

WHISTLEBLOWING – LEGISLATION AND PRESENTATION OF THE “WHISTLEBLOWING REPORTING” PORTAL

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1. FOREWORD

This document is intended to provide useful information for all companies that, pursuant to Legislative Decree 24/2023, fall within the scope of the new Whistleblowing regulations.

In addition to analysing the relevant regulatory changes introduced by Legislative Decree no. 24/2023, this document provides a step by step guide to the “Whistleblowing Reporting” Portal, explaining how a whistleblower can send a report and how it is managed by the person appointed by the entity.

2. LEGISLATION DETAILS

2.1. Whistleblowing – Legislative Decree no. 24/2023

Legislative Decree no. 24/2023 was published on 15 March, which transposes EU Directive 2019/1937 on “the protection of persons who report breaches of Union law”.

The objective of the EU Directive is to lay down common minimum standards to protect persons who report breaches of Union law, creating safe channels of communication both within an organisation (“internal reporting”) and outside (“external reporting”).

The new regulation applies to breaches of national laws and those of the EU that affect public interest or the integrity of the public administration or private entity, of which the reporting persons know about in a public or private work-related context.

The reports may concern:

- i) unlawful conduct pursuant to Decree 231 and breaches of ‘231 Models’;
- ii) breaches of European law regarding transport safety, protection of the environment, radiation protection and nuclear safety, food and feed safety, animal health and welfare, public health, consumer protection, protection of privacy and personal data, and security of network and information systems;
- iii) breaches of Union competition and State aid rules.

The new regulation applies to all entities in the private sector that:

- have employed, in the last year, an average of at least 50 employed workers with open-ended or fixed-term contracts;
- fall within the scope of the Union acts referred to in parts I.B and II of the Annex (financial services, products and markets, and prevention of money laundering and terrorist

financing, as well as transport safety, protection of the environment) even if they have not reached the average of 50 employed workers;

- use Organisation and Management Model 231, even though they have not reached the average of 50 employed workers in the last year.

Whistleblowing reports can be made by:

- employed workers and self-employed persons;
- independent contractors, self-employed professionals, consultants;
- volunteers, trainees;
- shareholders and persons belonging to the management, administrative or supervisory body of an undertaking.

As to whether, how and when to report, Legislative Decree 24/2023 imposes private entities who fall within the scope of the rules the obligation to establish an internal reporting channel that protects the confidentiality of the reports made by the so-called Whistleblowers (or rather reporting persons), punishing the failure to adopt such a system with administrative pecuniary sanctions from a minimum of EUR 10.000,00 to a maximum of EUR 50.000,00.

The internal reporting channels must:

- protect the confidentiality, also by means of encryption tools, the identity of the reporting person, the reported and the person involved in the reporting, as well as the contents of the report and relative documentation;
- enable reporting in writing or oral form.

Pursuant to article 24 of Legislative Decree 24/2023 the aforesaid legislative changes, including the obligation to establish an internal reporting channel, shall enter into force from:

- 1) **15 July 2023** for legal entities in the private sector that have employed, in the last year, an average of employed workers, with open-ended or fixed-term contracts, above 249 workers;
- 2) **17 December 2023** for legal entities in the private sector that have employed, in the last year, an average of self-employed persons, with open-ended or fixed-term contracts, up to 249 workers.

2.2. Managing whistleblowing reports

Legal entities are required to establish, by means of appropriate organisational acts, procedures for receiving, following-up and managing reports.

These organisational acts (procedure / *policy* / operational instructions / guidelines) must, at least, indicate:

- the role and tasks of the persons who manage the reports;
- the methods and storage periods of information, appropriate and proportionate in relation to the whistleblowing procedures and provisions of the law.

For entities using ‘Model 231’, adaptations should be made to said document by stating the internal channels that have been established and explaining the internal procedures / policy that govern how and when to report.

Legislative Decree 24/2023 imposes entities in the private sector, who fall within the scope of the law, the obligation to appoint a prescribed person to manage the whistleblowing reports.

This person must be:

- **autonomous**
- **dedicated**, in the sense that the appointed person must be the sole point of reference for the management of the report
- **trained** to use the system, the adopted reporting procedure and on privacy/confidentiality rights

The new regulation introduces strict deadlines for the management of the report. In particular, the prescribed person must:

- ✓ issue **acknowledgement of receipt** to the reporting person **within 7 days** of that receipt;
- ✓ maintain **communication** with the reporting person;
- ✓ provide **diligent follow-up** on the reports received;
- ✓ provide **feedback, not exceeding three months from the acknowledgement of receipt** on the report (closure of the report, launch of an internal investigation, any measures taken).

3. THE “WHISTLEBLOWING REPORTING” PORTAL


The “Whistleblowing Reporting” portal is an applicative solution that, pursuant to Legislative Decree 24/2023, allows workers and other persons to send whistleblowing reports regarding individual entities. The portal ensures maximum protection to the reporting person (so-called Whistleblower) and enables the management of same in accordance with Legislative Decree 24/2023.

The “Whistleblowing Reporting” portal is based on the GlobaLeaks open-source software, appropriately installed and configured in VPS (Virtual Private Server) on a Debian Linux open source operating system used, amongst others, by ANAC, the Italian National Anti-Corruption Authority.

The “Whistleblowing Reporting” portal can be accessed via a PC, tablet and smart phone and can be indexed within websites of individual entities.

3.1. How to report

To report, the user (Whistleblower) must go to the main screen of the organisation’s online platform (see Image 1). Next:

1. Enter a new report by clicking the  button;
2. Retrieve a report made previously simply by entering the receipt number in this field and

click Enter ;

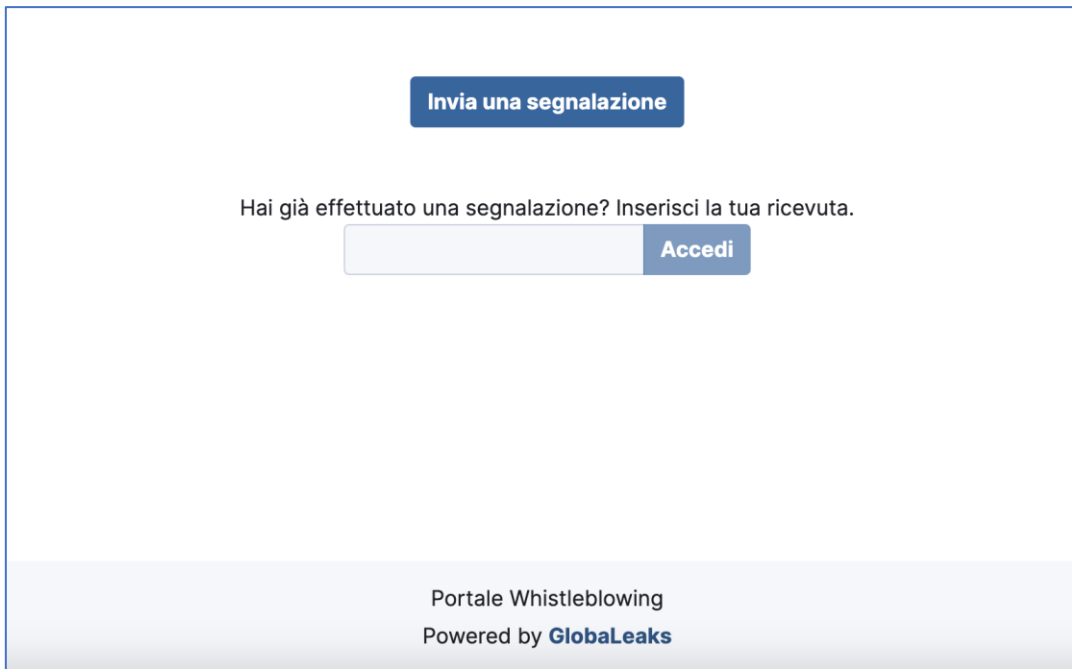


Image 1. Whistleblowing Portal Home Page

By choosing to send a new report, the user will see the following screen where they can enter information about the report.

Note: the layout of the reporting form the user will see may vary depending on the needs and online configuration requirements of a specific customer.

Image 2. Report

Enter the relevant information in all the mandatory fields (marked with *), then click the Send button.

Note: in accordance with the law, anonymous reporting is allowed. The field “Name and Surname of reporting person” is not mandatory.

Once the reporting procedure is completed, a report code or Key Code is generated consisting of a 16 digit number displayed on the screen shown below.

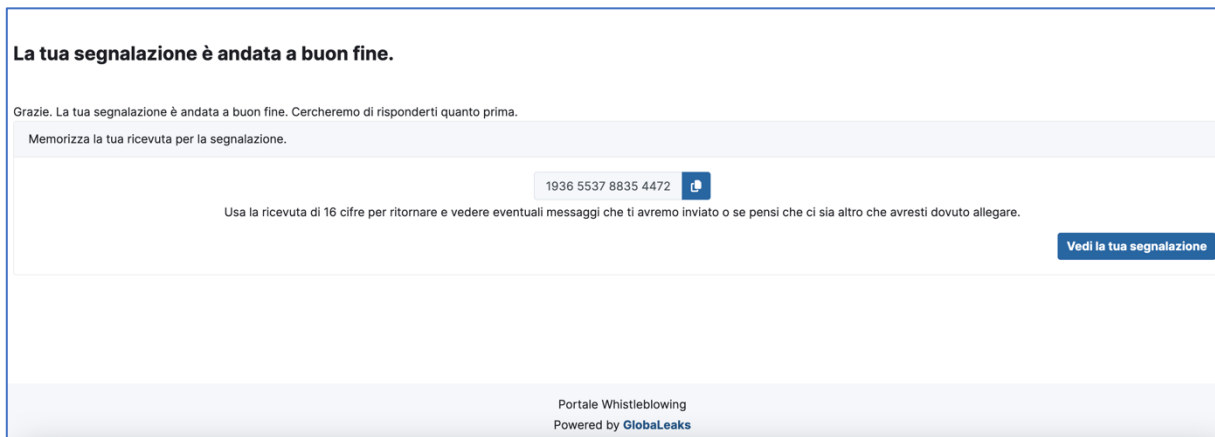


Image 3. Example of a generated report code

The report code or Key Code allows the user to monitor the progress status of the report, enter additional information to the report, exchange private messages with the person managing the report in full confidentiality.

3.2. Managing a report

To check the status of a report, simply enter the 16 digit code, generated upon completing the reporting procedure, in the field at the bottom of the system’s Home Page as shown in the image below:

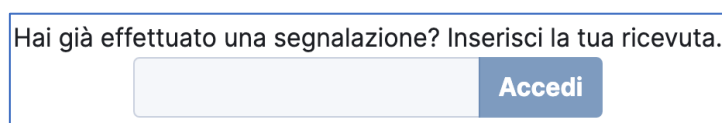


Image 4. Checking a report

Enter the code, click the **Enter** button, to go to the “Report status” page. The screen is divided into 2 main areas:

- An area that shows all the report information;
- An area that allows you to add, files and text content, to the report and exchange private comments and messages with the recipient(s) if there are more than one.

Data	Ultimo aggiornamento	Scadenza	Stato
14-09-2023 13:24	14-09-2023 13:24	14-12-2023 01:00	Nuova

Risposte al questionario
 Nome e Cognome del segnalante (Non Obbligatorio)
 Mario Bianchi
 Descrivi in poche parole la tua segnalazione.
 Descrizione di prova
 Descrivi la tua segnalazione in dettaglio.
 Titolo: ha commesso il fatto verso caso, descrizione dettagliata lorem ipsum...
 Dove sono avvenuti i fatti?
 Presso la sede operativa di Pinco Pallino
 Quando sono avvenuti i fatti?
 15/07/2023
 Come sei coinvolto nel fatto segnalato?
 Mi è stato detto da un diretto superiore
 Hai delle prove a supporto della tua segnalazione
 No
 Hai segnalato i fatti ad altre organizzazioni o ad altri individui?
 No

Allegati

Nome del file	Data di caricamento	Tipo	Dimensione del file
<input type="button" value="Carica"/> Seleziona un file o trascinalo qui			

Commenti

0/4096

Portale Whistleblowing
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Image 5. Report status page

In the comments area, it is possible to exchange anonymous messages with the person managing the report.

Note: access to a report is available for 90 days after the date the report was sent. After this period, access to the report is not possible.

The report manager, to best manage the reports, must first go to the login page (see Image 6) that can be accessed via the URL given during the activation phase:

Accedi

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Image 6. Recipient login page

After entering the correct login details, an “Initial Page” is displayed where the “Reports” can be consulted or where the “User Preferences” can be changed.



Image 7. Menu on initial page

By selecting **Reports**, the report manager can read and manage the reports received via the Whistleblowing Reporting Portal.

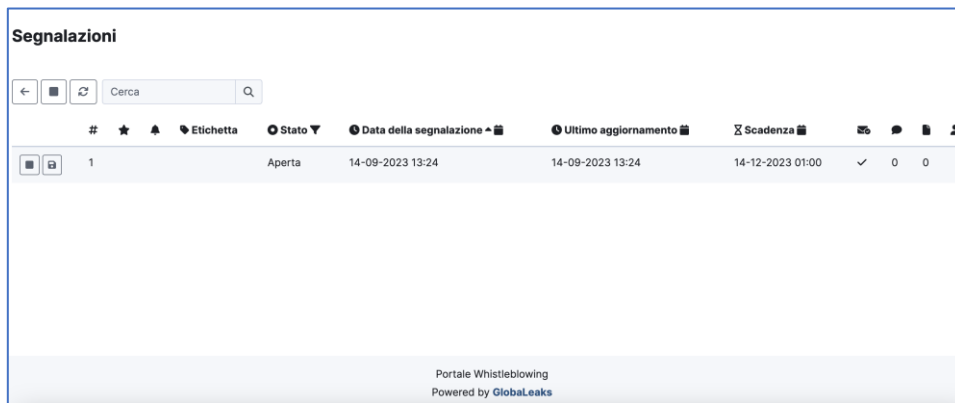


Image 8. Example of the page containing the reports received

By clicking **Reports**, a page opens where the recipient can read the content or exchange further messages requesting clarification from the reporting person, anonymously and safely:

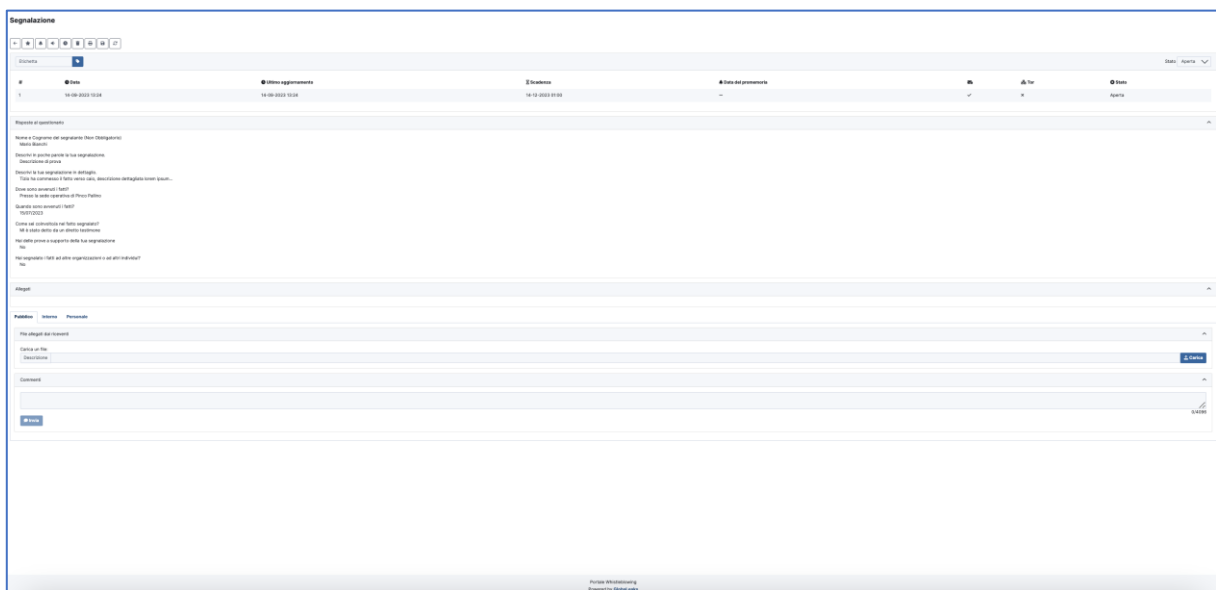


Image 9. Report management interface

If you require any further information, please feel free to get in touch.