

TOOL 3

Guide to Establish the Whistleblower Channel



Foreign, Commonwealth
& Development Office



**Business
Integrity
Initiative**

Iniciativa de Integridad en los Negocios



UN
DP




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Building Capacity of SMEs to Identify and Navigate Corruption Risks in Mexico

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PROLOGUE

The United Nations Development Program (UNDP) is the leading UN agency working in 170 countries and territories to eradicate poverty, reduce inequalities, and build resilience. In addition, it is the UN Programme that leads the efforts to achieve the Sustainable Development Goals (SDGs). UNDP articulates its mandate in Mexico, accompanying the implementation processes of the 2030 Agenda and its SDGs through the construction of multi-stakeholder bridges of collaboration between sub-national governments, civil society, the private sector, academia, citizens and key actors of the international development cooperation.

In order to improve corporate integrity practices in Mexico, in 2019 UNDP's Country Office in Mexico and the British Embassy in Mexico, in collaboration with the United Kingdom's Department for International Development (DFID), undertook a collaboration for the implementation of the project "Strengthening capacities of MSMEs to identify and combat corruption risks in Mexico", within the framework of the Business Integrity Initiative (BII). The main objective of this project is to support the efforts of the private sector in Mexico to strengthen compliance with current regulations on administrative responsibilities. In particular, providing support to micro, small, and medium-sized enterprises (MSMEs) in their efforts to strengthen their ethics and integrity practices through the implementation of tools that facilitate the identification, analysis, and management of corruption risks in their business strategies.

Looking ahead at the 2030 horizon, UNDP in Mexico seeks to transversally advance the three dimensions of sustainable development based on a contextualized approach focusing on the local level, addressing the challenges and priorities of Mexico. However, after five years from the adoption of the 2030 Agenda for Sustainable Development, the international community is facing a crucial moment on the route towards 2030.

The COVID-19 pandemic presents challenges that jeopardizes socio-economic structures, challenging the stability of markets and the development of peoples.

Therefore, UNDP in Mexico, recognizing its mandate to provide support to the country to respond urgently and effectively to the systemic shocks derived from the contingency, proposes the present Business Integrity Toolkit so that companies have instruments that allow them to shield their corporate practices against any risk of corruption and thus manage to absorb the impacts of the crisis, highlighting the creation of economic value based on ethical behaviour and strict adherence to the law.

It is in this context that UNDP, determined to make this pivotal year a turning point in the process of localizing the 2030 Agenda in Mexico, seeks to join efforts aimed at strengthening the corporate integrity of MSMEs. By the development of the Corporate Integrity Toolkit, made up of five thematic guides, an e-learning course, a digital application to identify and mitigate corruption risks and a set of editable templates to strengthen the capacities of MSMEs, UNDP Mexico aspires to be a key ally in the fight against bribery and corruption. Thus, the purpose of this Guide to establish the Whistleblowing Channel is to contribute to eradicate business practices that represent obstacles to development and prevent closing the socioeconomic and equality gaps.

In order to effectively materialize the goals of SDG 16 and address the challenges of the private sector in Mexico, the Guide to establishing the Whistleblowing Channel presents a set of recommended procedures that facilitate and promote anonymous complaints, providing guarantees to avoid retaliation as well as other practices on the detriment of the liberties and fundamental rights of individuals. This tool is proposed as a practical and useful mechanism to identify and collect information on alleged acts of corruption, to mitigate risks and address harmful practices that undermine the value of MSMEs while safeguarding the integrity of whistle-blowers.

Lorenzo Jiménez de Luis
Resident Representative
UNDP México

805 years ago, the Magna Carta was signed in the UK; the first legal document to mention the concepts of bribery, anti-corruption and human rights. It established the foundations of our vision and commitment on accountability, of popular democracy, and even of the importance of engaged citizens. Its enduring significance lies in two themes – business fairness and justice.

Corruption is still a major barrier to international trade, affecting foreign investment, productivity, profitability, competitiveness, and basic human rights. According to the OECD (2017), Mexico loses between 5 and 10% of its GDP to corruption¹. At company level, evidence shows that bribery and corruption come at a commercial as well as a reputational cost, and that doing business with integrity is more sustainable in the long term².

The UK is as committed now as ever to fighting corruption at home and abroad, as demonstrated by our Bribery Act, which sets an internationally respected standard for business integrity, and the UK Anti-Corruption Strategy, published in 2017, that sets out a wide range of measures to ensure we keep operating to the highest standards.

It is in this context that the UK government launched its Business Integrity Initiative (BII) in 2018. The BII aims to help companies trade sustainably in emerging markets and provides companies with practical guidance to navigate issues such as bribery and corruption. As part of this initiative, three pilots were set up in Mexico, Kenya and Pakistan to test a new approach to business integrity support from British diplomatic missions.

The BII in Mexico aims to help companies put integrity front and centre of their strategies in order to attract long-term, sustainable investment, and help tackle corruption and human rights abuses.

In 2019, after consulting with a wide range of stakeholders from industry, government, NGOs and academia, BII Mexico designed four projects to improve transparency and support firms manage integrity risks. These are:

- ▶ User-friendly, **digital registers** of legal requirements for investors at the federal, state and municipal level, produced in collaboration with the federal government;

- ▶ **Capacity building for Small and Medium-Sized Enterprises (SMEs)** to broaden their knowledge of international integrity requirements (supported by this how-to toolkit);

- ▶ Support the creation of a **'government white list'** of companies considered reliable to do business with in Mexico for the reference of UK and international firms. Inclusion on the list follows the principles within the UK Bribery Act;

- ▶ **A Communications Campaign** to raise awareness of the advantages of doing business with integrity.

The relationship between the UK, Mexico and the United Nations Development Programme is based on our common objectives to achieve the Golden Thread of rule of law, strong institutions, accountable government, and sustainable trade. As such, I am pleased to release this toolkit, with the certainty that it will help companies and individuals to assess corruption risks and prepare accordingly to ensure integrity becomes the rule of sustainable local and international trade.

Corin Robertson


Her Majesty's Ambassador to Mexico

¹ Organisation for Economic Co-operation and Development (OECD) (2017) *Integrity Review of Mexico - Taking a Stronger Stance Against Corruption*, Paris, OECD.

² For example, an OECD study reports that bribes average 10.9% of the value of a given transaction and a staggering 34.5% of profits. OECD (2014). *Foreign Bribery Report. An Analysis of the Crime of Bribery of Foreign Public Officials*, Paris, OECD, p. 8.

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LIST OF ACRONYMS

APF	Federal Civil Service
LGRA	General Law of Administrative Responsibilities
MSMEs	Micro, Small and Medium Enterprises
OIC	Internal Control Bodies
PNUD	United Nations Development Programme
SFP	Ministry of the Civil Service
UNCAC	United Nations Convention against Corruption

PREAMBLE

This tool was created to establish procedures to facilitate and encourage anonymous and secure reporting for potential whistleblowers within and outside a MSMEs, as well as the handling of such reports.

The UK Anti-Bribery Act in its Principles 2 and 3 will be the guiding thread in the development of this tool to establish procedures and measures to facilitate and encourage whistleblowing, so that in case of acts of corruption and/or bribery, employees have a channel to report them, in an anonymous and secure way for the whistleblower.

Complaints are one of the most important inputs into a corporate integrity policy, as they are the means by which investigation lines and areas of opportunity can be generated, so that companies can reduce and mitigate the risks of corruption and bribery within the company. In addition, it strengthens communication and trust between collaborators and the company.

The usefulness of this tool is the collection of information about possible acts of corruption or bribery in order to initiate investigations, notify the authorities or implement improvements in policies within the company to mitigate risks. Although the use of this tool is predominant in large and medium sized companies, the tendency is that, despite its size, there are channels to report violations of the Code of Conduct and the regulations in force (in this case the LGRA and the Mexican Criminal Code) in any company.

The guide is divided into five sections that will help MSMEs implement a Whistleblower Channel, beginning with 1) What you need to know to implement a Whistleblower Channel, 2) Contact lines, 3) Confidentiality, 4) Whistleblower protection and 5) Handling of complaints.



**UNFAIR PRACTICES,
FAVOURITISM AND INFLUENCE
PEDDLING HINDER BUSINESS
OPERATIONS AND GROWTH.**

Laura Atkinson, British Chamber of
Commerce in Mexico.

1 WHAT YOU NEED TO KNOW TO IMPLEMENT A WHISTLEBLOWER CHANNEL

Before starting, it is necessary for the company to have a solid mission, vision and values, as well as a Code of Conduct with which the workers are familiar, since these elements will help to distinguish the non-integral behaviors and not consistent with what is determined in these principles. The Code of Conduct is the guide to act within the company; failure to comply will generate risks of corruption or bribery, and because of this, the collaboration of the employees will be essential.

The reporting of bribery or any other possible act of corruption is an issue about which employees should have as much information as possible, as well as informing them about the functioning of the complaints procedures, the details of the process by which the organization plans to implement their procedures for preventing bribery, and the enforcement of its integrity policy to employees and members of the different parts of the organization (suppliers, customers, consultants, etc.).³

The UK Anti-Bribery Act considers it indispensable to communicate the company's policies and procedures, and to provide training in its anti-bribery and anti-corruption procedures. The monitoring, review and evaluation of anti-bribery procedures is responsibility of the directive board, general management and/or owners of the company.⁴



CORPORATE INTEGRITY IS LIKE AN UMBRELLA THAT PROTECTS MY BUSINESS AND MYSELF.

Kennia Aguirre, Chief Executive Officer of bikeNcity



³ Ministry of Justice, *The Bribery Act 2010, United Kingdom, 2010*, p. 22.
⁴ *Ibid.*

In this sense, the company's Whistleblower Channel should be an open mechanism for hearing complaints from employees regarding breaches of the Code of Conduct or possible acts of corruption and/or bribery. The principle of the Channel is **trust**.

It is necessary to take into account what should and should not be done when implementing a Whistleblower Channel⁵:



**TRUST GENERATES LOYALTY,
AND THE LOYALTY OF
CUSTOMERS, SUPPLIERS AND
EMPLOYEES IS THE BEST
FOUNDATION OF A COMPANY
WITH A LONG-TERM VISION.**

Max Kaiser, Founder of the Centre for Business Integrity and Ethics (CIEN)

Do's and Don'ts in Implementing a Whistleblower Channel

Yes	NO
Ensure impartiality in the reception of complaints and have officers with a good reputation within the organization.	•Assigning officers who have a bad reputation.
Constantly and periodically verify the proper operation of the whistleblower channels.	•Establish unclear processes and procedures.
Encourage a whistleblowing culture based on trust and confidentiality.	•Not guaranteeing confidentiality.
Analyze each case and dismiss those that are false or in bad faith.	•Do not provide timely response to complaints.
Before publicizing the whistleblower hotline, ensure the existence of a process for the reception, handling, sanctions and following up of reported cases.	•Failure to guarantee sanctions for those responsible.

⁵ United Nations Development Programme, United Nations Office against Corruption and the Ministry of Public Service, Implementation Manual of the Code of Conduct for SMEs, México, 2018, in <https://anticorruccionmx.org/integridad-corporativa>, reviewed on April 29, 2020.

2 THE CONTACT LINES

In order to establish the Channel, it is recommended to offer possibilities to the whistleblower for the presentation of the complaint by written, digital or telephone means. However, not all companies can provide a wide range of possibilities; for micro and small businesses it is necessary to strengthen communication with the general management and/or the owners so that employees feel comfortable and protected against any type of retaliation to report in a more direct way (personal, via mail or phone call).

An example for advertising the Whistleblower Channel contact lines is to place a visible message on company premises or through its electronic channels, such as the following:

You can find an anonymous complaint box on our website _____, on the phone _____ or in the office _____ to receive and manage questions or possible violations of the Code of Conduct, policies or internal procedures. Cases that deserve it will be investigated and, if a fault is confirmed, disciplinary measures will be applied.

3 CONFIDENTIALITY

The company must decide if the Whistleblower Channel will be managed inside the company (by assigning a department) or outside the company, by hiring an external provider who will provide software services, employee care, classification and attention to the whistleblower. In both cases, confidentiality will be the main ingredient.

Regarding the **confidentiality** of the complaint, it is necessary that the company guarantees this principle to the involved parties, when making the complaint and when initiating and carrying out the investigation, which should always be in charge of reliable people with the best reputation within the organization.



IMPLEMENTING CORPORATE INTEGRITY PRACTICES IN MEXICO WILL HAVE POSITIVE SYSTEMIC EFFECTS ON THE REGION AS OUR COMMERCE IS INTERDEPENDENT.

Eduardo Bohorquez, Transparencia Mexicana.

CORPORATE INTEGRITY



Each company must define if it receives anonymous complaints, if it will take data from the complainants, how it will protect the confidentiality of the whistleblower, how it will act against the possibility of false reports, privacy and protection of information. To manage a Whistleblower Channel from within the company, the departments in charge, whenever possible, may rely on third parties (experts, business chambers, ethics and integrity committees to which the company belongs).

The main task of the company is to guarantee the confidentiality of the complaints, reports and investigations.

With regard to possible reprisals, it is important that the company considers the trust that its employees are placing in it when they report and when they give themselves up to the respective investigations. For this reason, the informant's remuneration or development opportunities (if not responsible) may not be infringed during and after the investigation.

Ensuring the protection of whistleblowers from corruption and other irregularities is critical, otherwise efforts to prevent and "fight corruption, maintain the integrity, improve accountability and support a clean business environment" will not be advanced⁶.

For example, in the United Kingdom, "the case of Linfood Cash and Carry Ltd. v. Thompson led to the establishment of guidelines on how to keep a fair balance between the rights of witnesses and those suspected of misconduct", some recommended guidelines to protect whistleblowers, following this example, are⁷:

1. Reduce the information provided by a whistleblower to one or more written statements;

2. Make sure that key information is included, the date and time of each observed incident, etc., and also clarify whether the complainant has been victimized by the accused;

3. Conduct further investigations to confirm and deny the information;

4. Make discreet inquiries to determine the credibility of the complainant;

5. Confirm whether or not the whistleblower is willing to attend the disciplinary hearing. If the response is negative and the fear is genuine, make a decision on whether to proceed;



PROTECTION AGAINST RETALIATION IS A FUNDAMENTAL COMPONENT OF AN EFFECTIVE WHISTLEBLOWER CHANNEL.

Laura Bertipaglia, United Nations Office on Drugs and Crime (UNODC)

6. Facing a decision to proceed, the hearing authority must interview the whistleblower and decide how to assess the information;

7. Make available to the defendant the statements in the case, in edited versions if necessary, to protect identities;

8. If the defendant raises relevant issues, the head of the investigation will convey them to the complainant;

9. Complete and meticulous notes will be taken of all proceedings;

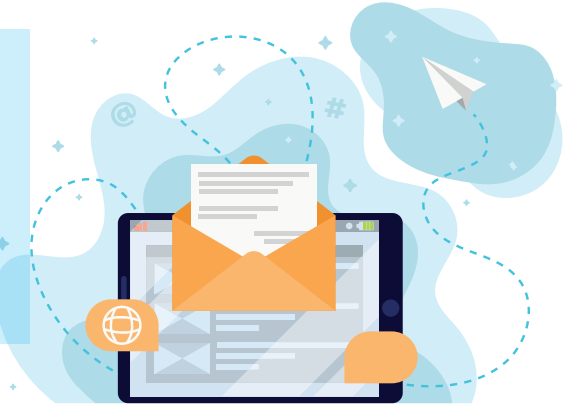
10. The testimony given by an investigation officer at a hearing shall be submitted in writing, to the extent possible.

⁶ CleanGovBiz & Organization for Economic Cooperation and Development, 2012, en *Derechos Humanos y Litigio Estratégico Mexicano, Estudio de buenas prácticas en materia implementación de canales de denuncias en el sector privado, México, 2018, p. 24.*

⁷ Oficina de las Naciones Unidas contra la Droga y el Delito, *Convención de las Naciones Unidas contra la Corrupción Guía de recursos sobre buenas prácticas en la protección de los denunciantes, Nueva York, 2016, p. 58.*

One message that can help communicate that whistleblowers will be protected is:

We value the help of our collaborators in identifying and reporting practices that are contrary to our Code of Conduct or violations of current regulations, so we will immediately address any anomalies in these cases. In no case will there be reprisals against those who report any of these practices.



5 HANDLING OF COMPLAINTS

The company, in addition from having adequate complaints systems, both within the organization and to the competent authorities (for example, if it is a serious administrative misconduct or a violation of Mexican regulations), must have clear disciplinary processes and concrete consequences for those who act against internal rules (Code of Conduct) or Mexican legislation (LGRA).

The following are some recommendations for implementing a Whistleblower Channel and dealing with complaints in MSMEs:

- Make trust the main element in encouraging a whistleblowing culture.
- Establish written physical and/or electronic channels that guarantee the confidentiality of the whistleblower.
- Before promoting the Reporting Line, guarantee the existence of a process for the reception, attention and follow-up of reported cases.
- Categorize complaints according to their nature (corruption, bribery, harassment, discrimination, etc.).
- Guarantee the confidentiality of whistleblowers and request evidence to initiate an investigation.
- Analyze each case and dismiss those that are false or against any employee without justification.



•Apply disciplinary measures in cases where investigations confirm a violation of Mexican regulations and the company's guidelines, both for employees and third parties. Such measures must be known by employees and could be part of the Code of Conduct.

•Be a member of a business chamber that promotes the Whistleblower Channel and has good practices to share with its members.

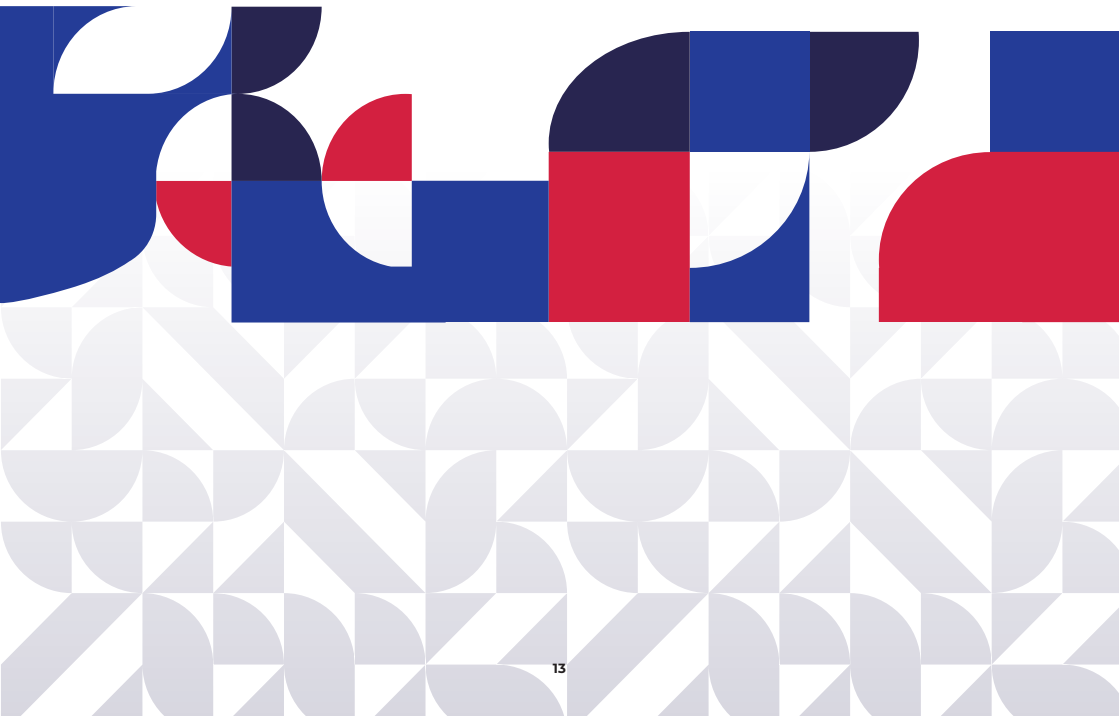
•Have, at the guild level, business chamber, or companies that share values, with an anti-corruption committee that receives complaints of conduct against business integrity. To guarantee its impartiality, it may be comprised of citizens recognized for their experience in the field. This element would help many MSMEs that are unable to implement the Whistleblower Channel due to lack of human or financial resources.

•Identify and report conducts related to corruption in which public servants are involved.

•Analyze indicators of the whistleblower channel, update protocols (from the data collected, make a periodic analysis), and make improvements to existing policies.

•Verify the correct functioning of the whistleblower channels, constantly and periodically by the board of directors, general management and owners. Request a periodic report from the area in charge (monthly or quarterly depending on the number of reports).

•Develop protocols or specific guidelines for dealing with the kinds of cases that may arise (e.g. bribery, harassment, even sexual harassment).



APPENDIX: EXAMPLE OF INSTITUTIONS RECEIVING COMPLAINTS IN MEXICO

In Mexico, most public agencies have mechanisms and authority to receive, address and process complaints related to acts of corruption. However, the majority of these instances have operating rules oriented towards conduct related to public servants. One of these mechanisms is the Internal Control Bodies (OIC):

Internal Control Bodies

Within the framework of the new Federal Civil Service (APF) 2018-2022, the Ministry of the Civil Service (SFP), as part of its mandate in fighting corruption and impunity, in 2019 made progress in restructuring the areas and duties of the OICs, bringing together their operation within the Ministry.

The OICs, before 2019, depended directly on the institution in which they were located; however, after "a reform of the APF Organic Law and an exhaustive review of operations and results, in less than 11 months they transferred the first 30 OICs to the ministry, with a total of 1,700 staff positions"⁹.

The idea is that the OICs will be a neutral space for the reception of complaints, avoiding that the heads of these bodies are nominated by the most senior officials of the institution from which the complaints will be received. In this way, simulation acts will be avoided in order to protect public servants and with the aim of preventing, detecting and stopping corruption.

To look up the list of APF's OICs in Mexico, we recommend you to enter the directory, available at <https://funcionpublica.gob.mx/directorio>

Corruption Whistleblower Citizens

In order to have more tools to fight corruption and impunity, in 2019 the SFP created the Corruption Whistleblower Citizens platform, with the objective of helping citizens and public servants to communicate alerts on bribery, embezzlement, diversion of public resources, abuse of

office, as well as human rights violations and harassment and sexual harassment, without suffering reprisals.

This platform guarantees the confidentiality of communications and protects the anonymity (if so decided) of the whistleblower. "The scope of this tool includes any person who has knowledge of a serious act of corruption, human rights violations, harassment and sexual harassment involving federal public servants"¹⁰.

In order to file a complaint for acts of corruption in the public or private sphere, individuals may enter the platform and provide relevant data on the report; the SFP will be responsible for following up on each case.

The website where the Whistleblower Channel is available is

<https://alertadores.funcionpublica.gob.mx>



THE INTEGRITY FAILURE IS DUE TO THE LACK OF CONSEQUENCES AFTER DENOUNCING. HENCE, A REAL INTEGRITY MEASURE SHOULD INCLUDE LEGAL AND COMMERCIAL SANCTIONS.

José Luís García Chagoyan, National Anti-Corruption Commission.
Employers Confederation of the Mexican Republic/ Confederación Patronal de la República Mexicana (COPARMEX)

⁹ Civil Service reinforced in 2019 the real presence and historical monitoring of the Internal Control Bodies in the Federal Government, December 27, 2019, in <https://www.gob.mx/sfp/es/articulos/reforzo-la-funcion-publica-en-2019-verdadera-presencia-e-historica-vigilancia-de-los-organos-internos-de-control-en-el-gobierno-federal?idiom=es>, reviewed on June 1, 2020.

¹⁰ SFP, Corruption Whistleblower Citizens, in <https://alertadores.funcionpublica.gob.mx/>, reviewed on June 1, 2020.

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MAIN PLATFORM



**GUÍA PARA
ESTABLECER
EL CANAL DE
DENUNCIAS**



