

Guideline

Key Success Factors for Implementing an Internal Speak-Up Procedure

Ethics and Compliance Switzerland (ECS)
Working Group Whistleblowing



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Introduction

This Guideline has been written by the ECS Working Group on Whistleblowing under the leadership of Dr Dominique Casutt and Fabienne Sonderegger. It is a hands-on tool-kit containing best practice considerations and is intended for individuals entrusted with the implementation or review of a speak-up procedure in public or private organizations of any size. While the focus lies on private organizations, the considerations also apply to public organizations *mutatis mutandis*. The Guideline's objective is to promote a speak-up procedure in a straightforward and pragmatic way by taking readers step by step from the initiation through the different project phases from design, implementation, operation to the continuous monitoring and improvement of a speak-up procedure. In addition, it contains relevant considerations and key success factors reflecting broad corporate experience. It was a conscious decision both not to use the term "whistleblowing" due to its negative connotation and to use the broad term "speak-up procedure" rather than a more restricted term like "speak-up line", "reporting line", "integrity line" or the like.

Fostering a speak-up culture obviously takes more than implementing a speak-up procedure and requires positive actions at different levels of the organization to create the conditions for employees to raise questions and concerns and to have them answered by a responsive management. Nevertheless, the availability of a specific channel for confidential reporting in addition to the possibility of raising issues with line management or dedicated functions is a key element that supports a speak-up culture. Employees

need to be provided with a variety of reporting channels and encouraged to speak up without fear of retaliation.

The Guideline positions a speak-up procedure within an organization's compliance management system (CMS) based on the fact that it will be most effective if established and operated in the context of a consistent preventive strategy. An effective speak-up procedure is important to create trust and a culture of integrity and employees who raise concerns expect them to be adequately addressed by their organization. In order to be effective, the speak-up procedure must be visibly supported throughout the organization starting with the supervisory board and senior management. The design and implementation of a speak-up procedure and related policies and procedures requires resources, training and awareness raising with clear explanations, consideration of cultural and legal aspects as well as protection of those who report in good faith and a fair and transparent investigation process for accused violaters.

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Project leadership:

Dr Dominique Casutt
Fabienne Sonderegger



1. Preliminary Considerations

1.1. Commitment and Scope

- **Commitment and tone at the top:** Not only obtain the formal decision of the competent body within the company but also ensure the clear commitment of the supervisory board and the executive management to implement an internal speak-up procedure. You may also want to ensure that the speak-up procedure is aligned with the company's highest governance documents, e.g. the charter of the supervisory board, thereby presenting the speak-up procedure as part of the charter's implementation. It is generally acknowledged that it is difficult to effectively implement a speak-up procedure without strong leadership commitment and the right tone at the top.
- **Sponsorship:** Ensure executive management's sponsorship of the project to demonstrate the company's commitment.
- **Clarification of expectations:** Clarify expectations as to both the project management (in particular the purpose and objectives) and the subsequent operation of the speak-up procedure. Decide on the target audience that will have access to the speak-up procedure and on the subject areas that will be covered by the speak-up procedure (see also para 2.8. below). Obtain a clear picture of the company's needs and available resources (budget and human resources).
- **Clarification of compliance requirements:** Obtain clarification on any regulation which requires your company (good governance or industry standards, legal regimes, etc.) to implement a speak-up procedure. The compliance requirements may vary depending on the industry, stock-market listings, applicable jurisdictions etc.

Ensure strong leadership commitment not only to implement a speak-up procedure but also in a broader sense to develop and foster a speak-up culture in the company that encourages employees to raise questions and concerns and addresses them in an adequate manner.

1.2. Project Management

- **Project team:** It is recommended to compose a dedicated – potentially cross-functional – project team or in any event dedicate a competent subject matter expert who is equipped with relevant decision-taking power. Assign clear roles and responsibilities to individual team members, potentially on the basis of a RACI-matrix (responsibility, accountability, consultation and information). You may

also want to establish a dedicated project-management office (PMO).

- **Project plan:** Develop a project plan setting out the timeline and milestones of the project. Document the organisational and operational structure of the project as well as deliverables, budget and resources. If required, obtain approval of the project plan. In addition, ensure documentation of all relevant decisions taken in the course of the project. Finally, have a business case available to request the required resources (budget and human resources).
- **Project governance:** Set up an appropriate project governance including an approval and reporting process, as necessary. Ensure that the project governance is in line with the company's policies and procedures and corporate governance documents (e.g. the charter of the supervisory board).
- **Budget:** Request the necessary budget for the implementation and the subsequent operation of the speak-up procedure.

Plan and manage the project according to a standard project management methodology to ensure delivery of the project on time and budget.

1.3. Assessment of the Status Quo

- **Assessment of the existing reporting set-up:** In order to establish a lean and effective speak-up procedure perform a review of the status quo and an assessment of the elements that have proven effective and trustworthy. Identify the existing reporting channels and respective policies and procedures. In addition, analyse the reports of the past five years, thereby including questions such as (see also para. 5.1 below):
 - Through what channels have concerns been raised?
 - How many reports have been received? Consider benchmarking this figure against available industry standards.
 - What was the nature of these reports?
 - What was the quality of these reports?

Finally, you may want to conduct a survey among or interviews with the workforce and the executive management to obtain a comprehensive overview.

- **Evaluation of stakeholders:** Get an overview of the stakeholders and their role in the project. Decide on how to best engage with them and ensure a common understanding of the purpose and objectives of the project. In any event, engage with works councils or other forms of



employee representations as early as possible in order to secure their buy-in to the project and avoid delays in the implementation phase.

Build on and embed existing internal processes as appropriate to avoid a parallel set-up.

2. Design

2.1. Technical Requirements

- **Availability:** Assess the technical requirements of the speak-up procedure, in particular its availability and ensure that the following criteria are met:
 - availability from all countries in which the company is operating;
 - availability 24/7; and
 - availability at no charge (toll-free service), if possible.
- **Languages:** Decide on the languages in which the speak-up procedure shall be available. It is recommended to provide for all relevant languages in a company; in any event, however, provide at least for the predominant languages in the countries associated with a higher compliance risk and a minimum workforce.
- **Confidentiality/anonymity:** It is considered best practice to offer a technical solution that allows for confidential or even anonymous reporting, as the relevant legal framework may allow. Ensure that further communication with the individual making a report is available on a secure basis and that confidentiality or even anonymity is guaranteed.

Ensure a low threshold in terms of availability, language and confidentiality / anonymity in order not to deter anyone from making use of the speak-up procedure and to reinforce the company's commitment to foster a speak-up culture.

2.2. Legal and Cultural Restrictions

- **Legal restrictions:** Ensure that the technical solution of the speak-up procedure is in line with applicable laws and regulations in all relevant jurisdictions, in particular as to restrictions on the content or nature of a report, anonymous reporting and the protection of individuals making a report. Beware that there may be contradicting legal frameworks to comply with if the company is operating in multiple jurisdictions; therefore, the technical solution needs to be flexible enough to address such dilemmas.

Furthermore, consider applicable data protection laws in the event of a cross-border transfer of personal data related to reports received. Inform and consult with local data protection agencies as required by local law. Also, beware of relevant legal provisions on document retention.

- **Server and call center location:** Decide on where the server with the personal data collected and/or the call centre shall be located once operating the speak-up procedure. Take into consideration potential restrictions imposed by the relevant data protection jurisdiction, in particular in the event of a data transfer to a country that does not meet Swiss or EU data protection standards.
- **Cultural restrictions:** It is crucial that the technical solution takes into account the expectations and limitations of the underlying corporate culture in order to achieve the full buy-in of the company's workforce. Cultural realities may differ depending on the country, its history and the public trust in local authorities, but also on the affiliated company, business unit etc. Ensure that any such discomfort is understood and addressed.
- **Works council:** Ensure timely information of or consultation with the work councils or other employees representations as required by applicable law or corporate policies. In any event, ensure the early buy-in of the works council to facilitate the subsequent implementation of the speak-up procedure.

Ensure the speak-up procedure is designed and operated in compliance with applicable laws and regulations, in particular data protection laws.

2.3. Internal versus External Solution

Decide whether the speak-up procedure shall be operated internally or rather externally by a professional service provider, taking into consideration the specific corporate structure and the conclusions drawn from the assessment. Either solution shall be considered to be an addition to already existing internal reporting channels (e.g. line management or corporate functions)

- In the event of an internal solution, ownership of the speak-up procedure may be placed with Compliance, Legal or Internal Audit, depending on the specific corporate structure. In any event, the following criteria shall be met by the individual(s) dealing with reports:
 - high-level position and independence;
 - high qualification and extensive work experience;
 - highest level of integrity and undisputable reputation;



- strong and unbiased personality;
- large autonomy within the company;
- clear mandate (according to the role profile or provided by the relevant governance body); and
- access and reporting to the highest body possible within the company.

Above criteria shall also be met by any individual internally handling and responding to reports if the speak-up procedure is operated by an external service provider.

- In the event of an external solution, the service provider shall meet the following criteria:
 - In the event of an external solution, the service provider shall meet the following criteria:
 - independence from the company and the executive management;
 - undisputable reputation and highest integrity standards;
 - compliance with data protection and data security standards (and potentially external certification as requested);
 - proven track record regarding the operation of a speak-up procedure in the given countries;
 - availability as requested;
 - server location in a preferred jurisdiction and in a secure data centre (security level and external certification as requested);
 - audit right of the company;
 - access and reporting to the relevant function (owner) within the company;
 - integrated translation functionality to facilitate the handling of foreign reports; and
 - trustful organisational set-up (relevant functions staffed with security checked employees as requested).

Beware that the perception of the workforce matters more than any formal qualifications when it comes to the trust in a specific solution. Also, research shows that trust in an external service provider tends to be higher than the confidence in internal functions.

2.4. Roles & Responsibilities / Ownership

- **Accountability and (operational) ownership:** Allocate accountability and ownership of the speak-up procedure to an internal function, irrespective of whether the speak-up procedure is operated internally or by an external service provider. Ensure that the position and authority of the owner rules out any potential conflicts of interest or even the perception thereof.

- **Responsibility:** Define all other reporting channels available and allocate roles and responsibilities throughout the whole process as appropriate (e.g. response process, investigation process, sanctioning process, internal reporting etc.).
- **Split responsibility:** Be clear about the role and responsibility of internal functions and the external service provider in the event that the operation of the speak-up procedure is outsourced. The same applies to multi-national companies where responsibility may be split among several individuals to reflect the organisational structure (e.g. by geography or business unit).
- **Deputy:** Nominate deputies in a respective substitution protocol to prepare for cases of absences as appropriate.

Clearly define and communicate accountability and responsibility for the speak-up procedure.

2.5. Reporting Channels

Decide on the dedicated reporting channels and respective points of contact and specify them in a dedicated speak-up policy (para 2.8. below). Employees should understand whether they have a free choice or whether the company expects a specific order in which different reporting channels are being used. Clarify what means of communication are accepted for what reporting channel (e.g. oral reporting via telephone or in person, in writing via e-mail and/or a web-based platform) and be transparent on the availability (“hours of operation”) of each reporting channel.

Provide for different reporting channels and different means of communication as employees may not feel comfortable with a specific option and may otherwise be deterred from reporting.

2.6. Processing of Reports

Outline the process of the internal investigation after a report has been considered to be credible (para. 4.1. below) and allocate roles and responsibilities to individuals and/or teams within the company. All individuals involved shall have the necessary expertise, experience, knowledge and resources to support the internal investigation. You may want to limit the number of individuals receiving and managing the reports to a minimum and to those who need to know. The investigation process is subject to a separate investigation policy. Ensure that employees trust such internal investigation process to be solid, fair and transparent.



Ensure that all reports are followed up in a timely manner as the perception of complacency is one of the key deterrent for making a report. Also, beware that your organisation will be measured against the processes defined – therefore, only make concessions that you are able to adhere to.

2.7. Protective Measures

Establish a framework that addresses both the protection of individuals making a report in good faith and alleged individuals and that provides for disciplinary action in the event of retaliation or abusive reports. Such framework shall be set out in a separate speak-up policy (see para. 2.8. below) and adhered to at all times over the course of the operation of the speak-up procedure (see para. 4.2. below).

Ensure that employees feel confident that the company takes adequate measures to protect individuals speaking up about suspected misconduct from any form of retaliation, as this is another key deterrent when it comes to making a report.

2.8. Speak-Up Policy

- **Content:** Establish a dedicated speak-up policy to provide the workforce with all relevant information on the speak-up procedure, including the following topics:
- **Purpose:** Deliver the unambiguous message that internal reporting of suspected misconduct is in the company's interest to prevent the company from reputational and other damage.
- **Scope:** Define whether the speak-up procedure is only available for employees or also for third parties (e.g. suppliers, customers and other business partners or even the public). Also, decide on the subject areas or nature of reports that will be covered by the speak up procedure (any concerns, reports subject to a specific catalogue, only reports on matters of a certain severity etc.). Consider potentially contradicting legal limitations related to this question in different jurisdictions.
- **Expected behaviour:** Provide a clear statement on what is expected from employees, taking into consideration the relevant legal framework and potentially the nature of the report: Employees may have an obligation or merely a right to report or they can be invited, encouraged or expected to report.
- **Reporting channels:** Set out the different reporting channels and communication means (para. 2.5. above).

- **Response process:** Provide a statement that all reports, unless abusive or obviously lacking credibility, will be further investigated as set out in the investigations policy and respective protocols (para. 4.1. below).
- **Protective measures:** Include a statement that the identity of individuals making a report shall be kept confidential and be transparent about the acceptance of anonymous reports. Also, reinforce the company's commitment to protecting individuals making a report and to disciplinary action in the event of retaliation. Finally, guarantee basic rights to alleged individuals and provide for disciplinary action in the event of abusive reporting (para. 4.2. below).
- **Data protection:** Include a statement on compliance with data protection laws and provide key information on what data is collected and processed, the purpose of the data collection and processing and how to make use of the statutory information right of individuals.
- **Point of contact:** Include a reference to a dedicated point of contact where employees can get information, raise questions and receive advice regarding the use of the speak-up procedure.
- **Enactment:** Establish the speak-up policy in line with corporate policies and procedures and ensure consistency and coherency with existing policies on compliance matters, including the Code of Conduct. Obtain formal approval of the policy as appropriate.

A speak-up policy reinforces the commitment of the company and provides all relevant information regarding the speak-up procedure.

3. Implementation

3.1. Implementation Plan

- **Development:** Develop an implementation plan, thereby identifying individual actions and milestones. Ensure compliance with all relevant legal frameworks if the company is operating in multiple jurisdictions.
- **Validation:** After completion of the pilot phase, validate and update the implementation plan as appropriate.

An implementation plan helps keeping track of the progress of implementing a speak-up procedure.

3.2. Consultation & Approval Process

- **Consultation:** Consult with stakeholders (e.g. the works council) or external agencies as required or appropriate.



- **Approval:** Obtain necessary approvals of competent bodies within the company and within affiliated companies or external agencies (e.g. local data protection agencies) as required or appropriate.

Ensure compliance with any formal – internal or external – process requirements to avoid delays and potential legal action.

3.3. Functional Testing

- **Testing:** Ensure the smooth operation of the speak-up procedure by thoroughly testing the functionality prior to going live.
- **Pilot:** Decide whether you want to do a full-scale implementation or rather start with a pilot testing the speak-up procedure in a controlled but “live” environment to remedy potential deficiencies.

Ensure flawless functionality of the speak-up procedure prior to the go-live to reduce the risk of push-back or even reporting failures.

3.4. Internal Communication

- **Concept:** Implement a communication concept that informs the workforce about the purpose and the functionality of the speak-up procedure, the content of the speak-up policy and the company’s commitment to fostering a speak-up culture. Such communication should in particular address the following 6 Ws (why, who, when, where, what and to whom to report). It is crucial that employees understand the reporting process and their associated rights and responsibilities as set out in the speak-up policy. Integrate the speak-up procedure into the company’s compliance management system (CMS) or at least link it with the other elements of the CMS to give employees the full picture, in particular as to what measures are in place to prevent and remedy misconduct. Ensure ongoing communication and promotion of the speak-up procedure in order to raise awareness and confidence among the workforce. Finally, ensure that all information is easily accessible and also reaches employees without access to any electronic device (“blue collar workers”).
- **Launch:** Accompany the launch of the speak-up procedure by an appropriate announcement and information campaign. As from the launch all relevant information shall be readily available for all individuals with access to the speak-up procedure.

- **Channels:** Make use not only of all communication channels already available in the company but also apply new and creative communication and marketing methods (e.g. posters, flyers, story telling, wallet cards etc.). Regular reference to the speak-up procedure in presentations and town hall meetings of both the executive and line management may also help to inspire trust.

- **Toolkit:** Equip the workforce with the necessary tools and information to make use of the speak-up procedure, in particular with the points of contact, the speak-up policy and other relevant materials.

- **Branding:** The implementation may be accompanied by a branding concept developed in collaboration with the company’s marketing experts to further promote the speak-up procedure. Ensure the branding is catchy and in line with corporate branding.

A good information campaign promotes awareness of the speak-up procedure and inspires confidence of the workforce.

3.5. External Communication

- **Concept:** Implement a communication concept that addresses the key elements of the external communication campaign (e.g. who, when, how, about what and to whom a company reports to on the speak-up procedure).
- **Metrics:** In the event that you disclose certain key figures on the speak-up procedure in the annual report it is recommended to work with a template to ensure consistency and allow comparability over time. In addition, you may want to benchmark your key figures against available industry standards. Beware that rating agencies collect such data to evaluate a company’s commitment to compliance, sustainability and corporate responsibility (sustainability indices).

External communication may help stakeholders to better understand and assess the company’s commitment to compliance. The disclosure of certain key figures regarding the speak-up procedure may, in particular, be of interest to investors.

3.6. Training

- **Compliance training:** Make the speak-up procedure a standing agenda item of all compliance trainings. In addition, take every opportunity to reinforce the company’s commitment to compliance and deliver the message that employees are welcome to raise questions and concerns.



Both help to raise awareness of the speak-up procedure and to foster a speak-up culture.

- **Specific training:** Provide for specific trainings for individuals who receive internal reports as first point of contact, who are involved in investigations or who assume other responsibilities regarding the operation of the speak-up procedure. Also, document the attendance to all such trainings, offer refresher training and align with other compliance trainings as appropriate.

Interactive trainings or workshops are considered to have the highest impact and to be particularly effective in equipping individuals with the required expertise to perform their role in the operation of the speak-up procedure.

4. Operation

4.1. Processing of Reports

- **Handling and processing of reports:** As a general rule, incoming reports shall be handled and processed following a standardized process set out in a respective protocol. All reports shall be addressed in a timely manner and be diligently reviewed regarding content and evidence. All reports that prove to be credible and that have been made in good faith shall be further investigated. Good faith is presumed unless the report is obviously made with malice or in case there clearly is no reasonable basis for the allegations to be true.
- **Redirection of reports:** Allocate reports of a certain nature to a dedicated function as set out in a respective protocol or as appropriate. Assign roles and responsibilities and ensure strict confidentiality whenever reports are redirected.
- **Fact finding:** Proper communication with the individual making a report is key to establish the facts and collect evidence. Such communication starts with an immediate acknowledgement of receipt that shall be delivered as soon as possible. Establish a continuous two-way communication by appropriate technical means that allow for the identity of the individual making a report to remain protected (guarantee of confidentiality or anonymity as required). The company shall have the opportunity to bring forward further questions or requests for evidence until the relevant facts are fully established. The individual having made the report as well as the workforce shall be encouraged to cooperate with the company in the context of an internal investigation. Decide if and to what extent you want to keep the individual making a report informed

about the course of and/or any results of the preliminary assessment as well as the outcome of an investigation, taking into consideration any legal restrictions.

Ensure that a clear, transparent and fair process is followed to inspire confidence in the speak-up procedure.

4.2. Protective Measures

- **Rights of individuals making a report:** If a report has been submitted in good faith, the individual having made the report shall be protected against any retaliation and other adverse consequences.
- **Rights of individuals subject to an allegation:** The rights of the individual are often disregarded in the course of an investigation. Such rights are subject to the company's investigation policy and respective protocol. In particular, a due and fair process shall be guaranteed, including the right of the individual to be notified about the allegations concerning him as soon as such notification cannot negatively interfere with a proper investigation and the opportunity to remedy the allegations by providing appropriate exculpatory facts and evidence.
- **Disciplinary action in the event of abusive reporting:** Reports made in wilful ignorance of the facts and disregard of the truth shall be excluded from any protection. It is recommended that appropriate disciplinary action is taken against anyone making an abusive report to enforce the legitimate purposes of the speak-up procedure.
- **Disciplinary action in the event of retaliation:** Retaliation shall not be tolerated; it is therefore recommended that appropriate disciplinary action is taken against anyone retaliating against an individual who made a report in good faith.

Ensure protection of good faith reports and act upon any misuse of the speak-up procedure or retaliation to inspire trust in the speak-up procedure. Guarantee for a due and fair process for alleged individuals.

4.3. Case and Data Management

- **Consistent process:** Establish a standard operating procedure that applies also to all other reporting channels to ensure an effective and efficient operation and a comprehensive overview of all reports. In particular, you may want to ensure timely response to any requests for guidance, questions or reports and apply clear standards



regarding the formal closing of a case and document retention.

- **Confidentiality:** When it comes to managing individual cases and the related personal data, it is crucial to safeguard the confidentiality of such information; in particular, the identity of the individual who made a report shall be kept confidential at all times, subject to overriding legal requirements. The company should be fully transparent about any limitation it may have in safeguarding confidential information. Appropriate technical and organisational measures shall be taken to ensure data security.

Establish a standard operating procedure for the case and data management to provide a comprehensive overview of all reports received through multiple channels in a company.

4.4. Foster a Speak-Up Culture

Concurrently with the implementation of the speak-up procedure establish and foster a corporate culture of integrity and openness, a work environment in which employees feel comfortable to speak up, ask questions, raise concerns and challenge decisions and activities without any fear of adverse consequences. Make compliance and business ethics a topic of ongoing discussion and a standing item on the business agenda. Strong leadership of not only senior but also middle management (“tone at the top”/“tone at the middle”), an interactive dialogue with line management regarding dilemma situations, the discussion of “real-life” scenarios as well as the implementation of an effective speak-up procedure have all proven to be effective means to establish and foster a speak-up culture.

Establish and foster a corporate culture that welcomes an open discussion of potential risks and dilemma situations.

5. Monitoring & Continuous Improvement

5.1. Evaluation of the Speak-Up Procedure

- **Periodical assessment:** Regularly assess the functionality of the speak-up procedure in order to prevent it from any malfunctioning that could lead to a loss or falsification of information or a delay in the transmission of information.
- **Evaluation of the effectiveness:** Regularly assess the effectiveness of the speak-up procedure. Collect data and

feedback by way of surveys, interviews or as part of exit interviews in order to evaluate the workforce’s awareness and their confidence in the speak-up procedure. Potential questions for such evaluation may include:

- Are the employees aware of the speak-up procedure and do they know how to report misconduct or raise concerns?
- Do the employees have confidence in the reporting and investigation process and do they feel comfortable reporting potential misconduct?
- To which extent is the speak-up procedure being used?
- Is there any need for additional or alternative reporting channels?
- Are the reports handled in line with internal protocols and investigated in an independent and professional manner?
- Are the measures for the protection of individuals making a report as well as of alleged individuals adequate and effective?
- Does the company take adequate action in the event of misconduct?
- Do employees feel comfortable speaking-up and raising concerns with line management or dedicated corporate functions?

In addition, define key performance indicators (KPIs) and measure the performance of the speak-up procedure against such KPIs and against the previous year’s performance. Such KPIs may include the number and types of reports, the number of substantiated reports, the number of reports resulting in disciplinary measures, the number of individuals terminated for misconduct etc. Finally, you may potentially want to monitor the work environment for potential retaliation.

- **Legal and regulatory review:** Keep ahead of any changes in the legal and regulatory framework in all relevant jurisdictions in order to ensure compliance with applicable laws and regulations, in particular with data protection laws.

Regularly test the smooth operation of the speak-up procedure as individuals are likely to make one attempt of reporting only. Also, evaluate its effectiveness and ensure that individuals feel at ease with speaking up.

5.2. Evaluation of Management Systems and Business Processes

- **Compliance Management System (CMS) and Internal Control System (ICS):** Analyse the data collected in the



course of the operation of the speak-up procedure as this information may also allow for relevant conclusions on the effectiveness of the company's compliance management system and the internal control system. Identify potential weaknesses and threats and implement appropriate adjustments.

- **Business processes:** Adapt business processes to remedy potential weaknesses and risks identified in the course of the operation of the speak-up procedure in order to prevent similar occurrences in the future.

Make use of the data collected over the course of the operation of the speak-up procedure in order to continuously improve management systems (CMS & ICS) and business processes within the company.

About ECS

Ethics and Compliance Switzerland (ECS) is an independent not-for-profit association promoting ethical leadership in all organisations. It was founded in 2014 in Berne, Switzerland, and is the first non-governmental organisation (NGO) in Switzerland connecting governance, risk and compliance professionals from both private and public sector organisations who share an interest in best practice integrity and compliance management.

For more information, please contact:

Dr Zora Ledergerber,
ECS Co-Chair Working Group Whistleblowing

Dr Daniel Lucien Bühr,
ECS Co-Chair Working Group Whistleblowing and
Vice-President of ECS