Responding to Whistleblowing

A report to Tynwald under section 10(1) of the Tynwald Auditor General Act 2011

July 2026

About the Tynwald Auditor General / Ard Scruyteyder Tinvaal

Tynwald established the Office of Tynwald Auditor General / Ard Scruyteyder Tinvaal (TAG) in the Tynwald Auditor General Act 2011. This Act combined with the Audit Act 2006 creates the statutory framework under which the TAG carries out their functions.

The TAG is an officer of Tynwald and is therefore independent of the Isle of Man Government. He is not a civil servant and exists to serve Tynwald first and foremost.

The general functions of the TAG are to:

- carry out value for money inspections;
- consider matters referred to them by members of the public, Tynwald, or members of Tynwald;
- appoint auditors and assurance reviewers under the Audit Act 2006;
- consult with and support the Tynwald Public Accounts Committee (PAC); and
- identify matters that may be appropriate for investigation by the Tynwald PAC.

Table of contents

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Foreword

I am pleased to be able to present a report under section 10(1) of the Tynwald Auditor General Act 2011.

In this report I consider the effectiveness of the design and operation of existing whistleblowing arrangements.

This report makes recommendations for improvement as appropriate.

Stephen Warren

Tynwald Auditor General / Ard Scruyteyder Tinvaal

2 July 2026

Section 1: Introduction, objectives, scope and approach

Introduction

1. Whistleblowing arrangements are crucial for bodies because they act as an early warning system, helping to identify and address potential risks before they escalate into major problems. They also foster a culture of transparency and accountability, encouraging employees to report concerns and contributing to ethical behavior within bodies. Furthermore, whistleblowing can be vital in detecting fraud and other illegal activities, protecting both bodies and the wider public interest.

2. The Tynwald Select Committee on whistleblowing reported to Tynwald in 2020 (PP No 2020/0199). The Council of Ministers submitted a response to the report in February 2021 (GD 2020/0007). Tynwald debated the report and response at its meeting in February 2021, received the report and approved the recommendations as amended including:

   Recommendation 4

   That Tynwald is of the opinion that as an interim measure the Tynwald Auditor General shall oversee the management of public interest concerns by public sector employees and workers stationed within Departments, Boards and Offices of Government to ensure that such concerns have been addressed; to review the reasons for any cessation of employment or engagement with a whistleblowing element, to ensure that the original public interest concerns have been addressed; and to report annually to Tynwald …'

3. Section 10 of the Tynwald Auditor General Act 2011 ('the 2011 Act') provides that:

   (1) When requested by a member of the public, by Tynwald or by a member of Tynwald, the Auditor may investigate any matter relating to —

   (a) the performance of a specified body's functions; or

   (b) the economic, effective or efficient use of its resources.

   (2) The Auditor is not bound to comply with a request for an investigation under this section.

(3) In deciding whether to investigate any matter, the Auditor must consider whether that matter is appropriate for investigation by the Auditor and whether such an investigation would be in the public interest.

4. Having considered Recommendation 4 as approved by Tynwald, I formed the view that an investigation under Section 10 of the 2011 Act was appropriate and in the public interest.

Objectives

5. The objectives of this review were to consider the effectiveness of the design and operation of existing whistleblowing arrangements, including through establishing:
   - the number and nature of public interest concerns raised by public sector employees and workers within Departments, Statutory Boards and Offices of Government in the year ended 31 March 2024;
   - the action taken to consider a sample of those concerns;
   - any action taken or planned following consideration of a sample of those concerns; and
   - instances where there had been a cessation of employment or engagement with a whistleblowing element.

Scope

6. The review extended to Government Departments, Statutory Boards and Offices of Government.
7. The review did not extend to other bodies within the scope of the Tynwald Auditor General's functions including:
   - Government-owned companies and their subsidiaries; and
   - local government bodies.

Approach

8. The review involved:

- review of existing policies and procedures relating to whistleblowing;
- preparing an on-line survey for completion by Departments, Statutory Boards and Offices of Government;
- distribution of the survey for completion by Departments, Statutory Boards and Offices of Government;
- review of the responses received;
- follow-up discussions with and/or requests for information from Departments, Statutory Boards, Offices of Government and the Office of Human Resources;
- a review of records maintained by Designated Managers;
- a review of a sample of cases across Departments, Statutory Boards and Offices of Government;
- identifying and reviewing instances where there had been a cessation of employment or engagement with a whistleblowing element to ensure the whistleblowing element had been appropriately dealt with; and
- drawing together any themes arising from the work undertaken.

9. This report does not cover the identification and review of instances where there has been a cessation of employment or engagement with a whistleblowing element as I am awaiting further information to complete my testing in this area. A separate report will be published following completion of this work.

Section 2: Findings and conclusions

Whistleblowing Policy

9. I reviewed the Isle of Man Government Whistleblowing Policy (the Policy) which was introduced in October 2022 and found it to be broadly comparable to policies found in other jurisdictions. However, during the review, I was made aware that a new Whistleblowing Policy was being drafted by the Office of Human Resources (OHR) to take account of legislative changes which saw the introduction of:

   - the "Public Interest test" in April 2025; and
   - the Prescribed Persons (the Public Interest Disclosure (Prescribed Persons) Order 2025), which requires Prescribed Persons to report on disclosures of information made to them pertaining to their functions as detailed in the Prescribed Persons (Duty to Report) Regulations 2025.

10. In drafting the new Policy, OHR provided me with the opportunity to review and comment on the proposed revisions. This review was undertaken by one of my Assistant Tynwald Auditors General, who provided feedback on the revised policy. This feedback included the need to make it clear that individuals had a "duty" to speak up if they had a concern i.e. it was not optional. I am satisfied that my feedback on the draft Policy has been taken into account in the Policy that was approved in October 2025.

The Integrity Line

11. Where a concern is raised via the Integrity Line it is triaged based on whether it is anonymous or not and what the concern relates to:

    - anonymous concerns about employment matters are referred to OHR in the first instance;
    - non-anonymous concerns about employment matters are sent to the Manx Industrial Relation Service; and

- concerns that relate to anything else such as financial irregularities and GDPR are referred directly to Audit Advisory Division, Treasury.

12. My sample test of the operation of this process showed it to be working as designed. However, at present there is no feedback loop to ensure that issues raised via the Integrity Line have been effectively dealt with after they have been sent to the appropriate party to consider.

Recommendation to OHR

R1. Introduce a feedback loop to ensure that, once triaged, whistleblowing concerns raised via the Integrity Line are appropriately addressed.

Training, support, guidance and templates

Training

13. There are three whistleblowing courses currently available on eLearn Vannin:
    - Whistleblowing for Designated Managers (in person);
    - Whistleblowing for Reporting Officers (in person); and
    - Whistleblowing Training (computer based).

14. The computer based training is allocated to and is mandatory for all employees. However, Whistleblowing for Designated Managers and Whistleblowing for Reporting Officers, which are delivered by OHR and the Attorney General, are not mandatory despite Designated Managers and Reporting Officers having key roles in dealing with and reporting disclosures.

15. Each Government Department, Statutory Board and Office of Government has nominated Designated Managers who are the people who have overall responsibility for the management of a disclosure. The role of the Designated Manager is set out in the 'Isle of Man Government Whistleblowing Policy: The Role of the Designated Manager'.

16. Recognising the key role of the Designated Manager, I sent a survey to Designated Managers in every Government Department, Statutory Board and Office of Government. Fifteen Designated Managers responded, though it should be noted that some Designated Managers responded on behalf of all Designated Managers in their bodies.
17. Survey responses from Designated Managers highlighted the following issues:
    - five out of 15 respondents stated that they had not received training on the Whistleblowing Policy and related guidance;
    - of the 10 respondents that stated they had received training, only three believed this was mandatory;
    - five out of 15 respondents felt that training is not provided regularly enough to ensure they remain up to date with the requirements of the Whistleblowing Policy and Guidance; and
    - five out of 13 respondents felt that the training was not sufficient to ensure they understood their responsibilities.
18. Another common theme from the survey and interviews was the need to provide better training and guidance on the relationship between Whistleblowing Policy and other policies, including policies dealing with grievance and disciplinary related issues to help ensure that each individual's concerns are addressed via the most appropriate route.

Training materials

19. I have reviewed the training materials highlighted above and identified the following issues:
    - the examples provided in training materials to illustrate whistleblowing concerns or issues against the six criteria are overly simplistic;
    - the training and other guidance do not provide sufficient coverage on how to handle potential whistleblowing disclosures i.e. hints and tips, good practice and potential pitfalls; and

- anonymised case studies of real disclosures are not used in the training to help to illustrate learning from previous disclosures and instances where employment tribunals have taken place.

Templates

20. Template letters have not been developed to support individuals tasked with handling whistleblowing disclosures to help ensure consistency of approach and compliance with the requirements of the Whistleblowing Policy. In my experience, providing templates with ”boilerplate” wording options would save officer time in drafting responses to whistleblowers and improve the efficiency and consistency of the process.

Support

21. There is no formal forum or network in place to support those dealing with whistleblowing disclosures to enable sharing of experience, learning and good practice. Interviews with Designated Managers suggest that this would represent a welcome support network and contribute to wider organisational learning and individual confidence in dealing with whistleblowing disclosures.

Recommendations

22. Ongoing engagement with OHR whilst undertaking this review have highlighted that the Implementation Plan for the latest Whistleblowing Policy includes an action to “deliver and update existing training and awareness sessions for staff, managers and trade unions involved in the process”. In my view the development of this Implementation Plan should consider the following recommendations.

Recommendations to OHR

R2. Make whistleblowing training for Designated Managers and Reporting Officers mandatory across central government.

R3. Develop training and guidance on the relationship between Whistleblowing Policy and other policies and other policies to help ensure that each individual’s concerns are addressed via the most appropriate route.

R4. Improve training materials by providing better guidance on how to handle potential whistleblowing disclosures, using anonymised case studies of real disclosures to help to illustrate learning from previous disclosures.
R5. Develop templates to support individuals tasked with handling Whistleblowing disclosures to help ensure consistency of approach and compliance with the requirements of the Whistleblowing Policy.
R6. Strengthen support for those dealing with whistleblowing disclosures through establishing a forum or network to enable sharing of experience, learning and good practice.

Recording disclosures

23. Seven out of 15 survey respondents from Designated Managers highlighted that there is no standard approach within their body for recording each whistleblowing disclosures. Whilst some bodies had established formal arrangements to ensure Designated Managers were aware of all disclosures, in several cases these were relatively informal and relied on others keeping them informed. In addition, six out of 15 respondents stated that they did not maintain an overall register of whistleblowing disclosures within their body to facilitate reporting, tracking and action. An exercise to reconcile Integrity Line disclosures to records held by individual bodies demonstrated that Designated Managers where not always aware of disclosures relevant to their body if these had been handled by another officer.

24. Maintaining records of whistleblowing reviews is a critical compliance requirement, serving to document investigations, demonstrate regulatory adherence and protect both the body and the whistleblower from potential retaliation. Records should generally be retained for 6 to 7 years to cover potential legal proceedings or employment tribunals. However, our survey of Designated Managers suggested that they do not always maintain a record of each whistleblowing disclosure and related correspondence, meeting notes and other documents. However, our testing showed that comprehensive records had been maintained in relation to the cases that were sampled.

25. Given the sensitive nature of most disclosures, security and confidentiality are important considerations in filing and storage. Survey responses from Designated Managers showed that relevant files are stored in a secure electronic folder with restricted access. Sample testing supported this.

> **Recommendation to OHR**
>
> R7. Reinforce in training and guidance the need to prepare and store contemporaneous records of the handling of Whistleblowing disclosures, including correspondence and meeting notes.

26. In light of the new Recording and Reporting Process that was agreed by Chief Officer Group in October 2025 and implemented in December 2025, I have not made a recommendation in relation to the need for each body to maintain a register of Whistleblowing disclosures.

Reporting and monitoring

27. The existence of robust arrangements for reporting and monitoring whistleblowing disclosures helps ensure a consistent and transparent approach to managing whistleblowing cases across Departments, Statutory Boards and Offices of Government. It supports oversight and scrutiny, allowing common themes to be highlighted and dealt with and provides assurance to Tynwald, employees, workers and the public around a commitment to the appropriate properly handling of whistleblowing concerns and the individuals who raise them.

28. In response to my survey, 11 out of 15 Designated Managers stated that periodic reports are not prepared to summarise whistleblowing activity within their area, including common issues and lessons. Furthermore, 9 out of 15 Designated Managers stated that action plans were not prepared when issues identified from whistleblowing disclosures required action.

29. There are a variety of channels for individuals to raise concerns and my review highlighted the absence of a standard process for capturing all whistleblowing disclosures both within and across bodies. Whilst OHR records whistleblowing cases where it is providing HR advice,

where bodies deal with the matter themselves, these may not be recorded. Up until the implementation of the new 'Duty to Report', OHR contacted all bodies that employ Public Services Commission staff annually to obtain the number of reported whistleblowing cases for that year which is published in the PSC (Public Services Commission) Annual Report to help analyse any trends and areas that require attention. Although this process covers about half of the staff employed by the Isle of Man Government, it does not provide a comprehensive overview or up to date, recent information. In addition, it is reliant on each body maintaining a register of all cases received. My survey of Designated Managers highlighted that these arrangements are not consistent within and across bodies.

30. All of these issues meant that obtaining an accurate and complete picture of all whistleblowing disclosures across Departments, Statutory Boards and Offices of Government proved impossible. It has also proved difficult to identify instances where there had been a cessation of employment or engagement with a whistleblowing element to ensure the whistleblowing element had been appropriately dealt with.
31. The new 'Duty To Report' in the latest Whistleblowing Policy requires managers, Whistleblowing Officers and other persons who receive a protected disclosure to notify OHR on an anonymous basis of all new cases and of progress on a monthly basis. This new process was introduced in December 2025 and applies to all Departments, Statutory Boards and Offices of Government within the Isle of Man Government Public Service that are covered by the Isle of Man Public Service Whistleblowing Policy.
32. In light of the new Recording and Reporting Process that was implemented in December 2025, I have not made a recommendation in relation to previous weaknesses in reporting and monitoring arrangements.

Section 3: Performance plan prepared by the Office of Human Resources

Recommendation	Proposed action	Action to be taken by	Responsibility
R1. Introduce a feedback loop to ensure that, once triaged, whistleblowing concerns raised via the Integrity Line are appropriately addressed.	OHR will work with Audit Advisory Division to capture concerns raised via the Integrity Line and cross-reference referrals against disclosures already reported under the Corporate Reporting Procedures. Whilst the Reporting Procedure already creates a feedback loop for all Whistleblowing concerns (including those made via the Integrity Line), this will provide assurance that all concerns made via the integrity line have been appropriately routed, recorded and progressed.	Initial meeting July 2026, with actions completed by August 2026	Head of Corporate Policy and Head of HR Case Management, Office of Human Resources Director, Audit Advisory Division

Recommendation	Proposed action	Action to be taken by	Responsibility
R2. Make whistleblowing training for Designated Managers and Reporting Officers mandatory across central government.	OHR will ensure Whistleblowing training for Designated Managers and Reporting Officers is mandatory. This will include creating and maintaining the Learning Management System (LMS) group for those listed in Annex E of the Policy, establishing update arrangements, and agreeing refresher frequency, completion deadlines, compliance reporting arrangements and reporting recipients. In the interim, the existing recorded training will remain available on eLearn Vannin and will be signposted through the Whistleblowing SharePoint site and Manager Essentials resources.	Mandatory training requirements and LMS arrangements to be agreed by October 2026. Mandatory allocation and compliance reporting to be implemented by December 2026.	Head of Learning and Development, Office of Human Resources
R3. Develop training and guidance on the relationship between Whistleblowing Policy and other policies and other policies to help ensure that each individual's concerns are addressed via the most appropriate route.	OHR will review existing guidance, including Annex D of the Whistleblowing Policy, to ensure that the relationship between Whistleblowing, Fairness at Work, disciplinary, grievance and other relevant employment processes is clearly explained. This will be reflected in updated training and supporting guidance so that managers and officers can identify the appropriate route for concerns and avoid misclassification.	Review of existing guidance to be completed by October 2026. Updated material to be incorporated into revised training by January 2027.	Head of Corporate Policy, Head of Learning and Development, OHR

Recommendation	Proposed action	Action to be taken by	Responsibility
R4. Improve training materials by providing better guidance on how to handle potential whistleblowing disclosures, using anonymised case studies of real disclosures to help to illustrate learning from previous disclosures.	OHR will review and enhance existing whistleblowing training materials to include additional practical guidance. This will include practical guidance on managing potential disclosures, common pitfalls, procedural steps, confidentiality considerations, recording requirements and learning from anonymised case studies, where appropriate. The current recording of designated manager / whistleblowing officer training delivered by an employment legal expert and OHR remains available via the LMS.	Specification for revised training materials to be agreed by October 2026. Updated staff, manager and Designated Officer materials to be developed and rolled out during Q1 2027.	Head of Learning and Development, Head of Corporate Policy, OHR
R5. Develop templates to support individuals tasked with handling Whistleblowing disclosures to help ensure consistency of approach and compliance with the requirements of the Whistleblowing Policy.	OHR will review the existing case record templates, feedback forms, reporting framework and procedural compliance checklists to identify any gaps. Additional proportionate communication templates will be developed where they would support consistency, efficiency and compliance, while retaining sufficient flexibility for sensitive and case-specific handling. Templates will be designed to support, rather than replace, appropriate judgement by those managing disclosures.	Gap analysis to be completed by October 2026. Additional templates, where required, to be issued by January 2027.	Head of Corporate Policy, OHR

Recommendation	Proposed action	Action to be taken by	Responsibility
R6. Strengthen support for those dealing with whistleblowing disclosures through establishing a forum or network to enable sharing of experience, learning and good practice.	OHR will consider the most appropriate support model for Designated Managers and Reporting Officers, taking account of the highly confidential and sensitive nature of whistleblowing disclosures. This will include considering whether a formal forum, structured learning network, periodic briefing session, or anonymised lessons-learned mechanism would provide effective support while maintaining confidentiality. OHR will continue to provide case-specific advice and guidance through existing HR channels and will assess whether any additional structured arrangements would add value whilst maintaining appropriate confidentiality.	Options appraisal to be completed by November 2026. Agreed support model to be implemented by February 2027.	Head of Corporate Policy, OHR
R7. Reinforce in training and guidance the need to prepare and store contemporaneous records of the handling of Whistleblowing disclosures, including correspondence and meeting notes.	OHR will reinforce record keeping requirements through updated training and guidance. This will include the need to maintain contemporaneous records, correspondence, meeting notes and decision-making records securely and confidentially.	Review of policy guidance in respect of record keeping to be completed by October 2026. Updated guidance to be incorporated into training by January 2027.	Head of Corporate Policy, Head of Learning and Development, OHR

Action Timeline	
Phase 1 – Review and Design (July – October 2026	Integrity Line cross-refer of disclosures against corporate reporting framework Guidance Review (Annex D and policy interactions) Record Keeping guidance review Template gap analysis Training specification Support model appraisal
Phase 2 – Implementation (November 2026 – January 2027)	Publish revised guidance Issue templates Implement mandatory LMS arrangements Updated training content Launch revised training Introduce any additional support arrangements

Audit Vannin, 2nd Floor Prospect House, 27-29 Prospect Hill, Douglas, Isle of Man, IM1 1ET
enquiries@tynwaldauditorgeneral.im tynwaldauditorgeneral.im