

Compliance Matrix – EU Whistleblowing Directive



EU Whistleblowing Directive – Internal Reporting Channels: Audit Checklist

auditchecklists.org

Reviewed against: EU Whistleblowing Directive – Original 2019-10-23

Regulation leaves: 46 Article: 46 / 46 Generated: 2026-05-31

Every leaf of the regulation appears below. Each is mapped to the audit-checklist question(s) that cover it, or marked *informational* where no separate audit question applies (definitions, roll-up parents, scope statements). Question references read Q<n> – open the corresponding article/clause of the checklist and locate the question by its number.

Article 7

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.7(2)	Q1
Article WBD Art.7(3)	Q2

Article 8

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.8(1)	Q1
Article WBD Art.8(2)	Q2
Article WBD Art.8(5)	Q3
Article WBD Art.8(6)	Q4
Article WBD Art.8(3)	Q5

Article 9

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.9(1)(a)	Q1
Article WBD Art.9(1)(b)	Q2
Article WBD Art.9(1)(c)	Q3
Article WBD Art.9(1)(d)	Q4

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.9(1)(e)	Q5
Article WBD Art.9(1)(f)	Q6
Article WBD Art.9(1)(g)	Q7
Article WBD Art.9(2)	Q8

Article 16

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.16(1)	Q1
Article WBD Art.16(2)	Q2
Article WBD Art.16(3)	Q3

Article 17

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.17	Q1
Article WBD Art.17	Q2

Article 18

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.18(1)	Q1
Article WBD Art.18(2)	Q2
Article WBD Art.18(3)	Q3
Article WBD Art.18(4)	Q4

Article 19

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.19	Q1
Article WBD Art.19(a)	Q2
Article WBD Art.19(b)	Q3
Article WBD Art.19(c)	Q4

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.19(d)	Q5
Article WBD Art.19(e)	Q6
Article WBD Art.19(f)	Q7
Article WBD Art.19(g)	Q8
Article WBD Art.19(h)	Q9
Article WBD Art.19(i)	Q10
Article WBD Art.19(j)	Q11
Article WBD Art.19(k)	Q12
Article WBD Art.19(l)	Q13
Article WBD Art.19(m)	Q14
Article WBD Art.19(n)	Q15
Article WBD Art.19(o)	Q16

Article 21

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.21(2)	Q1
Article WBD Art.21(3)	Q2
Article WBD Art.21(5)	Q3
Article WBD Art.21(7)	Q4

Article 22

REGULATION LEAF	AUDIT-CHECKLIST QUESTION(S)
Article WBD Art.22(1)	Q1
Article WBD Art.22(3)	Q2