

Beyond the hotline: What it really takes to build a speak-up culture

A hotline gives people somewhere to report. Trust gives them a reason to use it.

In the first three articles of this series, we examined the growing role of whistleblowing in corporate governance, the employment implications arising from whistleblowing reports, and the personal data protection considerations throughout the reporting and investigation lifecycle. This final article addresses the factor that ultimately determines whether those frameworks work in practice: *trust*.

Why do some organisations uncover misconduct early, while others discover it only after the issue has become systemic?

The answer is rarely the technology behind the hotline.

Many organisations already have reporting channels, codes of conduct and whistleblowing policies. Yet serious concerns may remain unreported for years. The difference often lies in whether employees and other stakeholders understand the mechanism, trust the process and believe that speaking up is both safe and worthwhile.

Most organisations do not discover misconduct simply because they have a hotline. They discover it because someone eventually decides it is safe to use it.

This Legal - Forensics Newsletter highlights:

- Why an absence of reports does not necessarily indicate an absence of misconduct
- Why whistleblowing frameworks should operate on both an inside-out and outside-in basis
- How training can turn a dormant hotline into an effective early-warning mechanism
- What a recent Vietnamese judgment shows about channels for reporting sensitive concerns
- Why trust must be supported by a credible response when concerns are raised

1. Silence may conceal more than an empty hotline suggests

A consistently empty reporting inbox can be misleading.

A low number of reports may indicate a healthy organisation. It may also mean that employees and other stakeholders do not know where to report, do not trust the available channels or do not believe that raising concerns will make a difference. In many internal investigations, the issue is not that nobody knew. Several people may have observed parts of the misconduct, discussed concerns informally or felt that something was wrong. Yet no one felt sufficiently safe or responsible to escalate the issue.

This is particularly common where concerns involve:

- Sexual harassment or other sensitive workplace conduct
- Alleged misconduct by senior or influential personnel
- Conflicts of interest within procurement or management teams
- Undisclosed relationships with vendors
- Kickbacks or improper benefits
- Conduct involving several individuals over an extended period

The barriers are often practical rather than formal. Employees may fear retaliation, damage to their careers or workplace relationships. They may doubt that their identity will be protected. Others may assume that management already knows or that someone else will eventually report the issue.

For individuals affected by sexual harassment, these barriers can be even higher. Not everyone feels comfortable confronting the alleged wrongdoer, reporting through ordinary management lines or disclosing a highly personal incident to HR. A confidential and credible alternative channel may determine whether the concern is raised at all.

The absence of reports is therefore not proof that the organisation has no issues. It may indicate that the organisation has not yet earned enough trust for people to report them.

2. Why reporting channels matter: a recent Vietnamese judgment

A 2026 Vietnamese labour judgment illustrates how an internal reporting mechanism can enable a sensitive concern to surface.¹

The dispute concerned allegations of workplace sexual harassment that ultimately led to disciplinary dismissal. According to the judgment, a colleague provided the affected person with the company's hotline details so that she could raise the concern. The report prompted further verification, including obtaining accounts from the affected person and other witnesses, reviewing closed-circuit television (CCTV) footage and messages, organising a dialogue, and examining the wider circumstances surrounding the alleged conduct.

When the dismissal was challenged, the Court did not assess the employer's decision solely by reference to the initial report. It considered the wider record, including witness evidence, messages, CCTV materials, the affected person's subsequent request to move to a night shift to avoid the accused employee, the company's internal labour regulations and evidence that the accused employee had attended anti-harassment training. The Court rejected the employee's claims challenging the dismissal.

¹ See "Judgment No. 01/2026/LD-ST dated 22 May 2026", judgment of the People's Court of Region 7, Bac Ninh, accessed 8 September 2026.
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The case is important for more than its treatment of sexual harassment. It shows how an internal reporting channel can bring a difficult and highly personal concern into a formal process where ordinary management channels may not feel accessible. It also shows why confidence in the response matters.

A report should be taken seriously, but it should not be treated as proof by itself. A credible process must protect the person raising the concern while ensuring that the facts are established through a fair and evidence-based review.

The hotline allowed the concern to surface. The investigation allowed the facts to be established.

3. Effective reporting must work both inside-out and outside-in

Whistleblowing is often designed as an employee reporting mechanism. For many organisations, that model is too narrow.

Based on anonymised themes encountered in internal investigation matters supported by EY, important concerns may come from (i) current employees; (ii) former employees; (iii) secondees and contingent workers; (iv) vendors and suppliers; (v) contractors; (vi) unsuccessful tender participants, (vii) customers; and (viii) other business partners.

Current employees often have the clearest view of internal conduct and control failures. This is the traditional **inside-out** reporting model.

External stakeholders may see a different part of the risk. Former employees may disclose concerns only after leaving, when they are no longer affected by reporting lines, workplace relationships or perceived career consequences. Vendors participating in procurement or tender processes may observe unusual requirements, preferential treatment, suspected undisclosed relationships or requests that appear inconsistent with the organisation's procurement standards. These matters may not be visible through internal HR or compliance reporting lines. This is the **outside-in** dimension of whistleblowing.

It is particularly relevant where concerns involve procurement integrity, conflicts of interest or improper benefits. Allegations may involve an employee or manager establishing an external company through a relative, associate or nominee; directing business opportunities or transactions to that entity; influencing vendor selection; manipulating tender requirements; or receiving undisclosed commissions or kickbacks from suppliers.

The first warning may come from a vendor participating in a tender, a former employee aware of the relationship or another external stakeholder with information unavailable to the organisation's internal control functions. A whistleblowing framework limited to current employees may therefore miss critical warning signs.

An effective framework should answer two questions:

1. Can people inside the organisation report what they observe?
2. Can people outside the organisation report what the organisation cannot see?

The source of a report should inform how credibility and evidence are assessed. It should not determine whether the concern can be heard.

4. A hotline creates opportunity. Training creates confidence.

A reporting channel can exist for years without functioning as a meaningful early-warning system.

In one recent matter involving a Swiss multinational group, the company already had an established whistleblowing mechanism. However, a broader pattern of suspected misconduct involving multiple individuals only surfaced after the organisation conducted targeted training and communication on its hotline, reporting expectations and available protections. Following the training, individuals came forward with further information. Matters that had previously appeared isolated could then be considered together, enabling the organisation to identify a wider and potentially systemic issue.

The mechanism had not changed. People's understanding and confidence had.

A hotline creates the opportunity to speak up. Training creates the confidence to use it.

Whistleblowing awareness should not be limited to a policy link provided during onboarding. Organisations should consider recurring communication explaining:

- Who may use the reporting channel
- Which concerns may be reported
- Whether anonymous or confidential reports are accepted
- How reports will be assessed
- How retaliation concerns will be handled
- What a reporting person should expect after making a report
- Which channels are available to vendors and other third parties

Training should reach both new and existing personnel. New joiners need to understand the organisation's expectations from the outset. Existing employees require regular reminders, particularly where policies, reporting channels or responsible teams have changed. Leadership behaviour is equally important. Employees are unlikely to trust a hotline if they see senior personnel protected from scrutiny, reporting persons marginalised or previous concerns disappearing without visible follow-through.

5. Trust must be backed by a credible response

Encouraging people to speak up creates an expectation that the organisation will respond credibly.

Trust can be damaged if reports are ignored, dismissed without review or automatically accepted as fact. It may also be undermined where confidentiality is not respected, the reporting person experiences adverse treatment or senior personnel appear exempt from scrutiny. A credible response does not mean that every report must be substantiated or result in disciplinary action. It means that concerns are acknowledged, assessed by appropriate personnel, investigated where warranted and resolved through a fair process.

The aforesaid 2026 judgment is instructive. The report prompted broader fact-finding rather than an immediate conclusion. That process generated a record extending beyond the initial allegation, which later became central to the Court's review.

The same principle applies to investigations concerning procurement, kickbacks or undisclosed conflicts of interest. The original report may provide only the first lead. The relevant facts may emerge from procurement documents, tender records, corporate ownership information, communications, payment flows and relationships among several parties.

Trust is also weakened when the organisation identifies misconduct but cannot respond as intended because its internal policies and employment rules were not designed for the conduct uncovered. Organisations should therefore consider whether their local governance and employment framework can support proportionate action for the principal compliance risks relevant to their operations. This is particularly important where global codes of conduct address matters that are not clearly reflected in local employment rules.

A mature speak-up framework contains a connected chain: *“Awareness creates reporting. Trust sustains reporting. Investigation establishes facts. Governance enables action.”*

If any link is missing, the organisation may receive the warning but remain unable to respond effectively.

6. How EY can support

Whistleblowing is no longer simply a compliance requirement. It is a critical governance tool that helps organisations identify risks that may otherwise remain hidden until they result in regulatory breaches, financial losses, workplace disputes, or reputational damage. An effective whistleblowing system serves not only as a detection mechanism but also as an important preventive control that promotes a culture of integrity, transparency, accountability, and ethical conduct across the organization. Drawing on extensive experience supporting multinational corporations and Vietnamese businesses across a wide range of sensitive and complicated matters, EY provide end-to-end support throughout the whistleblowing lifecycle, from programme design and risk prevention to report intake, investigation, remediation, internal control improvement and governance enhancement.

Service	Description
Design and enhancement of whistleblowing frameworks	<ul style="list-style-type: none">Design, review, and benchmark whistleblowing programmes against global practices and Vietnamese legal requirementsDevelop reporting, escalation, investigation, and case management protocolsEstablish governance structures, reporting lines, and oversight mechanisms for whistleblowing and ethics programmes
Whistleblowing system and reporting channel support	<ul style="list-style-type: none">Assist with the implementation and operation of hotline, web-based, email, and other reporting channelsDevelop intake, triage, confidentiality, and reporter protection proceduresProvide support for initial case screening and preliminary assessment to facilitate informed decision-making on appropriate follow-up actionsAdvise on measures to promote a trusted speak-up culture and increase reporting effectiveness
Investigation and forensic support	<ul style="list-style-type: none">Conduct independent investigations into fraud, corruption, conflicts of interest, procurement irregularities, harassment, misconduct, data misuse, and other allegationsPerform e-discovery, digital forensic review, document preservation, and electronic evidence collection

	<ul style="list-style-type: none"> Assist in identifying relevant custodians, reconstructing events, analysing communication records, and tracing evidence to support fact-finding
Legal risk assessment and legal memorandum	<ul style="list-style-type: none"> Assess allegations and investigation findings from employment, data protection, cybersecurity, corporate governance, contractual, and regulatory perspectives Prepare legal memoranda on disciplinary measures, employee misconduct, material liability, compensation claims, third-party liability, and potential criminal exposure Advise on legally defensible investigation processes and evidence handling practices
Remediation and response strategy	<ul style="list-style-type: none"> Develop practical recommendations to address identified misconduct and control weaknesses Support disciplinary actions, termination processes, recovery actions, and engagement with regulators or law enforcement authorities where appropriate Provide root-cause analysis and corrective action plans to prevent recurrence
Policy review and enhancement	<ul style="list-style-type: none"> Draft and update whistleblowing, code of conduct, anti-corruption, procurement, conflicts of interest, workplace conduct, disciplinary, and investigation policies Review employment policies, personal data protection frameworks, employee monitoring measures, and internal governance procedures to address lessons learned from investigations Align internal controls and policies with evolving legal and compliance requirements
Training and culture-building programmes	<ul style="list-style-type: none"> Deliver management and employee training on whistleblowing, workplace investigations, ethics and compliance, anti-harassment, anti-bribery, data privacy, and evidence preservation Conduct scenario-based workshops and investigation simulations for HR, legal, compliance, internal audit, and leadership teams Support organisations in fostering a sustainable speak-up culture where concerns are reported early and investigated appropriately

Our multidisciplinary approach combines legal, forensic, employment, compliance, data protection, and investigative expertise to help organisations not only respond effectively to individual reports, but also identify systemic weaknesses, strengthen organisational culture, and build a trusted environment where concerns can be raised and addressed appropriately.



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Contacts

Ho Chi Minh City Office



Robert King | EY Vietnam, Laos, Cambodia Tax Leader

EY Consulting Vietnam Joint Stock Company

robert.m.king@vn.ey.com



Saman Bandara | Senior Partner, Forensics & Forensic Technology Leader

Ernst & Young Vietnam Limited

saman.bandara@vn.ey.com



Hieu Duy Nguyen | Law Leader and Managing Director

EY Law Vietnam Limited Liability Company

hieu.d.nguyen@vn.ey.com



Thach Thi Cam Tran | Director

EY Law Vietnam Limited Liability Company

thach.cam.tran@vn.ey.com



Thuy Thu Nguyen | Manager

Ernst & Young Vietnam Limited

thuy.thu.nguyen2@vn.ey.com

Hanoi Office



Anh Thuy Pham | Associate Partner

EY Law Vietnam Limited Liability Company

anh.thuy.pham1@vn.ey.com



Linh Hoang Anh Nguyen | Director

EY Law Vietnam Limited Liability Company

linh.hoang.anh.nguyen@vn.ey.com

Japanese Business Services (JBS)



Takahisa Onose | EY Vietnam, Laos, Cambodia JBS Leader
Ernst & Young Vietnam Limited
takahisa.onose@vn.ey.com



Takaaki Nishikawa | Associate Partner
EY Consulting Vietnam Joint Stock Company
takaaki.nishikawa@parthenon.ey.com

Korean Business Services (KBS)



Binh Thanh Phan | EY Vietnam, Laos, Cambodia KBS Leader
EY Consulting Vietnam Joint Stock Company
binh.thanh.phan@parthenon.ey.com



Kyung Hoon Han | Associate Partner
Ernst & Young Vietnam Limited
kyung.hoon.han@vn.ey.com

Chinese Business Services (CBS)



Truong Duc Le | EY Vietnam, Laos, Cambodia CBS Leader
Ernst & Young Vietnam Limited
truong.duc.le@vn.ey.com



Owen Tsao | Director
Ernst & Young Vietnam Limited
owen.tsao@vn.ey.com



Trinh Kiet Luong | Assistant Director
Ernst & Young Vietnam Limited
trinh.kiet.luong@vn.ey.com

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