

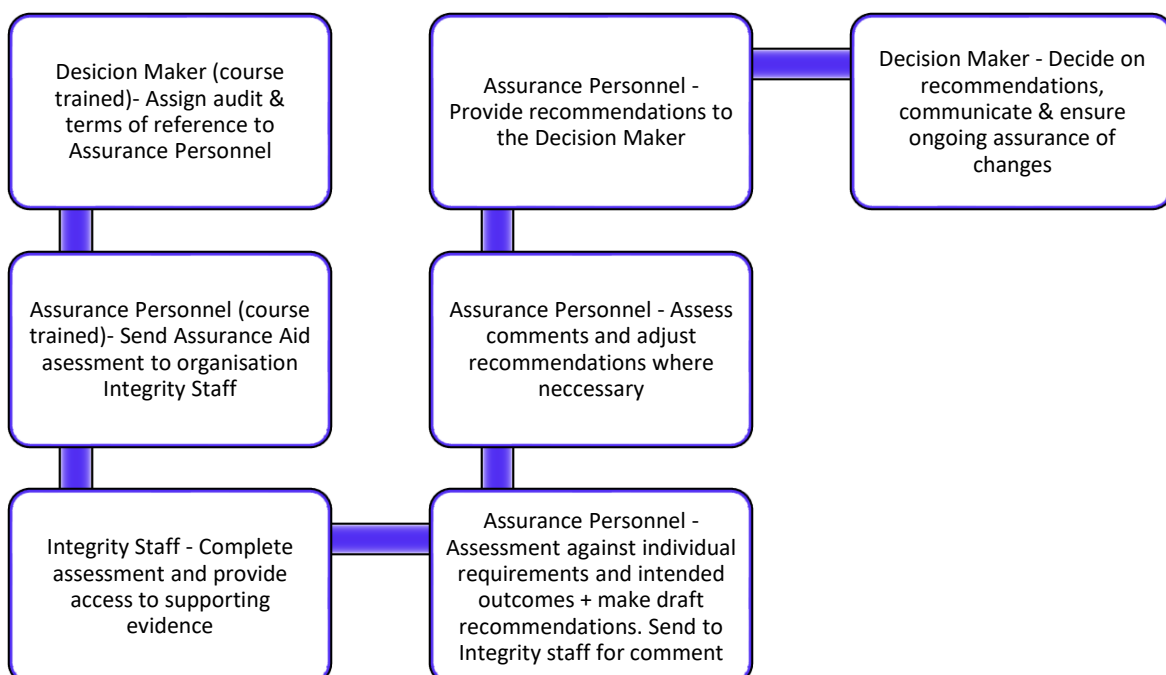


Developing Systems for Management of Whistleblowing

Course aid & Assurance tool

This assurance tool can be used to plan, implement and audit measures for whistleblowing management systems as defined in ISO 37002:2021 – Whistleblowing management systems.

Recommended consultative pathway to assurance



Guiding principles

Core system component	Trust	Impartiality	Protection
Strategic Aim	Building systems of trust from a consistent demonstration of positive behaviour, including management commitment.	Reducing potential for risk and improve trust by establishing impartial systems of whistleblowing management.	Reducing the detrimental effects on all stakeholders affected by any report of wrongdoing.

Intended outcomes - Summary

ISO 37002 Intended outcomes
<ul style="list-style-type: none"> • Encouraging and facilitating reporting of wrongdoing • Supporting and protecting stakeholders, including whistleblowers, victims and the accused • Properly handling reports in a timely manner • Improving organisational governance & culture and • Reducing the risk and effects of wrongdoing

Navigation menu – Assurance aid

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Assurance aid

<i>ISO 37002 Reference</i>	<i>Ethics Education Course Chapter</i>	<i>Operational Aim of the Whistleblowing Management System (WMS)</i>	<i>Evidence of positive (+) or negative (-) culture</i>	<i>Assessment</i>
Part 1	Guiding principles	A WMS that builds and supports: <ul style="list-style-type: none"> • Trust • Impartiality and • Protection. 	(+) Evidence that fundamental principles have been recognised and integrated into the WMS (-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category.	
	Trust	A WMS that builds trust from a consistent demonstration of positive behaviour & culture. A WMS that does not differ between its written and actual implementation.	(+) Evidence of a positive culture of whistleblowing (low reluctance, regular commitments and reporting) (+) No difference exists between the documented processes of the organisation's Whistleblowing Management System and their implementation. (-) A gap between the documented processes of the organisation's Whistleblowing Management System and their implementation. (-) failures in the WMS linked to a breach of trust (-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category.	

ISO 37002 Reference	Ethics Education Course Chapter	Operational Aim of the Whistleblowing Management System (WMS)	Evidence of positive (+) or negative (-) culture	Assessment
	Impartiality	A WMS that manages its conflicting interests, is impartial and has the appearance of impartiality as measured by its stakeholders and transparent assurance processes.	<p>(+) Evidence of a WMS that has identified and reduced adverse risk of conflicting interests.</p> <p>(+) Evidence of a WMS that applies an adequate separation of investigation and decision-making roles</p> <p>(+) Evidence that the WMS improves transparency by use of independent assurance, declaration and investigation processes.</p> <p>(-) Evidence of the WMS lacking the appearance of impartiality with any of the above positive elements missing.</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category.</p>	

<i>ISO 37002 Reference</i>	<i>Ethics Education Course Chapter</i>	<i>Operational Aim of the Whistleblowing Management System (WMS)</i>	<i>Evidence of positive (+) or negative (-) culture</i>	<i>Assessment</i>
	Protection	A WMS that applies reasonable and considered actions to identify, prevent, or contain potential harm to all persons involved.	<p>(+) Evidence of actions to identify, prevent, or contain harm to all persons involved.</p> <p>(+) Evidence of transparent statements on what processes and level of protection the organisation will apply and make available to all persons involved.</p> <p>(+) Evidence that investigation and protection functions are independent of each other where possible.</p> <p>(+) Evidence of enhanced protection arrangements for investigation and conclusion processes completed on a case-by case (not generic) basis.</p> <p>(+) Evidence of data protection measures</p> <p>(+) Evidence of proactive engagement with other organisational areas to improve protections and exercise a duty of care for the stakeholders involved</p> <p>(+) Evidence of the case-by-case assessment for identifying ongoing protection measures required on conclusion of the whistleblowing case</p> <p>(-) Evidence of actions that:</p> <ul style="list-style-type: none"> • could discourage whistleblowers from reporting wrongdoing. • result in unlawful vigilante actions against several stakeholders (including any accused persons, investigators and whistleblowers) • impact or heighten the risk of losing of critical information <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category.</p>	

ISO 37002 Reference	Ethics Education Course Chapter	Operational Aim of the Whistleblowing Management System (WMS)	Evidence of positive (+) or negative (-) culture	Assessment
	Developing a WMS	<p>A WMS that focuses on continuous monitoring & improvement and one that shows an:</p> <ul style="list-style-type: none"> • understanding of organisational context (including the needs of affected stakeholders), • its system scope. 	<p>(+) Evidence of a continuous monitoring of, and improvement to, WMS development.</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category.</p>	
Part 4.1	Understanding the organisational context	A WMS informed by research on factors that positively or negatively affect its objectives	<p>(+) Evidence of research into context to identify factors and issues that can positively or negatively affect the objectives of the WMS</p> <p>(+) Evidence of research into stakeholders, laws, commercial relationships, locations and staff culture.</p> <p>(+) Evidence of feedback from all of its stakeholders to improve the diverse identification of organisational context.</p> <p>(-) Evidence of areas missed from research that can adversely affect the objectives of the WMS</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category.</p>	

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Part 4.2	Understanding the needs and expectations of interested parties	A WMS which is adequately informed by potential risk or trauma and one that addresses the needs of the most vulnerable.	<p>Those who connect to or are affected by a Whistleblowing Management System or a report of wrongdoing are stakeholders.</p> <p>(+) Evidence of wide consideration by all stakeholders is necessary for a Whistleblowing Management System to be adequately</p> <p>(+) Evidence that potential risk or trauma has been considered.</p> <p>(+) Evidence of WMS established in line with legal requirements.</p> <p>(-) Evidence of 'one size fits all' approaches to risk management that misses specific risks related to the whistle-blower.</p> <p>(-) Evidence of the mismanagement of competing or conflicting risk in favour of the least vulnerable stakeholder.</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category.</p>	

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Part 4.3	Determining the scope of whistleblowing management systems	A WMS scope that considers context, needs, legal coverage and related risk.	<p>(+) A WMS scope that considers:</p> <ul style="list-style-type: none"> • the organisational context • needs of the effective parties • legal coverage of who, where and what can be reported, and • any related risk mitigations <p>(+) A scope that contains any processes that relate to reporting of matters not related to reports of wrongdoing.</p> <p>(-) The boundaries of the scope are not clear to reporters and investigators of wrongdoing.</p> <p>(-) A scope that may encourage investigation of incidents not related to the WMS.</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	
Part 6.1	Planning a whistleblowing management system	<p>A WMS plan that scopes needs and context to ensure that:</p> <ul style="list-style-type: none"> • risks are addressed, • opportunities to improve the systems are taken and • system objectives remain a focus during the planning stage. 	<p>(+) Evidence that the organisation has planned the scope, needs and context of the WMS in line with risk opportunity and system objectives</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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	Actions to address risks and opportunities	<p>A WMS that plans to address risks and opportunities to:</p> <ul style="list-style-type: none"> • Provide assurance to persons vulnerable to risk • Prevent or lower unwanted affects of any wrongdoing or reporting • And improve the resilience of the Whistleblowing Management System 	<p>(+) Evidence of consultation to reduce risk and opportunities and their affects</p> <p>(+) Evidence of defined referral actions for information outside of the organisation's WMS capabilities or responsibilities</p> <p>(+) Evidence of actions taken to improve the effectiveness of the WMS</p> <p>(+) Evidence of defined support and protections (including confidentiality)</p> <p>(+) evidence of planned follow-ups with relevant stakeholders on the effectiveness of actions</p> <p>(-) Evidence of under-confidence in the system</p> <p>(-) Evidence of potential inadequate organisational risk management</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Part 6.2-6.3	WMS management system objectives and planning to achieve them	A WMS that helps the organisation maintain a relevant focus and maintains the system's effectiveness.	<p>(+) Evidence that objectives are relevant, measurable, monitored, known by all relevant stakeholders, dynamic to risk and opportunity, and in written form.</p> <p>(+) Evidence that objectives specifically detail the actions, resourcing, responsibilities, timelines, monitoring, change management & communications required.</p> <p>(-) Evidence of investigative actions outside of the role of an individual or WMS responsibilities</p> <p>(-) Evidence of inadequate assurance and monitoring</p> <p>(-) Evidence of inadequate resourcing the required actions.</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	
Part 8	Implementation	<p>A WMS that is capable to effectively:</p> <ul style="list-style-type: none"> • receive, assess, address reports of wrongdoing and • conclude whistleblowing cases with potential referrals as required. 	<p>(+) Evidence of effective WMS components established for receipt, assessment, conclusion and referral processes.</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Part 8.2	Receiving reports of wrongdoing	A WMS that has visible, secure and independent processes for managing reports of wrongdoing.	<p>(+) Evidence of an effective establishment of a receiving process for reports of wrongdoing.</p> <p>(+) Evidence that the receiving processes are:</p> <ul style="list-style-type: none"> • visible and accessible to the full stakeholder base • secure from potential, accidental or deliberate compromise, and • independent (including one reporting avenue that is separated from the standard layered management hierarchy). <p>(-) Evidence of a lack of reporting awareness</p> <p>(-) Evidence on the involvement of interested parties or lack of access controls</p> <p>(-) Evidence of under-reporting because of impartiality concerns</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Part 8.3	Assessing reports of wrongdoing	A WMS assessment process that is implemented impartially, with priority, prioritised and informed of detrimental risk.	(+) Evidence that reports are prioritised and sorted impartially in order of risk, putting the needs of the most vulnerable first (+) Evidence of assessment and mitigations to prevent detrimental risk to stakeholders (-) Evidence of partisan decision making (-) Evidence of WMS scope creep (-) Evidence of unnecessary delays (-) Evidence of detrimental conduct taken against stakeholders (-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category	

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Part 8.4	Addressing reports of wrongdoing	WMS investigative processes that is impartial, focussed on stakeholder protection & support, professional, capable & resourced, and secured.	<p>(+) Evidence of Implement documented processes that apply procedural fairness, including impartial oversight and investigators who have no real or perceived conflicting interests that are unmanaged</p> <p>(+) Evidence of regular scheduled communications with stakeholders involved, that focus on their wellbeing and support</p> <p>(+) Evidence of adequate funding and forecasting of the cost and resourcing requirements for investigations</p> <p>(+) Evidence of reviews of security measures regularly conducted throughout the investigation to protect confidentiality and integrity of information and evidence</p> <p>(-) Evidence of investigative failures with impartiality, stakeholder protections & support, investigative professionalism, capabilities, information security & resourcing</p> <p>(-) Evidence of investigators who lack resilience, capability or adequate skill</p> <p>(-) Evidence of a lack of top-level management commitment to investigative support</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Part 8.5	Concluding whistleblowing cases	A WMS conclusion strategy is adequate to address risks that cover improvements, ongoing protection requirements & referrals.	<p>(+) Evidence of allocated planning and resourcing to provide aftercare and mitigate ongoing risk. Including:</p> <ul style="list-style-type: none"> • Scheduled communications with stakeholders involved to meet the minimum outcomes of legislation and risk assessments • Reviews and updates to elements of the Whistleblowing Management System • Arrangements to facilitate referrals where required, including transfer of information and continuity of evidential security • Plans for any organisational improvements, including any ongoing assurance or monitoring activities. <p>(-) Evidence of missed opportunity to survey and provide support, resulting in a potential for heightened detrimental effects to those involved</p> <p>(-) Evidence of failures to make necessary referrals or learn adequate lessons from the reporting process leading to potential for ongoing, repeated or systemic exposure of risk</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	
Part 9	Assurance	A WMS assurance process that monitors, audits, and reviews systems against their objectives, to focus on continual improvement and identify concerns before they become systemic.	<p>(+) Evidence of effective monitoring, auditing, reviews in line with system objectives with a focus on continual improvement</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Part 9.1	Monitoring, measurement, analysis, and evaluation	Effective WMS assurance processes to measure, analyse and evaluate system performance against required boundaries.	<p>(+) Evidence of adequate measurement, analysis and evaluation to address all key elements and risks associated with the WMS. Including:</p> <ul style="list-style-type: none"> • the number, nature and timeliness of each report and subsequent process • stakeholder satisfaction measurements and • the range of pathways that can provide information for monitoring <p>(-) Evidence of one or more of the multiple components of the WMS failing without warning and become systemic</p> <p>(-) Evidence of a reduced number of reports received</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Part 9.2	Internal audit	An audit process that builds trust on its capability, independence, scope and achievements	<p>(+) Evidence of internal audits reviewing all relevant monitoring data, to form unbiased opinions on the overall operations of the Whistleblowing Management System</p> <p>(+) Evidence that audits include:</p> <ul style="list-style-type: none"> • an analysis of all measurement data that applies to the system • a minimum defined skill-set for assurance personnel, and • measures to identify, declare and manage potential or real conflicting interests. <p>(-) Evidence of inadequate scope, including assurance activities that lack necessary authority or miss focusing on relevant risk</p> <p>(-) Evidence of inadequate audit skills, including assurance personnel that overlook key failures</p> <p>(-) Evidence of assurance personnel with unmanaged real, perceived or unconscious bias</p> <p>(-) Evidence of a lack of stakeholder confidence in the effectiveness of audit activities</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Part 9.3	Management review	A management review that is effective in overseeing and transparently reporting on the progress of system improvements, gaps and assurance findings to governing and transparency bodies.	<p>(+) Evidence that top level management have reviewed the system operations to narrow the gaps between what is documented and what actually occurs</p> <p>(+) Evidence of an effective management review that reports on the progress of system improvements and any barriers to implementing assurance findings</p> <p>(-) Evidence of an ineffective management review that has or may create gaps in the WMS and lead to a worsening whistleblowing culture within the organisation</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	
Part 10	Actioning improvements	WMS actions that take a continuous approach to action, both self-improvement and corrective actions that are required to address nonconformity.	<p>(+) Evidence that actions are taken for the improvement of the WMS</p> <p>(+) Evidence of processes and actions for referral of non-conformity</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	
	Continuous cycles of improvement & Nonconformity and corrective actions	A WMS that focuses on the changing nature of systems and risk with continuous improvement and corrections where required to maintain a Whistleblowing Management System in line with its intended outcomes.	<p>(+) Evidence of continuous improvement and corrections taken to maintain the WMS in line with its intended outcomes</p> <p>(+) Evidence of a routine and staged review on the effectiveness of the WMS, including a review of resourcing, roles and responsibilities</p> <p>(-) Evidence of an ineffective cycle of continuous improvement or corrective actions, including evidence of potential risk that could widen and negatively impact organisational culture</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Part 5	Leadership	A WMS supported by effective leadership through commitment, policy, support & assignment of responsibilities to improve accountability.	(+) Evidence of leadership commitment, policy and support (+) Evidence of assigned roles and responsibilities (-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category	
Part 5.2	Policy	Effective policy that communicates to all stakeholders the management commitment, desired culture and system objectives of the WMS.	(+) Evidence of effective policy that communicates the objectives and desired culture of the organisation (+) Evidence that top level management implement and regularly communicate an accessible policy through a consultative process that: <ul style="list-style-type: none"> • Is relevant to organisational risk • Details the framework, scope, operations, and information management requirements • Meets and documents the legal and policy requirements and prohibits detrimental actions • Commits to the highest ethical standards of operation • Provides easy guidance for further information and reporting pathways and • Exempts contractual obligations that prevent whistleblowing reporting (+) Evidence of effective policy that provides confidence to those affected by whistleblowing and improves transparency of reporting (-) Evidence of policy that promotes or has resulted in weak governance, lower transparency and heightens potential for integrity issues, including fraud, corruption, security and safety concerns (-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category	

ISO 37002 Reference	Ethics Education Course Chapter	Operational Aim of the Whistleblowing Management System (WMS)	Evidence of positive (+) or negative (-) culture	Assessment
Part 5.1	Leadership and commitment	A leadership that shows and actively supports the WMS	<p>(+) Evidence of effective leadership and commitment to the WMS</p> <p>(+) Evidence that management had set the objectives, adequately resourced, distributed, promoted, overseen, embraced, and assigned responsibilities to the system</p> <p>(-) Evidence of conflicting messaging from poor leadership that may promote a bad whistleblowing culture</p> <p>(-) Evidence of a lack of messaging that showed management commitment and desired outcomes</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Part 5.3	Roles responsibilities and authorities	WMS roles, responsibilities and authorities that strengthen accountability and provide adequate capability to maintain system objectives.	<p>(+) Evidence that relevant WMS roles and responsibilities have been assigned to cover all required authorities and accountabilities</p> <p>(+) Evidence that all staff with roles in the system are providing leadership</p> <p>(+) Evidence that appropriate assignments for decision-making capabilities and staff responsible for the management of the WMS have been issued</p> <p>(+) Evidence that potential conflicts of interest have been explored on system commencement, operation, and review</p> <p>(+) Evidence of effective decision making and management positions that have enough seniority to act on authority without concern</p> <p>(+) Evidence that provided authorities are supported by a decision-making process to oversee and maintain resilience of the system</p> <p>(-) Evidence that incorrect or insufficient roles and authorities have been issued</p> <p>(-) Evidence of inhibition or transparency being diminished by a lack of roles or accountability</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Part 7	Support	A WMS that is adequately supported to ensure system efficacy, and resilient to support unpredictable and resource intensive events.	<p>(+) Evidence that the unpredictable and resource-intensive nature of reports and investigations has been factored into account within the support planning for the WMS</p> <p>(+) Evidence of a WMS that:</p> <ul style="list-style-type: none"> • Is adequately resourced (including measures for additional resourcing based on increased complexity) • Is managed and operated by staff with appropriate levels of skill and personal resilience (they may need aptitude testing to confirm this) • Is sufficiently promoted to ensure that there is no ambiguity about its authority, management commitment and support • Has adequate record-keeping practices and systems to maintain the integrity of information. <p>(-) Evidence that shows delay, error, lack of support and poor audit trail</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	

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Introduction	Intended Outcomes	A WMS that has considered and documented its intended outcomes in line with risk, governance, standards and applicable laws.	<p>(+) Evidence that the WMS has considered and documents its intended outcomes</p> <p>(+) Evidence that all intended outcomes are documented within policy and in harmony with relevant laws and standards such as ISO 37002 (standard guidelines for Whistleblowing Management Systems)</p> <p>(+) Evidence that intended outcomes meet the requirements within ISO 37002, including:</p> <ul style="list-style-type: none"> • encouraging and facilitating reporting of wrongdoing • supporting and protecting whistleblowers and other involved stakeholders • ensuring reports of wrongdoing are dealt with properly • improving organisation culture and governance and • reducing the risk of wrongdoing. <p>(-) Evidence that intended outcomes may not meet stakeholder expectations, are prone to risk for systemic failure, or cause detrimental harm to persons involved</p> <p>(-) Any evidence that shows either a failure or conflict with the results from any positive (+) evidence requirement in this category</p>	