

A PRAGMATIC INTERPRETATION OF THE WHISTLEBLOWER OBLIGATION

PROPORTIONATE AND TAILORED TO YOUR ORGANISATION



The effects of the pandemic and other global trends are having an unprecedented impact on the way companies have to organise themselves. Think about the introduction of teleworking, the pressure on certain sectors and the significant increase in the general cost of living. These trends can give reason for fraud and unethical behaviour. Organisations are becoming more aware of the reputational damage that a (suspected) fraud can cause in these times of abundant, fast communication and social media. Regulators also want to contribute by imposing minimum requirements for organisations to combat fraud, such as the European Directive with regard to whistleblowers. According to the ACFE - *Report to the Nations*, a whistleblowing channel remains one of the most effective measures to combat fraud.

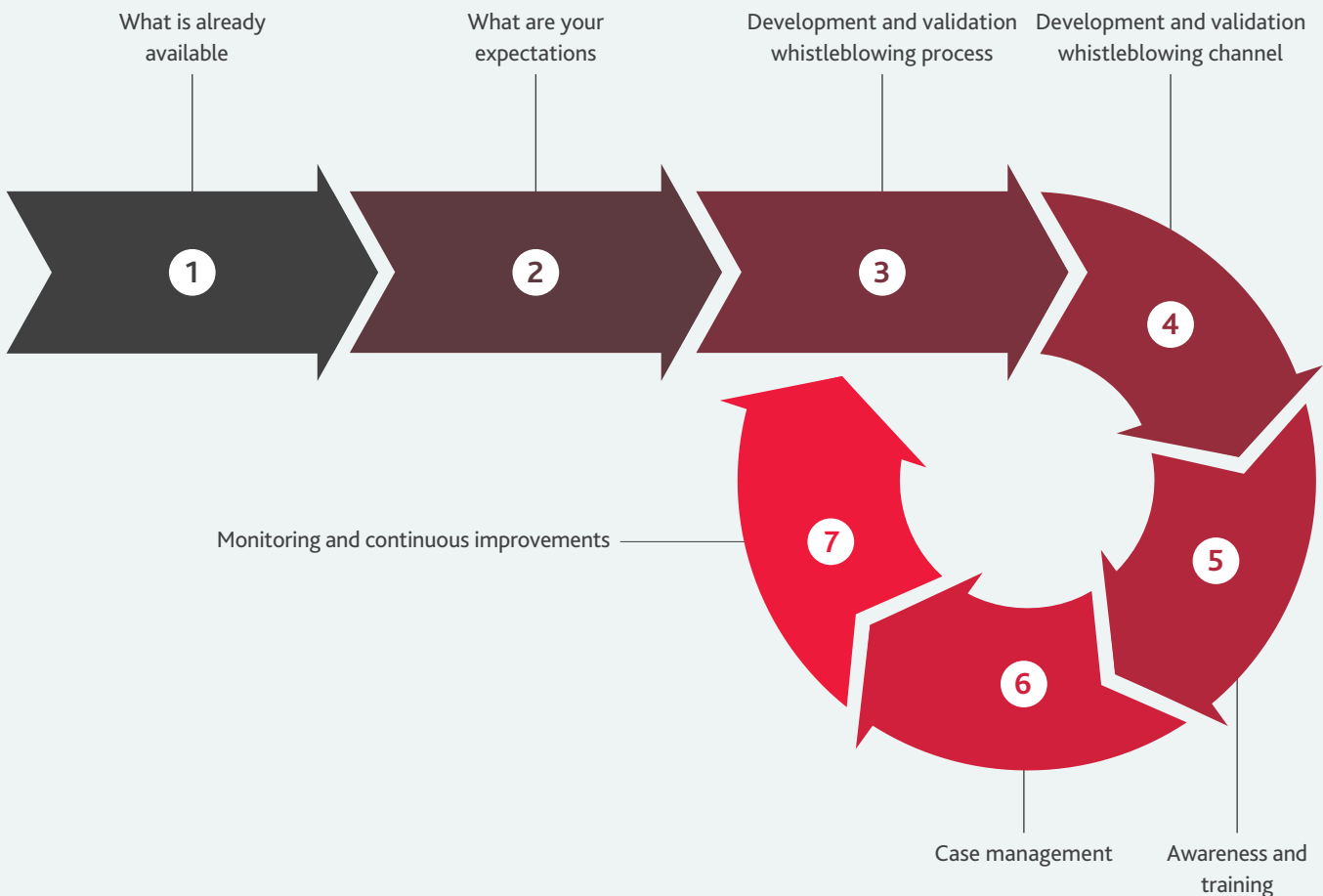
As of December 17, 2021, all private or public organizations with more than 250 employees and municipalities with 10,000 or more inhabitants are subject to the European Whistleblower Directive (2019/1937). This directive focuses on protecting the rights of the whistleblower in the context of work-related misconduct.

Pending the transposition of this European directive into Belgian law, organizations must comply with the requirements of this directive as of this date. As of December 17, 2023, this directive will also apply to organizations with 50 employees or more.

WHAT DOES THIS MEAN FOR YOUR ORGANIZATION?

In concrete terms, this means that these organizations must have a secure and effective reporting channel. This channel must guarantee the confidentiality of the whistleblower and allow anonymous reports. Through this channel, both written and oral reports can be handled by a designated person within the stipulated legal time limits. Given the confidentiality and the possible sensitive (personal) data, this channel should also comply with GDPR regulations.

Our view is that no heavy processes or changes are needed for this system to work. A high-performance whistle-blowing system can be set up in a pragmatic and proportionate way.



HOW CAN BDO GUIDE YOU THROUGH THIS PROCESS?

BDO can be your sparring partner in your search for the most pragmatic solution tailored to your organisation, so that the whistleblowing channel can seamlessly be integrated within your organisation and also complies with the expectations of the EU directive. BDO offers services for this in three different categories:

1. Consulting & Implementation

The starting point is your organisation, its culture and processes. Based on this, our services below are adapted to the specific needs and characteristics of your organisation.

- A whistleblower policy that describes the role of the the whistleblower channel within your organisation.
- A whistleblower process that meets the requirements of the directive and describes in detail how reports are received and processed and who is responsible for this.
- A whistleblowing platform that allows reports to be submitted and dealt with confidentially and, if desired, anonymously.
- The necessary awareness within the organization, as well as among those responsible for handling the reports.

BDO can help you with a tailor-made policy or bring your current policy in line with the new European Directive. In addition, we can design the process together, from receiving a report to reporting the investigation. In the final phase, a whistleblower platform will be set up to securely manage the reports. Depending on what is already available within your organisation, we can help you determine what adjustments you still need to make.

2. Case Management

Receiving, analysing and processing incoming reports in a timely manner requires the necessary expertise, confidentiality and independence. BDO can handle the integral processing of incoming reports as well as the anonymous communication with the whistleblower and periodically report this to you.

3. Investigate

BDO can also carry out an independent investigation in response to a received report and appropriately report this to the management.

WHAT YOUR WHISTLEBLOWING PROCESS CAN LOOK LIKE



Receiving confidential or anonymous reports from whistleblowers through letters, telephone or website



Analysing and processing whistleblower reports in a timely manner by trained case managers



Periodic reports based on standard dashboards to those responsible within your organisation

WHY BDO?

Aligning your whistleblower process with the expectations of the European Directive does not have to be a megalomaniac project. We help you find the desired balance between compliance and the most efficient use of your resources.

We will look together for the optimal implementation for each of the requirements listed above, all while having your best interest at heart. When the European Directive will be transposed into Belgian law in July 2022, the government will expect compliance in the short term. So why not immediately take on a pragmatic approach?

We are convinced that pragmatism and delivering practical and concrete solutions are the basis for the added value that we can offer you. Through flexibility, openness and direct communication, our professionals can provide the necessary follow-up and support.

As one of the largest audit and advisory firms in the world, ethical and independent acting has become an inseparable part of our DNA. In addition, we are active in more than 160 countries, and we can use this network to optimally answer to your needs.



If you are interested in receiving more information about our services in this field, don't hesitate to contact our experts.



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