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Investigation hot spots in 2026: procurement pressures and the realities of a borderless workforce

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Two themes are shaping the internal investigation landscape in 2026: intensifying scrutiny of procurement activity and the increasingly cross-border nature of workplace issues. Together, these forces are driving investigations that are more resource-intensive and operationally complex.

Procurement: heightened risk in a high-spend environment

Procurement processes are facing unprecedented oversight. Several converging dynamics are increasing the

likelihood that procurement-related concerns will surface and require formal investigation, including:

- **Rising expectations around procurement integrity.** Major infrastructure investments have heightened expectations for transparency, discipline and fairness in procurement decisions, including the prioritization of domestic supply chains in an unstable global economic climate. Boards, auditors and other internal and external stakeholders are examining decisions with greater precision. In this environment, issues of potentially lower significance (for example, inconsistent scoring, unexplained deviations from standard procedures or incomplete documentation) can prompt questions or complaints and escalate into formal reviews.
- **Increasing structural complexity in the procurement process.** Procurement today often involves multiple partners, layers of subcontractors, and suppliers located in different countries, causing decision-making and oversight to be more complicated. Digital procurement systems add another layer of scrutiny by flagging anomalies that previously might have gone undetected, generating more data-driven red flags that require follow-up.

Organizations across industries are reporting more allegations involving bid-rigging, collusion, conflicts of interest and breaches of procurement policies. These complaints frequently occur in fast-moving environments where procurement activity may develop more quickly than governance frameworks, or where teams are not consistently trained on compliance standards.

Organizations may wish to review and modernize their procurement governance frameworks, strengthen oversight mechanisms (e.g., to ensure that the government's focus on onshoring procurement is being respected) and ensure procurement teams receive ongoing training on compliance obligations. Investing in strong front-end processes remains the most effective way to reduce back-end investigative exposure.

Cross-border investigations: complexity in a global operating model

Borderless and dispersed workforces are now a defining feature of how organizations operate. With employees working from different cities, countries and time zones—and with teams relying heavily on virtual collaboration tools—issues that appear “local” often involve people, data or decision-makers located elsewhere. As a result, internal investigations increasingly span borders, bringing new layers of complexity.

- **Witness rights vary across jurisdictions.** Interviewing witnesses in multiple countries, provinces or states requires careful planning. Local employment law restrictions may dictate whether interviews can be recorded, whether a witness may have representation, or what notice(s) must be provided. Culture and language considerations, including the need for reliable interpretation, can also significantly affect how information is gathered and how defensible the investigative process will be.
- **Divergent privilege rules.** Privilege protections vary widely across jurisdictions. Communications that would be considered privileged in Canada may not be protected elsewhere, including in parts of Europe or Asia. Early mapping of privilege issues is therefore essential in multi-jurisdictional investigations to avoid inadvertent disclosure of sensitive materials.
- **Determining the governing law.** A central challenge in cross-border matters is identifying which jurisdiction's laws apply to the conduct at issue. This may depend on where employees are located, where decisions are made, what the contract says about governing law and where harm occurred. In many cases, more than one jurisdiction may be relevant, complicating the investigation protocol and, ultimately, assessment of any wrongdoing.
- **Cross-border data and privacy constraints.** Moving information across borders can trigger data protection and privacy obligations that vary significantly by jurisdiction. Some countries restrict the transfer of employee data, require notice before records are reviewed or impose limits on how investigation files can be stored or shared. Cloud-based systems add further complexity, as data may be backed up or processed in jurisdictions with different regulatory expectations. Failing to map these requirements early can delay an investigation or create regulatory exposure.

Organizations may wish to review their investigation governance frameworks to ensure that they clearly define roles, escalation triggers, documentation expectations, and when to involve Legal, Compliance, HR or senior leadership. Clear governance reduces ambiguity and increases efficiency, particularly in multi-jurisdictional matters. Organizations should also consider investing in training for leaders and investigation teams to build familiarity with cross-border expectations and procedural differences, and potentially invest in onshoring their data to cloud-based systems that are domestic, rather than foreign-based.

To discuss these issues, please contact the author(s).

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