate the whistleblowing system on a regular basis, as part of training courses and, above all, during the induction of new employees, and also refer to it in the code of conduct. If you conduct an annual employee survey, ask whether the system is known. In this way, you will quickly find out whether further communication measures are necessary.

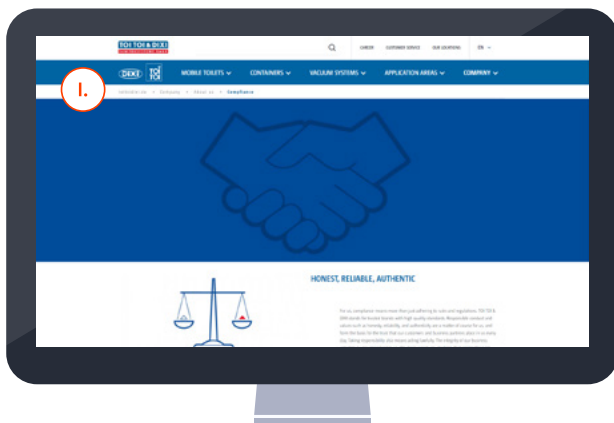
Some organisations also talk to their employees – in anonymous form – about reports received and their consequences. This creates transparency and increases trust in the organisation and in the whistleblowing system.

Once you have opened your whistleblowing system to the outside world, you should plan regular campaigns to promote it.

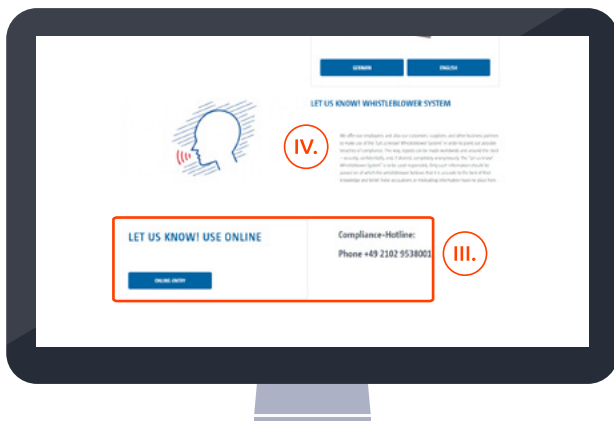
Best Practice: selected client examples

Adco Group

- I. A **specific section on the website** focusing on compliance with a link to the whistleblowing system “LET US KNOW!”
- II. The option to download a brochure in **German and English** with further information
- III. Availability of multiple communication channels including a **compliance hotline**
- IV. Reference to **100% anonymity** for the whistleblower



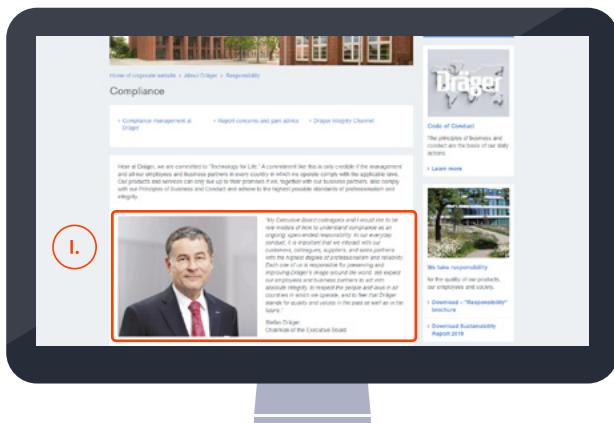
Optional downloads for the corporate mission statement and compliance goals



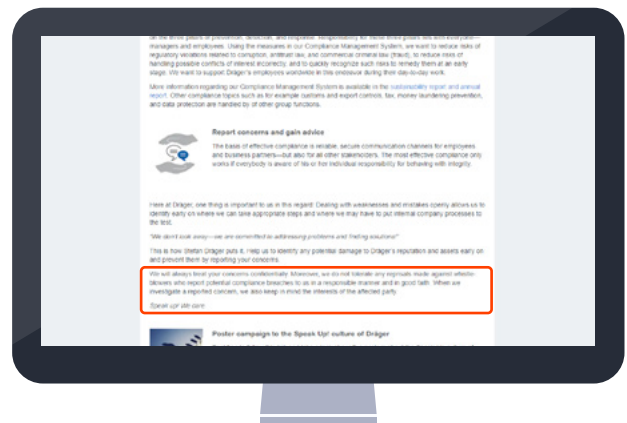
Clear link to the whistleblower system & additional compliance hotline available

Drägerwerk AG & Co. KGaA

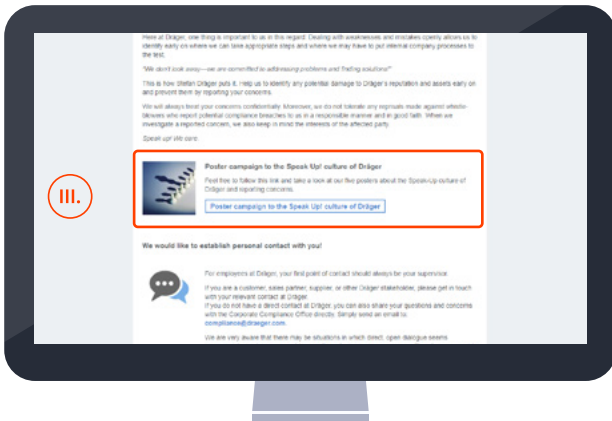
- I. Clear and well-structured website section on compliance with a **personal statement from the CEO Stefan Dräger**
- II. Announcement of the implementation of a whistleblowing system in an **email from the management team** to the employees
- III. Various **posters in multiple languages** are designed to encourage submitting reports
- IV. A note in the **email signature of all employees** creates continuous awareness of the Integrity Channel
- V. Information events with **demonstrations of the whistleblowing system** and various informative materials



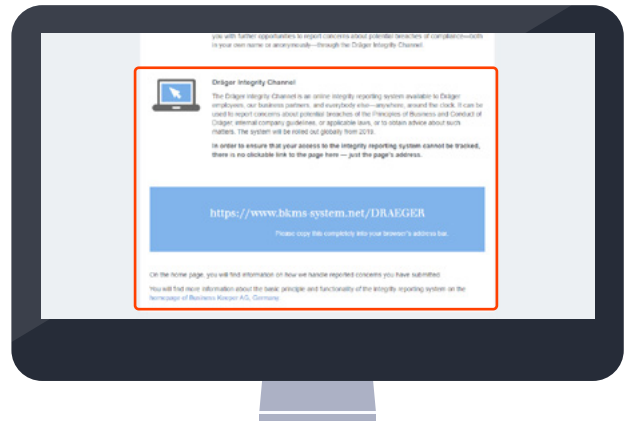
Personal statement of the CEO



Ensuring confidentiality & protection from reprisals



Availability of various posters in multiple languages



In which cases should hints be given & associated Internet addresses in order to get to the whistleblower system



A note in the email signature of all employees



A customer stopper in size A2 on the factory premises



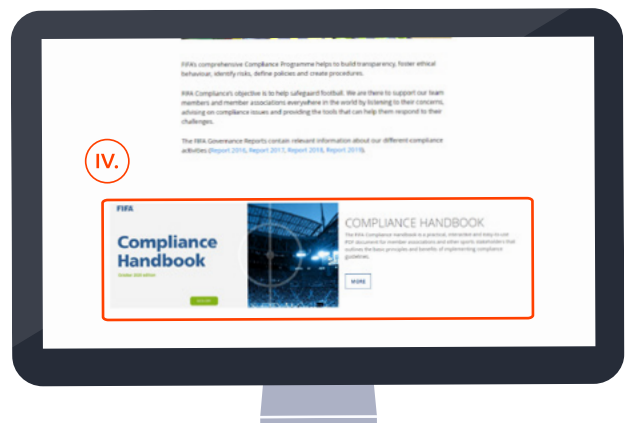
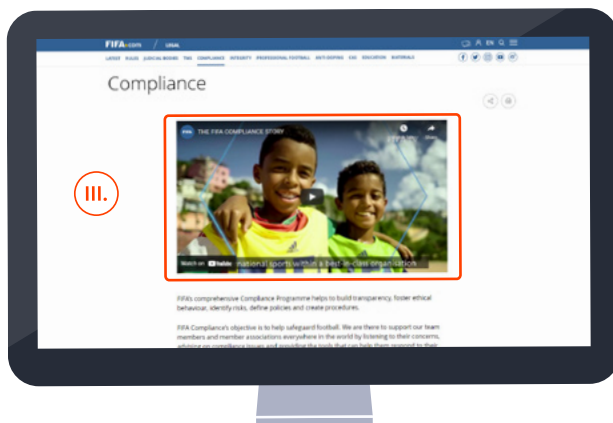
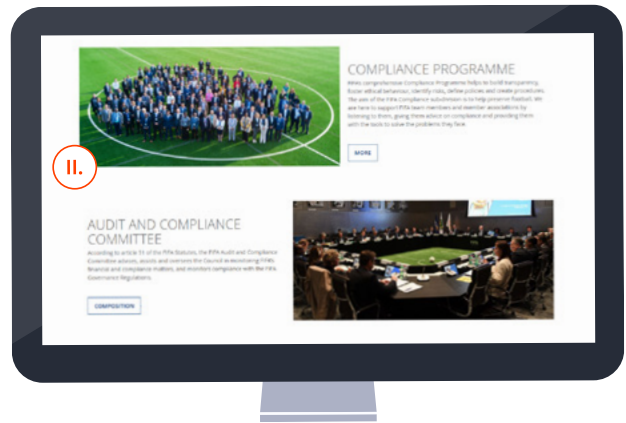
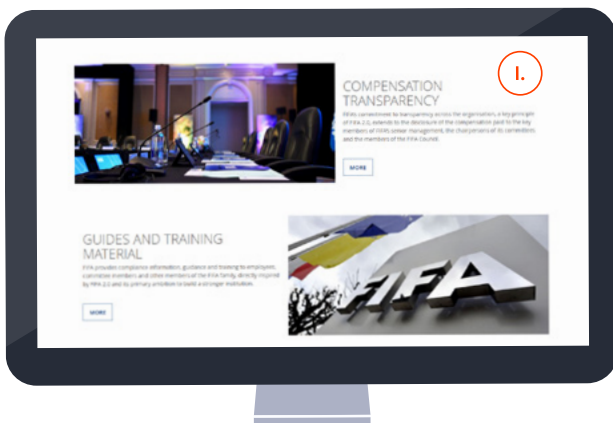
Table display with five different Motifs and texts



Info events with demo of the whistleblower system

FIFA

- I. **Extensive area on the website** including all services related to compliance including a link to the official FIFA reporting platform
- II. **Visual aspects** make the website clear and user-friendly
- III. **A video on the FIFA compliance story** introduces the topic right at the start of the website
- IV. **Short explanation** of the FIFA reporting system with a reference to the security of the system and the option to communicate via the postbox



Checklist to successfully implement your whistleblowing system

- Create a dedicated website section for compliance / whistleblower protection with a link to and button for the whistleblowing system
- Top-down communication from the management team and/or directors including a statement on the objectives that are meant to be achieved with the whistleblowing system
- Announcement via several channels, such as intranet, email, blog, chat and employee newspaper in multiple languages
- A well-structured FAQ section with detailed answers and examples to encourage submitting reports
- If available: Introduce the contact persons from the compliance department
- List all of the stakeholders who can use the whistleblowing system
- Provide additional materials, such as brochures and flyers to concisely convey all the relevant information
- Explain the overall compliance objectives, company values and the code of conduct
- List examples of incidents reported
- Use the explanation videos provided by EQS Group

More useful tips for your communications

As a general rule, a whistleblowing system should be integrated into the overarching topic of compliance. Every company and organisation should develop its own compliance objectives and code of conduct here.

To support you in your communications about the whistleblowing system, we have compiled some important elements for your website design and an FAQ area. Feel free to copy and paste these.

Why are you introducing a web-based whistleblowing system?

- To protect the company and your employees
- To comply with values, guidelines, laws and regulations
- To combat corruption, white-collar crime and other illegal activities and/or unethical conduct
- Statement from the management team and/or directors to encourage and support whistleblowers
- To support the compliance programme by minimising risk
- To fulfil the requirements of the EU Whistleblowing Directive and other national laws
- To enable submitting reports regardless of location, time or language
- To ensure 100% anonymity for the whistleblower

Who should use the whistleblowing system?

- Employees
- Suppliers
- Business partners
- Customers

What categories of incidents should be reported?

- Discrimination
- Bribery
- Corruption
- Money laundering
- Theft
- Competition law infringements
- Revealing company secrets

What is EQS Integrity Line?

EQS Integrity Line is a web-based system from the company EQS Group. The system is used to collect, process and document anonymous reports. Evidence in support of reports can easily be uploaded as an attachment, for example. Furthermore, users are given the option of opening a dialogue thanks to a protected and secure post box.

A whistleblowing system is an excellent way to set up an early warning system for potential and actual risks. It gives employees and other stakeholders the opportunity to anonymously prevent major risks or abuses with no fear of retaliation and without having to go public.

How can I help with my report?

Your report makes it possible to investigate unethical and illegal situations, discover risks at an early stage and prevent potential damage to the company's reputation. In this way, you can help minimise risks for the company and the entire workforce.

Will reporting have negative consequences for me?

The overriding principle of EQS Group is protecting the whistleblower. Neither EQS Group nor any third parties have the ability to access the report details. The technical guarantee of confidentiality has been certified multiple times.

An important note on this topic: during the reporting process, please take care to protect your own anonymity – if desired – and not to accidentally disclose your identity; you can, for example, redact details when uploading documents.

Is there an option to start a dialogue?

Yes, via a protected and secured post box. You can set this up when submitting your report. When setting up your post box, you choose your own pseudonym (or you get a case number) and password. By entering your personal pseudonym / the username / case number and password you can access your secured post box, click the “Login” button.

What actually is compliance?

The term “compliance” refers to the observance of rules, guidelines and laws for the purpose of promoting a culture based on ethical behaviour. In many companies, compliance is the centrepiece of a robust risk management programme to minimise risks on a long-term and sustainable basis and thereby protect companies. In companies, the term usually refers to the applicable internal rules, i.e. a code of conduct and the associated guidelines.

A “compliance department” or the “compliance officer” is usually responsible for the development, implementation, case management and monitoring of the measures involved. A general code of conduct should be drawn up with the senior management team for the purpose of promoting a culture of compliance over the long term.

What is the new EU Whistleblowing Directive?

To ensure that whistleblowers are in future given better protection against negative consequences such as dismissal, relocation or intimidation, EU Directive 2019/1937 on the protection of persons who report breaches of Union law came into force on 16 December 2019. Pursuant to this, companies with 50 or more employees or with annual sales exceeding 10 million euros, public institutions and authorities, and municipalities with 10,000 or more residents are required to provide secure internal reporting channels, such as a whistleblowing system.

EU Member States have until 2021 to implement the directive in national law.

[Learn more here](#)

FAQs about the introduction of a whistleblowing system

Which reporting channels are legally permitted?

The EU Whistleblowing Directive allows the use of all common channels: Phone, email, mailbox, ombudsman or a digital solution. The important thing is that the whistleblower's confidentiality is protected at all times. All reporting channels deliver different advantages and disadvantages. [Here you can find out what these are.](#)

How do I communicate a whistleblowing system?

In short: As transparently and regularly as possible. You can find more tips on how to successfully [communicate about a whistleblowing system in your company.](#)

How do I deal with multilingual reports?

In international companies, it makes sense to use a digital whistleblowing system. These already come with multiple languages and integrated translation solutions as standard so you do not have to worry about this.

How do I process a tip?

As soon as the tip is received, it should first be reviewed by one or two responsible parties: How urgent is the report? Which departments are affected? First, you have seven days to provide feedback to the whistleblower that the tip has been received. Within three months, the whistleblower must be informed about the measures taken, the status of the internal investigation and its outcome. If you decide to use a digital whistleblowing system, the integrated case management helps you with the processing. This feature reminds you of the deadlines, records and structures, all investigative steps, anonymizes personal data if necessary, provides a complete audit trail and much more. For more information on Case Management, [click here.](#)

How long does it take to implement a whistleblowing system?

Depending on the functional scope, the implementation of a whistleblowing system can take from a few days to between four and six weeks.

How can a company offer whistleblowers maximum anonymity and security?

Only digital whistleblowing systems provide maximum anonymity, security and compliance with the GDPR. They anonymize all personal data if necessary and, in the best case, also meet the security criteria of an ISO certification. You can [find more information here](#).

How can/must personal data be handled?

Personal data must be processed in accordance with the requirements of the GDPR. A good digital whistleblowing system fulfills these automatically.

Do we need a telephone solution?

A telephone hotline as a whistleblowing system is sufficient from a purely legal point of view to meet the requirements of the EU Whistleblower Protection Directive. However, there are some things that need to be kept in mind here. An overview of the advantages and disadvantages of the various reporting channels [can be found on page 16](#).

How do other companies implement whistleblowing systems in practice?

Read our case studies with PUMA, Webuild or Rhenus to find out how other companies have gone about implementing whistleblowing systems and the subsequent communication:



PUMA Case Study



Webuild Case Study



Rhenus Case Study

Conclusion

A well-functioning whistleblowing system is an excellent early warning system for identifying risks within the organisation and uncovering weaknesses. Based on the reports, these can be identified more quickly: Do we have problems in terms of discrimination? Are there incidents of corruption?

The easier employees (and externals) are more protected and can report wrongdoing, the less likely it is that grievances will leak out and the more effectively the organisation can address them. Effective reporting channels protect any organisation from penalties, sanctions and image or reputational damage.

Further Sources



Whistleblowing Bericht 2021



EU Whistleblowing Directive – All you need to know right now



EQS Compliance Blog



INTEGRITY LINE

Trust Europe's leading provider of digital whistleblowing systems. With EQS Integrity Line, you meet all legal requirements and benefit from a user-friendly reporting channel for whistleblowers and compliance officers.

The advantages of EQS Integrity Line at a glance:

- Protected whistleblower channel with anonymous dialogue function
- Tailored to the requirements of your company
- Intuitive operation for employees and compliance officers
- Available in more than 70 languages
- GDPR compliant and ISO 27001 certified
- Integrated case management
- Granular authorisation system
- Statistics for your compliance reporting

Learn more now and arrange a no-obligation demo:

<https://www.integrityline.com>

About EQS Group

Since it was founded in 2000, the EQS Group has helped several thousand companies worldwide meet complex compliance requirements.

Whether you need to create insider lists or manage gifts and forms of entertainment, communicate and store your policies effectively, address conflicts of interest or misconduct and minimize risk, we can help. Our goal is to equip compliance professionals with simple workflows, automated processes, advanced analytics and clear reports to make their daily work easier. In addition to our compliance products, the EQS Group also offers digital solutions for investor relations.

Today the EQS Group is represented by more than 550 employees in the world's major financial capitals. Visit our website to learn more: www.eqs.com



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