

# The Anonymous 360-Degree Whistleblower

Consumed with the fear of victimization and job loss, an employee who could have blown the whistle on an unethical practice may decide to turn a blind eye to such misconduct.

Most whistleblowers find themselves on the firing line for turning the spotlight on unethical practices, especially when their identity is given away by the recipients of their reports. Consumed with the fear of victimization and job loss, an employee who could have blown the whistle on an unethical practice may decide to turn a blind eye to such misconduct.

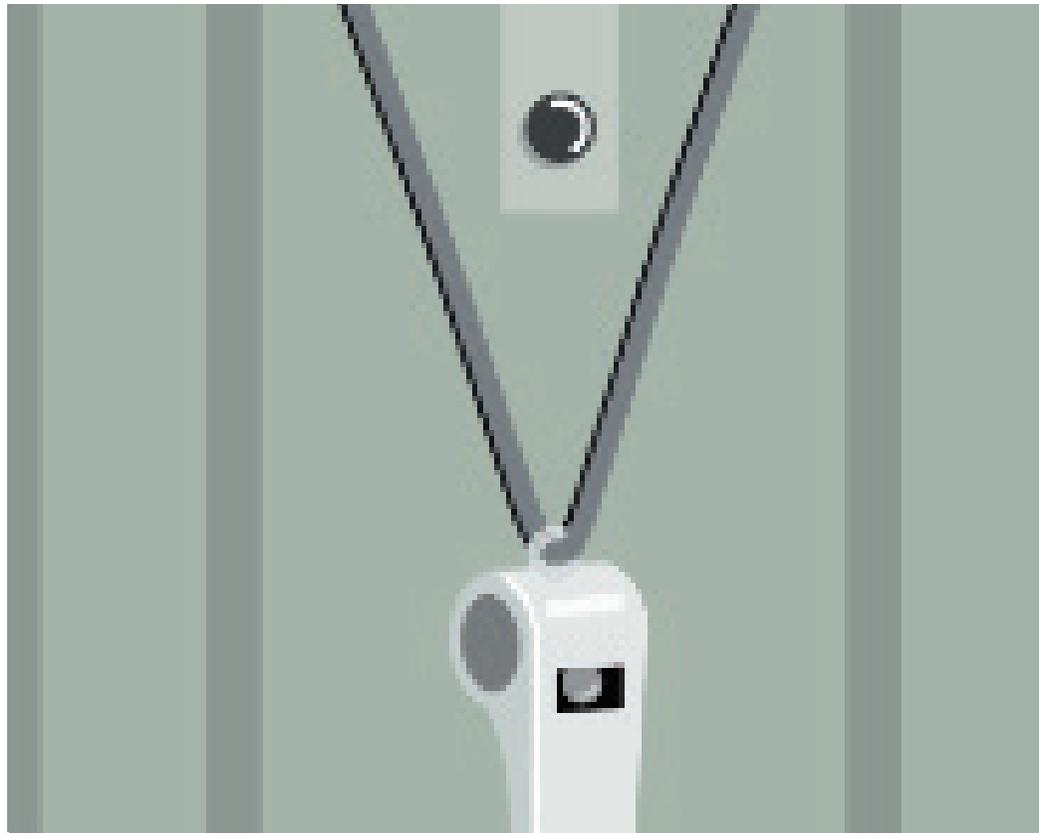
This disposition accounts for why companies that are cracked up as too big to fail find themselves on the wrong side of the law, experience cash flow problems, grapple with reputational damage, and ultimately file for bankruptcy.

Based on the 2020 survey conducted by the Association of Certified Fraud Examiners, tips were reported as the most common way of detecting occupational fraud. Tips have the highest percentage score of 43%, followed by Internal Audit review, which was rated 15%. These statistics lend credence to the importance of tip-offs in cropping the perpetration of fraud or misconduct in the workplace.

In taking this a notch higher, companies that are poised on maintaining an ethical workplace are beginning to subscribe to an anonymous reporting platform. This is considered a stellar approach compared to directly reporting to a line manager, who might be conflicted or connected to the case being reported. Hence, the recipe for boosting employees' morale in speaking up on misconduct is to deploy an anonymous reporting channel.

## The 360-degree dimension to blowing the whistle

In his book, *"The 360 Degree Leader"*, John Maxwell, an author on leadership insight,



Based on the 2020 survey conducted by the Association of Certified Fraud Examiners, tips were reported as the most common way of detecting occupational fraud.

observed that a leader could exercise influence on three fronts. He wrote that a leader could lead upward, downward or across the same level. From a whistleblowing perspective, a whistleblower could either blow the whistle on an employee above, below or across his or her level in an organisation. This underscores how a whistleblower could support an ethical culture through a 360-degree approach to reporting misconduct in the workplace.

### Reporting above the level of a whistleblower

According to the Association of Certified Fraud Examiners (ACFE) Fraud Examiners Manual 2018, Financial statement fraud is most likely to be perpetrated by management of an organization. This category of fraud

is premised on the pressure to live up to lofty expectations and present a healthy enterprise to investors. An employee, who has a suspicion or knowledge of an aggressive accounting scheme by senior executives, could report such a scheme through an anonymous reporting channel without fear of victimization.

### Reporting across the level of the whistleblower

Most employees tend to turn a blind eye to the misconduct of their peers or colleagues on the same level as them. An employee may stop short of blowing the lid on the infractions of such colleagues after making failed attempts to talk them out of unethical practices. The employee in question may allow his or her friendship with delinquent

colleagues to get in the way of reporting their misconducts.

However, an employee who is keen about doing the right thing could decide to put the corporate interest of his or her employer ahead of personal interest. Based on this, such employee may find it appropriate to report the misconduct of delinquent colleagues without falling prey to victimization.

### Reporting below the level of the whistleblower

It is commonplace for employees at the lower level of management to misappropriate the assets of their employers. While these categories of employees have little or no influence in manipulating the financial statement of their employers, they may deploy schemes to misappropriate cash, inventory, and other

valuable assets of their employers. An employee who wants to support management's effort in promoting an ethical workplace may decide to report such misconducts through an anonymous reporting channel. Empowered with an anonymous reporting platform, a whistleblower could report misconducts perpetrated by employees above, below, or on the same level as him or her in the organisation. This represents a 360-degree approach a whistleblower could deploy to support an ethical workplace.

Therefore, the brilliant approach to encourage all employees and other stakeholders to speak up on misconducts is to deploy an anonymous reporting channel. This approach gives whistleblowers the courage on their convictions to support an organization's drive to promote an ethical work environment.

Article written by



**Abayomi Aina**  
Risk Advisory Manager  
E: [abaina@deloitte.com.ng](mailto:abaina@deloitte.com.ng)

This publication contains general information only and Deloitte & Touche is not, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte & Touche a member firm of Deloitte Touche Tohmatsu Limited, provides audit & assurance, tax, consulting, financial advisory and risk advisory services to public and private clients spanning multiple industries. Please visit us at [www.deloitte.com/ng](http://www.deloitte.com/ng)