

# Whistleblowing

Pull misconduct out of the shadow

An effective **whistleblowing platform** brings added value to your company and reduces unethical behaviour and risks

The implementation of the new EU Directive on whistleblowing is coming your way.  
Find out how **PwC** can help you!

**47%**

## Be prepared

47% of companies in Belgium experienced economic crime in the past 24 months

Global Economic Crime Survey 2020, PwC

**49%**

## Reduce exposure

Fraud losses were 49% smaller at companies with a whistleblowing platform

"Report to the Nations" 2020 Global Study on Occupational Fraud and Abuse, ACFE

**43%**

## Increase detection

43% of fraud is detected by a tip

"Report to the Nations" 2020 Global Study on Occupational Fraud and Abuse, ACFE

**29%**

## Respond to needs

29% of Belgian workers report they suffer workplace bullying

2019 Barometer for harassment at work, Securex

## An effective whistleblowing platform mitigates risk

“ Whistleblowers are invaluable in exposing corruption, fraud and mismanagement

Transparency  
International



## Whistleblower

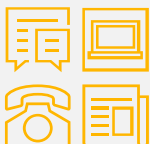


- ❑ Design **policies & procedures**
- ❑ Plan internal & external **awareness** campaigns
- ❑ Design and test fit-for-purpose operational **workflows**

## Planning & design



## Incoming alert



- ❑ Set-up **digital solution** & communication tools
- ❑ Ensure the **highest security standards** & technical safeguards
- ❑ Reporting channel **24h/day, 365 days/year**

## Implementation



## Investigation



- ❑ Assess the **merit** of the facts
- ❑ **Independent** & confidential review
- ❑ Involvement of experienced **forensic experts**

## Case management



## Decision



- ❑ **Escalate** high-risk reports
- ❑ **Facilitate** informed decision-making
- ❑ Establish a protocol to **inform** whistleblowers

## Ensure timely follow-up



## Monitor



- ❑ Perform **risk assessment**
- ❑ Advise on **process improvements**
- ❑ **Report** key trends via interactive dashboards

## Continuous improvement



Legislation provides opportunities. Get the best out of it.

Contact us for more information



**Rudy Hoskens**

M: +32 478 66 21 33  
rudy.hoskens@pwc.com



**Bruno Deraedt**

M: +32 493 24 04 02  
bruno.deraedt@pwc.com



**Jelle Santens**

M: +32 472 58 70 49  
jelle.santens@pwc.com

