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Internal investigations of organizations — Guidance

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ISO copyright office
Ch. de Blandonnet 8 • CP 401
CH-1214 Vernier, Geneva, Switzerland
Tel. +41 22 749 01 11
Fax +41 22 749 09 47
copyright@iso.org
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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 309, *Governance of organizations*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

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Introduction

Internal investigation is an integral part of organizational management. Internal investigation is a professional fact-finding process, initiated by or for an organization, to establish facts in relation to alleged or suspected wrongdoing, misconduct or noncompliance (such as bribery, fraudulent activities, harassment, violence or discrimination). Internal investigations enable an organization to:

— make informed decisions if laws, regulations, industry codes, internal policies, procedures, processes, corporate compliance policy and/or the organization's values and ethics have been breached;

— understand the cause(s) that lead to the above-mentioned breaches;

— determine if an allegation or concern is substantiated or unsubstantiated;

— assess the financial loss of an organization;

— mitigate liability of the organization and/or its management;

— put in place and implement the necessary mitigation measures to prevent similar conduct from occurring;

— strengthen the organization's compliance and ethics culture;

— make external reporting to relevant authorities (law enforcement, judicial bodies, regulators or other bodies prescribed by law or regulation) or relevant interested parties when necessary;

— make decisions on sanctions of management and/or employees and debarment of working with third parties involved in unethical conduct.

Civil actions, whistleblower reports and external investigations by regulators can be reasons for internal investigation as well so that the concerned organizations can find out what triggered the actions, reports and external investigations, then take appropriate measures.

Internal investigation is part of a compliance management system. This document can be used to help with the implementation of other standards such as ISO 37301, ISO 37001 and ISO 37002. It can also be a useful tool for an organization to identify risks. With risk clearly identified, an organization can analyse the root causes of noncompliance and design measures to control the risks.

Not having the capabilities to conduct internal investigations and/or failing to conduct internal investigations can have adverse effects on an organization such as compromising the effectiveness of the compliance management system, failing to protect its reputation, and failing to detect and counter wrongdoing.

This document provides guidance for organizations to implement internal investigations based on the following principles: independent, confidential, competent and professional, objective and impartial, and legal and lawful.

Figure 1 is a conceptual overview of the investigative process showing the whole picture of internal investigation and the possible post-investigation actions.

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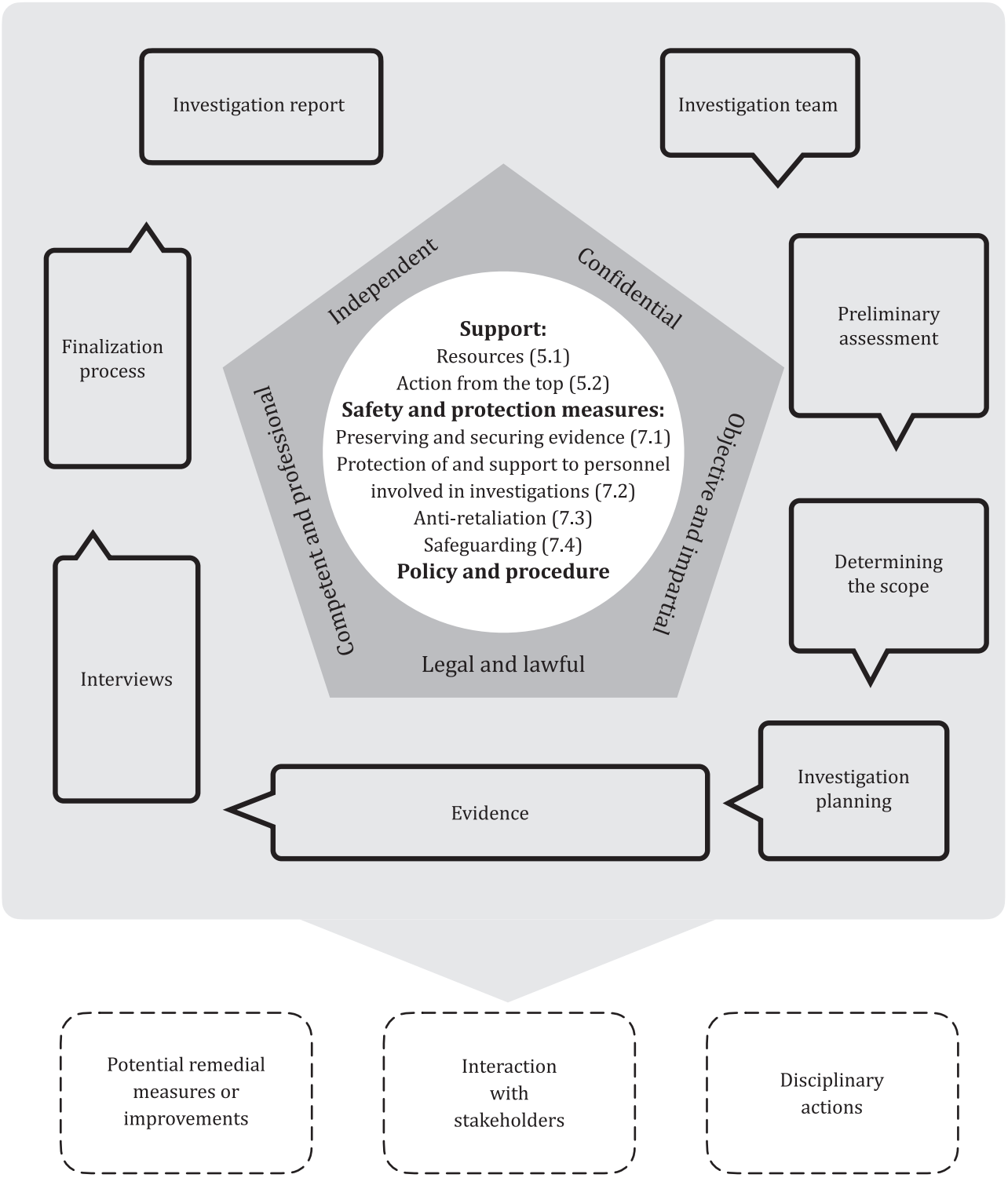


Figure 1 — Overview of the investigative process

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Internal investigations of organizations — Guidance

1 Scope

This document gives guidance on internal investigations within organizations, including:

— the principles;

— support for investigations;

— establishment of the policy, procedures, processes and standards for carrying out and reporting on an investigation;

— the reporting of investigation results;

— the application of remedial measures.

This document is applicable to all organizations regardless of type, size, location, structure or purpose.

NOTE See Annex A for guidance on the use of this document.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 37001, *Anti-bribery management systems — Requirements with guidance for use*

ISO 37002, *Whistleblowing management systems — Guidelines*

ISO 37301, *Compliance management systems — Requirements with guidance for use*

3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO 37001, ISO 37002, ISO 37301 and the following apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp

— IEC Electropedia: available at https://www.electropedia.org/

3.1
internal investigation
professional fact-finding process, initiated by or for an *organization* (3.3), to establish facts in relation to alleged or suspected wrongdoing, misconduct or noncompliance

3.2
risk
effect of uncertainty on objectives

[SOURCE: ISO 31000:2018, 3.1, modified — Notes to entry deleted.]

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