

Your employees have
something to say...
Give them a voice!



An important aspect to encourage accountability and transparency within an organisation is a mechanism to enable all individuals to voice concerns internally in a responsible and effective manner when they discover information which they believe shows serious malpractice. Issues such as fraud, theft, corruption, bribery, unethical behavior etc. are all commonplace. If left unchecked, any one of these issues can have a negative impact on your business¹. There is however,

a simple remedy to address workplace issues that harnesses your organisation's most powerful resource – your employees.

Implementing an employee whistleblowing hotline gives your employees a voice to confidentially report workplace concerns and enables you to identify and rectify problems before they damage your business and its reputation.

Why subscribe to a whistleblowing service?

- **Because you want to (in order to prevent losses)?** Deloitte Tip-offs Anonymous can act as a deterrent for unethical behavior that could lead to losses. It is also proved to be one of the most effective ways to detect fraud according to the Association of Certified Fraud Examiners (ACFE)².
- **Because this is who you are?** One of the best ways to demonstrate the 'Tone at the Top' on ethical business conduct is to set up a whistleblowing system. The presence of a whistleblowing helpline can boost staff morale by encouraging values such as trust, integrity, openness, honesty and transparency.
- **Because you have to?** The government and regulators are increasingly introducing laws that require/recommend that organisations have such a mechanism in place as a good corporate governance practice. For e.g. Clause 49 of the Listing Agreement with Stock Exchanges recommends a whistle blower mechanism, the Companies Act 2013 makes it mandatory for listed companies and certain other class of companies (as notified in the Rules) to establish a vigil mechanism, and the Sarbanes-Oxley Act of 2002 requires all companies with a US listing to have a whistleblowing system.
- **Because of enhanced regulations?** The Companies Act, 2013 requires that details of the existence of such a vigil mechanism be compulsorily disclosed on the company's website and in the Board's report; while also making adequate safeguards against victimization/prejudice. This has also been reiterated in SEC's 2013 Annual Report to the Congress on the Dodd-Frank Whistleblower program - Mr. Sean X McKessy, Chief, Office of the Whistleblower said, "At the end of the day, protecting investors is what the whistleblower program is all about." The report further highlights that the protection of whistleblowers from retaliation by their employers is important to the success of the whistleblower program.



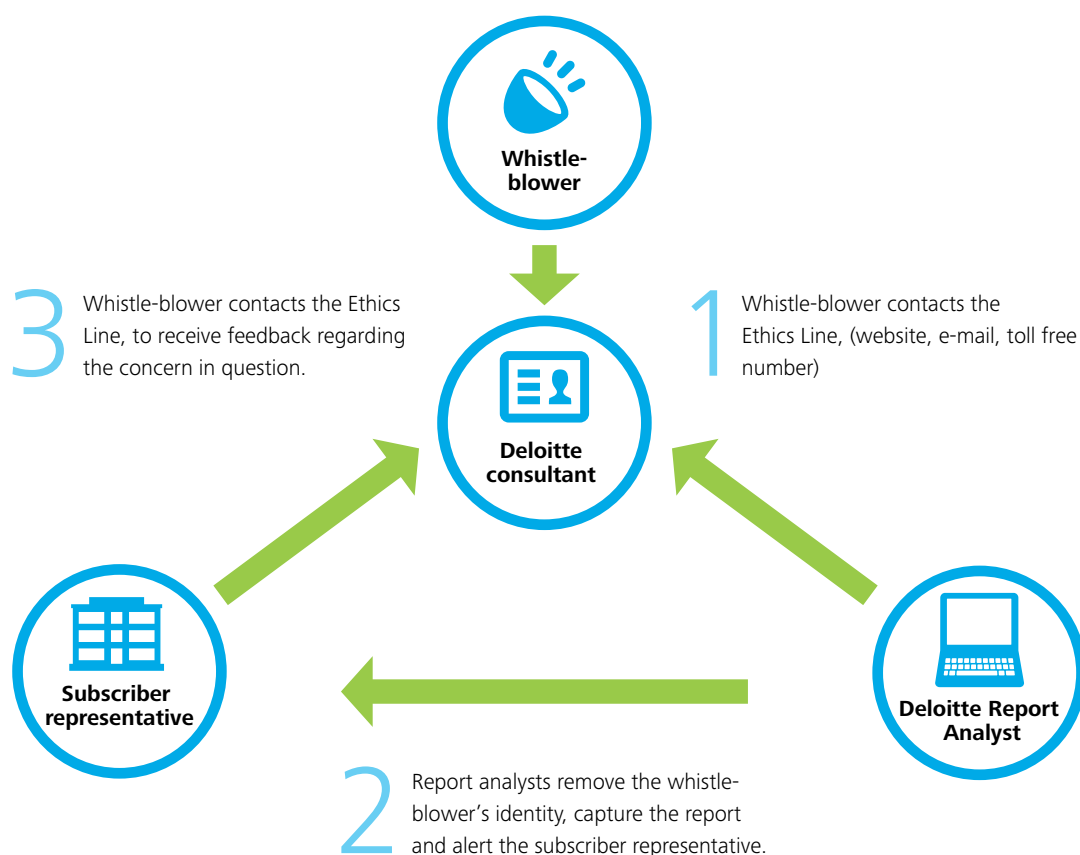
1 As per ACFE's 2014 Global Fraud Study participants estimated that the typical organisation loses 5 percent of its revenues to fraud each year.

2 As per ACFE's 2014 Global Fraud Study, 42 percent of the respondents listed tip-offs received as the most common detection method for cases of occupational fraud.

Tip-offs Anonymous - How we do it at Deloitte

How it works

Deloitte's Tip-offs Anonymous is an independent and confidential whistleblowing facility that provides callers the opportunity to raise a concern regarding an incident of wrongdoing, fraud or unethical behavior within the workplace, while maintaining anonymity.



Tip-offs Anonymous offers the most comprehensive range of features including:

- Various ways for employees to report workplace issues – website, email, toll free number
- Contact Centres are located in South Africa, Zimbabwe, Malaysia, Australia, Brazil and Mexico which use sophisticated call management technology. In India, the whistle blowing service is offered through the South Africa call centre.
- Callers are provided with a unique identification number which is the only link between the report and the caller.

- On request, our experienced investigators (situated in India) have the ability to assess reports and recommend actions.
- Secure and timely reporting of incidents to dedicated company representatives.
- You retain control of the process and make all the decisions.

The offering can also be tailored to include a client specific number, call preamble, e-mail address, website and marketing material.

Why Deloitte?

Tip-offs Anonymous is the most sophisticated, reliable and robust system for employee whistleblowing. Developed by Deloitte globally, it is used by hundreds of organisations.

Additionally, you benefit from:

- Guaranteed anonymity, absolute security of information.
- We support all mediums of communication and over 16 languages.
- 24/7 live answering of calls by call centre agents that are trained to gather and record sensitive information.
- Comprehensive programme to raise awareness of the Tip-offs Anonymous and a wide range of promotional materials for employees.
- We can also provide support with your broader ethics programme and fraud prevention plans. We can help you define your responses to suspected fraud and abuse, develop transparent policies and codes of conduct.

Our team is able to respond promptly to clients throughout the region and each member of our team is an expert with his or her own specialty. Our proven methodologies are designed to deliver the highest level of results to our clients in a cost effective manner.

Deloitte delivers measurable value to our clients through a global network of diverse professionals who bring unmatched depth and breadth of expertise

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