Using the template in Europe or the United States

The template is written for the UK. To use it in the EU or the United States, check the four things below. Public bodies, federal contractors and some regulated firms have extra rules, listed under special cases.

European Union	What to change	Who to ask
How to raise a concern, Confidentiality	Who must have a channel. Under the EU Whistleblowing Directive, private employers with 50 or more workers must run a reporting channel, as each country's law sets it out. The reporter's identity must stay confidential unless they agree, with narrow exceptions, so check section 6.	Your legal advisers
What happens next	Deadlines. Where you must have a channel, acknowledge each report within 7 days and give feedback within 3 months of acknowledging it. Change the times in the table to fit.	Your HR or compliance team
Raising a concern outside	Reporting outside. Each country names the authorities that receive reports, and a person can go to them directly. Replace the UK bodies with yours, and explain clearly how to report to them.	Your legal advisers
Who this policy covers, What you can report	Who is protected. The Directive covers more people than UK law, including the self-employed, shareholders, board members, volunteers, trainees, job applicants and former staff. What can be reported, and the conditions for protection, depend on your country's law, so replace the UK public interest test.	Your legal advisers
Special cases	Firms covered by EU laws on financial services and money laundering, and some in transport and the environment, must have a channel whatever their size. Public bodies must have one too, though a country may exempt small ones.	Your legal or regulatory advisers

United States	What to change	Who to ask
Who this policy covers, What you can report	The law. Protection comes from many federal laws, each for a subject, and from state laws, each with its own conditions in place of the UK public interest test. Some states require a posted notice (New York, for example). Check which apply to you.	Your employment lawyer
How to raise a concern	Listed companies. Unless exempt, the audit committee must set procedures for receiving, keeping and handling complaints about accounting, internal accounting controls and auditing, including confidential, anonymous reporting by employees.	Your company secretary or general counsel
Raising a concern outside, Confidentiality agreements	Reporting outside. No one may stop a person contacting the SEC about a possible securities law breach, including by enforcing a confidentiality agreement (a narrow exception covers legal advice to a client). Check your policy and agreements say nothing that does.	Your legal advisers
Protection from detriment and dismissal	Retaliation complaints. OSHA handles complaints under more than 20 federal laws, each with its own time limit, some as short as 30 days. Other laws go to the courts. Check which routes apply and name them in place of the UK ones.	Your employment lawyer
Special cases	Federal contractors and grant recipients, with some exceptions, must tell staff in writing about their whistleblower rights. Financial firms and some other sectors have whistleblower laws of their own.	Your legal or regulatory advisers

Sources: the statements above were taken from official pages read on 4 October 2026. The pages are listed at policysight.com/templates/whistleblowing. Version 1.0, next review April 2027.

This guide is a starting point, not legal or regulatory advice, and PolicySight Ltd is not a law firm. It is a list of things to check. It is not complete and law changes. Have your own advisers confirm what applies to you before you rely on it.