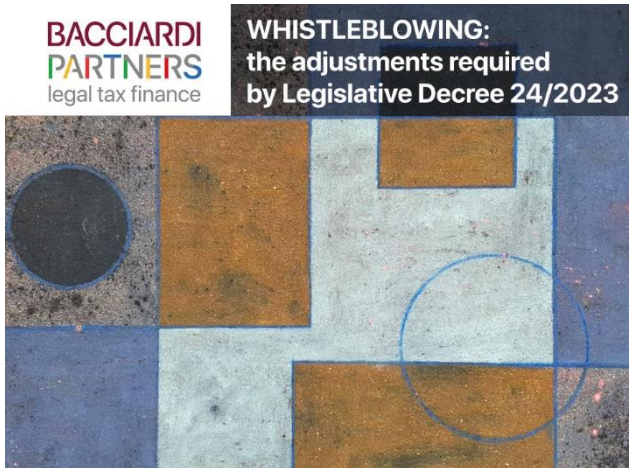




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WHISTLEBLOWING: the adjustments required by Legislative Decree 24/2023



On the topic of whistleblowing, a new Italian regulation has been enacted to complement, and broaden the scope of, Law 179/2017. The new rule, contained in Legislative Decree No. 24 of 10 March 2023 transposing EU Directive No. 2019/1937, will come into force on 15 July 2023 for companies with an average of more than 250 employees; whereas for companies with an average number of employees between 50 and 249 it will entry into force on 17 December 2023.

The purpose of the new regulation is to provide additional procedural and substantive protection to all to whistleblowers of corporate wrongdoings.

Indeed, the decree requires companies to adopt adequate **internal reporting channels** that can be used by employees and other persons in contact with the company such as collaborators, external professionals, directors or shareholders. General training for all employees on the use of these tools, and specific **training** for those designated to receive reports of offences are mandatory.

Therefore, the recipient companies will be required to:

- define in advance the process for managing and analyzing reports, identifying the concrete

organizational solutions and operating methods;

- entrust the reporting process to an appointee or an internal office with specific training and autonomy (alternatively, it is possible to rely on a specialized external person, while for companies applying the 231 organizational model, the ideal subject is the Supervisory Board);
- implement an internal procedure for the receipt and management of reports and provide for adequate protection of the confidentiality of the whistleblower and the reported person
- set up specific policies and procedures ensuring maximum transparency of the entire process for the whistleblower;
- set up a dedicated training program providing periodic updates for all employees and any appointees.

This is therefore a rather complex system that requires adequate preparation and a process of continuous verification, also considering that the sanction for each individual breach can be up to EUR 50,000.

On this topic too, our [Employment Law department](#) can provide comprehensive advice, suitable for identifying the needs of your company and the paths to take.