

DIRECTIVE 27


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INTERNAL WHISTLEBLOWING SYSTEM of the VRI

	Name / Role	Date	Signature
Approved by	doc. MVDr. Martin FALDYNA, Ph.D. VRI Director	27 January 2026	
Reviewed by	Ing. Jan Rázek	23 January 2026	
Prepared by	Irena Smrčková, MSc.	9 January 2026	

	DIRECTIVE 27	Effective as of: 1 February 2026	Issue: 2	Copy: 1
	Internal Whistleblowing System of the VRI	Page: 2 of 11		

Document effective as of 1 February 2026

	DIRECTIVE 27	Effective as of: 1 February 2026	Issue: 2	Copy: 1
	Internal Whistleblowing System of the VRI	Page: 3 of 11		

1 Purpose

In 2019, Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (hereinafter also referred to as the “Directive”) was adopted at the level of the European Union. In connection with the Directive, Act No. 171/2023 Coll., the Whistleblower Protection Act, as amended, entered into force. Under this Act, effective and comprehensive protection of whistleblowers—i.e. persons who report unlawful conduct in connection with their work—is an essential element in the fight against corruption and a key component of a functioning rule of law. Whistleblowers not only save public and private financial resources, but can also contribute to the protection of public health, save lives, and help prevent environmental disasters, etc. The purpose of their protection is therefore to create an environment in which whistleblowers need not fear any form of sanction for reporting unlawful conduct, thereby contributing to the protection of the public interest. A system set up in this way will not only serve to protect whistleblowers but will also act as a preventive measure against unlawful conduct in general.


The main goal of whistleblower protection is to enable the disclosure of unlawful conduct occurring in the workplace or in the course of work (or other similar activities), which employees and persons in equivalent positions would not normally report to the Employer or the relevant state authorities, particularly due to fear of losing their job or facing other sanctions. However, it may also involve the reporting of other unlawful conduct that is not related to the Employer’s activities, but of which the whistleblower became aware in connection with their work. From the perspective of personal scope, it is not relevant whether the whistleblower is still performing the aforementioned work at the time of reporting, or previously performed it, or was merely applying for the position and became aware of the unlawful conduct during that process.

2 Scope of Application

This Directive, establishing an Internal Whistleblowing System for the protection of persons who report breaches of the law, is binding on all employees of VRI.

3 Definitions of Terms and Abbreviations

- *VRI* – Veterinary Research Institute (an entity subject to obligations under Act No. 171/2023)
- *IWS (VOS)* – Internal Whistleblowing System
- *Competent person* – The person who receives and examines reports and, where appropriate, proposes remedial measures to VRI to address the identified unlawful situation; the competent person at VRI is the internal auditor.
- *Whistleblower* – A natural person who provides information about possible unlawful conduct. The whistleblower reports conduct that may constitute a criminal offence, an administrative offence, or a breach of legal regulations (in particular Act No. 171/2023 Coll., the *Whistleblower Protection Act*, or European Union regulations governing the areas referred to in the section “Material scope of the Directive”). The whistleblower became aware of this

	DIRECTIVE 27	Effective as of: 1 February 2026	Issue: 2	Copy: 1
	Internal Whistleblowing System of the VRI	Page: 4 of 11		

conduct in connection with their work or other similar activities.

4 Responsibility

The person who prepares the document is responsible for its elaboration, keeping it continuously updated and reviewed, with a review interval of once per year.

5 Main Text of the Directive

On the concept and significance of the IWS


The Internal Whistleblowing System constitutes a set of procedures and tools designed for receiving reports, handling them, protecting the identity of the whistleblower and other persons, safeguarding the information provided in the report, and communication with the whistleblower.

Material scope of the Directive

For the purposes of the Internal Whistleblowing System, a report is understood as a whistleblower's notification containing information about possible unlawful conduct that may constitute a criminal offence or an administrative offence, or that violates legal regulations (within the scope of this Directive, this refers to Act No. 171/2023 Coll., the Whistleblower Protection Act, as amended, which is based on European Union legislation governing the areas described in the following section), of which the whistleblower became aware in connection with the performance of work or other similar activities, and which:

a) has the characteristics of a criminal offence,
b) has the characteristics of an administrative offence for which the law provides a penalty with an upper limit of at least CZK 100,000,
c) violates this Act, or
d) violates another legal regulation or a European Union regulation in the areas governed by Act No. 171/2023 Coll. This particularly concerns the areas listed in Section 2 of this Act, such as:

- a) financial institutions, financial services, financial products, and financial markets,
- b) corporate income taxes,
- c) prevention of money laundering and terrorist financing,
- d) consumer protection and product safety, as well as compliance with product requirements under legal regulations,
- e) safety of road traffic, transportation, and operation on public roads,
- f) environmental protection, food and feed safety, and animal welfare,
- g) radiation protection and nuclear safety,
- h) public procurement, public auctions, and competition law,
- i) protection of public order and safety, and of life and health,
- j) protection of personal data, privacy, and the security of electronic communications networks and information systems,
- k) protection of the financial interests of the European Union, or

	DIRECTIVE 27	Effective as of: 1 February 2026	Issue: 2	Copy: 1
	Internal Whistleblowing System of the VRI	Page: 5 of 11		

l) functioning of the internal market, including the protection of EU rules on competition law and state aid rules.

Work or other similar activity means the activity defined in Section 2, paragraph 3 of the Act, namely:

- a) dependent work performed under a standard employment relationship,
- b) service,
- c) independent gainful activity,
- d) exercise of rights associated with participation in a legal entity,
- e) serving as a member of a legal entity,
- f) performance of tasks within the scope of the activities of a legal entity, in its interest, on its behalf, or on its account,
- g) administration of a trust fund,
- h) volunteer activity,
- i) practical training, internship, or
- j) exercise of rights and fulfilment of obligations under a contract for the provision of goods, services, construction works, or other similar deliverables.

For the purposes of this Act, work or other similar activity is deemed to include seeking employment or other similar activity.

Other whistleblowers are not afforded protection under the Directive.

Sensitive information


Certain categories of information are exempt from reporting, when the interest in their protection prevails over the interest in safeguarding the whistleblower. Such information refers to information that could pose an immediate threat to a significant security interest of the Czech Republic. Moreover, facts that are subject to the duty to safeguard classified information, information whose disclosure could clearly jeopardize ongoing criminal proceedings, and other specific matters protected under the Crisis Management Act may not be reported. **Section 3 of the Act sets out exceptions regarding breaches of contractual or statutory duties and information whose disclosure does not qualify as reporting.**

A whistleblower is entitled to disclose certain types of sensitive information if they had reason to believe that the disclosure was necessary to reveal unlawful conduct covered by this Directive (see the section on the Material scope of the Directive), without thereby violating their legal obligations. In reporting such information, the reporting person is entitled to protection and cannot be sanctioned for any unlawful conduct committed in the course of making disclosure. This applies to information protected by banking secrecy, contractual confidentiality obligations, confidentiality duties under the Tax Code, and confidentiality requirements under other legislation regulating work or similar activities.

The whistleblower is also protected from sanctions for any unlawful conduct committed

- in connection with gathering information necessary for the report, or
- in connection with making the report.

Exceptions apply if the whistleblower commits a criminal offence while collecting information necessary for the report (in which case they may be subject to criminal liability), or if the report is made knowingly with false information.

	DIRECTIVE 27	Effective as of: 1 February 2026	Issue: 2	Copy: 1
	Internal Whistleblowing System of the VRI	Page: 6 of 11		

Protection against retaliatory measures

Retaliatory measures are defined in Section 4 of Act No. 171/2023. For the purposes of this Act, a retaliatory measure means an action or its omission in connection with the whistleblower's work or other similar activity, which was triggered by making a report and which can cause harm to the whistleblower or to a person referred to in paragraph 2 letter a) to h); under these conditions, a retaliatory measure particularly includes:

- a) termination of employment or non-renewal of a fixed-term employment contract,
- b) suspension from duty, placement outside of active service, or termination of the service relationship,
- c) termination of a legal relationship established by an agreement to perform work or an agreement to complete a job,
- d) removal from a managerial post or from a senior service position,
- e) imposition of a disciplinary measure or a disciplinary sanction,
- f) reduction of wage, salary, or remuneration, or non-award of a personal allowance,
- g) reassignment or relocation to a different position or to another service post,
- h) performance appraisal or employment reference,
- i) denial of professional development opportunities
- j) modification of working or service hours,
- k) requesting a medical certificate or an occupational medical examination,
- l) termination of, or withdrawal from, a contract, or
- m) an infringement of the right to personal protection.

The whistleblower and any of the following protected persons must not be subjected to retaliation:

- a) a person who assisted in obtaining the information contained in the report, in submitting the report, or in assessing whether it is well-founded,
- b) a person who is a close relative or otherwise closely connected to the whistleblower,
- c) a person who is an employee or colleague of the whistleblower, or any other person listed in Act No. 171/2023.

The whistleblower cannot renounce their protection rights, nor can such rights be restricted by any agreement or by employment terms or equivalent work-related arrangements. Submitting a report prior to the end of a fixed-term contract does not entitle the reporting person to its renewal.


A person who submits a report without reasonable grounds to believe that it is founded on true information is not entitled to protection.

Functionality and Implementation of IWS

This Directive, as a defined system and framework of objectives, is publicly available on the VRI website, under the section: <https://www.vri.cz/ke-stazeni/> Internally, the Directive is accessible to all VRI employees on the following shared drive:

[K:\ VÚVeL INTERNÍ NORMY A PŘEDPISY ÚSTAVU\1 - ORGANIZAČNÍ DOKUMENTY \(naskenované platné materiály\)\3 – SMĚRNICE](#)

In certain areas (particularly in the field of anti-corruption, as defined by Directive No. 11 – **INTERNAL ANTI-CORRUPTION PROGRAMME OF VRI**), topics may overlap. The competent

	DIRECTIVE 27	Effective as of: 1 February 2026	Issue: 2	Copy: 1
	Internal Whistleblowing System of the VRI	Page: 7 of 11		

person is then obliged to assess which specific topics the report concerns and proceed in accordance with the Directive.

Reports to the IWS system:


- Reports can be submitted in writing using the Confidential feedback box (located in front of the Director's Office in Building 1)
- Reports from external sources can be submitted via email at: **vos@vri.cz**
- Reports can also be made orally, either in person or by telephone, by contacting the competent person at phone number 533 332 502; the competent person is obliged to create an audio recording of the report or its transcript. If the whistleblower does not consent to the audio recording, the competent person must not make it. In such a case, a written record of the report shall be prepared. A similar procedure shall also apply if it is not possible to make an audio recording of the report, for example where a telephone line with a call-recording function is not used for receiving reports. If a transcript or written record of the report is prepared, the whistleblower shall be given the opportunity to comment on it. Any such comments shall be appended to the transcript or record;
- The processing and receipt of the report shall be confirmed to the whistleblower within 7 days of its submission (unless the report is anonymous, or if no contact details are provided for sending a response);
- The whistleblower shall not be notified if they have explicitly requested not to be, or if it is clear that doing so would reveal their identity.

Only the competent person has access to the submitted report. They conduct a preliminary assessment of the report and define answers to the following basic questions.

- Does the report fall under the Directive (i.e., does the reported conduct fall within the scope defined by the Directive)?
- Is the work-related context met?
- What type of unlawful conduct is involved (administrative offence vs. criminal offence vs. unlawful conduct)?
- Can the reported conduct be addressed internally?

The competent person shall always maintain confidentiality regarding the reported facts. If subsequent action requires cooperation with other persons, priority must always be given to the need to protect the whistleblower's identity, even where the investigation requires cooperation with other persons (e.g., VRI employees or VRI management). The whistleblower's identity may be disclosed to law enforcement authorities if requested for the purposes of criminal proceedings. In some cases, the report will need to be forwarded to law enforcement authorities, administrative offence authorities, or other competent public authorities.

The competent person shall investigate the information provided in the report, which includes procedures such as, imposing a duty of cooperation on other persons (particularly employees) within the Institute, have the authority to request documents or other items necessary for assessment, have the authority to request explanations, and also have the authority to enter offices and other areas of the Institute. Other employees of VRI are required to cooperate with the competent person during the investigation of the report.

	DIRECTIVE 27	Effective as of: 1 February 2026	Issue: 2	Copy: 1
	Internal Whistleblowing System of the VRI	Page: 8 of 11		

If the competent person finds, when assessing the validity of a report, that it does not fall under this Directive, they shall promptly inform the whistleblower in writing (unless the report is anonymous or no contact information is provided for sending a response).

If the report is assessed as justified, the competent person shall recommend to the VRI management that corrective measures be adopted, where possible. This recommendation must be made in such a way that the whistleblower's identity is not revealed, nor any other confidential information contained in the report.

The whistleblower shall be informed by the competent person of the outcome of the investigation and of any measures taken within 30 days of the report's receipt (unless the report is anonymous or no contact details are provided for a response). If the measures require a longer-term strategy, the obligation to notify must still be fulfilled no later than 90 days from the acknowledgment of receipt of the report.

The competent person shall maintain records of notifications, investigations, communications, and corrective recommendations, accessible only to the competent person. The record's content and structure comply with the regulations of the founder and applicable legal requirements. It is retained for a period of five years.

Responsibilities of the competent person

The responsibilities of the competent person further include:

- a) To receive reports submitted through the IWS and assess their validity,
- b) To propose to the management of VRI corrective or preventive measures in response to a submitted report, unless such action could reveal the identity of the whistleblower or other persons (e.g., colleagues, assistants of the whistleblower, persons close to the whistleblower, legal entities in which the whistleblower is a partner, etc.),
- c) To maintain confidentiality regarding facts that the competent person became aware of in the course of performing their duties under this Directive, even after the termination of those duties,
- d) To act impartially in the performance of duties under this Directive,
- e) To follow the instructions of VRI management, unless they jeopardize or hinder the performance of competent person's duties under this Directive.

Under this Directive, it is not possible to report breaches of working hours, workplace bullying, or discrimination based on age, sex, nationality, etc., because such conduct does not fall within its material scope.

On the whistleblower protection area, the Ministry of Justice is primarily responsible and receives reports through its website: <https://oznamovatel.justice.cz/chci-podat-oznameni/>. The extent of its role is laid down in the Act, namely in PART III (COMPETENCE OF THE MINISTRY).

Administrative offences and false reports

Administrative offences are governed by the Act in Part Four, namely Sections 23–28, and in particular include:

Administrative offences of competent persons; Administrative offences of authorized employees; Administrative offences of obligated entities; Administrative offences of other persons; Jurisdiction for handling offences.

