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# Whistleblowing management systems — Guidelines

*Systèmes de management des alertes — Lignes directrices*



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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](http://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](http://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](http://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](http://www.iso.org/members.html).

## Introduction

Whistleblowing is the act of reporting suspected wrongdoing or risk of wrongdoing. Studies and experience demonstrate that a large proportion of wrongdoing comes to the attention of the affected organization via reports from persons within or close to the organization.

Organizations are increasingly considering introducing or improving internal whistleblowing policies and processes in response to regulation or on a voluntary basis.

This document provides guidance to organizations for establishing, implementing, maintaining and improving a whistleblowing management system, with the following outcomes:

- a) encouraging and facilitating reporting of wrongdoing;
- b) supporting and protecting whistleblowers and other interested parties involved;
- c) ensuring reports of wrongdoing are dealt with in a proper and timely manner;
- d) improving organizational culture and governance;
- e) reducing the risks of wrongdoing.

Potential benefits for the organization include:

- allowing the organization to identify and address wrongdoing at the earliest opportunity;
- helping prevent or minimize loss of assets and aiding recovery of lost assets;
- ensuring compliance with organizational policies, procedures, and legal and social obligations;
- attracting and retaining personnel committed to the organization's values and culture;
- demonstrating sound, ethical governance practices to society, markets, regulators, owners and other interested parties.

An effective whistleblowing management system will build organizational trust by:

- demonstrating leadership commitment to preventing and addressing wrongdoing;
- encouraging people to come forward early with reports of wrongdoing;
- reducing and preventing detrimental treatment of whistleblowers and others involved;
- encouraging a culture of openness, transparency, integrity and accountability.

This document provides guidance for organizations to create a whistleblowing management system based on the principles of trust, impartiality and protection. It is adaptable, and its use will vary with the size, nature, complexity and jurisdiction of the organization's activities. It can assist an organization to improve its existing whistleblowing policy and procedures, or to comply with applicable whistleblowing legislation.

This document adopts the "harmonized structure" (i.e. clause sequence, common text and common terminology) developed by ISO to improve alignment among International Standards for management systems. Organizations may adopt this document as stand-alone guidance for their organization or along with other management system standards, including to address whistleblowing-related requirements in other ISO management systems.

[Figure 1](#) is a conceptual overview of a recommended whistleblowing management system showing how the principles of trust, impartiality and protection overlay all elements of such a system.

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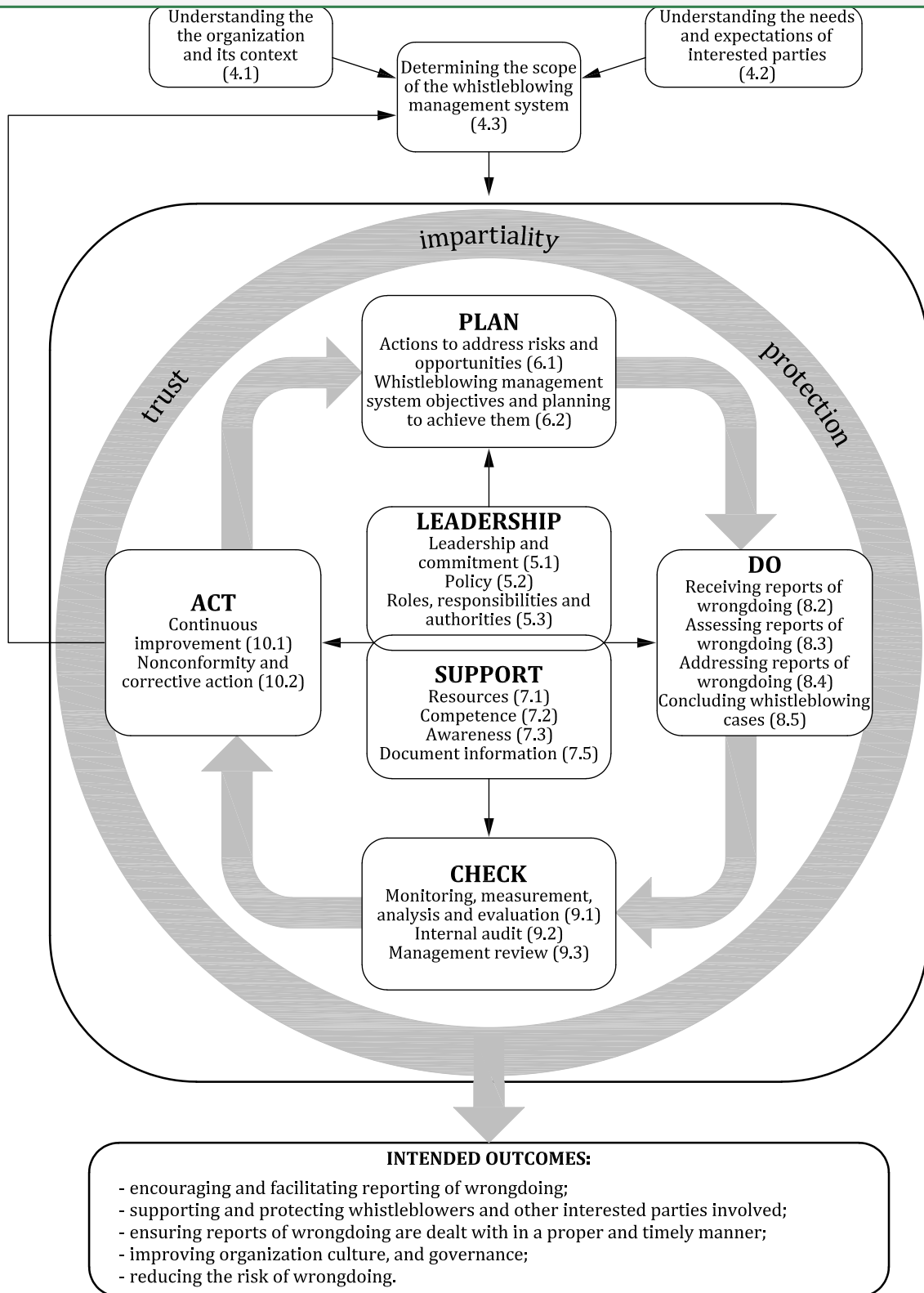


Figure 1 — Overview of a whistleblowing management system