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Whistleblowing Policy Template

Our sample Whistleblowing Policy Template is a tool you can use to get a head start in developing your whistleblowing policy.

When putting together this template, we looked at the whistleblowing policies of a number of organisations. These are companies that have established and successful whistleblowing programs. However, every company is different and each organisation needs to develop their own approach to this. We hope this template helps save you time, provides ideas and helps you develop the best whistleblowing policy for your organisation.

Please note this is a general template and every organisation is unique. It's meant to provide content, inspiration, and best practices. Your needs could be unique and make sure you utilise your in-house experts, including your legal and human resources teams to draft a whistleblowing policy that fits your organisation's specific needs.

This template will cover the following headings and sections:

Section 1: Our Purpose

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- **1.3 What Conduct Should Be Reported**
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Section 1: Our Purpose

1.1 Our Goals & Commitment

The vision of {Insert Company Name} is {Insert Company Vision}. To achieve our vision, it is crucial that all of our employees and partners understand, follow, and adhere to our corporate values {Insert Your Corporate Values Here}. We have put guidelines and policies in place to ensure we live by these values in our day-to-day work.

Together with our values, we want to have feedback and encourage people to speak up when they see activity or behaviour that they feel is wrong or does not match our values. The goal of this policy is to provide very clear guidelines on how we approach and manage this feedback. With our whistleblowing policy, we aim to ensure:

- Every employee should have the chance to speak up anonymously when they feel we are not adhering to our corporate values. They should have a place to report misconduct, every report will be heard and acted on, and we will make improvements based on the results.
- {Insert Company Name} believes everyone should be able to make reports anonymously. We commit to protecting informant's identities and they only need to reveal themselves if they choose to.
- We will investigate every report of misconduct. At the end of the investigation, we will document the results and provide feedback when appropriate.

1.2 Our Commitment

{Insert Company Name} wants our employees to know they can provide information on any concerns they have, understand where they can report their concerns, know what happens after they make a report, and ensure they feel safe in providing a report. {Insert Company Name} also wants to let them know about their right to be anonymous as well as how we, as an organisation, will ensure they are not subject to any retaliation or other abuse because they made a report.

1.3 What Conduct Should Be Reported

It is important that {Insert Company Name} outlines what behaviour we want to be reported under this policy. We want to hear from you if you witness or know about any behaviour that is:

- Fraudulent;
- Illegal;
- Corrupt;

- Dishonest;
- Unethical;
- Violates the law or any legal code;
- Is creating an unsafe environment;
- Breaches any of our company's policies;
- Discrimination;
- Harassment and/or bullying of any kind;
- Any conduct which is detrimental to {Insert Company Name} and could cause financial or non-financial loss;

1.4 Who Falls Under This Policy

The following would be considered an "eligible person" and would fall under {Insert Company Name}'s whistleblowing policy.

- Employees (including directors, managers, interns, and secondees);
- Contractors, consultants, service providers, suppliers, business partners;
- Former employees;

{Insert any other eligible people based on your business practices, operations, organisational set-up, etc.}

This policy applies to all {Insert Company Name}'s businesses, divisions, and offices. It also applies across all jurisdictions where we operate. If local legislation, regulation, or laws provide a higher level of protection than what is included in this policy, the local legislation will take precedence.

Section 2: Process For Making A Report

2.1 What Options Do Employees Have For Making A Report

If an employee or eligible person would like to make a report, they have different channels available where they can do this. Detailed instructions for how to use and approach each of these channels is included in Appendix 1.

- Whistleblowing/Anonymous Reporting via web and mobile {Link to your whistleblowing platform};
- Anonymous email {list the anonymous email here};
- Via employee hotline {list the phone number here};
- Via post {list the address here};
- Speak with a senior leader at {Insert Company Name};
- Speak with the owner of {Insert Company Name}'s whistleblowing program;

{Use this section to list any additional channels you provide to employees to submit reports or anonymous reports. Additional examples could be live chat, SMS, voicemail via hotline, fax, etc.}

2.2 You Can Remain Anonymous

{Insert Company Name} respects and protects your identity if you choose to make an anonymous report. You can choose to remain anonymous while making a report, interacting with case managers during an investigation of your report, as well as after your case is closed. At any given time you can identify yourself, but this is your choice and at no point do you need to do this or will you be forced to provide your identity.

If you decide to disclose your identity, {Insert Company Name} will work to protect your identity and will outline and document who in the organisation will know you submitted your report. {Insert Company Name} will also take all steps necessary (and outlined in this policy) to ensure you do not suffer any retaliation.

It is worth noting that {Insert Company Name} will make every endeavour possible to investigate your report, but in some cases, there are limitations of what can be achieved if the informant decides to remain anonymous.

2.3 What Is The Investigative Process?

It is important for {Insert Company Name} to be transparent with our employees and outline what is the process for us to investigate a report submitted through our whistleblowing channels. Below, we have provided the different steps a case manager or member of our whistleblowing team will go through once a report is received until the case is closed.

{Insert your general investigative process in bullet points. The below is an example of what needs to be detailed in your whistleblowing policy.}

- Report (anonymous or otherwise) is received.
- A case manager is assigned to the report to assess it and confirm its receipt.
- The case manager will do an initial assessment to confirm it is a valid report and request permission to investigate.
- The case manager will begin their investigation. This can include corresponding with the informant if there is a channel to do this.
- The case manager will investigate and update management and the informant per policy guidelines.
- Once the case manager has finalised their investigation and report, management and the informant will be updated.
- At this point, the case manager will hand everything over to management for any subsequent action to take place.

2.4 How We Use 3rd Parties

At {Insert Company Name}, we utilise 3rd parties in our whistleblowing program and strategy. Examples of how we might utilise 3rd parties include:

{Modify this to fit how your organisation uses 3rd parties as part of your whistleblowing program}

- **Whistleblowing Platform:** {Insert Company Name} uses a 3rd party whistleblowing platform, {Insert Name Here}, to ensure we protect informant's identities and leverage technologies to ensure no one in our organisation can identify them. This platform also allows for 2-way, anonymous communication as well as case management and data protection features.
- **Accounting Firms:** {Insert Company Name} uses 3rd party accounting firms to do forensic investigating of specific reports that come through our whistleblowing program.
- **Investigative Firms:** {Insert Company Name} uses specialist investigative firms to investigate specific cases where we do not have the skills needed in-house. They are also used for investigations that we would prefer a 3rd party execute on due to the nature of the report.
- **Human Resources Consultants:** {Insert Company Name} utilises human resources consultants across our business and they might be involved in specific whistleblowing cases, ensuring we use human resource best practices as we assess, investigate, and take action.

2.5 Who Is Alerted To A Report

One a report is submitted (anonymous or not), this report goes to {Insert the role of the recipient}. This person will then assess the report and assign it to a case manager, who will manage the investigation.

Certain senior managers might be alerted to the report as part of the reporting process or if they are involved in the investigation in some manner.

Any information that could potentially identify an anonymous informant will be held in the strictest confidence and will not be shared, unless {Insert Company Name} is compelled by law.

2.6 What Is The Process Of Updating The Informant

As part of our investigative process, {Insert Company Name} will update the informant of the progress of the investigation. These updates can include the following:

- {Insert Company Name} has confirmed the receipt of a report from the informant.

- **{Insert Company Name}** has begun the investigative process.
- The investigation is currently ongoing.
- The investigation has been closed.

{Insert Company Name}'s commitment is that the informant will be updated once a month while the investigation is ongoing. They will then be updated once the investigation has been closed.

{Insert Company Name} will strive to provide as much feedback on the investigation as possible. However, due to **{Insert Company Name}**'s privacy guidelines, there often information that can not be shared with the informant.

2.7 What If The Informant Is Not Satisfied With The Result

If, after receiving the summarised report of the investigation, the informant is not satisfied with the result, they can escalate this to the **{Insert the role of the owner of your whistleblowing program}**. The informant can provide this escalation in writing so that a formal review can take place. While the **{Insert the role of the owner of your whistleblowing program}** commits to review the request, **{Insert Company Name}** is under no obligation to reopen the investigation. If the **{Insert the role of the owner of your whistleblowing program}** concludes that the investigation was conducted properly and no new information exists that would change the results of the investigation, the investigation will be concluded.

Section 3: How Informants Are Protected

3.1 Anonymity After Submitting A Report

Section 2.2 discussed how an eligible person can remain anonymous during the process of submitting a report. After submitting a report, the following policies around anonymity are in place to protect an informant's identity.

- The informant has the right to remain anonymous and does not need to identify themselves at anytime during the investigation process.
- **{Insert Company Name}** uses tools and platforms that help protect an informant's identity during and after submitting a report.
- At no time will **{Insert Company Name}** force the informant to reveal their identity.
- The informant can refuse to answer questions they feel could identify themselves. If the informant reveals themselves at any time, you will document who will have access to their identity. This can include the case manager, whistleblowing program owner, etc.

3.2 Potential Retaliation

An informant might be concerned that staff, management, or the organisation might retaliate against them. In this case, {Insert Company Name} will protect the informant from: {Modify to represent the potential protection that will provide an employee.}

- Being terminated or having their employment ceased;
- Performance management;
- Harassment on the job or workplace bullying;
- Warnings or disciplinary actions;
- Discrimination;
- Any other action that can be perceived as retaliation for making a report;

3.3 Considered Risk of Retaliation

In the case of “considered risk of retaliation”, the informant believes retaliation is near or imminent, and they are targeted for retaliation. In cases of considered retaliation, the informant should contact the {Insert the role of the owner of your whistleblowing program}. The {Insert the role of the owner of your whistleblowing program} will take the action they feel is appropriate as well as come up with recommendations for how the situation can be resolved. Potential steps to protect the informant from a considered risk of retaliation can include:

- The informant taking leave.
- The informant being reassigned to other duties.
- The informant being reassigned to another location.

3.4 Already Retaliated Against

If the informant feels that they have already been retaliated against, they should escalate this immediately to the {Insert the role of the owner of your whistleblowing program}. The {Insert the role of the owner of your whistleblowing program} will take the action they feel is appropriate as well as come up with recommendations for how the situation can be resolved. Potential steps to protect the informant after retaliation has occurred can include:

- The informant taking leave.
- The informant being reassigned to other duties.
- The informant being reassigned to another location.

3.5 Retaliation Not Adequately Resolved

If the informant feels their report of retaliation was not resolved adequately can escalate this case in writing. The report will need to go to {Insert the manager of the owner of your

whistleblowing program or the party you want these reports to go to} and they will investigate the matter and process for how the retaliation was dealt with.

3.6 How {Insert Company Name} Deals With Retaliation

{Insert Company Name} does not tolerate any attempts to retaliate against an informant who has made a report. Any employee or associated person that found retaliating will face disciplinary action, including the potential to be terminated from their roles.

3.7 Separation Of Issues

{Insert Company Name} will be able to still raise any issues related to work or performance related issues. While {Insert Company Name} will protect the informant from any retaliation, it is also important that they are still effective in their job. {Insert Company Name} can still raise any performance or contract issues with the informant as long as they are kept separate and not influenced at all from any reports that have been made.

3.8 Protection & Immunity For Others

Other parties that might have to bear witness or are involved in the investigation will be protected from retaliation in the same manner as the informant.

3.9 Legislative/Regulation Protection & Assistance

If in any jurisdictions or locales where {Insert Company Name} operates has whistleblowing protection laws that provide a higher level of protection than what is included in this policy, the local legislation will take precedence.

Section 4: Our Roles & Responsibilities

4.1 Roles

The roles within {Insert Company Name}'s whistleblowing program include the following:

{Please insert the specific roles you have in your organisation. These are just common placeholders.}

- Program owner and whistleblowing protection officer (WPO);
- Day-to-day manager of {Insert Company Name}'s whistleblowing program;
- Case managers that investigate individual reports;
- Human resources who are involved in cases and made aware of specific investigations;

4.2 Responsibilities

The following are the responsibilities of each role in {Insert Company Name}'s whistleblowing program.

{Please insert the specific responsibilities you have in your organisation. These are just common placeholders.}

Program owner/whistleblowing protection officer: This individual owns the entire program and is measured on its overall success. This includes employees knowing and understanding the program, an easy process of making a report, investigating reports, as well as being a point of escalation for any concerns or retaliation that has taken place. While this individual reports into the organisation, the results of their work goes directly to the Board of Directors.

Day-to-day manager: The day-to-day manager views incoming anonymous reports, assigns these reports to case managers, and manages them as they conduct investigations. This person is the first line of escalation and works collaboratively with case managers to ensure anonymous reports are heard and acted upon.

Case managers: Case managers are assigned anonymous reports and their role is to investigate these reports. This includes interacting and asking questions of informants, as well as using the information provided to investigate the report submitted. Their investigation can be internal or external to the organisation depending on what was documented in the report. Their goal is to gather the facts and put forth a final report to management on what happened and what action they feel needs to take place.

Human resources: Colleagues from human resources may be called upon to provide advice and guidance during any investigation. The whistleblowing program leverages their expertise and acumen to ensure {Insert Company Name} are using HR best practices during investigations and we are treating all employees fairly.

Section 5: Governance

5.1 Changes to {Insert Company Name}'s Whistleblowing Policy

From time to time, {Insert Company Name}'s whistleblowing policy will need to change to keep up with our values, best practices, improvements, as well as legislation and regulations. Any changes to our whistleblowing policy will be communicated with all employees and any relevant stakeholders. This policy and any changes made do form any contract of employment.

Any changes to {Insert Company Name}'s whistleblowing policy must be approved by the:

- CEO
- Head of Compliance
- Owner of {Insert Company Name}'s whistleblowing program

All changes will be reviewed by the Board of Directors and the Board can comment and provide feedback as necessary. All changes will also be documented in {Insert Company Name}'s whistleblowing policy and will be made available to all employees.

5.2 Reporting to the Board of Directors

The Board of Directors is updated every quarter on {Insert Company Name}'s whistleblowing program, inclusive of reports, investigations, and results. Reports or investigations carrying an undue amount of risk will be reported to the Board of Directors outside of the quarterly updates. The Board of Directors at any time can ask about anonymous reports, investigations, as well as the state of {Insert Company Name}'s whistleblowing program.

{Insert Company Name}'s whistleblowing program resides in the Compliance Committee of the Board of Directors. They are responsible and accountable for the implementation and effectiveness of {Insert Company Name}'s whistleblowing program.

Appendix 1: Channels For Reporting

{Document in detail how an employee can submit a report to you, listing all channels and steps (or links to steps) to make a report}.

Appendix 2: Change Log

{Document all changes that have occurred in your whistleblowing policy}.

Appendix 3: All Relevant Local Legislation/Regulation

{Document any local legislation or regulations that affect or govern whistleblowing in jurisdictions where you operate. This can be both at the state or national level depending on the countries where you have employees based.}