



# KPMG Whistleblower Lines

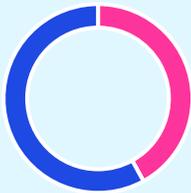
A tailored solution to help you detect fraud, corruption and other ethical violations more efficiently



## An economic downturn can set the stage for fraud

Financial pressures during an economic crisis can lead to an increase in fraud cases. The main reasons include:

- Inflation and rising cost of living.
- Rising interest rates.
- Hiring freezes and slowing of career progression.
- Growing pressure to maintain a level of sales and profits.



which is nearly 3x as many cases as the next most common method

Source: Report to the Nations 2022, ACFE

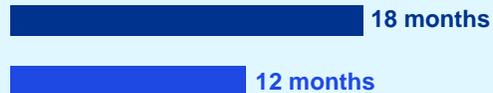
## A whistleblower line will help protect your assets

Whistleblowing is the most common way to expose fraud, which is why having an anonymous and confidential whistleblower line is so important.

Companies that have **whistleblower lines detect fraud more quickly and incur fewer losses** than organizations with no such service.



Time



Median loss



Organizations with no whistleblower mechanism
Organizations with a whistleblower mechanism

Source: Report to the Nations 2022, ACFE

## Benefits of having a whistleblower line



Irregularities are flagged quickly.



Hotline acts as a deterrent for ill-intentioned individuals by encouraging ethical behaviour at all levels.



Upward communication is encouraged.



When you choose KPMG's whistleblower service, you are working with an external party who will ensure that confidentiality and anonymity are protected.



This limits reputational risk and disciplinary action in the event of legislative and regulatory non-compliance in areas where you are operating.



# Your organization can choose the types of whistleblowing for which it wants to make reporting mechanisms accessible. Here are some non-exhaustive examples of the different facets of risk:

FRAUD AND CORRUPTION	ENVIRONMENTAL, SOCIAL AND GOVERNANCE	PERSONAL INFORMATION
<ul style="list-style-type: none"> <li>• Fraud and corruption, including theft, financial manipulation and other forms of misconduct.</li> <li>• Conflicts of interest.</li> <li>• Questionable practices of clients and suppliers.</li> <li>• Misuse and misappropriation of assets.</li> <li>• Contraband and distribution of illicit substances.</li> </ul>	<ul style="list-style-type: none"> <li>• Workplace harassment.</li> <li>• Discrimination.</li> <li>• Occupational health and safety compensation abuse.</li> <li>• Illegal wage practices or working conditions;</li> <li>• Environmental offences.</li> <li>• False representations.</li> </ul>	<ul style="list-style-type: none"> <li>• Unauthorized access or use of confidential information.</li> <li>• Data and information systems security.</li> </ul>

## What we offer

Three whistleblowing mechanisms according to your needs and in keeping with industry best practices for preventing and detecting fraud, corruption and other ethical violations:



*“Although vital for good governance, a whistleblower line can only be effective if employees, agents, suppliers and other parties trust that the process will remain confidential and have no fear of reprisals. When KPMG manages your whistleblower line, you are assured of professionalism—but also integrity.”*



**MYRIAM DUGUAY**  
Partner, Forensic,  
National Leader Investigation  
and Fraud Risk Management,  
KPMG in Canada

## Potential benefits of KPMG’s whistleblower lines



### Accessibility

Our ethics line services include a comprehensive, **bilingual** (English and French) solution that is available **24 hours a day, 7 days a week, 365 days a year**. These services can be provided in other languages worldwide, if required.



### Confidential and anonymous process

The whistleblower’s experience is important to us. Therefore, our solution allows your organization’s designated officials to communicate in a confidential and anonymous manner with the whistleblower. The users can also **follow the progress of their whistleblower’s report** online and file documents when necessary.



### Accountability

We provide an **integrated, secure and easy-to-use platform** that **consolidates all whistleblower reports** received, regardless of the mechanism used.

This platform allows for the extraction of various types of reports on demand, which facilitates **accountability** to those responsible for the governance of your organization.



## Benefits of the integrated management platform

- You are immediately notified by email when an irregularity is reported.
- Allows you to choose, depending on the type of case being reported, who can receive the report, either a KPMG representative or a designated representative from your organization.
- You can contact the person who provided the tip anonymously and confidentially.
- Platform is ISO 27001 certified.
- All files, information received, and communications are saved in a secure environment that is protected and readily available to your company.
- KPMG representatives or persons designated by your company can quickly produce reports and access the files via this web platform.

## KPMG's robust whistleblower solution



Our personalized approach and our comprehensive care of the situation.



Our professionals have extensive experience with current laws and policies, so they are able to analyze reports and ask the right questions.



A whistleblower line managed by an independent firm like KPMG can provide integrity and impartiality.



Our professionals become familiar with your business, products and services, values, culture and code of ethics to better communicate with whistleblower line users.



KPMG's other forensic accounting services are also at your disposal, if necessary (e.g., data analytics, traditional and technological investigations, training, etc.).



*"Whistleblowers play a vital role in fighting fraud and corruption since they are often uniquely placed to witness or discover unusual or potentially fraudulent behaviour."*

**STÉPHAN DROLET, Partner-in-charge, Advisory, Québec Region,**

# Want to know more? Contact us!



**Myriam Duguay**  
Partner, Forensic,  
National Leader Investigation  
and Fraud Risk Management  
KPMG in Canada  
514 840-2161  
[myriamduguay@kpmg.ca](mailto:myriamduguay@kpmg.ca)

## MONTREAL

**Stéphan Drolet**  
Partner-in-charge,  
Advisory, Québec Region  
KPMG in Canada  
514 840-2202 [sdrolet@kpmg.ca](mailto:sdrolet@kpmg.ca)

**Jack Martin**  
Partner, Forensic,  
National Leader, Forensic Data Analytics  
KPMG in Canada  
514 840-8647 [jackmartin@kpmg.ca](mailto:jackmartin@kpmg.ca)

## QUEBEC

**François Filion**  
Partner, Forensic and Valuation  
KPMG in Canada  
418 577-3431 [ffilion@kpmg.ca](mailto:ffilion@kpmg.ca)

## OTTAWA

**Kas Rehman**  
Partner, Forensic  
KPMG in Canada  
613 212-3689 [kasrehman@kpmg.ca](mailto:kasrehman@kpmg.ca)

## TORONTO

**Enzo Carlucci**  
Partner, Forensic,  
National Service Line Leader, Forensic  
KPMG in Canada  
416 777-3383 [ecarlucci@kpmg.ca](mailto:ecarlucci@kpmg.ca)

**Peter Armstrong**  
Partner, Senior Vice President, Forensic  
KPMG in Canada  
416 777-8011 [pearmstrong@kpmg.ca](mailto:pearmstrong@kpmg.ca)

**Colleen Basden**  
Partner, Senior Vice President, Forensic  
KPMG in Canada  
416 777-8403 [cbasden@kpmg.ca](mailto:cbasden@kpmg.ca)

**Becky Seidler**  
Partner, Vice President, Forensic,  
National Leader Post-Acquisition  
Accounting Disputes  
KPMG in Canada  
416 777-3439 [beckyseidler@kpmg.ca](mailto:beckyseidler@kpmg.ca)

**Rohan Sethi**  
Partner, Forensic  
KPMG in Canada  
416 476-2900 [rohansethi@kpmg.ca](mailto:rohansethi@kpmg.ca)

## SOUTHWESTERN ONTARIO

**Karen Grogan**  
Partner, Senior Vice President, Forensic  
KPMG in Canada  
519 747-8223 [kgrogan@kpmg.ca](mailto:kgrogan@kpmg.ca)

## CALGARY

**Shelley Hayes**  
Partner, Forensic  
KPMG in Canada  
403 691-8467 [shelleyhayes@kpmg.ca](mailto:shelleyhayes@kpmg.ca)

## VANCOUVER

**Rebecca Ip**  
Partner, Risk Consulting & Financial Crimes  
KPMG in Canada  
416 777-3257 [rip@kpmg.ca](mailto:rip@kpmg.ca)

