The International Comparative Legal Guide to:

Corporate Investigations 2018

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1 The Decision to Conduct an Internal Investigation

1.1 What statutory or regulatory obligations should an entity consider when deciding whether to conduct an internal investigation in your jurisdiction? Are there any consequences for failing to comply with these statutory or regulatory regulations? Are there any regulatory or legal benefits for conducting an investigation?

Internal investigations are not regulated separately by Finnish law. There are, however, a number of specific rules and regulations that should be taken into account. In particular, data protection and employment laws may limit the means available for an investigation.

The board of directors and the managing director of a Finnish limited liability company are responsible for ensuring that the company is compliant with laws and regulations and that its accounting and finances are properly arranged. Internal investigations are often conducted to ensure that this is the case and, if not, to obtain evidence that the management has acted diligently and to give guidance to the management or stakeholders regarding possible next steps. Often, internal investigations are also conducted to find evidence that the management or some members of the management have not acted in accordance with their statutory obligations.

Publicly listed companies should also take into account the possible reporting obligations under the securities markets legislation and the rules and recommendations in the Finnish Corporate Governance Code issued by the Securities Markets Association. For example, the Corporate Governance Code recommends that the board of directors conducts an annual evaluation of its operations and working methods. If a listed company conducts an internal investigation, it should pay specific attention to listed companies' obligation to disclose information.

There are also several sector-specific rules and regulations relating to internal investigations. For instance, companies operating in the financial field are strictly regulated, also in respect of internal investigations.

If an entity does not comply with these regulations, the entity or its management may face civil and/or criminal liability. Further, administrative sanctions such as fines, public warnings or penalty payments may be imposed by, e.g., the Financial Supervisory Authority ("FSA") or by the competition authorities.

The measures taken in internal investigations could be seen as proof of the due care of the board of directors or other management, as they can show that they have taken suspected violations seriously and investigated the matter. In cartel cases, one significant benefit from carrying out an internal investigation is the possibility to obtain immunity or a reduction of fines by informing and cooperating with the authorities.

There are new legislation projects pending, and the regulation concerning internal investigations is constantly being developed.

1.2 What factors, in addition to statutory or regulatory requirements, should an entity consider before deciding to initiate an internal investigation in your jurisdiction?

Often the most important factor that should be taken into account is the risk of civil and/or criminal liability in case the entity does not conduct an internal investigation and leaves the matter unclear. Further, the risk of negative publicity should be considered.

On the other hand, companies should be aware that internal investigations are often costly and time-consuming and may require significant internal and external resources. When deciding to carry out an internal investigation, companies should be prepared to make the required resources available and to take necessary actions based on the investigation report.

1.3 How should an entity assess the credibility of a whistleblower's complaint and determine whether an internal investigation is necessary? Are there any legal implications for dealing with whistleblowers?

The credibility of a whistleblower's complaint depends on the circumstances in each specific case. For example, the level of detail in the complaint and what the possible reasons behind the complaint are should be considered. Also, the credibility of the complaint in general, the possible risks of not investigating, the possibility to let the authorities investigate, the possible benefits from investigating, and costs and resources required for investigating, are factors worth considering.

When dealing with whistleblowers, it should be noted that Finnish employment law is more protective of employees than in many other jurisdictions. Termination of employment is only allowed in certain, rather limited, situations.

The legal status of a whistleblower is somewhat unclear and without specific regulation. The rights and obligations of whistleblowers have, however, been the subject of much debate and we anticipate more specific regulation; for example, a system for anonymous and confidential reporting of suspected corruption within enterprises, to be implemented in the near future.

1.4 How does outside counsel determine who "the client" is for the purposes of conducting an internal investigation and reporting findings (e.g. the Legal Department, the Chief Compliance Officer, the Board of Directors, the Audit Committee, a special committee, etc.)? What steps must outside counsel take to ensure that the reporting relationship is free of any internal conflicts? When is it appropriate to exclude an in-house attorney, senior executive, or major shareholder who might have an interest in influencing the direction of the investigation?

Preferably the client's contact person should be as senior in the organisation as reasonably practicable to avoid any conflicts of interest. The group of people representing the client should be limited to only the necessary persons and due care should be taken with regard to confidentiality. The team should be defined at the beginning of the process in order to avoid any misunderstandings.

Typically the client appoints a contact person and it is only in very exceptional cases that outside counsel may feel a need to bypass the contact person and inform his or her superior.

2 Self-Disclosure to Enforcement Authorities

2.1 When considering whether to impose civil or criminal penalties, do law enforcement authorities in your jurisdiction consider an entity's willingness to voluntarily disclose the results of a properly conducted internal investigation? What factors do they consider?

The law enforcement authorities do not consider an entity's willingness to disclose the results of an internal investigation as such, but the entity's willingness to disclose information in general may affect the authorities' consideration.

For example, a company's willingness to voluntarily provide information to the competition authorities in competition restriction cases may, under certain circumstances, lead to the company's immunity from or reduction of fines ("leniency"). Full cooperation with the authorities is required, and immunity may not be granted to a company that has pressurised others to join a cartel.

Another example of sector-specific regulation is the FSA's right not to impose an administrative fine or public warning if the party who has breached relevant financial sector regulation has taken appropriate and immediate action to rectify the breach and reports it to the FSA without a delay. While such leniency does not extend to certain aggravated breaches, still the fact that a party has voluntarily informed the Financial Supervisory Authority may be taken into account as a mitigating factor when determining the administrative sanctions.

In criminal cases, the offender's attempts to prevent or remove the effects of the offence, or his or her assistance in clearing up the offence, may reduce the punishment or mitigate the penal latitude imposed for the offence.

2.2 When, during an internal investigation, should a disclosure be made to enforcement authorities? What are the steps that should be followed for making a disclosure?

As regards past breaches, there are no specific rules regarding the timing of a disclosure and, generally, disclosure is not mandatory. The evaluation should therefore be case-specific.

As regards ongoing breaches, disclosure is not generally mandatory but may be required under certain circumstances. For example, in the event of a reasonable suspicion that an order or transaction in any financial instrument could constitute insider dealing, market manipulation or the attempt of either, it should be reported to the competent authorities without a delay.

It is noteworthy in this context that external auditors of regulated financial institutions are under the obligation to report breaches of financial regulations that have come to their attention.

In competition law, full immunity is available only to the first applicant informant and the reduction is scaled down for subsequent applicants. Thus, it is particularly important to be the first to provide information to the competition authorities on a specific competition restriction.

In criminal matters, there are more possible benefits if details are disclosed before the authorities have started investigating the matter.

2.3 How, and in what format, should the findings of an internal investigation be reported? Must the findings of an internal investigation be reported in writing? What risks, if any, arise from providing reports in writing?

There are no specific general requirements for the report format. Generally, written reports are preferred for practical reasons. The possible risks are described under question 8.1 below. As legal privilege applies only to external legal advisors, it is advisable that any written report is prepared by an outside counsel.

3 Cooperation with Law Enforcement Authorities

3.1 If an entity is aware that it is the subject or target of a government investigation, is it required to liaise with local authorities before starting an internal investigation? Should it liaise with local authorities even if it is not required to do so?

There are no such requirements in general. However, it is noteworthy that information received during a police investigation may be covered by a non-disclosure obligation if so determined by the police. All documents and information concerning criminal proceedings are, in general, confidential until the prosecution has presented its case in court.

3.2 Do law enforcement entities in your jurisdiction prefer to maintain oversight of internal investigations? What level of involvement in an entity's internal investigation do they prefer?

In general, law enforcement authorities do not have a right to maintain oversight of internal investigations.

3.3 If regulatory or law enforcement authorities are investigating an entity's conduct, does the entity have the ability to help define or limit the scope of a government investigation? If so, how is it best achieved?

The entities are generally not entitled to define or limit the scope of an investigation performed by the authorities. In practice, however, the entity can try to help define or limit the scope of an investigation by cooperating with the authorities.

3.4 Do law enforcement authorities in your jurisdiction tend to coordinate with authorities in other jurisdictions? What strategies can entities adopt if they face investigations in multiple jurisdictions?

Finnish authorities commonly coordinate with authorities in other jurisdictions. There are specific rules about cooperation; for instance in police and execution authority. If an entity faces investigations in multiple jurisdictions, it should stay updated about the ongoing processes and preserve all its rights in the various jurisdictions. Acquiring outside counsel's advice in each of the jurisdictions is advisable.

4 The Investigation Process

4.1 What unique challenges do entities face when conducting an internal investigation in your jurisdiction?

It is noteworthy that the Finnish laws on data protection and employees' rights tend to be stricter than similar laws in other jurisdictions. It should also be noted that, with certain exceptions, all documents disclosed to authorities are or will become public.

4.2 What steps should typically be included in an investigation plan?

There are no specific legal requirements. The plan should be carefully drafted and it should guarantee a neutral and objective investigation process and outcome. Purpose, scope, timeline (including milestones), resources (including investigators and potential outside advisors), methods (including a plan for collection of documents and interviews), communication and reporting are examples of typical topics.

4.3 When should companies elicit the assistance of outside counsel or outside resources such as forensic consultants? If outside counsel is used, what criteria or credentials should one seek in retaining outside counsel?

It is generally advisable to always contact outside counsel when an internal investigation is considered necessary. If documents are produced without the assistance of outside counsel, enforcement authorities and possible counterparties may obtain access to such documents, as legal privilege does not apply to in-house counsel. The need for forensic consultants should be assessed on a case-specific basis.

Outside counsel should already have been contacted when contemplating whether an internal investigation should be carried out, as they can help in assessing what the best practice is to approach the matter in question. When choosing an outside counsel, special attention should be paid to the knowledge and experience of similar cases, as well as the availability of sufficient resources for the performance of the investigation in a timely manner.

5 Confidentiality and Attorney-Client Privileges

5.1 Does your jurisdiction recognise the attorney-client, attorney work product, or any other legal privileges in the context of internal investigations? What best practices should be followed to preserve these privileges?

There is no specific regulation regarding internal investigations in this respect.

At the outset, an internal investigation report will most likely be considered to contain trade secrets and will, as such, have to be kept confidential by the relevant company, its employees and others. However, when things go wrong, law enforcement authorities do have rather broad powers to confiscate documents, including materials produced in connection with internal investigations. Also, possible counterparties in court proceedings may have a right to obtain such documents by requesting a court to order document production.

The best way to mitigate this risk is to retain an outside counsel. Authorities cannot order an attorney to testify in respect of what the client has entrusted to him unless the client consents to such testimony or the client is charged with a crime punishable by imprisonment for six years or more, which is seldom the case in respect of corporate offences. Further, a document may not be confiscated or copied to be used as evidence if it can be assumed to contain attorney-client material. It is advisable to state clearly on all relevant documents that they contain confidential attorney-client material.

It is important to note that legal privilege does not apply to in-house counsels.

5.2 Do any privileges or rules of confidentiality apply to interactions between the client and third parties engaged by outside counsel during the investigation (e.g. an accounting firm engaged to perform transaction testing or a document collection vendor)?

According to Finnish law, legal privilege does not apply to interactions between the client and third parties, regardless of who has engaged such third party. Should a third party be engaged during an internal investigation, all possible interaction between the client and such third party should preferably be made through an outside counsel in order to minimise the risks involved in possible lack of legal privilege.

5.3 Do legal privileges apply equally whether in-house counsel or outside counsel direct the internal investigation?

No. Legal privilege does not apply to in-house legal counsel in Finland. According to EUCJ practice (C-550/07 P – *Akzo Nobel Chemicals and Akcros Chemicals v Commission*), the applicability of client-attorney privilege requires that the attorney in question is required to be external and fully independent from the client.

5.4 How can entities protect privileged documents during an internal investigation conducted in your jurisdiction?

The best way to protect privileged documents is to retain an outside counsel and ensure that such documents are considered attorney-client confidential.

5.5 Do enforcement agencies in your jurisdictions keep the results of an internal investigation confidential if such results were voluntarily provided by the entity?

According to the principle of transparency, documents disclosed to authorities are public, unless specifically provided otherwise. Willingness to provide information does not create an exception to the principle of transparency.

Documents may be held confidential by enforcement authorities, for example to the extent they contain trade secrets, or to protect ongoing investigations by authorities. A corporate statement given to Finnish competition authorities as part of a leniency application under the Competition Act is always treated as fully confidential.

6 Data Collection and Data Privacy Issues

6.1 What data protection laws or regulations apply to internal investigations in your jurisdiction?

The General Data Protection Regulation ("GDPR") of the EU applies to the processing of personal data in connection with internal investigations from 25 May 2018 onwards. The process of implementing GDPR into national legislation is still ongoing. Before the GDPR and new national legislation, the Personal Data Act and Information Society Code need to be taken into account in connection with internal investigations; for example in relation to the handling of personal data, confidentiality of messages and traffic of data. Furthermore, when internal investigations are carried out, particular legislation regarding data protection of employees also applies, which may also be amended before 25 May 2018 in connection with the renewal of other data protection legislation.

Further, the guidelines and recommendations issued by the Data Protection Ombudsman should be taken into account.

6.2 Is it a common practice or a legal requirement in your jurisdiction to prepare and issue a document preservation notice to individuals who may have documents related to the issues under investigation? Who should receive such a notice? What types of documents or data should be preserved? How should the investigation be described? How should compliance with the preservation notice be recorded?

There are no specific legal rules regarding it, but a company may issue such a notice to its relevant employees and the employees are obliged to comply with such a notice based on the employer's right to direct and supervise the work of the employees. The content, scope and recipients of the notice should be considered on a case-by-case basis.

6.3 What factors must an entity consider when documents are located in multiple jurisdictions (e.g. bank secrecy laws, data privacy, procedural requirements, etc.)?

The laws relating to collection of documents and other information as well as delivery of the same to third parties and/or abroad differ between jurisdictions. Thus, specific advice on the relevant laws in each applicable jurisdiction is needed.

In Finland, there are no generally applicable statutes preventing delivery of information abroad. However, the current relatively strict laws applying to personal and sensitive data set limits on the collection and processing of such data in Finland.

6.4 What types of documents are generally deemed important to collect for an internal investigation by your jurisdiction's enforcement agencies?

Provided that the data protection laws are followed, all types of documents that may contain relevant information can be collected, e.g. company policies, procedures, press releases, contracts and all types of written communications including electronic communication, audit reports, accounting records, tax reports, trade records and account statements.

6.5 What resources are typically used to collect documents during an internal investigation, and which resources are considered the most efficient?

The resources used to collect documents in an internal investigation vary from case to case.

6.6 When reviewing documents, do judicial or enforcement authorities in your jurisdiction permit the use of predictive coding techniques? What are best practices for reviewing a voluminous document collection in internal investigations?

The Finnish national legislation does not contain restrictions on the use of predictive coding as such, but the laws relating to data protection set limits on the material on which it can be performed and the process. Judicial authorities do not use predictive coding techniques. Enforcement authorities may use predictive coding techniques depending on the case.

7 Witness Interviews

7.1 What local laws or regulations apply to interviews of employees, former employees, or third parties? What authorities, if any, do entities need to consult before initiating witness interviews?

Employers are generally entitled to require that employees cooperate and disclose all relevant information in interviews, excluding situations where the information could lead to the employee's personal criminal liability.

Former employees are under the same regulations as any third party would be. Third parties are not under the duty of loyalty and are not obligated to participate in the interviews initiated by an entity; their participation is based on their willingness to participate. Sometimes obligations to participate are included in an agreement on the termination of employment.

Usually there is no need to consult any authorities before initiating interviews.

7.2 Are employees required to cooperate with their employer's internal investigation? When and under what circumstances may they decline to participate in a witness interview?

If the employer has established a practice where employees are required to cooperate and participate in interviews, all employees are required to cooperate, unless they could be protected under the right not to incriminate themselves. The employer has a general right to direct and supervise work and, correspondingly, employees have an obligation to follow the orders issued by the employer as

long as they have a direct link to the employment relationship. Therefore, the employer is able to require employees to participate in interviews.

7.3 Is an entity required to provide legal representation to witnesses prior to interviews? If so, under what circumstances must an entity provide legal representation for witnesses?

An employer may offer legal representation for employees, but it is not mandatory.

7.4 What are best practices for conducting witness interviews in your jurisdiction?

Often the process begins with lower level inquiries and then rises up in the organisation in order to avoid, for instance, the opinions of the directors affecting the employees' points of view.

7.5 What cultural factors should interviewers be aware of when conducting interviews in your jurisdiction?

As interviews are often executed in a reliable and amicable atmosphere, the interviewees often share information that they would not bring forward on their own initiative.

7.6 When interviewing a whistleblower, how can an entity protect the interests of the company while upholding the rights of the whistleblower?

There are no specific rules about this in Finland.

On a practical note, an objective process is important both to the entity as well as to the whistleblower. Giving the whistleblower a genuine possibility to express their concerns and provide information when investigating the matter normally leads to the best outcome, as it often reduces the whistleblower's anxiety to go to the authorities or express a negative opinion of the entity in public.

7.7 Is it ever appropriate to grant "immunity" or "amnesty" to employees during an internal investigation? If so, when?

An employer may grant immunity to an employee as protection against dismissal and claim for damages. The employer has to act in accordance with the obligation of equal treatment of employees, meaning that employees shall be treated equally in comparable situations, unless the difference in treatment can be deemed justified.

7.8 Can employees in your jurisdiction request to review or revise statements they have made or are the statements closed?

If an internal investigation produces documents, such documents are generally the property of the company and the employees do not have a general right to access them.

7.9 Does your jurisdiction require that enforcement authorities or a witness' legal representative be present during witness interviews for internal investigations?

There are no such requirements in Finland.

8 Investigation Report

8.1 Is it common practice in your jurisdiction to prepare a written investigation report at the end of an internal investigation? What are the pros and cons of producing the report in writing versus orally?

In general, written reports are preferred, but all risks regarding written reports should be considered with an outside counsel before starting an investigation.

On a general level, the main benefit of producing a written report is that, should the authorities or media take an interest in the case, the entity will be able to provide evidence that it has taken the matter seriously and investigated it thoroughly on its own initiative and taken relevant actions based on the report.

The main disadvantage of producing a written report is the risk of it ending up in the wrong hands. As has been stated above, one way to mitigate this risk is to retain an outside counsel. Documents prepared by outside counsel containing confidential advice are generally protected by legal professional privilege. However, even so, authorities may see it as their right to briefly examine documents to ensure that they are subject to legal professional privilege, and it can never be fully excluded that the confidential status of a document could be disputed for some reason.

In civil cases, it is possible that the court orders a party to present a document, if the counterparty is aware of the existence of such a document and asks the other party to present it. The court assesses whether the document is of significance as evidence in the case and whether the person in possession of the document should present it in court. The counterparty does not have a right to obtain documents protected by legal privilege.

8.2 How should the investigation report be structured and what topics should it address?

This depends on the purpose of the investigation. Background information, a general description of the process and the outcome are generally the main elements. Listing the material collected and attaching the (main) material and the interview transcriptions is often useful. The tone and emphasis of the report depends on its purpose.

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