



## S11 – Whistleblower Systems

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### Disclaimer

DICO standards are designed for compliance practitioners. They are intended to introduce users to a topic and provide an overview. They follow a uniform metastructure. Special legal cases, deviating from the norm and exemptions are not covered here. A DICO standard must not be used in lieu of any necessary legal advice in individual cases. Literature references do not claim to fully cover all aspects of the scientific discussion. Further literature has been summarised in the bibliography.

DICO standards formulate practical and feasible requirements on selected compliance topics. The present standard only lays out the widely recognised and (at least in Germany) predominantly applied or intended way of putting compliance measures into place within companies. With the publication of a DICO standard, the discussion of the respective topic area is not conclusive. Compliance and science come together to further develop DICO standards through updates and contributions. Send your suggestions and posts to [Standards@dico-ev.de](mailto:Standards@dico-ev.de).



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## Foreword

This Standard 11 – Whistleblower Systems contains general recommendations for the design of a whistleblower system (WBS) in a concise form. It is applicable to all types of companies. Depending on the size, structure and complexity of the company, as well as the legal regulatory framework, however, adjustments may be required in the implementation of the standard.<sup>1</sup> The standard forms a structural unit with the other DICO standards, which contain detailed recommendations for the design of selected elements of Compliance Management Systems (CMS) and were developed by other DICO working groups. This structure is supplemented by additional guidelines and documents of the DICO working groups, to which reference is made within the framework of a higher-level CMS standard of DICO. The newly developed standards and guidelines are systematically incorporated into this standard. This standard is thus part of an overall structure and is regularly updated and further developed.

Standard 11 – whistleblower systems takes into account the requirements of German laws in the specification by the case law and individual aspects of selected foreign legal sources and recommendations. It is based on the opinions expressed in the German literature and the WBS predominantly implemented in practice. Standard 11 – whistleblower Systems does not take into account the transposition of the so-called EU Whistleblower Directive (cf. item 1.1) into German law required until December 2021. After evaluation of the corresponding legislative project, the present standard, as well as the guidelines and other documents derived from it will be supplemented in a timely manner. The terms used are discussed in the glossary at the end of the document;<sup>2</sup> the attached bibliography allows quick access to literature for in-depth discussion with selected questions.

The initial version of this standard was created as a result of the work of the DICO working group Internal Investigations and Whistleblower Systems with scientific support from the Viadrina Compliance Center as part of the third-party funding project “Compliance & Integrity – Competence Package” managed by Prof Bartosz Makowicz and sponsored by the KBA NotaSys Integrity Fund. »

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<sup>1</sup> While legal requirements that go beyond the standard apply to credit institutions, in individual cases, implementation of the standard with certain modifications can apply for small companies.

<sup>2</sup> Further details on the terminology at: *Schloussen*, comply. 1/20, 11 (11 et seq.).

## About DICO:

DICO – Deutsches Institut für Compliance e.V. was founded in Berlin in November 2012 at the instigation of leading compliance practitioners and experts and, as a non-profit association, has members from all sectors in Germany, including renowned DAX companies, auditing and consulting companies, as well as scholars. DICO sees itself as an independent interdisciplinary network at the intersection of business, science, politics and administration and sees itself as a central forum for the consistent and practical promotion and further development of compliance in Germany.

DICO promotes compliance in Germany, defines minimum standards in this area, accompanies legislative projects and, at the same time, supports practical compliance work in private and public companies, promotes training and further education and develops quality and procedural standards.

## About VCC:

The VCC pursues the goal of scientifically critical analysis of the phenomenon of compliance, integrity and economic ethics in Germany and around the world. The topics are dealt with in full at the VCC from the perspective of various disciplines. More and more organisations are introducing compliance management systems with the goal of building their integrity and reliability and, therefore, generating sustainable added value for the organisation itself and for the society where it operates. This compliance development has already made a significant contribution to increasing transparency in the German economy, combating economic crime and promoting value-based sustainable corporate governance. The VCC deals with compliance from a scientific and cross-disciplinary perspective. It combines findings from law, business administration and sociology in a Think Tank and maintains close contacts with all participants.



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