



Deloitte Asia Pacific

2024 Conduct Watch Survey Report



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IMPACT THAT
MATTERS**
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Oo Yang Ping

Global and Asia Pacific

Conduct Watch Leader Deloitte

Welcome to the 2024 Conduct Watch Survey Report.

As organisations and institutions across this diverse and dynamic region strive for greater transparency and ethical conduct, the role of whistleblowing has never been more critical. This survey report seeks to provide valuable insights into the current state of whistleblowing practices, challenges, and protections across Asia-Pacific.

Whistleblowing has seen several significant changes over the past year:

- **Focus on corporate transparency:** Companies are increasingly being held accountable for their internal culture and transparency. As a result, more organisations are implementing and promoting internal whistleblower policies and hotlines, aiming to foster a culture of integrity and accountability.
- **Public awareness and media attention:** High-profile cases and increased media coverage have brought more attention to the importance of whistleblowing. This has not only raised public awareness but also placed pressure on organisations to address whistleblower concerns more seriously.
- **Legal and regulatory changes:** Some jurisdictions have introduced new legislation or updated existing laws to improve the effectiveness of whistleblowing systems. For instance, there have been updates to regulations concerning financial disclosures, corporate governance, and protection against retaliation.

Overall, the landscape of whistleblowing is evolving with a greater emphasis on protection, accessibility, and accountability, reflecting a growing recognition of its role in promoting transparency and ethical behaviour.

I trust that this survey will be a valuable resource, as you navigate the evolving whistleblowing landscape and develop a culture of integrity and transparency within your organisation.

With over two decades of expertise, Deloitte is a leading provider of whistleblowing solutions. Over the years, Deloitte has helped organisations across different industries and regions, tailoring whistleblowing programs to meet specific needs, including industry-specific and regulatory requirements.

The 2024 Conduct Watch Survey, which ran from 18 March to 2 May 2024, engaged business leaders from the Asia Pacific region and beyond. As each organisation adopts a different approach to whistleblowing, the survey's primary goal was to understand at a broader level the organisational perceptions, capabilities and benefits towards whistleblowing, while also staying abreast of emerging trends.

Leveraging data from the 2023 Asia Pacific Conduct Watch Survey, we compare and identify shifts in the evolving whistleblowing landscape over the last two years.

** Participating geographies include Australia, China, Hong Kong, India, Indonesia, Japan, Korea, Malaysia, New Zealand, Philippines, Singapore, Taiwan, Thailand, and Vietnam.*

Table of contents



02

Introduction



24

Whistleblower management and information protection



04

Insights and key findings



28

Looking forward



11

Priorities and outcome



33

A new approach to whistleblowing



17

Effective policy and accessibility



36

Key contacts



21

Communication and transparency



“

Insights and key findings



The survey reveals a dynamic shift in how organisations approach whistleblowing, underscoring its growing strategic importance.

While there is a clear trend towards greater involvement from top-level executives, particularly at the C-suite and board levels, there remains a noticeable gap between the priority placed on whistleblowing and the reluctance to adopt modern technologies that could enhance its effectiveness.

Email continues to dominate as the most popular reporting channel, but its limitations, along with the hesitancy to modernise, suggest a need for more structured and robust solutions.



The blurring lines between grievances and whistleblowing highlight the importance of having the right mechanisms in place to address both.

Organisations should consider adopting a unified reporting channel with a clear categorisation process to manage these issues effectively. However, if an organisation chooses to keep grievances and whistleblowing as separate channels, it is essential to have clear, distinct policies for each.

Regular training should be provided to ensure employees understand the differences and know which channel to use. Organisations should also continually review and update their processes to ensure they remain relevant and effective in an evolving world.



Overall, the findings indicate that while organisations are increasingly recognising the value of whistleblowing in promoting transparency, accountability, and ethical leadership, there is still significant room for improvement in the systems and processes that support these efforts.

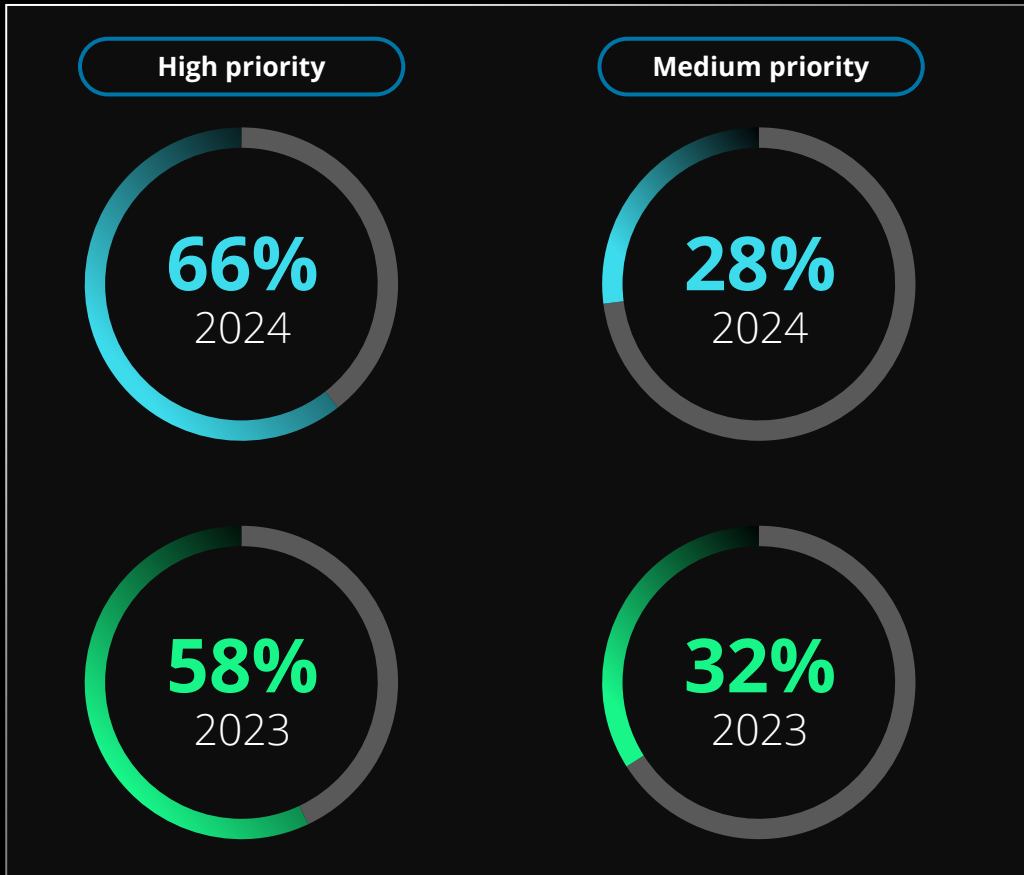
To maintain and enhance trust in whistleblowing programmes, organisations should focus on modernising their approaches, ensuring proper mechanisms are in place, and reinforcing the tone from the top.

Independent whistleblowing service providers enhance employee trust in their organisation's whistleblowing channels. Regular reviews are essential to keeping these processes aligned with evolving challenges and expectations.

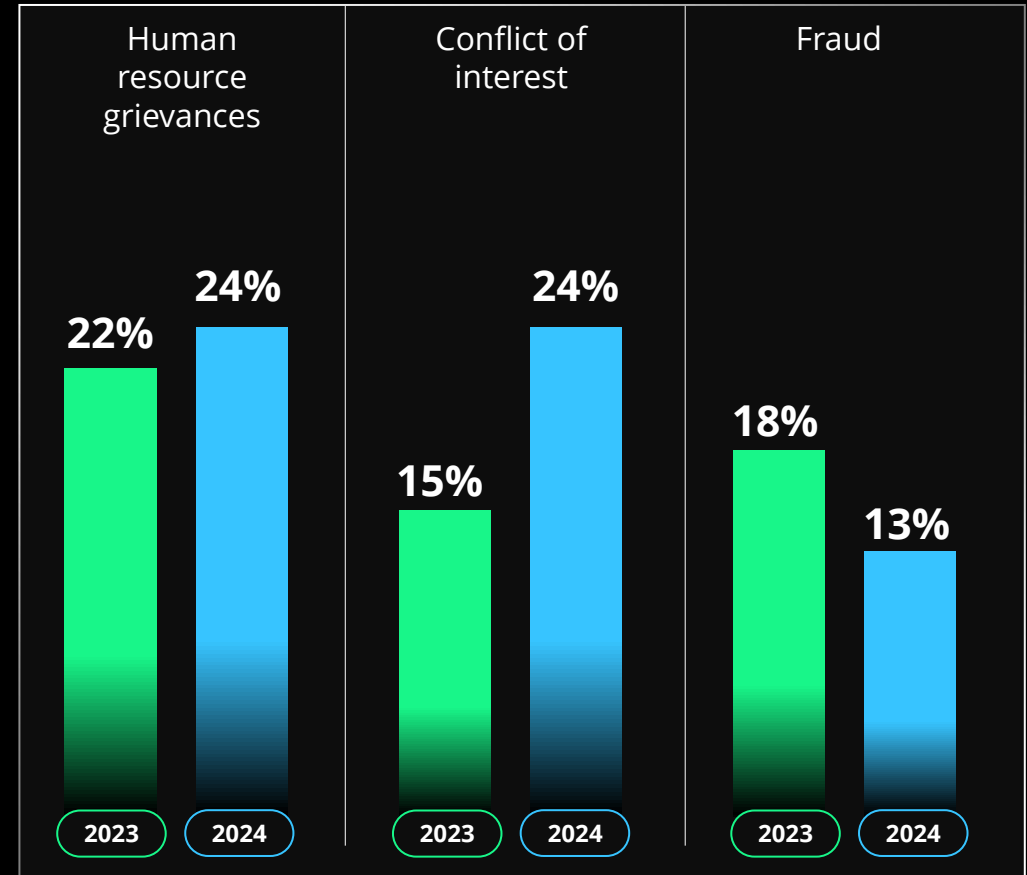
Key findings



Whistleblowing remains a high priority



Evolving trends beyond financial crime



Organisations are increasingly recognising whistleblowing as a strategic tool, with a noticeable shift towards addressing a broader range of ethical issues such as bullying, harassment, and conflicts of interest, while reports of fraud and bribery have declined.

Deloitte perspective

To fully leverage the benefits of whistleblowing, organisations should broaden the scope of their whistleblowing programmes and ensure robust mechanisms are in place to address the full spectrum of ethical concerns, not just traditional issues like fraud and bribery.

Key findings



Shift in whistleblowing responsibility

Overall responsibility



There is a growing trend of top-level executives, especially C-suite and board members, taking a more active role in whistleblowing initiatives. This shift highlights the increasing importance of transparency, accountability, and ethical leadership at the highest levels. With senior executives now more involved in overseeing compliance and risk management, responsibility has shifted away from lower-level positions, emphasising the role of leadership in setting the tone from the top.

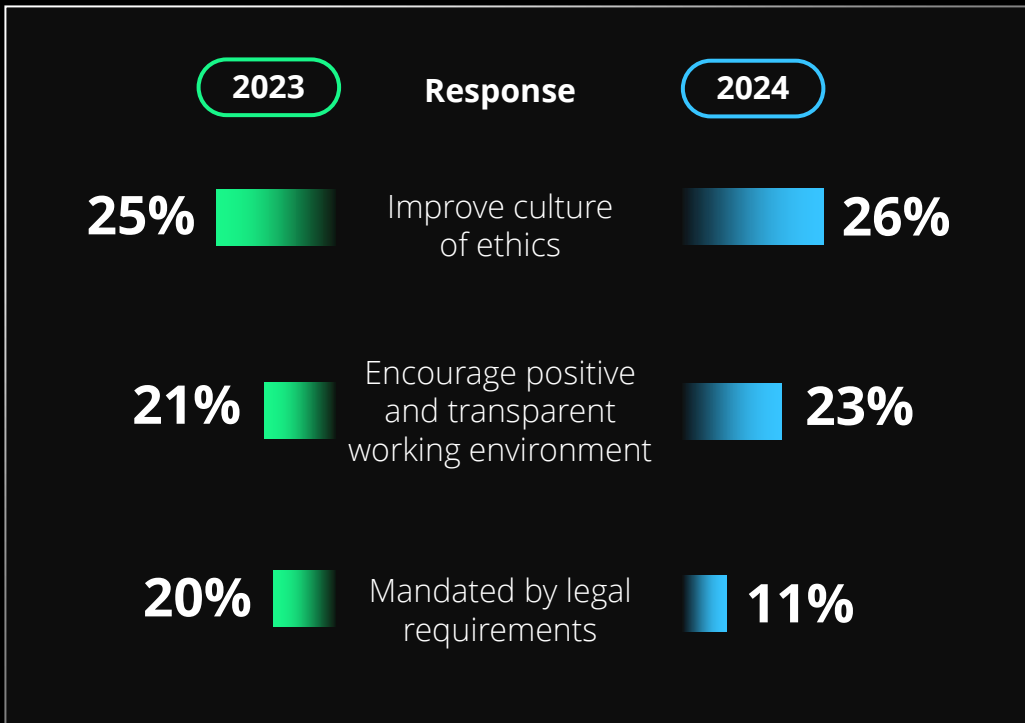
Deloitte perspective

As boards and senior executives take on greater responsibility for whistleblowing programmes, they must ensure they are fully equipped to lead by example. This includes receiving the necessary training and resources to effectively oversee these initiatives. By reinforcing the tone from the top, boards can strengthen the culture of integrity and ethical conduct throughout the organisation, ensuring that whistleblowing programmes are both effective and aligned with organisational values.

Key findings

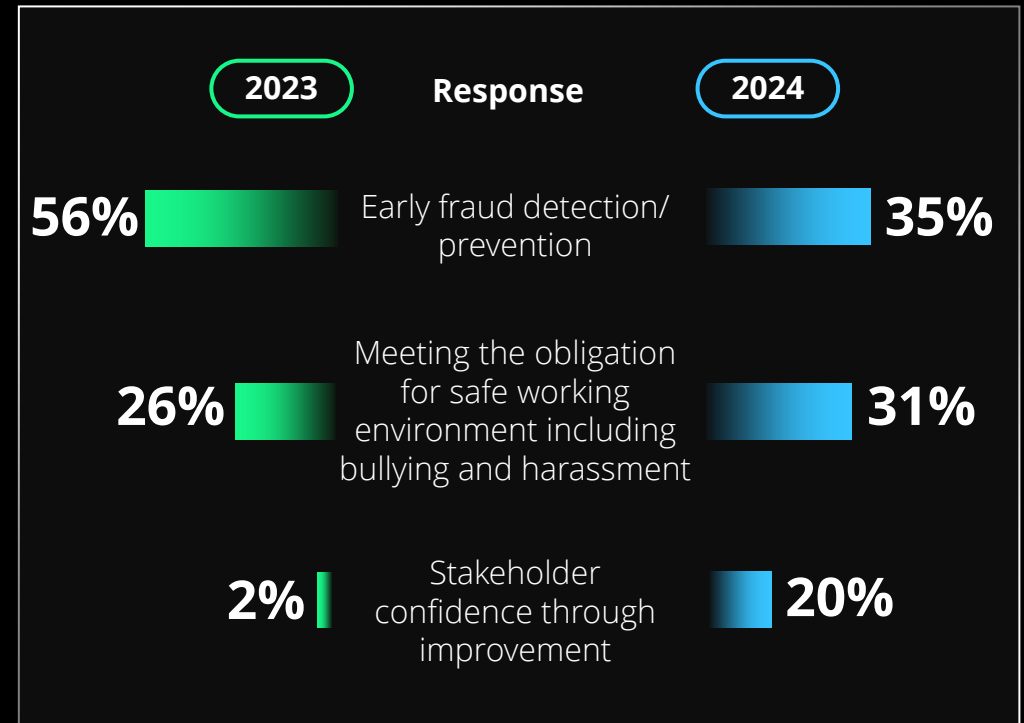


Beyond a legal requirement



Organisations are increasingly adopting whistleblowing processes to foster a culture of transparency, with 94% of organisations recognising it as a priority. They also see additional benefits such as improved stakeholder confidence and environmental, social and governance (ESG) scores.

Unexpected benefits of whistleblowing



While early fraud detection and prevention continue to be the primary benefits of whistleblowing programmes, there is a growing emphasis on ensuring a safe working environment, especially in addressing bullying and harassment. Additionally, there has been a significant rise in stakeholder confidence as organisations focus more on continuous improvements.

Deloitte perspective

Organisations should continue to integrate whistleblowing as a strategic tool, not just for compliance but as part of their broader efforts to build trust and improve corporate governance. Regularly conducting awareness trainings and progressively improving the whistleblowing processes can further encourage a positive speak-up culture.

Key findings



Strengthening whistleblowing systems amid evolving challenges



While fear of retaliation and reporting process concerns persist as primary obstacles to whistleblowing, albeit slightly diminished, emerging challenges in cross-jurisdictional management and data security underscore a growing organisational commitment to whistleblowing. This is evidenced by increased implementation, expanded reach, and heightened awareness of data protection in whistleblowing systems.



Deloitte perspective

To address these challenges, organisations should strengthen their policies on protecting whistleblowers and ensure transparency in how reports are handled. Regular training and clear communication can help reduce fears and encourage more people to come forward. Engaging an independent service provider to operate the reporting channels can help alleviate fears and improve the overall process.

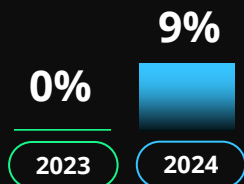
Key findings



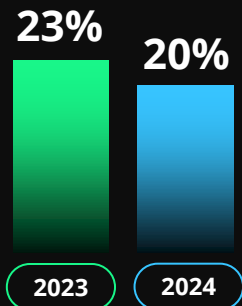
Measuring whistleblowing effectiveness

Measure of effectiveness: Types of measure

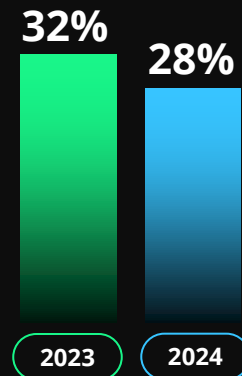
Engaging an external party to review effectiveness



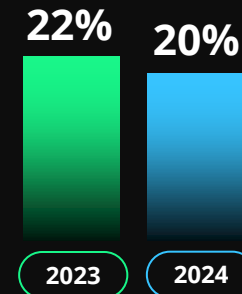
Not measured



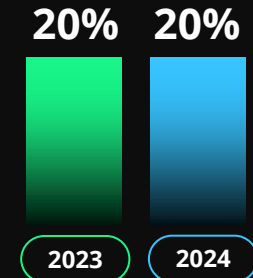
Numbers of reports received



Part of broader employee engagement survey



Specific employee survey to measure awareness and trust in whistleblowing programme



Measuring the effectiveness of whistleblowing processes remains a challenge. While some rely on the number of disclosures, this can be misleading. More organisations are using internal surveys and third-party assessments, which is a positive trend. One in five organisations indicated that they do not measure effectiveness despite whistleblowing being labelled a high priority.



Deloitte perspective

Organisations should adopt a more holistic approach to measuring effectiveness, including regular employee surveys, third-party assessments, and qualitative feedback. This ensures a more accurate understanding of how well their whistleblowing processes are functioning.



Priorities and outcome

Focus on positive work environments

Purpose



The comparison between the years 2023 and 2024 reveals several key trends in the focus of organisational initiatives. There has been a slight increase in the emphasis on improving the culture of ethics and integrity (from 25% to 26%) and encouraging a positive and transparent working environment (from 21% to 23%). Interestingly, the focus on detecting fraud and other financial misconduct has risen (from 23% to 28%). On the contrary, there has been a substantial decrease in initiatives mandated by legal, regulatory, or group requirements (from 20% to 11%).

Deloitte perspective

From the data comparison, there has been a strategic shift in organisational priorities towards fostering a proactive ethical culture, enhancing workplace transparency, and focusing on financial integrity. There is a notable decrease in initiatives driven by regulatory compliance, indicating a move towards internally motivated practices. The consistent emphasis on reputational risk management reflects a growing commitment to sustainable and responsible business practices. The emergence of diverse initiatives further highlights the evolving and broadening focus of organisations. Overall, these trends suggest a maturing organisational culture that values ethical conduct, transparency, and robust risk management.

Smaller organisations struggle with whistleblowing implementation

Reason for not having a whistleblowing programme



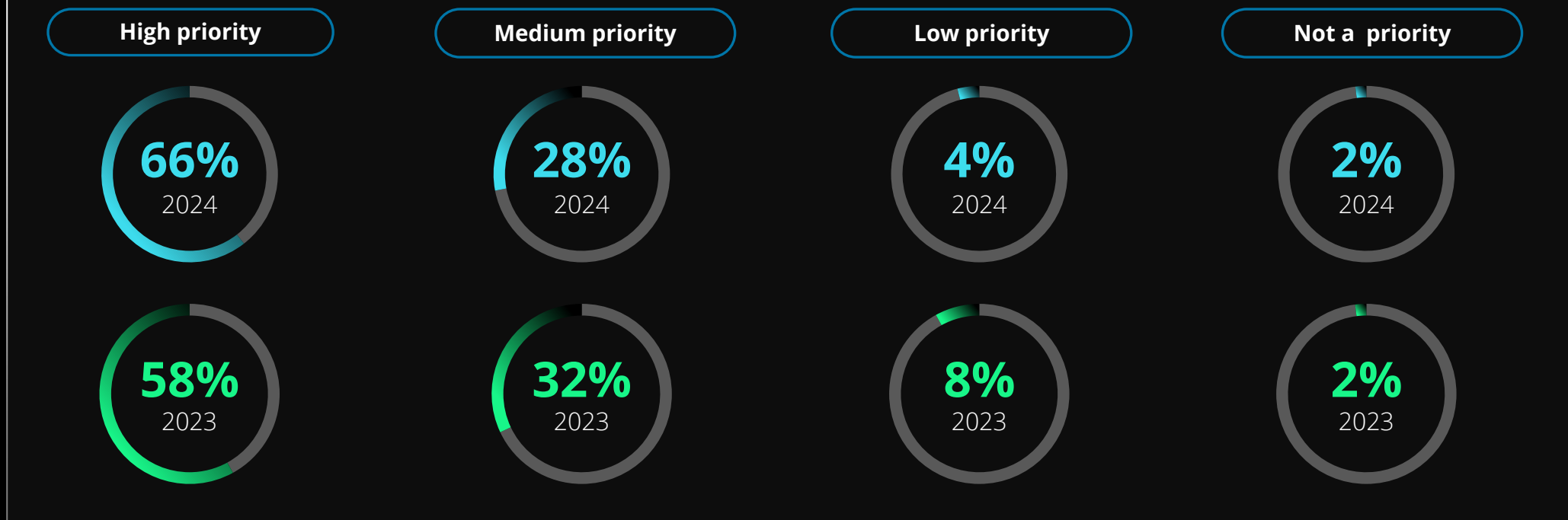
Several reasons exist for organisations not having a whistleblowing programme. The most common reason, cited by 25% of respondents in 2024 (down from 27% in 2023), is that the organisation is too small. The remaining reasons for not having a whistleblowing programme remain unchanged, except for the reason "no legal requirement", which increased from 10% to 22% of respondents.

Deloitte perspective

A proactive approach to risk management can safeguard an organisation from financial, reputational and operational risks, regardless of its limitations. Partnering with a third-party whistleblowing provider allows organisations to overcome internal constraints.

Whistleblowing remains a high priority

Whistleblowing as an organisational priority



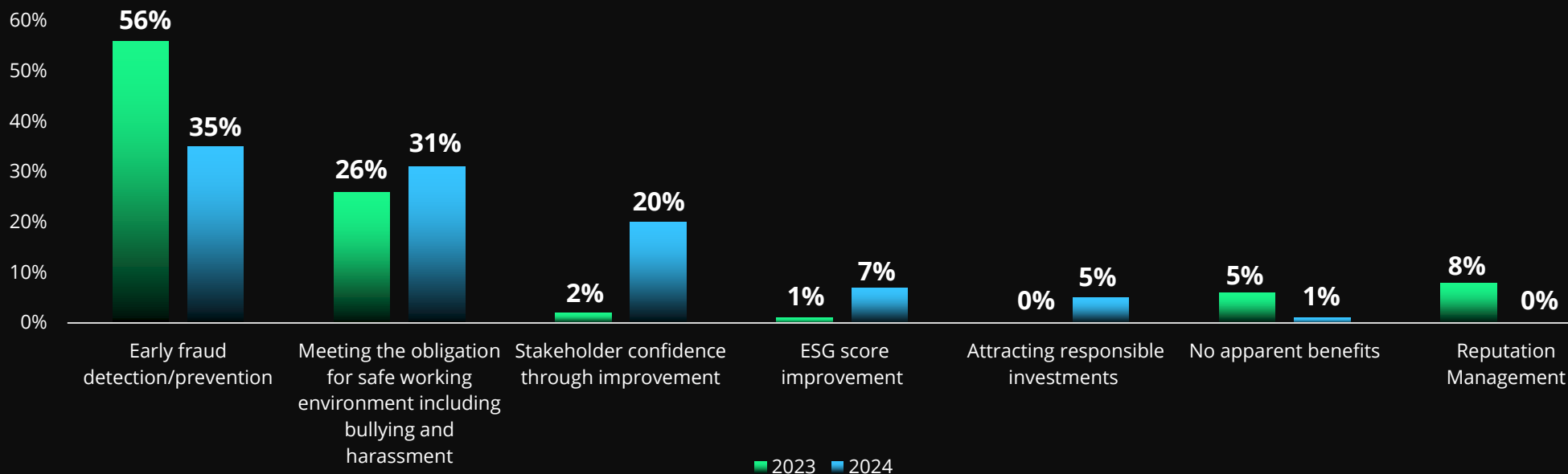
The data illustrates a notable increase in the prioritisation of whistleblowing as an organisational concern from 2023 to 2024, with 66% of respondents in 2024 marking it as a high priority compared to 58% in the previous year. Conversely, there was a decrease in the proportion of respondents considering it a medium priority, dropping from 32% in 2023 to 28% in 2024. The low priority category also saw a decrease, declining from 9% to 4% over the same period. Additionally, the number of respondents who did not consider whistleblowing a priority decreased from 2% to 1%.

Deloitte perspective

This data suggests a growing recognition among organisations of the importance of whistleblowing mechanisms in promoting transparency, accountability, and ethical behavior, reflected in an increasing number of respondents assigning it a high priority status.

Shifting from compliance to sustainability

Benefits observed/expected



Last year, the benefits of whistleblowing in the Asia Pacific region were primarily focused on cultivating accountability, reinforcing a transparent working culture, and fostering ethical behaviour, along with detecting and preventing fraud. Early identification of misconduct, establishing formal escalation channels, protecting employees, and developing reliable feedback mechanisms were also highlighted as key advantages.

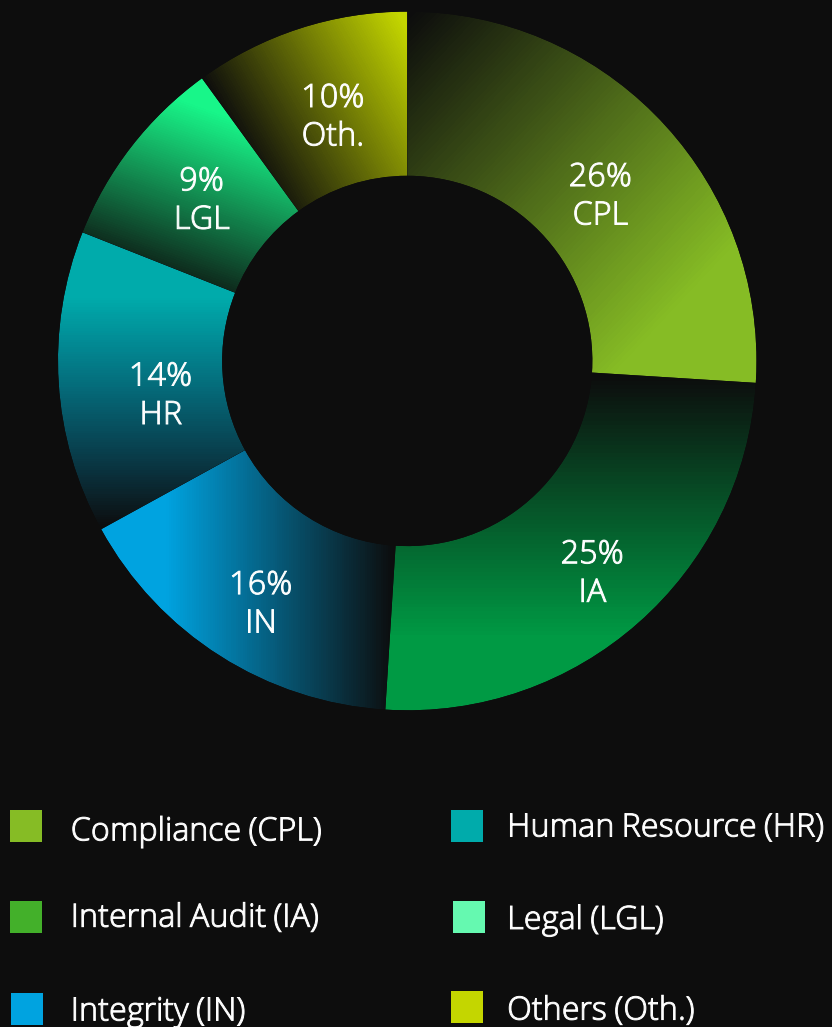
This year, while early fraud detection and prevention remain the primary reasons for implementing whistleblowing processes, there is a growing recognition of additional benefits. The focus has expanded to include ensuring a safe working environment free from bullying and harassment, boosting stakeholder confidence through continuous improvements, enhancing ESG scores, and attracting responsible investments. This evolution reflects a broader understanding of whistleblowing's role, not only in maintaining ethical standards but also in contributing to organisational resilience and sustainability.

Deloitte perspective

While implementing a whistleblowing process to meet basic expectations is essential, having a robust system can unlock significant benefits, such as enhancing organisational transparency, fostering a positive work culture, and strengthening trust and confidence among stakeholders.

Diversity in whistleblowing oversight

2024 Department responsible



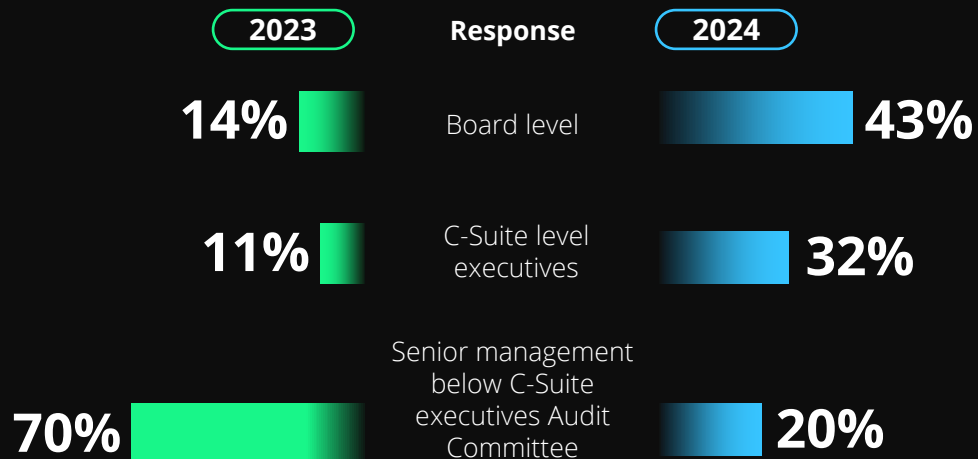
Deloitte perspective

The survey findings indicate that organisations generally entrust the oversight of whistleblowing programmes to departments that are closely aligned with compliance, internal control, and ethical governance. The prominence of compliance and internal audit suggests a strong focus on regulatory adherence and internal checks, while the involvement of integrity and human resources teams highlights the importance of fostering ethical behaviour and managing employee relations.

The relatively lower involvement of legal departments might indicate that organisations prioritise operational and ethical oversight over purely legal considerations when it comes to whistleblowing. This distribution of responsibilities underscores the multifaceted nature of whistleblowing programmes and the need for collaboration across various functions to ensure their effectiveness.

Shift in whistleblowing responsibility

Overall responsibility



Top-level executives, particularly C-suite and board members, are increasingly active in whistleblowing initiatives, underscoring the importance of transparency, accountability, and ethical leadership. This shift in responsibility from lower levels to senior executives highlights the critical role of leadership in setting the tone from the top.

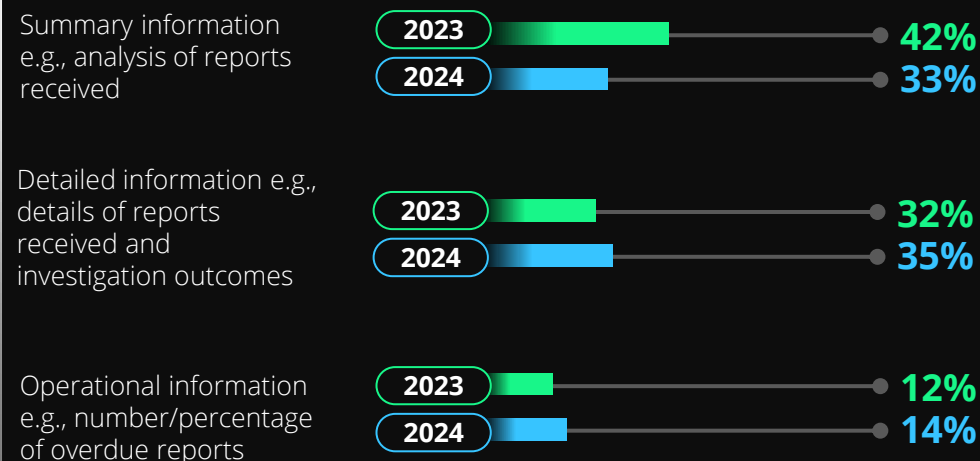
Deloitte perspective

As boards and senior executives take on greater responsibility for whistleblowing programmes, they must be fully equipped to lead by example, with the necessary training tools and resources. By reinforcing the tone from the top, they can strengthen a culture of integrity and ensure whistleblowing programmes are effective and aligned with organisational values.

Boards are becoming more involved

Information reported internally

Response



Respondents indicated a decrease in summary information reported to the Board/within organisations, dropping from 42% in 2023 to 33% in 2024. Conversely, there has been an increase in detailed information reported, rising from 32% in 2023 to 35% in 2024, and an increase in operational information reported, from 12% in 2023 to 14% in 2024.

Deloitte perspective

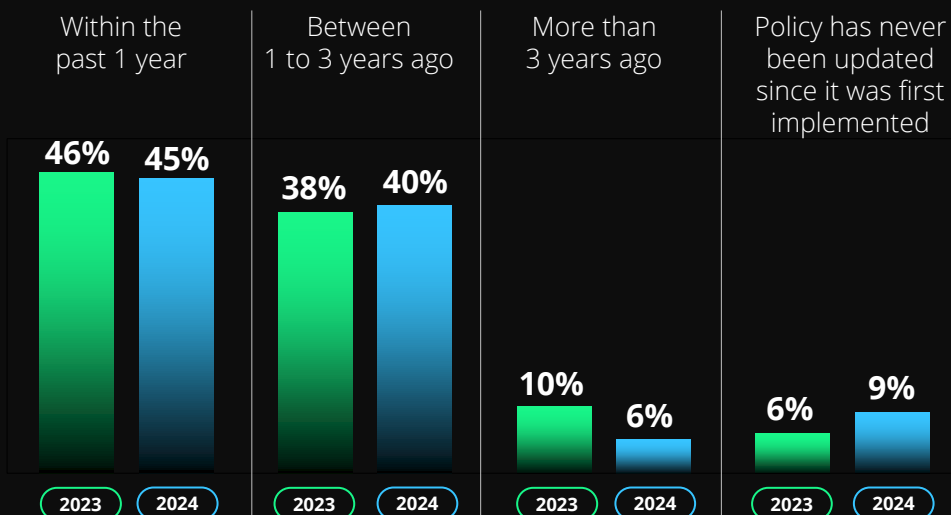
The increasing involvement of top-level management in whistleblowing is facilitating its widespread acceptance and underscoring its significance within organisations. Nevertheless, ongoing efforts are essential to ensure stakeholders are aware of the implemented whistleblowing programmes.



Effective policy and accessibility

Keeping the whistleblowing policy current

Timing of last policy update



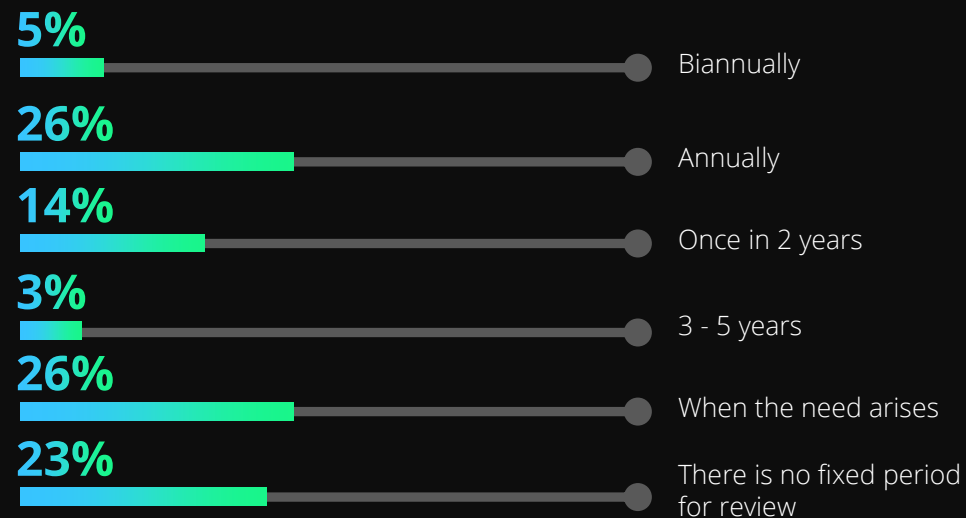
We observed a slight decrease in the percentage of organisations that updated their policies within the past year, dropping from 46% to 45%. However, there was a modest increase from 38% to 40% in organisations that updated their policies between one to three years ago. Notably, there was a significant rise from 6% to 9% in organisations that had never updated their policies or were implementing a workplace policy for the first time.

Deloitte perspective

Organisations should establish a routine schedule for annual policy reviews to ensure they stay current. Implementing a regular review plan will help maintain effectiveness and compliance for those with outdated or new policies.

Flexible review schedules for whistleblowing policies

2024 Frequency of review



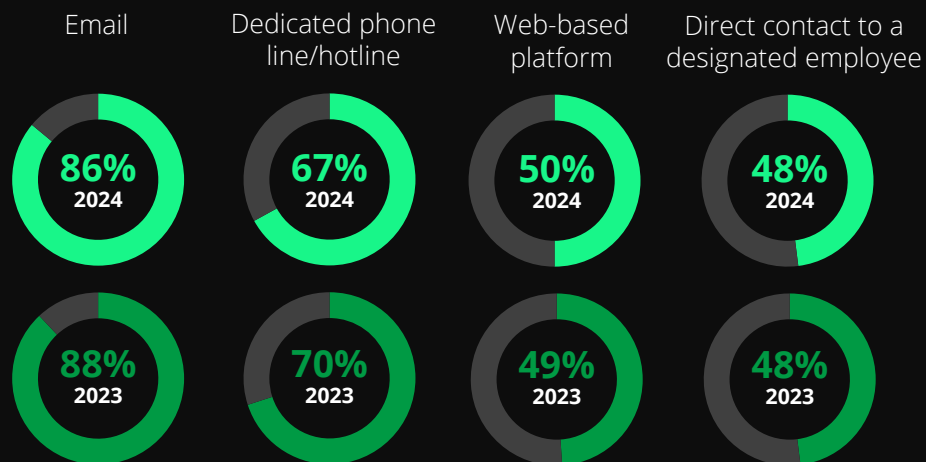
While 48% of respondents maintain a proactive review cycle for their whistleblowing policies, ranging from annual to triennial assessments, 26% adopt a more ad-hoc approach, reviewing policies solely in response to incidents. This reactive stance may compromise the policy's effectiveness as a preventative measure.

Deloitte perspective

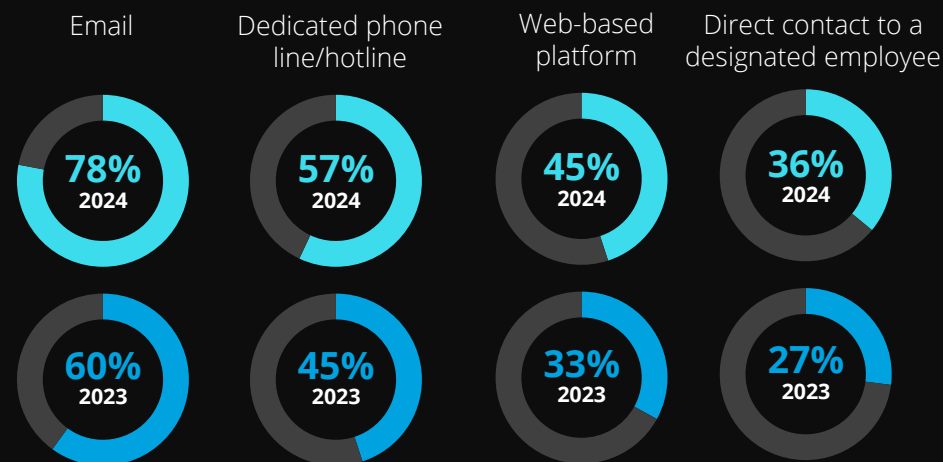
While a commendable 74% of organisations have a whistleblowing policy review process in place, optimising review frequency is crucial. Tailoring review cycles to specific business structures and industry benchmarks can ensure adaptability to evolving operational and regulatory landscapes.

Email remains top whistleblowing channel

Reporting channels (Employee)



Reporting channels (External parties)



The primary channel for official communication within organisations is email and naturally acts as the top reporting channel offered by organisations.

While most traditional reporting channels experienced minor declines year-on-year, web-based platforms emerged as the sole exception, demonstrating growth. This upward trend likely reflects the broader digital transformation and the recognition of tailored solutions' strategic value.

While reporting channels for external parties largely mirror those offered to internal stakeholders, all channels experienced substantial growth year-over-year.

This surge is primarily attributed to the newly introduced whistleblowing platform, previously inaccessible to external parties, coupled with the broader digital transformation influencing reporting behaviours.

Deloitte perspective

The availability of multiple reporting channels indicates that organisations are recognising the need to provide various options to accommodate different preferences and comfort levels among employees. This approach increases accessibility and encourages more individuals to come forward with their concerns, though the reliance on email may still present limitations in terms of report structure and follow-up.

Deloitte perspective

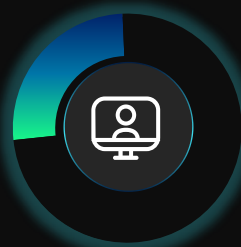
Some organisations limit whistleblowing channels to employees, potentially missing critical insights from external parties and risking reduced trust due to perceived traceability. Expanding these channels to include external stakeholders can enhance risk management, transparency, and trust across the organisation's network.

Email continues to dominate as the preferred whistleblowing channel

2024 Frequent reporting channels



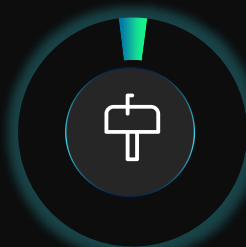
41%
Email



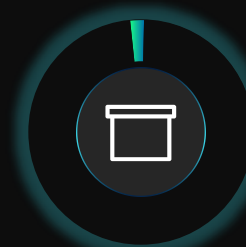
26%
Website



2%
Hotline



4%
Post



2%
Dropbox

Respondents highlighted that within the organisation, email and web-based channels are the predominant means for reporting whistleblowing matters. This preference suggests a reliance on digital platforms, possibly reflecting the ease of use and accessibility they offer. Additionally, the ability to report issues remotely and anonymously instills confidence in whistleblowers to fully disclose matters and follow-up on the status of the report.

Reliance on digital platforms underscores their user-friendly nature and widespread accessibility. This is crucial to encourage employees to report and fully disclose sensitive information with confidence that their reports will be handled appropriately building a relationship made of trust and transparency.

Deloitte perspective

The preference for email and web-based channels as the predominant means for reporting whistleblowing matters indicates a strong reliance on digital platforms within organisations. This reliance likely stems from the ease of use, accessibility, and the ability to report issues remotely and anonymously, which in turn boosts whistleblower confidence. These digital platforms are not only user-friendly but also crucial in encouraging employees to disclose sensitive information. By fostering a secure environment where reports are handled appropriately, organisations can build a foundation of trust and transparency, essential for effective whistleblowing processes.

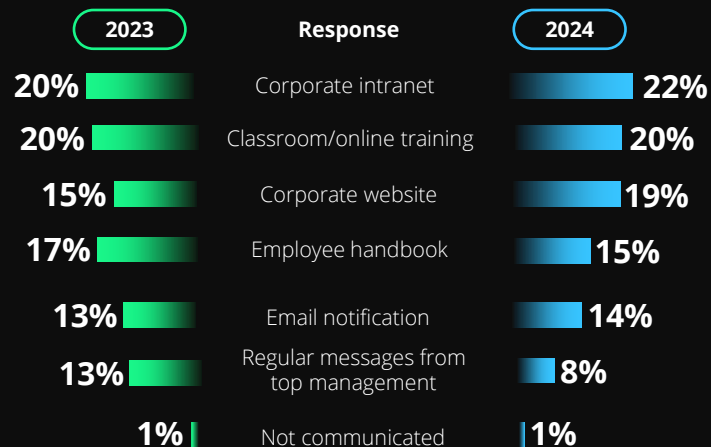


Communication and transparency



Training programs remain essential for promoting whistleblowing awareness

Awareness approach (Employee)



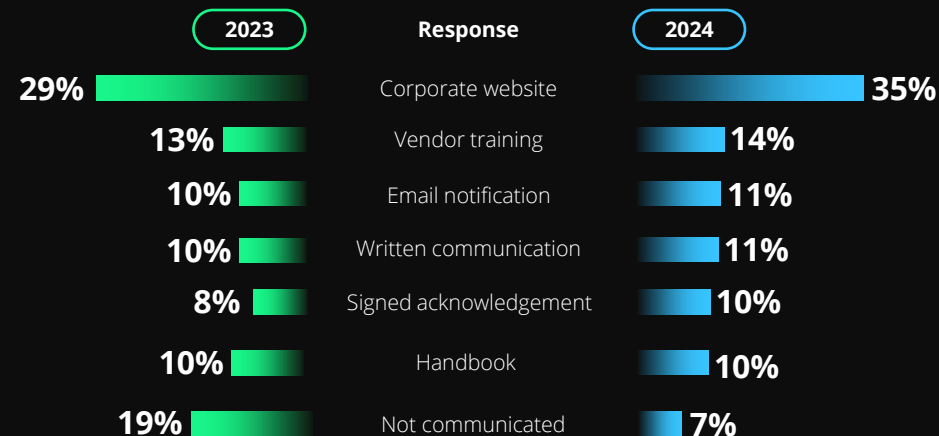
Drawing from the data gathered, it is evident that throughout 2023 and 2024, the corporate intranet emerged as the primary means for organisations to disseminate information about whistleblowing policies and reporting channels to their employees. Following closely behind is classroom and/or online training. The employee handbook has also seen a decline from 17% in 2023 to 15% in 2024.

Deloitte perspective

The decrease in using employee handbooks to talk about whistleblowing policies and channels suggests organisations are moving towards a more digital approach, such as using the company's internal website. It shows appreciation towards quick access to information and convenience for employees to learn how to report misconduct. The rise of intranets and online training points to a push for clearer communication and accountability in the workplace.

Corporate websites remain the primary tool for external whistleblowing awareness

Awareness approach (External parties)



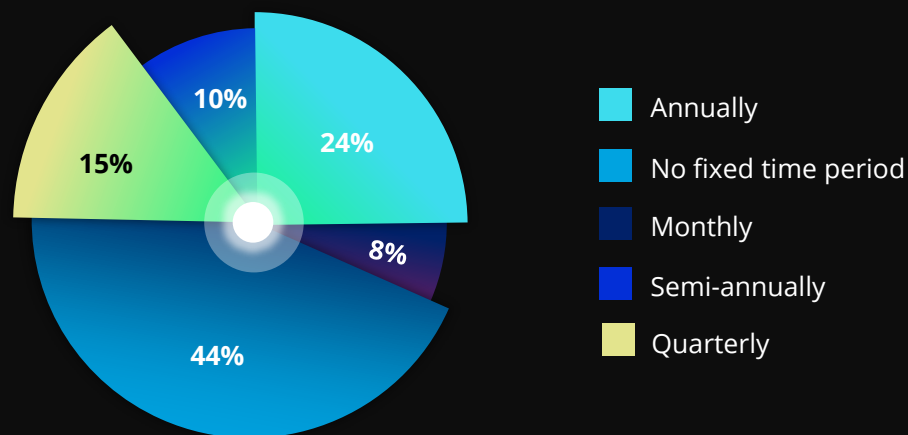
In a parallel fashion to how employees are kept informed about whistleblowing policies and procedures, external parties are also updated on changes and other relevant communications through the corporate website. Notably, there was a substantial decrease in instances of non-communication regarding whistleblowing policies and channels, dropping from 19% in 2023 to just 7% in 2024. Interestingly, the prevalence of written communication remained consistent with the data from 2023.

Deloitte perspective

Increased use of corporate websites to inform external parties about whistleblowing policy changes signals a broader commitment to transparency. While non-communication about these policies has declined, the enduring reliance on written communication highlights the need for clear, comprehensive external engagement.

Quarterly whistleblowing communications prevalent

2024 Frequency of Communication



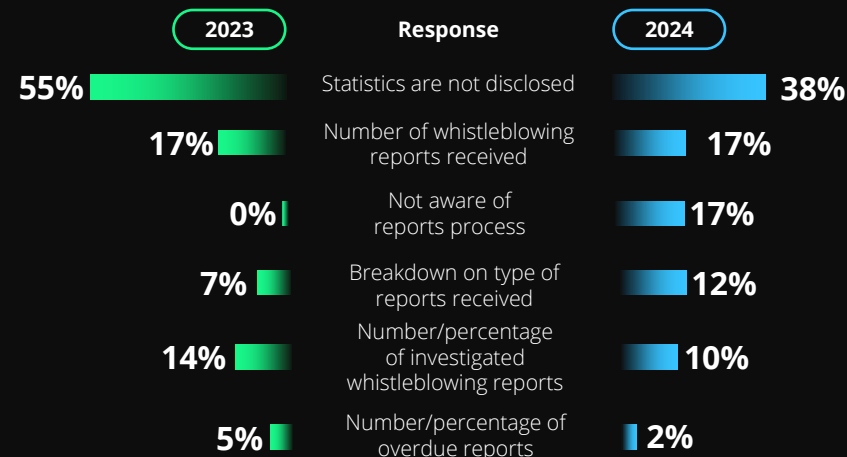
44% of respondents indicated that they do not adhere to a specific timeframe for communicating their whistleblowing policy to employees. Nevertheless, despite this, 24% of respondents stated that they do provide annual communication regarding the policy.

Deloitte perspective

Organisations exhibit varying approaches to communicating whistleblowing policies to employees, with a significant portion lacking consistent frequency. While annual communication reflects a structured approach, the overall inconsistency highlights the need for organisations to assess and optimise their communication strategies to effectively disseminate whistleblowing information and foster employee understanding.

Companies remain silent on whistleblowing statistics

Statistics Disclosed Publicly



A significant drop in undisclosed statistics from 55% to 38% between 2023 and 2024 is notable. While total whistleblowing reports remained steady, a slight increase in reported types suggests improving transparency. However, 17% respondent unawareness highlights a need for enhanced whistleblowing education.

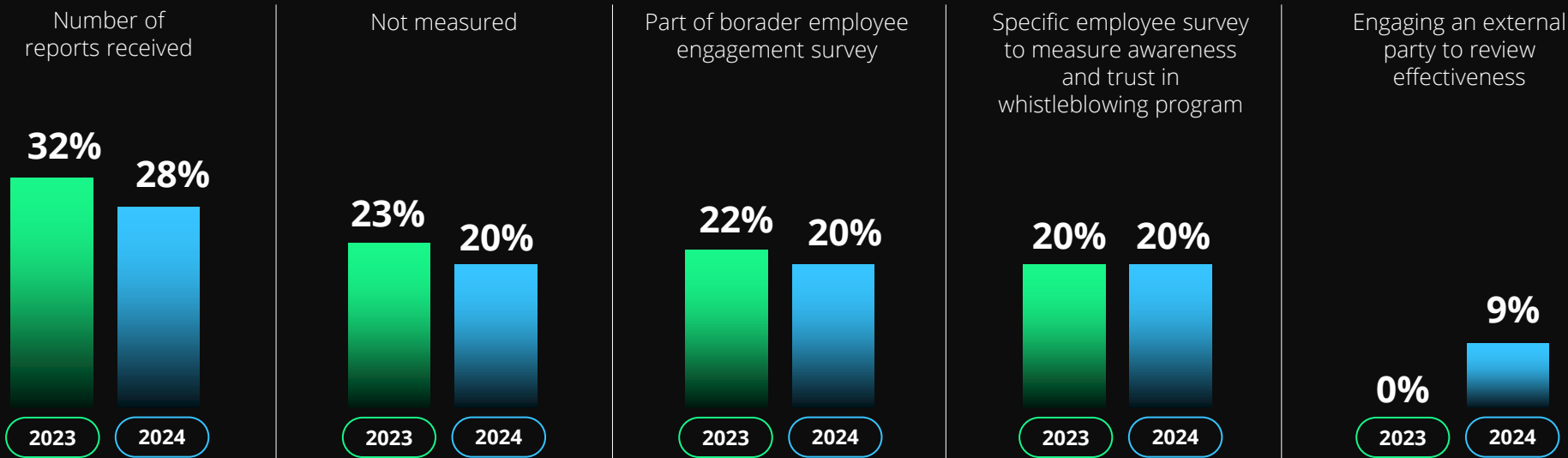
Deloitte perspective

Despite the improvements organisations have made in their approach to whistleblowing implementation, there are still areas that require further attention to achieve optimal effectiveness. Notable areas would be the creation of awareness and transparency. An instance for the demonstration of transparency could be through the disclosure of how whistleblowing cases are managed by organisations and the outcome of such cases to instill trust in the stakeholders.



Whistleblower management and information protection

Measure of effectiveness: Types of measure



28% of respondents indicated that the effectiveness of their whistleblowing programme is measured by the number of reports received while about 40% of the respondents took a more employee-focused approach in measuring the effectiveness of their whistleblowing programme.

This year's trend is closely similar to previous year with the number of reports received remains the main measure of effectiveness. Similarly, an employee-focused approach follows closely with 40% this year as opposed to 42% in 2023. This is attributed to the 9% increase in the engagement to external party this year.

20% of respondents do not measure the effectiveness of their whistleblowing programme.

The engagement of an external party to review the effectiveness of the whistleblowing programme makes up 9% of the respondents' results while the remaining trends for the 2024 survey display a similar pattern as the 2023 survey with number of reports being the top method of measure used in determining effectiveness.

The number of organisations that do not measure the effectiveness of their whistleblowing programme remains similar with slight improvements observing a drop by 3% to 20% this year compared to 23% in 2023.

Deloitte perspective

The method of measuring effectiveness is crucial in determining if the whistleblowing programme is fulfilling its intended purpose. The appropriate metrics included in the assessment criteria allows for an accurate measurement of the programme's effectiveness ensuring that it relates to whistleblowing-worthy reports.

Access control mechanisms remain the most popular security measure

2024 Security measures to protect information

Response



Access control mechanism is the most common security measure among respondents with 30% followed by firewall protection with 17% voted by respondents and subsequently regular security audits with 14% votes from respondents. Only 5% of respondents do not have security measures in place to protect information collected as part of their whistleblowing programme.

Many organisations have utilised multiple security measure ensuring additional layers of security providing enhanced protection deterring unauthorised users from accessing sensitive data reducing the likelihood of successful breaches.

Deloitte perspective

According to the Harvard Business Review, data breaches increased by 20% from 2022 to 2023, and the number of global victims doubled in 2023 compared to 2022. The security measures safeguarding information must be strengthened to prevent any data leaks. Implementing a combination of multiple security measures is recommended to provide layered protection.



Looking forward

Evolving trends beyond financial crimes

Disclosure trends in past two years



Human resource disclosures remain the most common among respondents, increasing from 22% in 2023 to 24% in 2024. Conversely, disclosures related to fraud have decreased from 18% in 2023 to 13% in 2024.

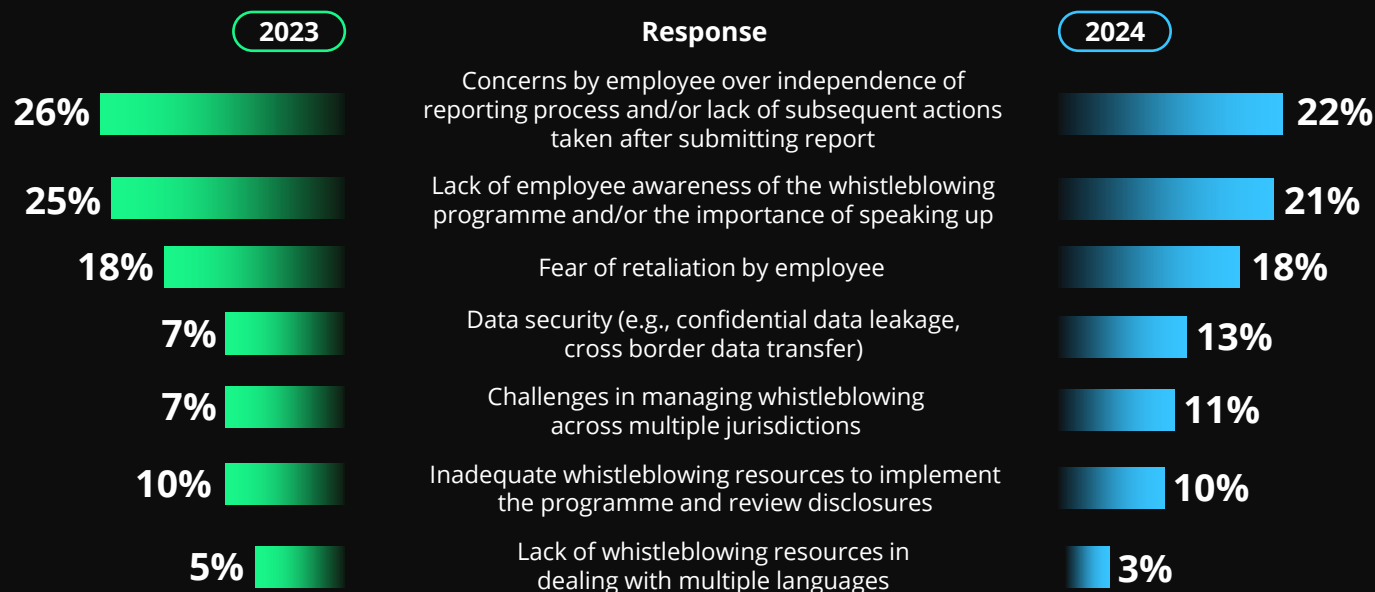
The notable difference between 2023 and 2024 is the increase in disclosures related to conflicts of interest, which rose significantly from 15% in 2023 to 24% in 2024, as indicated by respondents.

Deloitte perspective

The increase in whistleblowing related to conflicts of interest from 2023 to 2024 indicates a growing trend of heightened awareness and vigilance regarding ethical standards within organisations. This suggests that employees are becoming more attentive to potential conflicts of interest and are more willing to report them. It may also reflect organisations' efforts to educate their workforce about the importance of identifying and disclosing conflicts of interest. Overall, this trend points to a stronger emphasis on ethical behaviour and transparency in corporate governance.

Independence of whistleblowing platforms process remains questioned

Key challenges



61% of the respondents indicate that the challenges with the organisation's whistleblowing programme relates to employees of which 40% are in relation to the concerns of employees over the whistleblowing program.

The top 3 challenges in 2024 being concerns over the independence of reporting process (22%), lack of employee awareness (21%) and fear of retaliation (18%) similar to 2023 highlighting the need for creating awareness and maintaining anonymity.

Deloitte perspective

Whistleblowing programme implemented by organisations are more often utilised by employees as they are most often the source for whistleblowing-worthy disclosures. Consistent with ACFE's Report to the Nations 2024, more than half of tips come from employees. It is key that employees and stakeholders are aware that the organisation values whistleblowing disclosures and protects its whistleblowers' identities.

Accessibility and data analysis driving technology adoption

2024 Plan to use technology

Response

41%



No plans

33%



Yes, to improve accessibility to whistleblowers (e.g. via mobile websites)

14%



Yes, to improve data analysis (e.g. looking at past trends)

12%



Yes, to defensibility (e.g. more robust audit trails)

Respondents are increasingly optimistic about leveraging technology to bolster their whistleblowing programmes. A clear focus on enhancing accessibility (33%), data analytics (14%), and defensibility (12%) presents opportunities to simplify reporting, uncover actionable insights, and safeguard sensitive information. By prioritising these areas, organisations can build more robust and effective whistleblowing channels, fostering a culture of integrity and accountability.

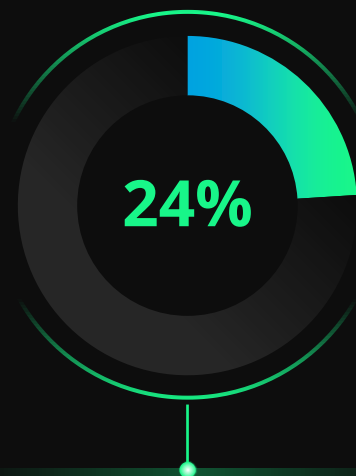


Deloitte perspective

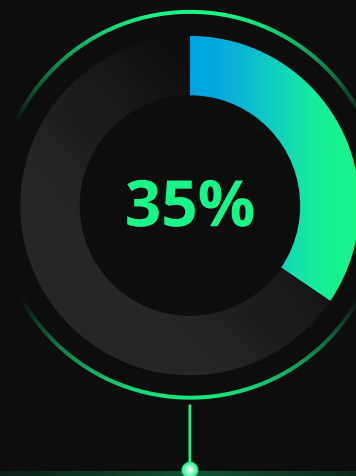
Rapidly evolving technology is inflicting changes to the operations of businesses. Artificial Intelligence (AI) and Machine Learning are among the new technological trends which could enhance the whistleblowing programme via chatbots and virtual assistants, cluster analysis and predictive analytics for risk management.

Enhanced whistleblowing training essential for success

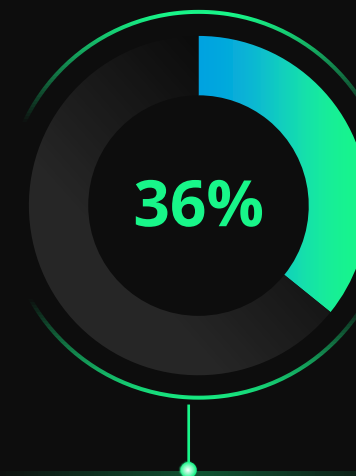
2024 Areas of improvement



Accessibility of reporting channels



Better case management



Enhanced whistleblowing training

36% of respondents believe that their whistleblowing training can be better improved while 59% of respondents opt for improvement indicating that they would like to improve the accessibility of reporting channels (24%) and better case management (35%) which may be supported by the introduction of technology.

The implementation of technology in whistleblowing programmes would allow efficient case management, integration of data and analysis and round-the clock availability among other functions.

There are 33% of respondents who intend to incorporate technology for the improvement of accessibility aligning with the goal of 24% of respondents who aim to improve the accessibility of reporting channels. On the other hand, only 14% of respondents have plans to utilise technology in the improvement of data analysis as opposed to 35% of respondents who indicated better case management as an area of improvement.

Deloitte perspective

Technology has often been the driver of evolutionary change for business operations transitioning from manual to automated activities. The improvement of whistleblowing programme would rely on the incorporation of technology.



A new approach to whistleblowing

A new approach to whistleblowing



Whistleblower identity protection is still a sensitive issue, as many existing systems are prone to security gaps and breaches. By using the latest technology, we can build a secure, reliable system that not only protects whistleblowers' anonymity but also encourages a stronger culture of ethical reporting.



Deloitte developed its independent whistleblowing solution, Conduct Watch, to tackle the challenge of protecting whistleblower identities while still allowing meaningful engagement. Conduct Watch enables individuals to report concerns anonymously, giving them the confidence to speak up without fear of exposure.



The solution allows clients to communicate with whistleblowers through the platform, ensuring that issues can be properly addressed without compromising anonymity. This approach not only strengthens trust in the reporting process but also supports a more open and transparent organisational culture.



Conduct Watch also features a robust case management system with comprehensive audit trails, ensuring transparency and accountability at every stage. From receiving whistleblowing reports to managing investigations, the platform supports the entire process, allowing organisations to track progress, assign tasks and document outcomes in a secure and efficient manner.

Growing with our clients

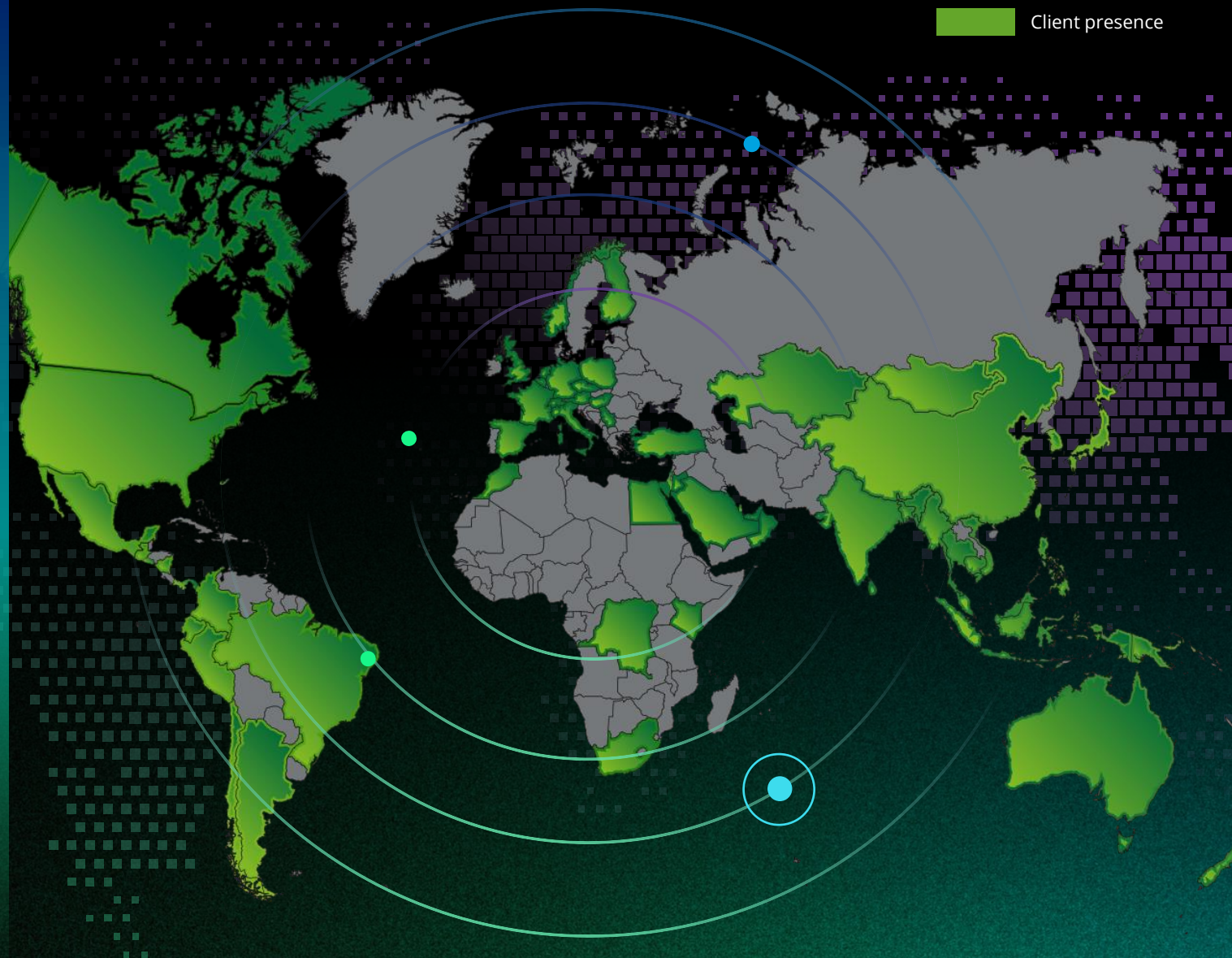
Deloitte champions transparency and accountability in modern organisations, recognising whistleblowing's pivotal role in upholding ethical standards.

Our commitment to fostering trust and integrity is evident in Conduct Watch, our independent digital whistleblowing solution.

Accelerating the identification, response, resolution, and reporting of fraud and misconduct, Conduct Watch offers a secure platform with multiple reporting channels.

Trusted by close to 400 organisations, it seamlessly operates across geographies, languages, and devices, prioritising transparency, accountability, and organisational integrity.

We are committed to accelerate your transformation, realise your potential, and make your future. Together.



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Conduct Watch is Deloitte's digital whistleblowing solution. Integrated with data security and advanced case management features, it is used by over 400 clients.

Scan here for more information on Conduct Watch.



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