

Deloitte Asia Pacific 2023 Asia Pacific Conduct Watch Survey Report

At the core of an effective whistleblower program is the availability of a trusted channel of communication for employees, and increasingly other stakeholders, to report issues without fear of repercussions.

With rapid changes in the workplace, remote working and increasing financial pressures, combined with regulatory and societal expectations, there is growing focus on whistleblowing as a means to improve corporate governance, creating a safe space for employees and providing better insights through timely detection.

The 2023 Asia Pacific Conduct Watch Survey has gathered insights into prevailing organisational attitudes and capabilities towards whistleblowing in the region. The survey addressed the following areas:



Strategy and culture



Policies and procedures



Implementation and execution



Reporting and monitoring



The 2023 Asia Pacific Conduct Watch Survey Report will be available on 23 June 2023. Conduct Watch is Deloitte's digital whistleblowing solution. Integrated with data security and advanced case management features, it is used by over 300 clients. Scan here to access the report and for more information on Conduct Watch.

Profile of respondents



The survey was conducted online from 31 March to 1 May 2023.

Reflecting the diversity of the region, the survey was available in multiple languages, including Japanese, Korean, Simplified Chinese and Traditional Chinese.

Over 500 responses were received across Asia Pacific



74%

of respondents were key decision makers for whistleblowing within their organisations.



Over

200

survey responses were completed in a language other than English.

Public and private companies in equal measure.



Organisations represented in the survey



67% operating in multiple countries/regions.

Over 10 industries. Major sectors include industrial products, financial services, consumer business.



Organisations with less than 1,000 employees to those with over 50,000 employees.



Purpose of whistleblowing programs

Changing work practices and cultural norms have impacted the purpose and use of whistleblowing.

71%

Improve culture of ethics and integrity

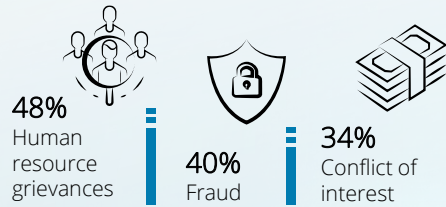
66%

Detect fraud and other misconduct

59%

Encourage positive and transparent working environment

Types of disclosures



Fraud and conflicts of interest represent a significant proportion of disclosures.

Nevertheless, whistleblowing channels are increasingly used to report concerns relating to people matters.

1 Purpose

The scope of whistleblowing continues to evolve and expand.

2 Accountability

Aligning priority and accountability within an organisation is key.

4 Key takeaways from the 2023 Asia Pacific Conduct Watch Survey

4 Measurement

Selecting the right metrics is key to measuring the effectiveness of your whistleblowing program.

3 Challenges

Major challenges relate to employees' mindsets and awareness.

Overall responsibility

While **58%** of respondents indicated that whistleblowing was a 'high priority' within their organisation, only 48% of these respondents indicated that overall responsibility for whistleblowing rested at the board level.

48%
Board of Directors or Whistleblowing / Audit / Risk / Compliance Committees

40%
Relevant Head of Departments

9%
CEO / COO / CFO

Deloitte perspective

Overall responsibility for whistleblowing should reside at the board level, so that whistleblowers feel their concerns are taken seriously and acted upon with confidentiality.

Key challenges

60%
Concerns by employees over independence of reporting process

58%
Lack of employee awareness of the whistleblowing program

42%
Fear of retaliation against employees

Deloitte perspective

Establishing an independent process, with well-communicated policies and procedures builds trust which is critical to an effective whistleblowing program.

30% of respondents indicated that they do not measure the effectiveness of their whistleblowing program, although 39% of these respondents indicated that whistleblowing is a high priority in their organisation.

Out of the 70% that measured effectiveness, 30% relied solely on the number of reports received to measure effectiveness.

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