

Berney Associés

Whistleblowing

Outsourced ethics hotline



40% of fraud schemes
are uncovered
through hotline tips.

CHF 127,140 is
the median cost of
internal fraud.

16 months is the
median duration of a
fraud scheme before
it is detected.

At Berney Associés, we take specific local circumstances and regulations into account to help you protect the integrity of your organization. We do everything possible to assist you in implementing sound corporate governance practices. We offer custom solutions to address potential risks of fraud and irregularities.

Our solutions enable you to:

- Set up a whistleblowing hotline.
- Develop a whistleblowing policy.
- No longer have to worry about anonymous reports of irregularities.
- Avoid having resources taken up by alerts.
- Detect cases of internal fraud effectively.
- Prevent and manage conflicts of interest.
- Entrust sensitive messages about irregularities to an independent service provider.
- Collaborate with a trusted partner to investigate with professionalism.

Focus on a typical assignment

Developing a hotline for a group engaged in commodities trading

The ABC Group is a family-owned business trading rare spices on four continents, who has just celebrated its 100th anniversary. It employs more than 300 staff at its headquarters in Nyon, Switzerland, and approximately 20 employees in 12 countries.

The company's local branches manage procurement (sourcing, purchasing, quality control, wholesale packaging, logistics, etc.).

The family, who is no longer in charge of executive management, faces recurring problems with local conflicts of interest between country directors and some suppliers, which internal controls are unable to detect.

As ABC Group's trusted advisor, Berney Associés helped develop a hotline open to third parties. The hotline, which is available in four languages, has been outsourced to our team for three years. We analyze incoming reports according to predefined criteria and directly inform an ad-hoc committee that decides whether or not to investigate.

Berney Associés

We are Berney Associés, one of the most reputable audit, tax, accounting, and advisory firms in French-speaking Switzerland. We offer creative, innovative and high-performance solutions in audit, taxation, evaluation & advisory, corporate finance and accounting & payroll.

From generation to generation, our employees help our clients succeed through a personalized approach based on expertise, accessibility and entrepreneurship.

Our strengths

- A global one-stop shop service, based on our skills platform and extensive knowledge of our clients' various businesses.
- A team of multidisciplinary experts who have been working together for many years.
- A regional presence close to our clients, who also benefit from our business relationships through our international network.
- A strong corporate culture that reflects the company's values.
- An open mind based on genuine communication and dialogue.
- Participative and empowering team management



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3 Solutions for 3 Levels of Involvement

1

We receive, forward and archive all reports, ensuring independence, traceability, and security of information. You receive copies of all reports, analyze them, then decide how to proceed and document your actions.

2

We receive and archive all reports, ensuring independence, traceability, and security of information. We analyze reports, advise, and propose next steps. You receive reports analyzed and categorized according to our proposed next steps. You keep the responsibility to decide on next steps.

3

We receive, analyze, and archive all reports, ensuring independence, traceability, and security of information. As an ombudsman, we decide on next steps and document these decisions. You receive copies of reports documented and the decisions made. You are responsible for implementing these decisions.

The advantages of outsourcing a hotline

Protect your organization's reputation by choosing an internal communication channel.

Factually demonstrate your organization's commitment to ethics and transparency.

Detect human resources issues before they come to litigation (harassment, intimidation, segregation, favoritism, etc.).

Connect directly with decentralized teams likely to encounter difficulties on the ground.

Enable your customers, suppliers, and other stakeholders to share with you potential situations of conflicts of interest, bribery, or corruption of which your organization may not be aware.

Avoid hierarchical filtering of sensitive topics.

Reassure whistleblowers by providing confidentiality.