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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).

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).

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.

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.

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.

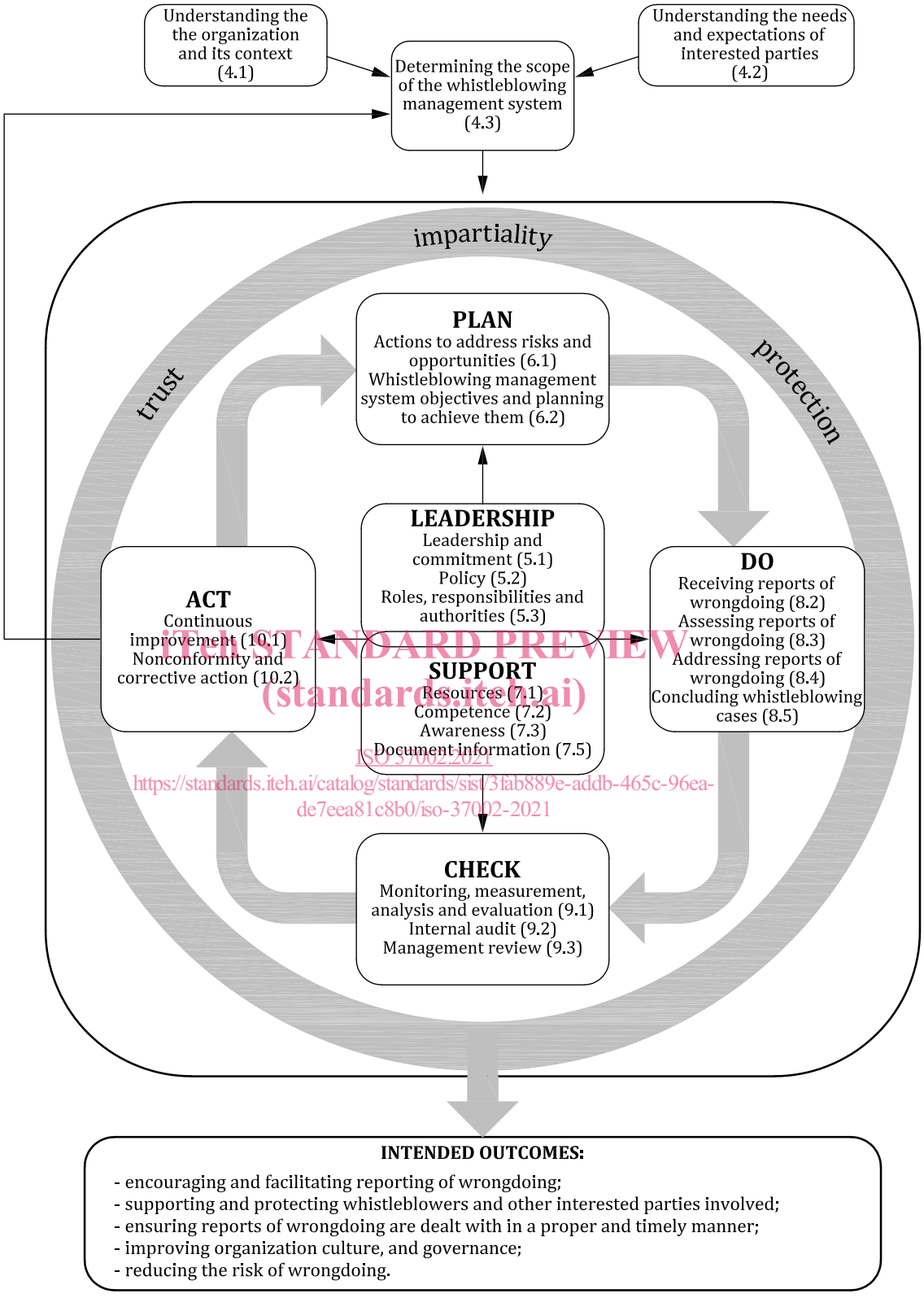

Figure 1 — Overview of a whistleblowing management system

Whistleblowing management systems — Guidelines

1 Scope

This document gives guidelines for establishing, implementing and maintaining an effective whistleblowing management system based on the principles of trust, impartiality and protection in the following four steps:

a) receiving reports of wrongdoing;

b) assessing reports of wrongdoing;

c) addressing reports of wrongdoing;

d) concluding whistleblowing cases.

The guidelines of this document are generic and intended to be applicable to all organizations, regardless of type, size, nature of activity, and whether in the public, private or not-for profit sectors.

The extent of application of these guidelines depends on the factors specified in 4.1, 4.2 and 4.3. The whistleblowing management system can be stand-alone or can be used as part of an overall management system.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp

— IEC Electropedia: available at https://www.electropedia.org/

3.1
management system
set of interrelated or interacting elements of an *organization* (3.2) to establish *policies* (3.7) and *objectives* (3.25), as well as *processes* (3.27) to achieve those objectives

Note 1 to entry: A management system can address a single discipline or several disciplines.

Note 2 to entry: The management system elements include the organization's structure, roles and responsibilities, planning and operation.

Note 3 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.

3.2
organization
person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its *objectives* (3.25)

Note 1 to entry: The concept of organization includes, but is not limited to, sole-trader, company, corporation, firm, enterprise, authority, partnership, charity or institution, or part or combination thereof, whether incorporated or not, public or private.

Note 2 to entry: If the organization is part of a larger entity, the term "organization" refers only to the part of the larger entity that is within the scope of the *whistleblowing* (3.10) *management system* (3.1).

Note 3 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.

3.3
personnel
organization's (3.2) directors, officers, employees, temporary staff or workers, and volunteers

[SOURCE: ISO 37001:2016, 3.25, modified — Notes 1 and 2 to entry have been deleted.]

3.4
interested party (preferred term)
stakeholder (admitted term)
person or *organization* (3.2) that can affect, be affected by, or perceive itself to be affected by a decision or activity

Note 1 to entry: An interested party can be internal or external to the organization.

Note 2 to entry: Interested parties can include, but are not limited to, those who make reports, any subjects of those reports, witnesses, *personnel* (3.3), worker representatives, suppliers, third parties, public, media, regulators and the organization as a whole.

Note 3 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards. The original definition has been modified by adding Notes 1 and 2 to entry.

3.5
top management
person or group of people who directs and controls an *organization* (3.2) at the highest level

Note 1 to entry: Top management has the power to delegate authority and provide resources within the organization.

Note 2 to entry: If the scope of the *management system* (3.1) covers only part of an organization, then top management refers to those who direct and control that part of the organization.

Note 3 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.

3.6
governing body
person or group of people who have ultimate *accountability* (3.30) for the whole *organization* (3.2)

Note 1 to entry: Every organizational entity has one governing body, whether or not it is explicitly established.

Note 2 to entry: A governing body can include, but is not limited to, a board of directors, committees of the board, a supervisory board or trustees.

[SOURCE: ISO/IEC 38500:2015, 2.9, modified — The words "have ultimate accountability for" have replaced "accountable for the performance and conformance of" and Notes 1 and 2 to entry have been added.]

3.7
policy
intentions and direction of an *organization* (3.2) as formally expressed by its *top management* (3.5)

Note 1 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.

3.8
wrongdoing
action(s) or omission(s) that can cause harm

Note 1 to entry: Wrongdoing can include, but is not limited to, the following:

— breach of law (national or international), such as fraud, corruption including bribery;

— breach of the *organization's* (3.2) or other relevant code of conduct, breach of organization *policies* (3.7);

— gross negligence, bullying, harassment, discrimination, unauthorized use of funds or resources, abuse of authority, conflict of interest, gross waste or mismanagement;

— actions or omissions resulting in damage or risk of harm to human rights, the environment, public health and safety, safe work-practices or the public interest.

Note 2 to entry: Wrongdoing or the resulting harm can have happened in the past, is currently happening or can happen in the future.

Note 3 to entry: Potential harm can be determined by reference to a single event or series of events.

3.9
whistleblower
person who reports suspected or actual *wrongdoing* (3.8), and has reasonable belief that the information is true at the time of reporting

Note 1 to entry: Reasonable belief is a belief held by an individual based on observation, experience or information known to that individual, which would also be held by a person in the same circumstances.

Note 2 to entry: Examples of whistleblowers include, but are not limited to, the following:

— *personnel* (3.3) within an *organization* (3.2);

— personnel within external parties, including legal persons, with whom the organization has established, or plans to establish, some form of business relationship including, but not limited to, clients, customers, joint ventures, joint venture partners, consortium partners, outsourcing providers, contractors, consultants, sub-contractors, suppliers, vendors, advisors, agents, distributors, representatives, intermediaries and investors;

— other persons such as union representatives;

— any person formerly or prospectively in a position set out in this definition.

3.10
whistleblowing
reporting of suspected or actual *wrongdoing* (3.8) by a *whistleblower* (3.9)

Note 1 to entry: A report of wrongdoing can be verbal, in person, in writing or in an electronic or digital format.

Note 2 to entry: It is common to distinguish:

— open whistleblowing, where the whistleblower discloses information without withholding their identity or requiring that their identity be kept secret;

— confidential whistleblowing, where the identity of the whistleblower and any information that can identify them is known by the recipient but is not disclosed to anyone beyond a need to know basis without the whistleblower's consent, unless required by law;

— anonymous whistleblowing, where information is received without the whistleblower disclosing their identity.

Note 3 to entry: *Organizations* (3.2) can use an alternative term such as “speak up” or “raise a concern”, or an equivalent.

3.11
whistleblowing management function
person(s) with the responsibility and authority for the operation of the *whistleblowing* (3.10) *management system* (3.1)

3.12
triage
assessment of the initial report of *wrongdoing* (3.8) for the purposes of categorization, taking preliminary measures, prioritization and assignment for further handling

Note 1 to entry: The following factors can be considered: likelihood and severity of impact of wrongdoing or suspected wrongdoing on the *personnel* (3.3), *organization* (3.2) and *interested party* (3.4), including reputational, financial, environmental, human or other damages.

3.13
detrimental conduct
threatened, proposed or actual, direct or indirect act or omission that can result in harm to a *whistleblower* (3.9) or other relevant *interested party* (3.4), related to *whistleblowing* (3.10)

Note 1 to entry: Harm includes any adverse consequence, whether work-related or personal, including, but not limited to, dismissal, suspension, demotion, transfer, change in duties, alteration of working conditions, adverse *performance* (3.26) ratings, disciplinary proceedings, reduced opportunity for advancement, denial of services, blacklisting, boycotting, damage to reputation, disclosing the whistleblower’s identity, financial loss, prosecution or legal action, harassment, isolation, imposition of any form of physical or psychological harm.

Note 2 to entry: Detrimental conduct includes retaliation, reprisal, retribution, deliberate action or omissions, done knowingly or recklessly to cause harm to a whistleblower or other relevant parties.

Note 3 to entry: Detrimental conduct also includes the failure to prevent or to minimize harm by fulfilling a reasonable standard of care at any step of the whistleblowing *process* (3.27).

Note 4 to entry: Action to deal with a whistleblower’s own *wrongdoing* (3.8), performance or management, unrelated to their role in whistleblowing, is not detrimental conduct for the purposes of this document.

Note 5 to entry: Other relevant interested parties can include prospective or perceived whistleblowers, relatives, associates of a whistleblower, persons who have provided support to a whistleblower, and any person involved in a whistleblowing process, including a legal entity.

3.14
investigation
systematic, independent and documented *process* (3.27) for establishing facts and evaluating them objectively to determine if *wrongdoing* (3.8) has occurred, is occurring or is likely to occur, and its extent

Note 1 to entry: An investigation can be an internal investigation or an external investigation. It can be a combined investigation.

Note 2 to entry: An internal investigation is conducted by the *organization* (3.2) itself, or by an external party on its behalf.

Note 3 to entry: An investigation can also be imposed on the organization by external parties.

3.15
audit
systematic and independent *process* (3.27) for obtaining evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled

Note 1 to entry: An audit can be an internal audit (first party) or an external audit (second party or third party), and it can be a combined audit (combining two or more disciplines).

Note 2 to entry: An internal audit is conducted by the *organization* (3.2) itself, or by an external party on its behalf.

Note 3 to entry: "Audit evidence" and "audit criteria" are defined in ISO 19011.

Note 4 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.

3.16
competence
ability to apply knowledge and skills to achieve intended results

Note 1 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.

3.17
conformity
fulfilment of a *requirement* (3.28)

Note 1 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.

3.18
nonconformity
non-fulfilment of a *requirement* (3.28)

Note 1 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.

3.19
corrective action
action to eliminate the cause of a *nonconformity* (3.18) and to prevent recurrence

Note 1 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.

3.20
continual improvement
recurring activity to enhance *performance* (3.26)

Note 1 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.

3.21
documented information
information required to be controlled and maintained by an *organization* (3.2) and the medium on which it is contained

Note 1 to entry: Documented information can be in any format and media, and from any source.

Note 2 to entry: Documented information can refer to:

— the *management system* (3.1), including related *processes* (3.27);

— information created in order for the organization to operate (documentation);

— evidence of results achieved (records).

Note 3 to entry: This constitutes one of the common terms and core definitions of the harmonized structure for ISO management system standards.