

Internal reporting channel as a Managed Service



Your challenges

Due to the Whistleblower Protection Act (HinSchG), companies with at least 250 employees are obliged to set-up an internal reporting channel. Starting from December 17, 2023, this obligation will apply to all companies with fewer than 249 employees and regularly at least 50 employees. Through this channel whistleblowers can report certain violations of the law. Even if the Whistleblower Protection Act (HinSchG) has not yet been transposed – the EU Directive already applies. This means that companies are under pressure to set up a legally compliant internal reporting channel.

However, setting up a whistleblowing system is more than just a duty. The internal whistleblowing system brings about a cultural change with the aim of initiating a continuous improvement process and thus making the government agency or company future-proof. Early detection of legal violations can lead to a reduction of liability risks and thus deter damage.

Our solution: Whistleblower and Ethics Reporting Channel

At PwC, we offer you both the set-up of the whistleblowing system and the operation of the internal reporting office as a Managed Service. We enable you to fully outsource the internal reporting office to PwC.

With our standardised and digital solution – the Whistleblower and Ethics Reporting Channel – we offer you:

- The set-up of the reporting system and the operation of the whistleblower system
- Various communication channels such as web form, whistleblower hotline and online mailbox
- Tracking the status of the submitted whistleblower's report
- Documenting and checking the plausibility of all whistleblowing reports received
- Management and fulfilment of legal deadlines, absolute legal certainty and assurance of compliance requirements
- Transparency of all submitted reports via the provided dashboard is accessible to you
- Recommendations from our PwC experts for taking follow-up measures

With the Whistleblower and Ethics Reporting Channel, we also enable, if desired, a reporting channel in terms of the Supply Chain Due Diligence Act (LkSG) and handle on all submitted whistleblowing reports that relates to the LkSG.

**Provide security. Experience trust.
Benefit from the advantages of our Managed Service.**

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