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Managing Compliance Risk in Organisations in the Transport-Forwarding-Logistics Sector

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ABSTRACT

Objective: To analyse and evaluate compliance risk management in organisations operating in the transport-forwarding-logistics (TFL) sector.

Research Design & Methods: A comparative analysis of the social reports of TFL companies submitted from 2019 to 2023, considering the issues of compliance risk, compliance management system and whistleblowing mechanisms.

Findings: Responding to rapid changes in the law and regulatory risk, the majority of the companies under study include compliance risk as a major risk category. These companies measure compliance risk through the number of whistleblowing reports and an assessment of its materiality on a quantifiable scale. The organisational arrangements of the compliance management system vary according to need, with three member groups in organisations performing the compliance function: top management and lower management, compliance officers, other members of the organisation.

Implications/Recommendations: The study findings may come useful for business owners, managers, compliance officers who are responsible for compliance management systems in their

organisations. The results obtained from the study indicate the inadequacy of the organisations in terms of compliance management. Therefore, the basic recommendations concern the need to form appropriate attitudes, build awareness of both the importance of compliance risk management and the consequences of the lack of such solutions and the benefits of their implementation. The introduction of regulatory solutions will be an additional stimulus for inducing implementing compliance risk management. Finally, there is a need for compliance education and improved whistleblowing mechanisms to ensure whistleblowers protection against retaliation.

Contribution: The article offers insights on the development of management and quality science in the field of compliance management systems and compliance risk management in organisations.

Article type: original article.

Keywords: compliance risk, risk management, organisation, TFL sector, logistics, transport, whistleblowing system, compliance management system.

JEL Classification: M19, M59.

1. Introduction

The importance of compliance management systems (CMS) has been growing in the management of contemporary organisations. This is mainly thanks to key legislative changes and the resulting numerous new obligations imposed on business (Barcik, 2019, p. 232). Compliance management in Polish organisations has likewise developed rapidly, with management playing the key role of building a compliance culture and awareness (Barcik, 2023). Compliance management is now becoming a widely accepted business standard (Makowicz & Jagura, 2020, p. 23).

Both the theory and practice of compliance risk management have been discussed (see Winnicka-Wejs, 2023a, pp. 9–10). A 2022 survey of HR professionals and managers on HR compliance in HR risk management revealed the need to deepen specific research fields and to narrow the inquiry to specific players in selected industries (Winnicka-Wejs, 2023a, p. 149). Given that, we focused the current study with the following scopes in mind:

- objective scope: compliance risk management (including whistleblowing systems),
- subjective scope: TFL businesses,
- geographical scope: Poland,
- timeframe: 2019–2023.

The following research questions were addressed:

1. What are major risk categories in TFL businesses?
2. How is the materiality of compliance risk assessed?
3. Is employee compliance training provided?

4. What are the organisational arrangements for the CMS in TFL businesses?
5. Are there whistleblowing systems in place and how are they organised?

The article presents an analysis and evaluation of the management of compliance risk in organisations in the TFL (transport-forwarding-logistics) sector. This sector, identified in the section H of the Polish Classification of Activities (PKD) “Transport and warehouse management,” is of key significance to the Polish economy. It generates around 6% of Polish GDP and provides employment for around 6% of the Polish workforce. In 2021, Polish businesses accounted for 19.8% of transport work within the European Union, ahead of Germany and Spain (Grzeszak, 2022, pp. 5, 8, 11). Ensuring compliance in the various areas of TFL organisations becomes crucial for their further development, given the primarily service-based nature of the operations carried out by these companies. The TFL sector is, of course, only one sector of the economy, and others could have been chosen. The present analysis and evaluation could serve as a reference point for studies on other sectors.

Over the past few years, compliance requirements in the logistics industry have grown substantially. Customers operating internationally normally have to follow rigorous compliance regulations and, for their own safety have a vested interest, and often an obligation, to enforce these regulations in dealings with their business partners, such as providers of logistic services (Steiner, Ölz & Scherlofsky, 2022). In this industry, compliance management is a universal challenge.

Transportation, shipping, and logistics often rank among the most risk-prone industries. There are a number of external factors which pose a risk to the freight-shipping and logistics sector, including growing market requirements, changing consumer expectations, and a volatile economic environment. These are the threats and hazards that force transport and forwarding companies and organisations to set up and maintain rigorous and innovative risk management strategies (Mercury Gate, 2022).

2. Literature Review

An earlier review of the Polish and foreign literature showed that compliance issues are more often present in legal studies than in the management and quality sciences, suggesting there is a lack of a management perspective in this area (see Winnicka-Wejs, 2023a, pp. 7–11). A review of the literature collected in the BazEkon database (2024, keyword: Compliance Management System) likewise reveals a research gap, as no publication on compliance risk issues in the TFL industry was found.

The subject of compliance risk has been studied in the banking sector (Chai-kovska, 2018; Górna-Łunkiewicz, 2018), insurance companies (Paś, 2018), public

administration bodies (Wiatrak, 2021), sports clubs (Rutkowska, 2019), various crises (Pietrzak, 2020), in the context of Corporate Social Responsibility (CSR) (Barcik, 2020) and applied technologies (Ziarkowski, 2020).

Analysis of articles in the Scopus database (2024, with keywords: Compliance Management System, Logistics) showed that the subject of compliance is discussed mainly in the context of implementing specific legal requirements related to sustainability. Examples include reverse logistics for used electric appliances (Vargas, Campos & Luna, 2024), green logistics compliance (Mak *et al.*, 2022), compliance with government transport emission law and practice (Kumar, 2021), and compliance with the goals of sustainable development (Dzwigol, Trushkina & Kwilinski, 2021). Compliance is also discussed with reference to the business continuity management (BCM) model (Chen & Xu, 2023), road safety compliance (Adu, Dorasamy & Keelson, 2023), and supply chain activity control ensuring compliance with customer requirements (Marzialia, Rossit & Toncovicha, 2022).

To study the characteristics of compliance risk management in TFL organisations, we extended our research to social reports (social responsibility, CSR, sustainability, ESG) produced by market players as part of non-financial reporting, which plays an increasingly important role in presenting the activities of contemporary organisations (Kwarcieńska, 2023).

According to Global Reporting Initiative (GRI) guidelines (see Ignatowski, Sadowska & Wójcik-Jurkiewicz, 2020, p. 32), in the section covering ethical aspects of an organisation's performance the reporting takes into account indicators on: an organisation's values, principles, standards and corporate norms, its internal and external consultation mechanisms for ethical and lawful behaviour, and its internal and external whistleblowing mechanisms for reporting unethical or unlawful behaviour (GRI, 2016, pp. 60–61). Having access to that reporting enabled us to analyse the compliance management system solutions used by the TFL organisations.

3. Description of the Study Methodology

The study was based on a comparative study of selected social reports available at www.raportyzr.pl, where they are submitted as part of annual competitions.¹ The data in the reports were analysed with the use of content analysis. Reports

¹ The intention of the competitions is to disseminate the ideas of CSR, sustainable development, environmental protection and social involvement. The competition was organised for the first time in 2007 and continues to be organised by: Responsible Business Forum and Deloitte. Until 2014, the competition was co-organised by PwC and CSR Consulting, and in 2015 – by SGS company (Raporty Zrównoważonego Rozwoju, 2023).

from TFL organisations can be found, according to the competition's attribution, in the transport and logistics sector. In the timeframe adopted for this research (2019–2023), nine reports were recorded in total (2023 – 0, 2022 – 6, 2021 – 2, 2020 – 0, 2019 – 1). The period was defined in order to capture current trends. Preliminary analysis of the reports revealed that the majority of these reports were prepared in accordance with the GRI standard. Sections concerning the risk of non-compliance were extracted from selected documents. Table 1 presents a brief overview of the organisations whose reports were examined.

Table 1. Characteristics of the Reporting TFL Players Selected for Analysis

Name of the Company	Year of Submission of the Report for Competition	Profile of the Company Submitting the Report
VGL Solid Group	2022	Scope of activities: transport, freight forwarding, logistics and supply chain management services; headcount level: 750, number of customers: 8,500
Gdańsk Transport Company SA	2022	Scope of activities: the company built the AmberOne Motorway and operates it; headcount level: 8, number of users of the AmberGO system in 2021: 902,451
Prologis	2022	Scope of activities: logistics real estate; headcount level: 2,053, number of customers: 5,800 customers
7R SA	2022	Scope of activities: provision of modern logistics and production space for lease and sale; headcount level: 116
Kom-Eko Group	2022	Scope of activities: waste collection and management services, summer and winter maintenance of roadway and pedestrian routes and repair of their surfaces; headcount level: 572, number of customers: 3,797
Rohlig SUUS Logistics SA	2022	Scope of activities: comprehensive logistics service (road, sea, air, rail transport, warehousing services); headcount level: 1,785.
Metropolitan Transport Authority	2021	Scope of activities: organisation of local public transport services; headcount level: 287
Raben Group	2021	Scope of activities: transport and logistics services; headcount level in Poland, Czechia and Germany: 8,751
Raben Group	2019	

Source: the authors, based on: VGL Solid Group (2021, pp. 2, 4, 5), Gdańsk Transport Company SA (2021, pp. 3, 14), Prologis (2022, pp. 5, 46), 7R SA (2021, pp. 10, 31, 39), Kom-Eko (2021, pp. 7, 9, 77), Rohlig SUUS Logistics (2022, pp. 5, 10), Metropolitan Transport Authority (2020, pp. 10, 37), Raben (2020, pp. 4, 44).

4. Analysis of the Study Findings

4.1. Compliance Risk vs. Other Risk Categories in TFL Businesses

The first part of the analysis of the reports selected for the survey of TFL businesses concerned the identification of compliance risks against other risk categories. Information on the major risk categories provided in the reports is presented in Table 2.

Table 2. Major Risk Categories Presented in the Reports of the Businesses under Study

Name of the Company	Risk Categories
VGL Solid Group (2021)	– no information in the report
Gdańsk Transport Company SA (2021, pp. 10–11, 20–21)	– environmental, e.g. changes in environmental law, climate change, waste management – social, e.g. related to motorway safety or occupational health and safety – managerial, e.g. rapid changes in law , fraud, conflict of interest
Prologis (2022, p. 21)	– related to real estate – financial – corporate risk and new types of risk including corporate governance, regulatory, legal, human capital-related risks
7R SA (2021)	– no information in the report
Kom-Eko (2021, pp. 45, 46)	– climate risk – regulatory compliance risk
Rohlig SUUS Logistics (2022, p. 21)	– external – operational – environmental – HR – IT – compliance
Metropolitan Transport Authority (2020)	– no information in the report
Raben (2020, p. 18)	– operational, e.g. warehouse fire; related to mergers and acquisitions; shortage of employees and drivers in the market; environmental pollution – information security (cyber, leakage of sensitive and confidential data) – law and ethics compliance risk (the risk of fraud, antitrust, bribery, harassment); compliance risk related to key suppliers – external market (the risk of pandemics and lockdowns); regulatory risk related to changes in labour law; restrictions on vehicle emissions
Raben (2018, p. 90)	– risk related to human and financial factors – environmental and reputational risks

Source: the authors, based on reports published by the businesses under study.

Compliance risk appears in the reports where the main risk categories have been identified, most often in the context of rapid changes in the law and the regulatory compliance risk (cf. bolded names in Table 2).

4.2. Measurement of Compliance Risk in TFL Organisations

The next phase of the research focused on issues in measuring compliance risk in the TFL businesses. Table 3 presents data on compliance risk information and the number of such instances in the reports of businesses under study.

Table 3. Measurement of Compliance Risk in the Businesses under Study

Name of the Company	Report Contains Information about Instances of Compliance Risk Notifications	Number of Whistleblowing Cases in the Report
VGL Solid Group (2021)	.	.
Gdańsk Transport Company SA (2021, p. 14)	yes	0
Prologis (2022, p. 20)	yes	10
7R SA (2021, p. 46-47)	yes	0
Kom-Eko (2021, p. 26, 80)	yes	0
Rohlig SUUS Logistics (2022, p. 24)	yes	1
Metropolitan Transport Authority (2020)	.	.
Raben (2020, p. 17)	yes	9
Raben (2018, p. 89)	yes	16

Notes: A dot indicates that data is not available in the report.

Source: the authors, based on the reports of businesses under study.

The data in Table 3 shows that most companies surveyed in the TFL sector have enable whistleblowing. In three of them, non-conformities were reported and the reports provide their details. At Raben, 16 non-conformities were reported in 2018, 11 of which were related to driving behaviour, while in 2020 the number of non-conformities fell to 9 cases. Appropriate corrective actions were taken, with only 1 case deemed unfounded due to insufficient evidence. At Rohlig SUUS Logistics, a single case of bullying or discrimination was reported, but the investigation initiated did not confirm its occurrence. At Prologis, on the other hand, irregularities were reported 10 times, though the details remain unknown.

The analysis of the reports shows that compliance risks are identified in the surveyed companies. Meanwhile, the data in Table 3 can be useful for calculating a number of issues, including the percentage of irregularities and the percentage of resolved issues (see Morawiec-Bartosik, 2022, pp. 182–183). In these companies,

an estimation of compliance risk is made, which involves a formal assessment of its materiality expressed in the form of placing the level of risk on a specific, quantifiable scale. In the materiality matrix, “ethics and compliance” has a high stakeholder and company relevance (see Gdańsk Transport Company SA, 2021, p. 21; Kom-Eko, 2021, p. 23; Prologis, 2022, p. 48).

4.3. Employee Compliance Training as Preventive Action and a Response to Compliance Risk

In the next phase of the study, reports were examined to identify preventive measures companies can carry out as part of their compliance risk response (cf. Welenc, 2020). The compliance training was the focus. In only four of the analysed reports did information on employee compliance training appear:

- online training using a platform where information on corporate culture and values has been posted (VGL Solid Group, 2021, p. 23);
- employee training on policies and procedures by the global corporate compliance department. This is led by a global Chief Compliance Officer who works with representatives from human resources, information security, marketing and legal departments from around the world to provide effective, risk-based training (Prologis, 2022, p. 20);
- Code of Ethics training on an e-learning platform, *Compliance Break* podcast targeted at employees (15-minute episodes once a month) (Rohlig SUUS Logistics, 2022, pp. 24–25);
- training on anti-corruption procedures (Metropolitan Transport Authority, 2020, p. 39).

Some of the TFL businesses under study take specific measures to mitigate compliance risks. For instance, Gdańsk Transport Company, in two phases – the tender phase and the contract signing phase – clearly communicates its corporate values to future partners by presenting a set of requirements and commitments on sustainable development (Gdańsk Transport Company SA, 2021, p. 15). Raben Group, in order to prevent social risks, evaluates suppliers on the grounds of ethical criteria to ensure an appropriate working environment (Raben, 2020, p. 49).

A special role is also assigned to the codes of ethics, the provisions of which clarify and regulate ethics issues. The compliance documents are mainly dominated by codes of conduct (e.g. Code of Ethics, Business Conduct), bylaws (e.g. Work Regulations, Organisational Regulations, Telecommuting) and policies (e.g. Procurement Policy, Whistleblowing Policy), which detail shared values, core principles and standards of conduct (cf. Braun, 2017, pp. 308–315; Raben, 2018, pp. 74, 83; 2020, pp. 17, 43; Metropolitan Transport Authority, 2020, pp. 34, 38–39; 7R SA, 2021, pp. 41, 46; Kom-Eko, 2021, pp. 25–27, 76; VGL Solid Group, 2021; Prologis, 2022, pp. 20, 22; Rohlig SUUS Logistics, 2022, p. 23).

4.4. Organisational Solutions in CMS in TFL Businesses

The next phase examines the reports while presenting the organisational arrangements of CMS in TFL businesses (Table 4).

Table 4. Organisational Solutions in the Field of CMS in TFL Businesses

Name of the Company	Organisational Solutions of the CMS System
VGL Solid Group (2021, p. 16)	.
Gdańsk Transport Company SA (2021, p. 6)	.
Prologis (2022, p. 20)	The Ethics Committee establishes company policies and ensures that they are up to date, oversees ethics training for employees, provides advice and guidance to employees and investigates any reported cases of potential violations. Any significant concerns are reported to the Board Audit Committee in accordance with the Code and the Audit Committee By-laws. The Committee comprises the Chief Legal Officer and General Counsel of Prologis, the Director of Human Resources, the Director of Finance Director and Compliance Director
7R SA (2021, p. 46)	A compliance system is in place and overseen by the Compliance Officer, reporting to the Chief Financial Officer
Kom-Eko (2021, p. 26)	Corporate Compliance Attorney has been appointed to report all violations to him/her
Rohlig SUUS Logistics (2022, p. 24)	The immediate supervisor, HR Partner, Compliance Manager are competent to receive reports on violations. The Compliance Manager is responsible for handling irregularities; in their absence, the task falls to the HR Director
Metropolitan Transport Authority (2020, p. 39)	An ethics ombudsman is in place, trade union representatives and the CEO of Metropolitan Transport Authority are on regular duty
Raben (2020, p. 17)	Group Compliance Officer in place, the Audit Committee oversees the investigation of irregularities
Raben (2018, p. 90)	The corporate risk management system is based on standards developed by the AIRMIC association

Notes: the same as for Table 3.

Source: the authors, based on corporate reports.

Table 4 shows that the businesses under study differ in their organisational structure arrangements, roles and responsibilities. For instance, not every company uses the term Compliance Officer; some opt for Ethics Officer or Compliance Director. In practice, the companies themselves decide whether to follow a holistic or partial model, and the CMS does not have to cover the entire organisation but is tailored to the needs of the specific organisation (see Makowicz, 2020, p. 30).

Table 5. Characteristics of Whistleblowing Systems in TFL Businesses

Whistleblowing Mechanisms	Company / Solution Applied						
	VGL Solid Group	Gdańsk Transport Company SA	Prologis	7R SA	Kom-Eko	Rohlig SUUS Logistics	Metropolitan Transport Authority
Whistleblowers	.	Personnel, third party companies	Personnel	Personnel, suppliers	Personnel	Everybody	Personnel, customers
Availability of whistleblowing system	.	.	24/7	.	24/7	24/7	24/7
Information on whistleblowing mechanisms	.	GTC Code of Ethics	.	Good Practice Code	.	Code of Ethics, training	Code of Ethics, Intranet
How whistleblowers communicate	.	Confidential	Openly or anonymously	Anonymously	Anonymously	Openly or anonymously	Openly or anonymously
Policy to protect whistleblowers from retaliation	.	.	Yes	.	Yes	.	Yes
Whistleblower communication channels	.	Whistleblowing to independent party	Hotline, online or telephone, direct supervisor, superior, any member of the Ethics Committee	Whistleblower channel, suppliers – any company representative	By mail, in writing	By e-mail or verbally to one's line manager, HR Partner or Compliance Manager	By mail or in person to the Ethics Officer
							Platform for reporting irregularities on the website or to a supervisor or HR department; hotline and notification form available in 11 languages

Notes: the same as for Table 3.

Source: the authors, based on the following reports: VGL Solid Group (2021), Gdańsk Transport Company SA (2021, p. 14), Prologis (2022, p. 20), 7R SA (2021, p. 47), Kom-Eko (2021, pp. 26, 85), Rohlig SUUS Logistics (2022, p. 24), Metropolitan Transport Authority (2020, p. 39), Raben (2018, p. 90; 2020, p. 17).

Certainly, in the businesses under study, three groups of organisational members performing the compliance function can be distinguished: top management and lower management (e.g. personnel director, direct supervisor), compliance officer (compliance manager), other organisational members (trade union representatives) (cf. Makowicz, 2020, pp. 55–56).

4.5. Characteristics of Whistleblowing Systems in TFL Businesses

The final part of the report focused on the whistleblowing systems in the TFL businesses. A summary of the reporting arrangements is presented in Table 5.

It shows that whistleblowing can be performed by both employees and other stakeholders (third-party companies). The whistleblowing systems are available 24/7 and whistleblowing mechanisms are most often included in the codes of ethics. Reports can be public (the whistleblower agrees to fully disclose his or her identity), confidential (with an option of identifying the whistleblower but without sharing his or her personal data with unauthorised persons), or entirely anonymous (the whistleblower may not be identified). There are specific communication channels: ethics hotlines, online forms, e-mails, and direct reports to dedicated services (cf. Table 5).

5. Conclusions

The analysis of the TFL companies' reports (2019–2023) yielded interesting findings on compliance risk management and answers to the research questions:

1. 62.5% of the TFL businesses under study identify compliance risks and include them among major risk categories, most often in the context of rapid regulatory changes and regulatory compliance risk.

2. 75% of the businesses under study measure compliance risk through the number of whistleblowing reports filed. Some of them assess compliance risk in terms of its significance on a quantifiable scale.

3. Less than half of the businesses under study provide compliance training to their personnel as a preventive measure. Such training is a risk response.

4. The organisational arrangements for the CMS in TFL businesses vary according to need. Generally speaking, compliance is overseen by three groups: top management and lower management, compliance officers, other members of the organisation.

5. Whistleblowing systems are in place, though as many as five reports lack information about policies on whistleblower protection against retaliation. This may indicate an initial phase of implementation of EU-compliant whistleblowing systems. This may not be the fault only of the companies, but also of the delayed implementation of EU law into national law, as confirmed in earlier studies of the largest listed companies (see Skoczylas-Tworek, 2023).

Based on a thin-slice analysis of businesses that participate in CSR competitions, the present study does have constraints. The fact that the business participate at all suggests that they are more aware of CSR than their counterparts in the TFL market, which are not required to report and manage compliance. However, in the businesses studied here, the need for compliance education and improved whistle-blowing mechanisms has also been recognised (cf. Winnicka-Wejs, 2023a, p. 148; 2023b, p. 590).

This study refers to previous findings stating that CMS are crucial for ensuring that logistics organisations operate within the boundaries of legal and regulatory requirements, mitigating risks, and enhancing overall operational efficiency, and are ready to face the dynamic challenges of the logistics world with confidence and integrity (Catania, 2024).

An equally important prerequisite of effective risk management and compliance in the logistics sector is the best practice of setting up a sound compliance programme, which, along with the entire regulatory system overseeing the logistics sector, makes it paramount for all operations to meet legal requirements. Doing so limits the threat of penalties, protects corporate reputations and allows for more streamlined operations. Prospective risks need to be identified, compliance with the law ensured and company operations kept running smoothly. Given that supply chains are in constant flux, planning proactively is a prerequisite for all the above (My Logistics Magazine, 2024).

Understanding and incorporating compliance laws and standards is essential, and a key challenge in logistics management (Inbound Logistics, 2023). Future research should include a larger and more diverse number of TFL organisations, as the present study was exploratory in nature. Further research should focus more on the quantitative evaluation of risks. This could be achieved by comparing the frequency of occurrence of some risk features or other indicators, or by comparing them to countries similar to Poland in terms of business specifics. The information that would be needed for such an endeavour is available on the GRI website. Conducting a cross-country analysis might also make the choice of CSR reports more interesting.

Authors' Contribution

The authors' individual contribution is as follows: Each contributed 50%.

Conflict of Interest

The authors declare no conflict of interest.

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