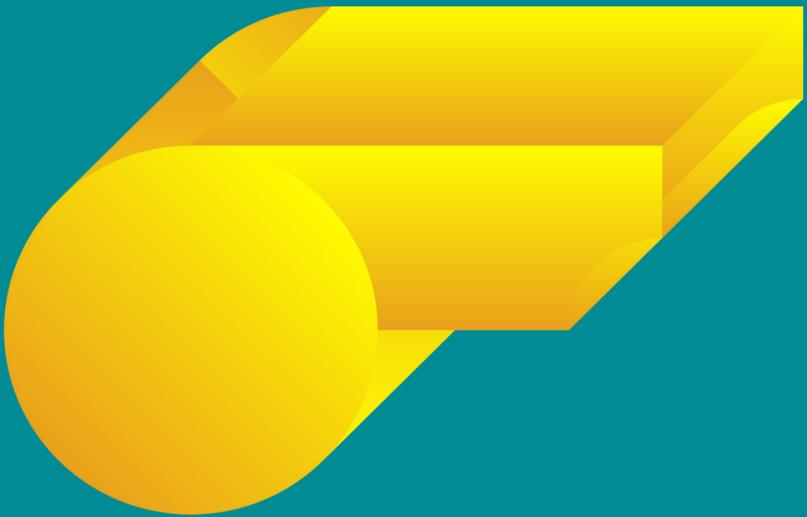


Rödl & Partner

Whistleblowing



The origins of whistleblowing

"A tool through which people can report potential violations, malfeasance or fraud that they have witnessed in their work context, in order to protect the integrity of their organisation by preventing and counteracting misconduct or illegal behaviour".

In Italy, the legislation on whistleblowing has recently been redesigned by Legislative Decree 24/2023 implementing Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law and laying down provisions concerning the protection of persons who report breaches of national laws (so-called "Decree Whistleblowing").

The Whistleblowing Decree

The Whistleblowing Decree imposes an obligation on companies to:

- implement internal reporting channels;
- adopt procedures for making and handling reports;
- ensure the protection measures of whistleblowers, such as the confidentiality of their identity and the prohibition of retaliation against them.

This obligation concerns all companies (and other private entities) that:

- in the last year, employed an average of at least 50 employees with permanent or fixed-term employment contracts, regardless of their sector;
- adopted an organisational model pursuant to Legislative Decree 231/2001, regardless of the number of employees and their sector;
- fall within the scope of the acts of the European Union - listed in the Annex to the Decree - concerning financial services, products and markets, prevention of money laundering and financing of terrorism, transport safety and environmental protection, regardless of the number of employees.

The Whistleblowing Decree therefore has a significant and immediate impact on the organisation of companies.

The mandatory implementation of reporting channels requires, in fact, very careful consideration of a multitude of compliance, corporate governance, risk management, personal data protection, cyber security and workers' rights issues.

Our Services

Rödl & Partner Italy can assist you in the proper implementation of your whistleblowing system, thanks to a multidisciplinary team of professionals with expertise in compliance, corporate law, criminal law, labour law, data protection and cyber security.

Our consultancy covers all stages of the implementation of the whistleblowing system, with a multidisciplinary and international approach. In particular, we offer the following services:

- assessment of the applicability of whistleblowing regulations, also within multinational groups;
- risk and privacy assessment of any whistleblowing channels and/or IT tools already adopted;
- technical and legal advice, also on cybersecurity, on the choice of whistleblowing channels to be implemented, with regard to both the type of channel and the identification of the person responsible for receiving and handling reports;
- support in the trade union consultation procedure for the adoption of whistleblowing channels;
- drafting whistleblowing policies;
- drafting documents and procedures for handling reports and providing follow-up to the reporter;
- drafting regulations for the functioning of any committees in charge of receiving and handling reports, with particular regard to the management of information flows;
- impact assessment of the whistleblowing process on the processing of personal data;
- review or drafting personal data processing notices, personal data processing agreements with suppliers, procedures and processes for data retention, exercise of data subject rights and privacy by design;
- drafting informative communications to be published on the website;
- specific training on whistleblowing and whistleblowing management in Italian, English and German;
- assuming the role of external party for the management of reporting channel;
- handling of internal investigations and forensic review in the case of reports;
- legal assistance in disciplinary proceedings.

Our Team

An integrated team of experts in compliance, labour law, data protection and cybersecurity.



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About us

As attorneys, tax advisers, management and IT consultants and auditors, we are present with 110 own offices in around 50 countries. Worldwide, our clients trust our 5,800 colleagues.

In our offices in Milan, Rome, Padua and Bolzano alone, Rödl & Partner employs more than 230 employees who provide active and competent support to national and international clients. Our consulting activities cover all areas of legal, economic, international tax and labour consulting, as well as the auditing services provided by Rödl & Partner Audit.



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