

EU Whistleblowing Directive (whole Part)

Audit Checklist

46 audit questions across 9 sections.

HOW TO USE THIS CHECKLIST

Each question has three boxes the auditor fills in during the audit:

1. **Compliance** — the binary headline: Compliant / Non-compliant.
2. **Classification** — where the gap is, four-state grid: Documented / Implemented matrix.
3. **Finding level** — severity: Maj / Min / Obs (Major nonconformity / Minor nonconformity / Observation).

Severity is the auditor's call on the day, against the real finding — no severity is pre-suggested per question.



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Reporting through internal reporting channels

Q1 ARTICLE

WBD Art.7(2)

Does the entity encourage reporting through its internal channels before external reporting, where the breach can be addressed effectively internally and the reporting person sees no risk of retaliation?

SOURCE VERBATIM

1. Member States shall encourage reporting through internal reporting channels before reporting through external reporting channels, where the breach can be addressed effectively internally and where the reporting person considers that there is no risk of retaliation.

– Directive (EU) 2019/1937, Article 7(2)

COMPLIANCE

Compliant Non-compliant

CLASSIFICATION (FOUR-STATE)

- Documented and Implemented
- Documented Not Implemented
- Not Documented but Implemented
- Not Documented and Not Implemented

FINDING LEVEL

Maj Min Obs
 Maj = Major nonconformity · Min = Minor nonconformity · Obs = Observation

SUGGESTED EVIDENCE TO REQUEST

- Policy / communications encouraging internal reporting first
- Evidence that internal use is genuinely safe (no-retaliation assurance)

MANAGEMENT SYSTEM REFERENCE:

FINDINGS / NOTES:

Does the entity provide appropriate information on the use of its internal reporting channels (as part of the information given under Article 9(1)(g))?

SOURCE VERBATIM

1. Appropriate information relating to the use of internal reporting channels referred to in paragraph 2 shall be provided in the context of the information given by legal entities in the private and public sector pursuant to point (g) of Article 9(1) [...].

— Directive (EU) 2019/1937, Article 7(3)

COMPLIANCE

Compliant Non-compliant

CLASSIFICATION (FOUR-STATE)

- Documented and Implemented
 Documented Not Implemented
 Not Documented but Implemented
 Not Documented and Not Implemented

FINDING LEVEL

Maj Min Obs
 Maj = Major nonconformity · Min =
 Minor nonconformity · Obs =
 Observation

SUGGESTED EVIDENCE TO REQUEST

- Published information on how/when to use the internal channel

MANAGEMENT SYSTEM REFERENCE:

FINDINGS / NOTES:

Obligation to establish internal reporting channels

Q1 ARTICLE

WBD Art.8(1)

Has the entity established channels and procedures for internal reporting and for follow-up?

SOURCE VERBATIM

1. Member States shall ensure that legal entities in the private and public sector establish channels and procedures for internal reporting and for follow-up, following consultation and in agreement with the social partners where provided for by national law.

– Directive (EU) 2019/1937, Article 8(1)

COMPLIANCE

Compliant Non-compliant

CLASSIFICATION (FOUR-STATE)

- Documented and Implemented
- Documented Not Implemented
- Not Documented but Implemented
- Not Documented and Not Implemented

FINDING LEVEL

Maj Min Obs
 Maj = Major nonconformity · Min = Minor nonconformity · Obs = Observation

SUGGESTED EVIDENCE TO REQUEST

- Documented internal reporting channel(s)
- Documented follow-up procedure
- Evidence of social-partner consultation where required by national law

MANAGEMENT SYSTEM REFERENCE:

FINDINGS / NOTES: