



Whistleblowing Monitoring as a Service: A reliable solution for compliance with Whistleblowing Directive (EU) 2019/1937

August 2021

Whistleblowing Monitoring as a Service

For organisations to be successful and sustainable in the long term, they need to maintain a culture of integrity. The Whistleblowing Directive (EU) 2019/1937 pushes organizations to establish the appropriate processes to help achieve this. KPMG provides an end-to-end solution for your organization.

What is the Whistleblowing Directive?

The Whistleblowing Directive introduces minimum standards for the protection of whistleblowers in the EU. Businesses must establish internal channels for reporting breaches (e.g., bribery, fraud) and follow-up procedures on reports (e.g., investigation, information processing). The procedures must guarantee the confidentiality of the reporting person.

The reporting channels shall allow reporting by:

- written report in electronic or paper format.
- oral report through telephone lines.
- physical meeting with a dedicated person or department to receive such reports.

A follow up report should be established for reporting externally to the competent Authorities.

Member States shall transpose the Directive into their national laws by the 17th of December 2021.

Who is affected by the Whistleblowing Directive?

Despite that the Directive covers the entities listed below, special reference is given at companies covered by the AML Directive (2015/849) and the Directive 2013/36, regardless of the number of employees.

- Private entities with **more than 249 employees** should comply by **17/12/2021**.
- Private entities with **50-249 employees** should comply by **17/12/2023**.
- Private entities with fewer than 50 workers have no obligation to set a reporting channel unless imposed nationally.

The compliance with the Whistleblowing Directive contributes to the following UN SDGs:

SUSTAINABLE DEVELOPMENT GOALS



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