

A BOARD GUIDE

Ethics Reporting & Case Management

From speak-up to consistent, well-managed, and defensible outcomes

Reporting channels, the allegation dictionary, triage, the case lifecycle and system of record, special handling, dissemination, discipline, and oversight.

Why Reporting and Case Management Matter

Consistency, transparency, predictability, and fairness—applied to every matter that comes in.

Turn culture into governance.

A strong speak-up culture sets shared expectations; effective governance layered on top makes them real.

Reach fair, comparable outcomes.

A defined framework drives consistency and transparency across substantiated matters company-wide.

Manage every concern as a case.

One system of record carries each matter from intake to closure—nothing falls through the cracks.

Learn from the data.

Aggregated case data surfaces trends, enables proactive mitigation, and feeds lessons learned.

THE STANDARD

“To achieve consistency, transparency, predictability, and fairness across all substantiated investigations company-wide.”

How Concerns Are Raised

Multiple channels, available everywhere, with anonymity offered where the law allows.

Ethics helpline

Available 24/7 in most local languages, answered by an independent provider—anonymous where local law permits.

Web submission

A dedicated ethics site lets people ask questions, submit concerns, and follow up on prior reports.

QR code

A scannable code routes a concern straight into the case-management system.

People you trust

A manager, or a representative from Compliance, HR, Legal, or Security—each of whom must log the report.

Two kinds of contact: an allegation triggers investigation and potential corrective action; a request for guidance seeks clarification before acting.

The Principles That Make It Work

People raise concerns only when the ground rules are clear and trustworthy.

Confidentiality & anonymity

Confidential and anonymous avenues to report, offered to the extent local regulations allow.

Non-retaliation

No termination, demotion, or discrimination for raising a concern in good faith or taking part in an investigation.

Good-faith reporting

Protection attaches to good-faith reports—even where suspicions ultimately prove unfounded.

Duty to report and cooperate

People are expected to raise concerns and cooperate fully in any investigation.

Fairness & presumption of innocence

Matters are handled with fact-focused objectivity and a presumption of innocence.

Respect for all parties

Reporters who raise concerns are treated with respect—and never isolated.

The Allegation Dictionary

A standardized vocabulary classifies every report—so like matters are handled alike.

Anti-Corruption

Conflict of Interest

Discrimination

Harassment

Financial Integrity

Insider Trading

Retaliation

Workplace Violence

Wage & Hour

Compliance

Intentional Dishonesty

Theft & Asset Misuse

HOW IT IS APPLIED

Each class carries a recommended minimum tier and a definition with examples. Use the allegation that requires the higher tier and most narrowly fits the facts; every matter is managed at the level of its highest-tier allegation. Handling a matter at a lower tier requires pre-approval, and a true “general ethics” classification requires director-level sign-off—it is not a catch-all.

Grading Severity

Every report is graded by the risk it presents—and routed accordingly.

SEND TO TRIAGE

Most serious

Anti-corruption, insider trading, major financial integrity, large-value theft, workplace violence.

TIER 1

Highest managed

Significant matters escalated to the triage team and given heightened oversight.

TIER 2

Default serious

Harassment, discrimination, conflicts of interest, and similar intentional Code violations.

REFERRAL

Lowest

Concerns needing no ethics oversight—referred to the business to address.

WHAT DRIVES THE TIER

Tier reflects the risk to the company of litigation, reputational harm, or regulatory exposure. Monetary thresholds, aggravating factors, and signs of habitual misconduct raise the tier, and a classification can change as new facts emerge. A matter with too little information to investigate stays open no longer than reasonably necessary—usually not more than seven days.

From Contact to Closure

Nine steps carry every case through one consistent flow.

1

Contact Received

A report enters and is logged in the system of record.

2

Assessment & Reply

Classify the matter; acknowledge the reporter.

3

Assignment

Assign a case manager—Tier 1 escalates to the triage team first.

4

Notification

Notify the required stakeholders for the matter.

5

Fact Finding

Plan and conduct the investigation; gather evidence.

6

Findings Review

Weigh the findings; triage reviews Tier 1 matters.

7

Remediation Planning

Plan corrective measures—interim steps where risk demands.

8

Business Partner Review

Align accountability with the business and subject experts.

9

Closure & Reply

Close the case and give the reporter high-level feedback.

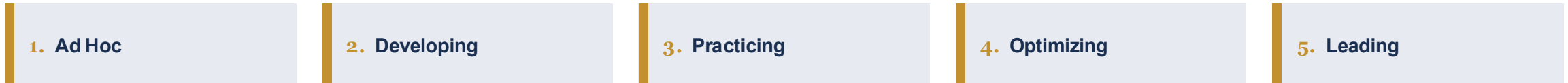
One System, Measured Maturity

A central system carries every case and a maturity model raises the program over time.

SIX BUILDING BLOCKS



FIVE MATURITY LEVELS



WHAT THE SYSTEM DELIVERS

A consistent methodology and a single record from intake to closure; standards that let every market oversee investigations the same way; automated case-data reporting; and regular data-quality reviews to keep the record reliable.

When a Matter Needs Heightened Care

Some reports require restricted access and immediate, senior escalation.

Governance associates

Any report naming a Legal, Ethics, or Compliance associate—at any level—as a subject gets heightened handling.

Officers & reputational risk

Matters involving an officer, brand-reputational risk, or any immediately-reportable criterion go to triage.

Immediate escalation

Escalate at once to the intake director, who assigns the lead case manager—without first seeking more detail.

Restricted access

Special-handling matters limit who can see the case, and designated senior leaders are notified directly.

The principle: heightened handling protects the integrity of the process and the confidentiality of sensitive matters—escalate first, gather details second.

Who May See Case Information

Case information moves on a need-to-know basis—and privilege governs the rest.

PRIVILEGED MATTERS

Legal directs dissemination of any privileged report. Counsel either shares it or dictates, in writing, who may receive it—before any information moves.

NON-PRIVILEGED MATTERS

Reports go to need-to-know parties—typically the business partners at the review—with reporter and witness identities redacted and a no-forwarding admonishment.

THE GUARDRAILS

Across every disclosure, give special consideration to privacy laws and policies and to protecting the confidentiality of reporters and witnesses. A summary of findings may be more prudent than a full report. And no general guideline substitutes for common sense and sound judgment, case by case.

From Conduct to Consequence

Discipline is progressive and proportionate—and kept separate from the fact-finding.

Intentional violation

first occurrence

suspension or other discipline

aggravated

termination

Coerced or directed

first occurrence

verbal warning

aggravated

written warning

Inadvertent error

first occurrence

informal coaching

aggravated

verbal warning

Internal process error

first occurrence

no employee fault

aggravated

process fix and training

THE TEST Was the conduct intentional? Were the results intended or foreseeable? Was a procedure violated? Was the person directed or coerced by a superior in their reporting line?

The investigator does not set discipline—separating the phases protects independence and credibility. A matter is substantiated on a preponderance of the evidence (more likely than not).

What Moves the Outcome

The same conduct can warrant coaching or termination, depending on these factors.

AGGRAVATING

Intent. The person intended both the conduct and the result.

Foreseeability. Knew or should have known the likely result, given role, tenure, and training.

Disciplinary history. Prior infractions or substantiated allegations raise the level.

Nature and severity. The seriousness of the violation and the person's role in it.

MITIGATING

Coercion or direction. Directed or coerced by a superior in the person's reporting line.

Subordinate role. A limited role in the conduct points toward a lower level.

Inadequate training or controls. Root cause shows the controls or training were deficient.

Unintentional conduct. Conduct that was negligent rather than intended lowers culpability.

Note: *peer influence does not mitigate—people are expected to think for themselves—and guidance is adjusted to local law.*

Keeping It Consistent

Mechanisms that make outcomes comparable, defensible, and final.

Neutral application

The matrix is applied neutrally to achieve consistency and transparency across matters.

One point of interpretation

The chief ethics and compliance officer—or a delegate—holds final authority over how it is read.

Accountability research

Before the business review, case managers pull closed cases with the same allegation to align outcomes.

Clear decision rights

The business and HR, with Compliance and Legal, decide the corrective action.

Senior-matter review

A review body decides senior-level matters that may lead to termination.

Final and documented

Decisions are final absent new material information, and handled with strict confidentiality.

Data, Metrics, and the Board

Case data is more than a record—it is the program’s early-warning system.

Case data reporting

Leaders review case data, share it with leadership when appropriate, and adjust plans accordingly.

Quality assurance reviews

Case governance teams review case data and correct errors, targeting a low error rate.

Trend analysis

Quarterly assessments surface both workflow obstacles and emerging business-practice trends.

Escalation protocol

A risk-based protocol tracks incidents requiring escalation—reporting never replaces a direct call.

Root cause & analytics

Root-cause analysis and, where apt, predictive analytics proactively mitigate recurring issues.

Board oversight

Aggregated case data flows to senior leadership and the audit committee of the board.

The Program Is a Control

The ethics program's machinery is the very set of controls the company certifies under SOX.

Controls, not decoration

The helpline, case management, and investigation processes are the controls relied upon for the company's SOX certifications.

§404 sub-certifications

Ethics & Compliance sub-certifies that its controls—reporting channels, training, the Statement of Ethics, intake, case management, and audit-committee reporting—work effectively.

§302 & §906 certifications

The CEO and CFO certify disclosure controls and internal control over financial reporting, disclosing significant deficiencies, material weaknesses, and fraud.

Change the program, change the narrative

If the program changes materially, the SOX narrative and related controls must be revised to match.

Good-faith reliance: documented sub-certifications can support the certifying officers' defense if a certification later proves inaccurate.

Audit Committee Reportable Criteria

Defined criteria route the most serious matters to the audit committee each quarter.

Corruption

Government corruption or significant anti-corruption-policy violations.

Officer misconduct

A corporate officer alleged to have violated the Statement of Ethics.

Financial integrity

Violations over \$500,000—or potentially systemic abuse.

Fraud

Over \$500,000, brand risk, systemic, or involving a role in internal controls.

Theft

Involving an associate, over \$500,000 or posing brand risk.

Reputational risk

Allegations posing significant corporate brand or reputational risk.

Information systems

Significant or systemic risk to information systems involving an associate.

THE STATUTORY BACKBONE

Under SOX §301, the audit committee maintains procedures for the confidential, anonymous submission of concerns about accounting, internal accounting controls, and auditing. Reportable matters are reported quarterly to the audit committee, chief audit executive, CFO, and controller—and every complaint is tracked and retained, whether or not it meets the criteria.

Firm Lawyers

Matthew Boyden

is a trial lawyer and former federal prosecutor with more than thirty-five years of experience. He represents companies and executives in high-stakes criminal, civil, regulatory, and governance matters, and is regularly engaged where litigation risk, regulatory scrutiny, and institutional exposure intersect. His practice includes federal criminal defense, complex civil litigation, internal investigations, and board-level advisory work, including securities, sanctions and trade controls, anti-corruption, and anti-money laundering.

Larry Finder

is a trial lawyer and former United States Attorney with more than four decades of experience handling complex criminal, civil, and regulatory matters of national significance. He represents individuals, corporations, and boards confronting serious legal, institutional, and reputational risk. He served in increasingly senior roles at the U.S. Department of Justice, including Chief of the Criminal Division and First Assistant U.S. Attorney, before being appointed United States Attorney for the Southern District of Texas in 1993.

Ryan McConnell

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