

The BDO logo is positioned in the top left corner, set against a red diagonal background. It consists of the letters 'BDO' in a bold, white, sans-serif font, with a horizontal line underneath the letters.

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Elevating business.  
Elevating society.

The background of the entire page is a dark, blue-toned image of a data center. It features a large, glowing world map composed of many small, bright blue dots. In the foreground, the silhouettes of two people are seen from behind, sitting at a desk and looking at multiple computer monitors. The monitors display various data visualizations, including charts and tables. The overall atmosphere is high-tech and digital.

# Welcome to the BDO Tipoffs Whistleblowing Newsletter

an exclusive service for all  
BDO Tipoffs clients

Circular No.2: Whistleblowing Platforms



In this month's edition, we explore the important role of whistleblowing platforms. We discuss why it's essential to have a secure platform – a trusted space where individuals can report unethical, illegal, or suspicious activities without the fear of retaliation.

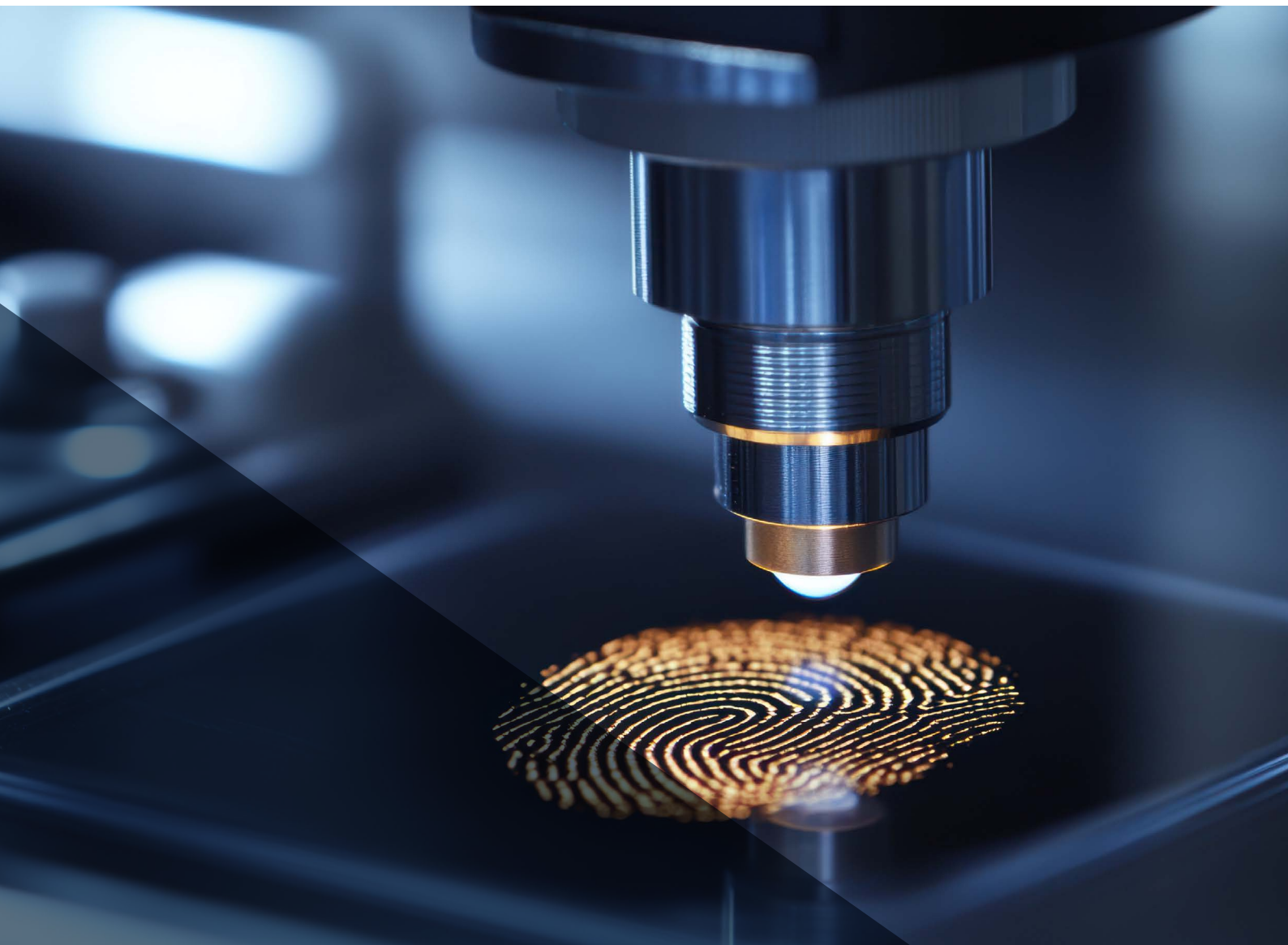
Whistleblowing is vital for upholding integrity within organisations, as it helps share light to misconduct that might otherwise go unnoticed, potentially allowing harmful or unethical practices to persist within an organisation.

In South Africa, however, whistleblowing can be a difficult thing to do as a result of the significant risks involved. Many individuals are reluctant to report wrongdoing because speaking out might lead to severe consequences such as social isolation, job loss, harassment, legal repercussions, threats to safety and, in extreme cases, death. This feeling of fear creates a barrier that discourages potential whistleblowers from coming forward.

This poses a significant challenge for both individuals who want to do the right thing and for organisations that need to maintain ethical standards.

For this reason, it's essential for businesses and organisations to establish a secure and confidential platform where whistleblowers can report concerns safely and anonymously. Such platforms must ensure that the identities and safety of those who speak up are protected, allowing them to share important information without facing retaliation or harm. A secure platform not only encourages more individuals to come forward but also helps organisations address issues quickly and effectively, promoting a culture of transparency and accountability.

When whistleblowers feel safe and supported, they are more likely to report misconduct, leading to a healthier and more ethical organisational environment.



### In this Circular, we'll discuss:

1. Why it is important to have a secure platform and how a secure whistleblowing platform ensures anonymity and protection of the reporter.
2. Which platforms provide security and confidentiality: BDO Tipoffs Application and Secure Drop by News24.
3. The technology behind secured platforms: Data protection and other measures that safeguard whistleblowers' identities.
4. How to ensure that whistleblowing platforms are accessible and reliable to use: key points to determine that whistleblowing platform is accessible and reliable to use
5. Legal protections for whistleblowers: What protections exist to shield whistleblowers from retaliation, and how they can be enforced.

*"Our main goal is to equip you with essential knowledge about whistleblowing and keep you informed on the latest news, new developments, and whistleblowing events and conferences where experts discuss issues relating to whistleblowers"*



## 1. Why is it important to have a secure platform?

A secure, confidential platform plays a crucial role in encouraging individuals to speak up, especially when they have concerns about wrongdoing or unethical behaviour within an organisation. When a platform is secured, people feel more confident that their personal information will remain protected, which significantly reduces the risk of job loss, reputational damage, harassment, and so on. This sense of safety is crucial for whistleblowers, as it removes the fear of their information being leaked and of identity exposure.

By providing a safe space for reporting, organisations promote a culture of transparency and accountability, encouraging individuals to come forward without fear of personal harm. Ultimately, a secure platform helps employees feel empowered to speak up and contribute to strengthening the organisation's ethical standards.

## 2. Platforms that make provision for anonymity and confidentiality

### BDO TIPOFFS APPLICATION

In 2021, BDO Advisory (Pty) Ltd launched the BDO Tipoffs mobile application. The application provides a secure platform for employees of an organisation to report unethical, illegal, or suspicious activities within their business, while ensuring that their identities remain entirely (100%) anonymous. By offering this service, BDO aims to motivate individuals to be able to speak up about wrongdoing without the fear of identity exposure that might lead to possible retaliation.

The application is equipped with robust security features that guarantee the confidentiality of all submitted reports, allowing whistleblowers to communicate sensitive information in a safe space.

The screenshot displays the BDO Tipoffs mobile application interface. On the left is a login screen with the following fields:

- Enter your user ID.
- Enter your 4 digit pin (0/4)
- Select organisation code
- LOGIN** button
- [Need an account? Register Here](#)

On the right is the 'My Reports' section, showing a list of reports:

Report ID	Sender	Time
[IN 6986111]	shaun	08:06 AM
[IN 5173963]	hello	07:43 AM

Below the reports list is a detailed view of a report:

- Date:** 29 July 9:00 AM
- Title:** Hello Duane
- Message:** hello
- Date:** 29 July 8:58 AM
- Title:** DH test
- Message:** hello
- Date:** 28 July 7:08 PM
- Title:** testing again
- Message:** hello there
- Date:** 28 July 3:56 PM
- Title:** test test test
- Message:** helo test
- Date:** 28 July 3:50 PM
- Title:** Are you receiving this?
- Message:**

At the bottom, there is a navigation bar with icons for Reports, Privacy, T's & C's, Broadcast, Contact Us, and Settings. The version number 'Version: 1.0.0 (build 1)' is displayed in the bottom left corner.



## BDO TIPOFFS: 100% GUARANTEED ANONYMITY

The application is designed to be user-friendly and can be easily downloaded on any smartphone. Once downloaded, the whistleblower can register and create a personal password, enabling them to submit reports confidentially. Secure communication is then established between the whistleblower and the moderator.

One of the key features of the application is that the whistleblower can remain completely anonymous. The Application generates a random user ID that cannot be traced back to the individual, ensuring their identity is protected. The application's software is built in a way that doesn't record whistleblowers' IP addresses and cannot trace the whistleblower's location. Additionally, the application allows for feedback communication between the whistleblower and the moderator. This is a major advantage over traditional hotlines, where whistleblowers submit reports without the option of receiving follow-up communication. With the BDO Tipoffs, if more information is needed, the moderator can reach out to the whistleblower for additional information. Another significant benefit is that the application allows whistleblowers to attach evidence such as images, videos and documents to support their tip-offs. This makes it easier to provide comprehensive reports. This initiative is part of BDO's commitment to promoting ethical behaviour, transparency, and accountability in organisations, creating a culture where individuals feel confident that their concerns will be heard and addressed in a timely and efficient manner.

### Technology behind BDO Tipoffs Application

The application's software is specifically built to avoid recording any identifiable information such as IP addresses, which means it cannot track the whistleblower's location or digital footprint. These measures are in place to further safeguard anonymity, ensuring that even if the data is retrieved, no personal details or traces can be linked back to the whistleblower.

ISO 27001 is an international standard that helps organisations manage the security of their information. It helps organisations manage the security of their information, including financial information, intellectual property, and employee details. It also provides guidance for establishing, implementing, maintaining, and improving an information security management system (ISMS)

BDO South Africa's ISO 27001 Certificate bears testament to its guarantee that information security management is taken seriously. When a professional services organisation obtains ISO 27001 Certification, it signifies that the organisation has implemented and maintained a robust information security management system.

**Our application is exclusively available for BDO Tipoffs clients and people mentioned within their organisational policies.**

## INVESTIGATIVE JOURNALISM

Investigative journalism plays a key role in uncovering hidden issues, and whistleblowers are essential in helping journalists find the information they need. However, whistleblowers often face serious risks, including threats to their safety and even death, for sharing important information. This makes it clear why press freedom is so important. It allows journalists to report the truth without fear of retribution and ensures whistleblowers can speak up safely.

To help protect whistleblowers, News24 has recently introduced SecureDrop, a secure platform that allows people to send documents and tips to journalists anonymously. This platform helps keep the identity of whistleblowers safe while allowing them to share sensitive information with a journalist. By offering this service, News24 is supporting both the protection of whistleblowers and the importance of having a free press to expose the truth.

The main motivation behind News24's adoption of SecureDrop is to prevent risks faced by individuals who expose corruption or unethical behaviour in South Africa. SecureDrop relies on the TOR network (The Onion Router) to provide secure, anonymous access to the platform.

SecureDrop is widely used by leading global news providers such as The New York Times, The Washington Post, The ProPublica, The Globe and Mail, The Intercept, The Guardian, Bloomberg, The Financial Times, The Economist, and CNN. This platform has proven to play an important role, globally, in investigative journalism. It



ensures confidential information is shared securely, allowing whistleblowers and journalists to collaborate safely, helping to expose serious issues that remain hidden, and supporting journalists in uncovering key stories.

### **3. How to determine whether a whistleblowing platform is reliable**

To make sure a whistleblowing system is both accessible and reliable, particularly when using secure platforms, it's essential to focus on key practices that protect both users and the organisation:

#### **3.1. Accessible and User-friendly**

The platform should be simple to navigate, with clear instructions on how to submit a report. It should be easy for everyone to use, even for people who are not comfortable with technology. The platform should be available anytime, anywhere. This means ensuring that the system can be accessed 24/7, so employees in different places or those working outside regular hours can still report concerns. Additionally, this ensures that urgent issues, such as harassment or illegal activities, can be reported without delay, no matter the time or day.

#### **3.2. Anonymity and Non-Retaliation**

A reliable whistleblowing platform should give employees the option to report issues anonymously, ensuring their identity remains confidential. If they decide to disclose their

identity, it should only be shared of their personal choice. The platform must enforce a clear non-retaliation policy, guaranteeing that no employee will face punishment or mistreatment for using the system. Employees should feel secure knowing they can report misconduct without fear of negative consequences.

#### **3.3. Data Security and Confidentiality**

A reliable whistleblowing system should maintain a secure audit trail to track submitted reports, regardless of whether or not they are anonymous. This ensures transparency and proper handling of the reports. The platform should also be regularly monitored for security risks, such as hacking or data leaks, to ensure its safety and functionality. The system should also undergo regular updates and maintenance to keep it running smoothly.

#### **3.4. Follow-up Communication**

After submitting a report, employees should receive updates on the status of their report. Providing progress updates on the investigation helps to reassure the whistleblower that their concern is being taken seriously.

#### **3.5. Data Protection**

The platform should ensure that all data is securely stored, with strict measures in place to prevent unauthorised access or leaks. This includes using encryption to protect sensitive information both during transmission and when stored.





## 4. Legislative Framework

It is essential for BDO Tipoffs clients to be familiar with the key legislation that governs the creation and operation of secure whistleblowing platforms within organisations. Understanding these legal frameworks is critical to ensuring compliance with South African laws.

One such important piece of legislation is the Companies Act 71 of 2008, which highlights the need for organisations to establish systems for managing and addressing reports of unethical or illegal conduct. The Act requires companies to create and maintain a confidential reporting system that effectively handles all disclosures.

Additionally, the system must ensure that reports are given the necessary attention and are managed with the utmost care to protect whistleblowers and maintain compliance with legal and ethical standards.

Companies Act 71 of 2008 Section 159

(7) A public company and state-owned company must directly or indirectly –

- a. Establish and maintain a system to receive disclosures contemplated in this section confidentially, and act on them: and
- b. Routinely publicise the availability of that system to categories of persons 50 contemplated in subsection (40)

**Key obligations of section 159 (7) of Companies Act 71 of 2008 that Organisations must adhere to:**

### 4.1 Establish and Maintain a whistleblowing platform

Platform that will allow employees, contractors and other stakeholders to confidentially report concerns without fear of retaliation. The whistleblowing platform must be effectively managed to ensure that all reports are properly handled and investigated.

### 4.2 Confidentiality and Action on whistleblowing reports

The whistleblowing platform must protect the identity of the whistleblower and maintain confidentiality. It should not only receive reports but also ensure that proper actions are taken in response. Organisations are obliged to swiftly address reports of misconduct, investigate the matter thoroughly, and implement corrective or disciplinary actions when necessary.

### 4.3 Publicising the Reporting System

Organisations are required to routinely publicise the availability of the whistleblowing platform by informing employees and all other relevant stakeholders about the reporting platform. This will ensure that the platform is accessible and that the employees and other relevant stakeholders are familiar with it and know how to use the platform.

## Other Applicable Legislation

When establishing a whistleblowing platform, it's important for an organisation to have a whistleblowing policy in place. This policy guides the organisation and employees on what types of issues should be reported, how to report them, and what happens after a report is made. It ensures employees know exactly what to do if they experience wrongdoing and provides clear steps for submitting a report.

The policy also protects whistleblowers by guaranteeing confidentiality and preventing retaliation. It explains the consequences of making false reports and ensures that the organisation will investigate concerns fairly and transparently. Overall, a whistleblowing policy supports a safe and ethical work environment, helps the organisation comply with legal requirements, and builds trust by showing a commitment to addressing issues and protecting those who speak up.

**Organisations should consider drafting their policies to be read in conjunction with the following Legislation sections that are relevant to whistleblowing:**

*Protected Disclosure Act 26 of 2000*

*Companies Act 71 of 2008*

*Criminal Procedure Act 51 of 1977*

*Labour Relations Act 66 of 1995*

*Protection Against Harassment Act 17 of 2011*

*Prevention and Combatting of Corruption*

*Activities Act 12 of 2004*

*Protected Disclosure Act 26 of 2000*

*Public Service Regulations*

*Protection of Personal Information Act of 2013*







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