

# BDO COMPLIANCE ASSISTANCE



The legal requirements for doing business have been tightened considerably in recent years. A number of legal provisions and court rulings now have to be taken into account in "normal" commercial transactions. This does not only apply to medium-size and large companies: the demands on small firms are also increasing. In many cases, however, there is a lack of human, organisational and financial resources

## SET-UP OF WHISTLEBLOWER SYSTEM BECOMING MANDATORY

According to the EU Whistleblowing Directive, even small and medium-sized enterprises (SMEs) will be legally obliged to have a whistleblower system in place when the company size exceeds 50 employees.

On July 27, 2022, the Federal Cabinet has now resolved the draft of the Whistleblower Protection Act, submitted by the Federal Minister of Justice, Marco Buschmann, which is intended to implement the EU Whistleblowing Directive into German law, with some minor amendments. The law is expected to be pronounced in autumn 2022 and enter into force before the end of this year.

The Whistleblower Protection Act shall protect individuals who report statutory violations in companies or public authorities. The legal requirements for which you should make preparations at an early stage are, as of today, as follows:

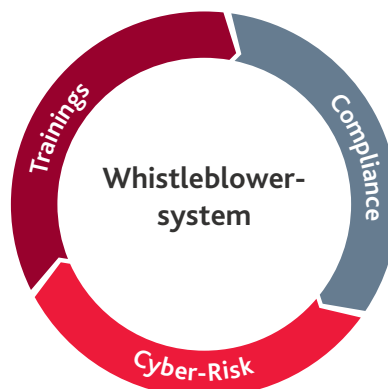
- ▶ Companies with more than 250 employees and public authorities with more than 50 employees must then provide an internal whistleblowing system. This also applies to communities with a population of 10,000 or more. For smaller companies with 50 to 249 employees, this requirement will probably apply from December 2023 at the latest; possibly even earlier.
- ▶ The internal reporting channel must be designed, set up and operated so securely that the identity of the whistleblower and of third parties mentioned in the report remains confidential.

## WE TAKE CARE OF YOUR DUTIES

„BDO Compliance Assistance“ enables you to fulfil the legal obligation to set up and maintain a whistleblowing system in accordance to the future Whistleblower Protection Act and in compliance with the standards.

Thereby, our web-based BDO Legal whistleblower portal ensures worldwide accessibility in all languages.

In addition, our service provides you with further practice-related assistance services.



## ABOUT BDO LEGAL

BDO Legal's partnership with BDO AG Wirtschaftsprüfungsgesellschaft puts us in a strong position to offer you legal advice in close collaboration with experts from tax consulting, auditing and advisory.

Due to our cooperation with the international BDO network of independent member firms, we can offer our clients tailor-made solutions for every country and every market, or act as intermediary in this respect.

At BDO Legal, we are not only external advisors for our clients – we also support you as a strategic partner regarding management and implementation of national and international projects.

## CONTACT US

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# Whistleblower

point of  
who exposes any kind  
of information or ac

## OUR SERVICES FOR YOU

- ▶ Setting up a whistleblowing system (incl. web-based BDO Legal whistleblower portal)
- ▶ Criminal defence emergency hotline (24/7)
- ▶ Money-laundering hotline if a breach is suspected (monday-friday from 9am-5pm, except public holidays)\*
- ▶ IT emergency hotline \*\*
- ▶ IT security consulting (1hr/month; max. 3 hours/year)\*\*
- ▶ Digitalisation consulting (1hr/month; max. 3 hours/year)\*\*
- ▶ Continuing education and training in compliance (1 training session/month)



## YOUR BENEFITS

- ▶ Secure transfer of reported information to lawyers: confidential handling of information, possible confirmation of the whistleblower's anonymity
- ▶ Many years of experience as ombudspersons guarantee practical recommended actions to clarify the incoming reports
- ▶ Our service is even available for less than the hourly rate of a lawyer per month (depending on the size of the company)
- ▶ Raising awareness and training of employees in all compliance issues with practical relevance
- ▶ Proof of compliance activities for customers and government agencies

## OUR AFFILIATED PARTNERS

With over 2,100 employees across 27 different offices, BDO is one of the leading companies for auditing and audit-related services, tax and business law consulting, and advisory in Germany.

BDO AG Wirtschaftsprüfungsgesellschaft is a founding member of BDO International (established in 1963), with more than 95,000 employees across 164 countries, it is currently the only globally active auditing and consulting organisation with European roots.

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Our teams have core competencies in Microsoft Azure, Microsoft 365, Output Management, SAP consulting and agile project management. We accompany our clients on their digitalization journey.

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