

# Whistleblowing

## A suitable instrument to improve public corporate governance?

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### 1. Background

Academic as well as practitioner-oriented discussions have been dominated by concepts around economy, efficiency and effectiveness for many years. Whether or not this had a positive impact on the performance of the public sector as a whole is difficult to say, given the changing environment. Overall, the public management reforms show a mixed balance: Clear «success stories» contrast with obvious failures. What is clear, though, is that performance is difficult to define and measure and that there is a clear preference for quantitative approaches, which are not always the most important ones. In addition, there might be a bias towards measuring primarily what puts an organisation in a good light, instead of what is important for the decision makers and the politicians setting the objectives.

Not only have the difficulties around performance measurement showed that successful reforms strongly depend on qualitative aspects and conditions. In this context, transparency is a key requirement. The lack of transparency was an important driver behind a number of financial scandals, which occurred in past years. This has triggered a broad governance discussion, underpinning the importance of ethical and moral aspects in economic activities. These aspects are key in order to ensure credibility and sustainability. Over the past years, this discussion has expanded its focus to the public sector. In this context, the call for transparency plays an important role.

Actually, it is the job of the common management tools – «Controlling» and «Auditing» – to ensure the required level of transparency. While these tools can fulfil this task under normal conditions, they reach their limits when it comes to insiders' (hidden) criminal and/or unethical behaviour. In this case, insider knowledge is required, which usually only certain employees of the affected division have – if at all. Identifying and disclosing this kind of weak points to internal or – if necessary – external authorities is called whistleblowing.

While in the Anglo-Saxon world, whistleblowers are very popular and in some cases even celebrated as “heroes”, they face scepticism or even open rejection in other parts of the world. Depending on the perspective, whistleblowing is either being considered an ethical and commendable or an unethical and condemnable behaviour. Thereby, the difference in perception is not driven by the stage of development of a given country, but rather by the political and social system.

Essentially, there is a clash between the rights of the stakeholders (and the political system) for full transparency on the one hand, and loyalty towards the employer on the other hand. But also the striving for power and power retention,

which is inherent to any political system, plays a role – under different premises, though: Full transparency can affect one’s freedom of decision and action and is therefore not necessarily desirable for political function owners. However, tactical behaviour can have dangerous consequences, as it can damage the credibility of and the trust in politics or individual function owners.

In the following, the tool whistleblowing is being illustrated using the example of Switzerland.

## 2. Whistleblowing in Switzerland

In Switzerland, unlike other countries, whistleblowing cases<sup>1</sup> have unfortunately not led to the introduction of employment protection regulations or to the more sensitive handling of informants.

Switzerland’s old labor law still applies to whistleblowing. Politicians continue to be very reluctant to discuss the topic, and it is certainly not at the top of any agenda<sup>2</sup>. Recent developments in other OECD countries and the recommendations of international organizations seem to have had no effect on decision makers in Switzerland. The entire environment for whistleblowers remains unfavorable:

- Difficult definition of employees’ «duty of good loyalty», i.e. employees are left alone having to define the fine line between being loyal to their employer and reporting a violation of pertinent rules
- Very limited compensation in case of an unfair dismissal, i.e. when employees blow the whistle on their employer, they never know what the financial drawbacks will be for them
- Uncertainty related to the legality of external whistleblowing.

In order to enable (justified) whistleblowing both in corporations and in the Swiss public sector, legal provisions or at least mandatory company regulations are essential. This, it is hoped, would decrease the number of unreported corruption cases, which is assumed to be high. The recommendations given to Switzerland by the *Group of States against Corruption (GRECO)* of the Council of Europe point in the same direction: «- that the consultative group on corruption, or some other appropriate body, be given the necessary resources and power to initiate a concerted anti-corruption strategy or policies at national level, bringing together the federation and cantons, administrative and judicial authorities, and drawing on interdisciplinary skills and specialists; ...»<sup>3</sup>.

<sup>1</sup> See the following list with examples of Swiss whistleblowing scandals of the recent past.

<sup>2</sup> In December 2008 the Swiss Federal Council ordered an examination of the Swiss Code of Obligations in order to define a way to better protect whistleblowers.

<sup>3</sup> see [http://www.coe.int/t/dg1/greco/evaluations/round2/GrecoEval1-2\(2007\)1\\_Switzerland\\_EN.pdf#xml=-http://www.search.coe.int/texis/search/pdfhi.txt?query=greco%2C+switzerland&tr=Internet\\_D2&trprox=page&trorder=500&trprox=750&trdfreq=500&trwfreq=500&trlead=500&trdepth=250&trufs=1&trorder=r&trmode=&trpts=&trq=&trid=484963201eb, Ziff 188/i](http://www.coe.int/t/dg1/greco/evaluations/round2/GrecoEval1-2(2007)1_Switzerland_EN.pdf#xml=-http://www.search.coe.int/texis/search/pdfhi.txt?query=greco%2C+switzerland&tr=Internet_D2&trprox=page&trorder=500&trprox=750&trdfreq=500&trwfreq=500&trlead=500&trdepth=250&trufs=1&trorder=r&trmode=&trpts=&trq=&trid=484963201eb, Ziff 188/i)

Switzerland – and in particular the public sector in Switzerland – is still in the development stage in terms of learning how to deal with whistleblowing. This is clearly reflected in the lack of legal provisions. Severe cultural deficits seem to be the reason for the country's reluctance to accept international standards in this matter.

There have been several notable whistleblowing scandals:

- *Christoph Meili*, a guard with a private security firm working for the Swiss Bank UBS, saved holocaust documents from being destroyed by the bank in 1997.
- *Stanley Adams*, a top executive working for the pharmaceutical multinational Hoffmann-La Roche, reported on the anti-competitive activities of his employer in 1973 to the European Commission.
- *Margrit Zopfi and Esther Wyler* in 2007 informed the press about waste and insufficient controls at their workplace, the social welfare department of Zurich. Previous internal whistleblowing had no results, and after going to the press they were fired. On 17 September 2009 the Zurich regional court announced its judgement: They had committed a breach of official secrecy but were justified by non codified reasons. They were also awarded with financial remedies of 7.500 CHF each.
- *Bradley Birkenfeld*, a Director at UBS responsible for US-American clients based in Geneva. After being charged in the US for abetting tax evasion, he was subsequently classified as a whistleblower for revealing UBS client data<sup>4</sup>.

Occasionally, albeit rarely, whistleblowing protection does work:

- *Andreas M. Simmen*, Head of the Tax Administration in the Canton of Zurich was summarily dismissed by the cantonal government in April 2006. He had done «favors» for a number of taxpayers. In summer 2005, another employee of the tax office had reported this to the Finance Director, Hans Hollenstein. Hollenstein initiated an investigation and, at the same time, protected the whistleblower.

## 2.1 Basic rules and regulations

### 2.1.1 Regulations contained in the Swiss Code of Obligations

As there are no specific employment protection provisions for whistleblowers, the general rules of Swiss labor law apply.

The regulations seem to be appropriate. The provision concerning the employee's duty of *good faith* states that the employee has to report irregularities and grievances to his employer, so that they can be solved.

The whistleblower is first obliged to report his suspicions internally so that the employer has an opportunity to solve the grievances. If this is not successful, then the whistleblower can address an external body. This external body has to

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<sup>4</sup> see [http://www.nzz.ch/finanzen/nachrichten/ubs-banker\\_kooperiert\\_mit\\_us-behoerden\\_1.746657.html](http://www.nzz.ch/finanzen/nachrichten/ubs-banker_kooperiert_mit_us-behoerden_1.746657.html), visited on September 10, 2008.

be the authority responsible for the particular business in question. The whistleblower may only approach the press or the general public when all other options have proven fruitless.

However, the Swiss labor law regulations contradict those in the Swiss Code of Obligations, as Art. 321a states: Art. 321a<sup>1</sup> «The employee must perform (Art. 99) the work assigned to him with due care and loyally safeguard the employer's legitimate interests.»

This clause essentially forbids the employee from jeopardizing the interests of his employer. The duty of good faith explicitly prohibits an employee from revealing information to a third party which the employer wants to keep secret – even if it entails a criminal act. Art. 321a «<sup>4</sup> In the course of an employment relationship, the employee shall not make use of or inform others of any facts to be kept secret, such as, in particular, manufacturing or business secrets that come to his knowledge while in the employer's service. Also, after termination of the employment relationship (Art. 334 et seq.), he shall continue to be bound to secrecy to the extent required to safeguard the employer's legitimate interests.» This puts the whistleblower in a difficult predicament: Should he decide to make the grievance public, he risks his own dismissal<sup>5</sup> and also faces a potential claim for libel or damages.

### 2.1.2 Regulations for Swiss public sector employees<sup>6</sup>

The regulations for public sector employees are different from those in the private sector. The regulations for public sector employees contain one article providing for the protection of interests of the employer: Art. 20 and 22 Federal Personnel Act concerning Confidentiality and conflict of interest: «The employee agrees to keep all information relating to the business and the processes of the employer, its affiliates, and other parties with whom the employer and its affiliates may conduct business, absolutely confidential and only use it for the purpose of his/her work both during and after the end of his/her employment.»

These articles are comparable with the ones in the Swiss Code of Obligations regarding the duty of good faith and the «no duty» of disclosure for public sector employees. However, employment protection is much better regulated for public sector employees.

Even the internal code of conduct – which should include regulations for the protection of (justified) whistleblowing – does not specify any further regulations regarding internal reporting channels and the avoidance of discrimination in the case of justified whistleblowing. It can even be interpreted to mean that loyalty towards one's superior/ one's employer is valued more than loyalty towards society, ethical matters and law.

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<sup>5</sup> The case law of the Federal Supreme Court confirms this point.

<sup>6</sup> The Swiss Federal Council ordered a revision of the Swiss Code of Obligations to include clear provisions regarding the duty of public sector staff to report irregularities.

«Employees are expected to be loyal towards their employer and maintain confidentiality regarding corporate matters; this also applies in their freedom of expression»<sup>7</sup>.

### 2.1.3 Role of the Swiss Federal Audit Office (SFAO)

Compared with other OECD countries, the steps taken by the Swiss Federal authorities have been quite «modest». The Swiss Federal Council put the Swiss Federal Audit Office in charge of dealing with notifications and claims. It is instructed to follow up on any information within the planned and conducted audits in the case of potential cases of corruption. If such a case occurs, the SFAO is also responsible for filing charges with the criminal prosecution office. The source of the information has to be treated confidentially<sup>8</sup>.

This regulation is insufficient in many respects and is not aligned with international best practice standards – even though the SFAO claims otherwise.

#### – Insufficient information

Few employees are aware that the SFAO is responsible for dealing with corruption cases. Not even the important requirement of widely communicating the hotline number has been met.

#### – Authority limited to financial grievances

The SFAO has only first-level jurisdiction over financial matters and its scope of authority is therefore limited<sup>9</sup>. As seen in the past, whistleblowing often addresses issues which only indirectly have a financial aspect.

#### – Capacity planning

The SFAO is assigned to «follow up on information provided within the planned and conducted audits if a case of corruption seems to be feasible». The audit plan is made well in advance according to risk-oriented ratios. It remains questionable whether the ad-hoc request can and will be included in the regular audit planning.

#### – Confidentiality

The SFAO note saying that the source of the information «has to be treated confidentially» is absolutely insufficient for a credible, internal whistleblowing system.

Conclusion: Making the SFAO the central body to which whistleblowers can report is insufficient and problematic in many respects. It is therefore not surprising that only a very limited number of whistleblowers use it.

<sup>7</sup> see <http://www.personal.admin.ch/themen/ppolitik/d/verkodex.pdf??>

<sup>8</sup> see [http://www.efk.admin.ch/pdf/Auditletter\\_02\\_180804\\_d.pdf](http://www.efk.admin.ch/pdf/Auditletter_02_180804_d.pdf)

<sup>9</sup> see EFK website; «Aufgaben»: <http://www.efk.admin.ch/deutsch/aufgaben.htm>

### **2.1.4 Activities of the State Secretariat for Economic Affairs (SECO)**

The brochure on corruption issued by SECO addresses the topic of whistleblowing in one sentence<sup>10</sup>: «Set up a reporting mechanism (contact person, mailbox, etc.) that enables employees to report sources of problems or suspicions of corruption without taking the risk of reprisal and from which they can receive further information» (This is from the English version of the same SECO brochure).

Some time ago, the Federal Department of Foreign Affairs also announced specific measures for the protection of whistleblowers and proposed the introduction of an internal information system. Unfortunately no action has yet followed the announcement.

## **2.2 Activities of the Swiss Federal Council and Parliament**

### **2.2.1 Judicial committee of the National Council (Chamber of Representatives)**

In 1997, the judicial committee unsuccessfully tried to introduce the «Lex Meili» to protect witnesses providing information to the Bergier Committee (Group of Swiss Experts/Second World War) relating to dormant assets, and to release them from the duty of good faith according to Art. 321a of the Swiss Code of Obligations. The Council of States rejected this initiative.

Experts agree that it is virtually impossible to uncover cases of corruption and unethical behavior without the help of internal informants. However, it seems that the damage to the corporation, the economy and society as a whole is not sufficient to encourage the introduction of appropriate legislation.

### **2.2.2 Interpellation Grobet**

A good example is the dismissal of a secretary working for Skyguide (the Swiss air traffic control service, formerly Swisscontrol) in 1996 which was taken up in a parliamentary request by Christian Grobet, member of the National Council<sup>11</sup>:

«The press reported on the dismissal of the secretary to the Board at Swisscontrol, who – by chance – had discovered a document that led the secretary to believe that the American company had acquired the order for a flight control system under irregular circumstances. As a result, a corruption investigation was started. The dismissal of the secretary concerned remains a scandal.»

The Federal Council responded to the request on February 12, 1997 as follows:

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<sup>10</sup> see «Korruption vermeiden – Hinweise für im Ausland tätige Schweizer Unternehmen», <http://www.seco.admin.ch/dokumentation/publikation/00035/00038/01711/index.html?lang=de>

<sup>11</sup> 96.3675 – Interpellation Swisscontrol. «Skandalöse Entlassung»

«Swisscontrol is a corporation which is headed by a board and an executive committee. The employment conditions are regulated according to the Swiss Code of Obligations and the collective bargaining agreement. Only the executive committee alone can decide about the hiring and dismissal of employees in the discussed category. According to Swisscontrol, the board was informed about the reasons for the dismissal in this case.

The Federal Council has neither the competence nor the intention to interfere in these labor legislation affairs. Whether this dismissal was justified or not is not the Federal Council's business, but the court could be called in if needed.”

On March 21, 1997 the discussion was first postponed and then not taken up again. On December 18, 1998 the motion was abandoned as it had been pending for more than two years.

### **2.2.3 Motions by Dick Marty and Remo Gysin**

«Transparency International» subsequently took up the matter and it reappeared on the political agenda. In 2003, Remo Gysin, a member of the National Council, and Dick Marty, a member of the Council of States, tabled a motion for a law to provide whistleblower protection in their respective councils. The motion was accepted in 2005 by the Council of States and in 2007 by the National Council. The Federal Council was mandated as follows to present a draft legislation to parliament:

«The Swiss Code of Obligations has to regulate the conditions under which whistleblowers are protected from unjustified dismissal and further discrimination. Going public with their (insider) knowledge should be the last resort for whistleblowers. in the public sector should have the same protection as those in the private sector. Perhaps public officers should be obliged to report irregularities they have seen or observed while executing their duties»<sup>12</sup>.

Based on the two parliamentary motions, the Federal Council made a consultation procedure from December 2008 until March 2009. The legislation project was contested. It seems as if whistleblowing was mainly handled from a legal perspective, although it is obvious and not contested that the cultural, ethical and political questions are of equal or even greater importance.

### **2.2.4 Activities at cantonal and communal level**

A short telephone survey in selected cantons and in big cities made it clear that the term «whistleblowing» is not widely known. If it is known, it normally has a negative connotation. An extensive search on the web seemed to confirm this result. At cantonal level, the efforts to make people aware of their civil duty are very limited. One exception is the canton Zurich:

«You as a citizen or an employee of the canton of Zurich are obliged to report any cases where you see that a colleague or superior is taking a personal advan-

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<sup>12</sup> see [http://www.parlament.ch/cv-geschaefte?gesch\\_id=20033212](http://www.parlament.ch/cv-geschaefte?gesch_id=20033212)

tage from a service he is offering to the public or a citizen. You can address your observations to an ombudsman, or internally to the next higher instance or even to the cantonal councilor»<sup>13</sup>.

The ombudsman is responsible for recording any cases of suspected corruption in the cantonal administration. Employees of the administration who use this opportunity are not subject to *Amtsgeheimnis* (official secrecy). The ombudsman respects official secrecy as long as there have been no illegal activities. However, if illegal activities have taken place or if there is sufficient suspicion to warrant an investigation, the ombudsman is obliged to make a complaint. The name of the whistleblower is not mentioned unless he or she has to testify in the criminal proceedings. In such cases the ombudsman will personally support the whistleblower's case vis-à-vis the relevant member of the government to make sure that there is no negative impact on the daily working life of the whistleblower: «No one may lose his job for speaking up and addressing a suspicion – even if it turns out to be wrong»<sup>14</sup>.

### 2.3 Activities by third parties

Given this environment of hesitancy and thinly veiled skepticism, it is crucial to introduce support from outside the public sector.

#### 2.3.1 Transparency International hotline

Since March 2006, «Transparency International» has been offering a hotline for whistleblowers<sup>15</sup>. Whistleblowers are given telephone advice on what to do if they are aware of illegal activities. The hotline guarantees anonymity, but should only be used as a last resort if the employer fails to act, or if the whistleblower fears negative pressure. The hotline is neither a bureau of investigation nor a police agency. The project is supported by the Law Faculty of the the University of Zurich.

#### 2.3.2 Activities of the Confederation of Swiss Employers (SAV)

While a definite tendency can be seen towards increased whistleblower protection in the private sector as well as in the public sector, the Confederation of Swiss Employers (SAV) regrettably still has a lot of catching up to do. The Confederation sees no need for further «*protection clauses for whistleblowers*»<sup>16</sup>. It argues that the existing laws provide employees with sufficient protection. It even advises against taking action, arguing that there are almost no whistleblowing cases in Switzerland: «There have, as yet, been very few whistleblowing cases in

<sup>13</sup> see <http://www.ombudsmann.zh.ch/Korruptionsmeldestelle.pdf>.

<sup>14</sup> see <http://www.ombudsmann.zh.ch/Korruptionsmeldestelle.pdf>.

<sup>15</sup> see <http://www.transparency.ch/de/aktivitaeten/hotline/index.php?navid=14>

<sup>16</sup> <http://www.arbeitgeber.ch/webexplorer.cfm?ddid=6A78BAB0-1185-C196-EFDD6F0E114A2659&tid=2&tlid=1>



Switzerland. The introduction of a dedicated law for this phenomenon would thus be a disproportionate overreaction.»

### 2.3.3 Activities of Economiesuisse and the Swiss Stock Exchange

Unfortunately both these important organizations omitted to include whistleblowing protection clauses in their «Swiss Code of best practice» (Economiesuisse) or the «Corporate Governance Guidelines» (Swiss Stock Exchange).

Economiesuisse has actually included a slightly reluctant, but nevertheless positive statement regarding whistleblowing in one of its positioning papers «Battle against corruption – the challenges for the economy»<sup>17</sup>: Economiesuisse welcomes a continuous dialogue in order to establish the correct mechanisms and to create a culture of alertness. However, it disapproves if public media is used as the first instance for whistleblowing.

This statement nicely shows the difficult environment in which the whistleblowing discussions are conducted. It also shows that there is a lot to do before whistleblowing is totally accepted politically, judicially and socially.

## 3. Conclusions

Over the past few years, whistleblowing has become an essential element of a well-functioning risk management system, and the (public) corporate governance discussion has put the spotlight on the issue. Many international organizations and numerous OECD countries have enacted legal provisions and recommendations to protect whistleblowers.

Based on the considerations discussed above, the following conclusions can be drawn:

1. Whistleblowers can undoubtedly help to improve transparency, thereby protecting the firm or administration from significant financial and/or reputational loss. However, as an instrument to improve performance whistleblowing is suitable to only a limited extent.
2. Whistleblowing is primarily an issue of political culture and less of a legal problem. Accordingly, acceptance or rejection of whistleblowing is primarily determined by the political culture. The concordance system, as applied in Switzerland, makes whistleblowing rather difficult. The «rules of the game» have to be right in order for whistleblowing to actually emerge. While legal foundations are necessary, they are clearly not sufficient.
3. Reducing whistleblowing to a legal problem while ignoring the cultural aspects can do more harm than good. The ability of administrative and political bodies to give criticism is anyway limited, given the «rules» of the political-administrative system. Adding inappropriate regulations in relation to whistleblowing could exacerbate the mistrust even more.

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<sup>17</sup> see [http://www.economiesuisse.ch/web/de/pdf%20download%20files/dosspol\\_korruption\\_20080630.pdf](http://www.economiesuisse.ch/web/de/pdf%20download%20files/dosspol_korruption_20080630.pdf), S. 7

4. The legal framework related to the protection of whistleblowers should also include labour law aspects.
5. The institutionalised management tools and functions (Controlling and Auditing) cannot replace whistleblowing. They should rather complement and collaborate with whistleblowers.
6. The role of an ombudsman can also not replace whistleblowing. However, he should have the opportunity to work closely with whistleblowers.
7. Whistleblowing can only emerge if the autonomy of a given investigation is fully ensured. The «dynamic of the investigation» must not be influenced or compromised by affected organisations/persons. Should different legally protected interests be affected, they should be balanced by an independent entity.
8. Whistleblowing carries a high risk of misuse, which always has to be taken into account. Caution is particularly advised in cases where the whistleblower has personal interests.

Given the current situation in Switzerland, it is unlikely that a positive positioning of the word «whistleblowing» will occur soon. Nonetheless, spreading globalization and the recent financial scandals will encourage the ongoing (public) corporate governance discussions and also give impetus to the whistleblowing debates. Switzerland will not be able to avoid these developments forever.

Nevertheless, for the time being whistleblowing remains a controversial topic in Switzerland. For many potential whistleblowers, the following advice may still apply: «I'd say that unless you're independently wealthy, don't do it. Don't put your head up, because it will get blown off»<sup>18</sup>.

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<sup>18</sup> Jos/ Tompkins/ Hays (FN43), 554

## Zusammenfassung

Während die herkömmlichen Steuerungs- und Überwachungsinstrumente (Controlling und Revision) auch als Hilfsmittel zur Steigerung der Transparenz dienen können, sind ihnen im Fall von kriminellen Handlungen Grenzen gesetzt. Whistleblowing hilft daher, Insiderwissen wirkungsvoll zu nutzen und auf die firmeninternen Schwachstellen hinzuweisen, ohne dass dies mit einem Verlust von Ansehen oder Geld für die Firma verbunden ist. Während die Akzeptanz im anglo-sächsischen Raum gross ist, sind die diesbezüglichen Vorbehalte in Europa, Asien und dem Nahen Osten erheblich. Durch die aktuelle Diskussion um Fragen der Governance wird moralischen und ethischen Aspekten mehr Gewicht zugemessen.

## Résumé

Alors que les mécanismes traditionnels de contrôle et les révisions servent à augmenter la transparence, ces instruments atteignent leurs limites dans le domaine des actes criminels. Whistleblowing aide à utiliser efficacement des informations d'initié et à signaler les faiblesses internes d'une entreprise, sans que cela se traduise par une perte de réputation ou de revenus pour cette dernière. Alors que les pays anglo-saxons l'ont largement adopté, l'Europe, l'Asie et le Proche-Orient font preuve de grandes réserves à cet égard. La discussion actuelle au sujet des questions de gouvernance tend à redonner plus de poids aux aspects éthiques et moraux.

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<http://conventions.coe.int/Treaty/ger/Treaties/Html/005.htm>

International Chamber of Commerce (ICC):

[http://www.iccwbo.org/uploadedFiles/ICC/policy/anticorruption/Statements/ICC\\_Rules\\_of\\_Conduct\\_and\\_Recommendations%20\\_2005%20Revision.pdf](http://www.iccwbo.org/uploadedFiles/ICC/policy/anticorruption/Statements/ICC_Rules_of_Conduct_and_Recommendations%20_2005%20Revision.pdf)

<http://www.iccwbo.org/policy/anticorruption/id13014/index.html>

[http://www.iccwbo.org/uploadedfiles/ICC%20Guidelines%20Whistleblowing%20as%20adopted%204\\_08.pdf?terms=whistleblowing](http://www.iccwbo.org/uploadedfiles/ICC%20Guidelines%20Whistleblowing%20as%20adopted%204_08.pdf?terms=whistleblowing)

Other:

[http://www.transparency.org/news\\_room/in\\_focus/2005/ia\\_2005](http://www.transparency.org/news_room/in_focus/2005/ia_2005)

<http://www.transparency.ch/de/aktivitaeten/hotline/index.php?navid=14>

[http://www.pcaw.co.uk/aboutus/aboutus\\_pdfs/PCAW%202007%20Review%20\(3\).pdf](http://www.pcaw.co.uk/aboutus/aboutus_pdfs/PCAW%202007%20Review%20(3).pdf)

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[http://www.pwc.co.uk/pdf/UK\\_Country\\_Report.pdf](http://www.pwc.co.uk/pdf/UK_Country_Report.pdf)

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