D2.13 – Whistleblower Italy
WP2 – Research and implementation assessments

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General principles

Whistleblowers are only implicitly **defined** by Law 179/2017.
With regard to the public sector, whistleblowers are civil servants who, to protect the integrity of the public administration, report to the Head of Prevention of Corruption and of Transparency and to the National Anti-Corruption Authority (ANAC) or complain to the ordinary judicial authority or to the Court of Auditors regarding unlawful conduct of which they have become aware in the context of their work-related activities[1].

> ANAC Guidelines (part II, point 3) state that the **unlawful conducts** reported which qualifies for protection cover not only all the crimes against the public administration (i.e. corruption in the exercise of a public function or for activities contrary to official duty or associated with judicial acts, governed respectively by articles 318, 319 and 319-ter of the penal code), but also abuse of law in the administrative activity, as well as the facts in which - regardless of criminal relevance - a malfunctioning of the administration is highlighted due to the use of the functions attributed for private purposes. Among the examples cited by the ANAC: "waste, nepotism, demotion, repeated failure to comply with procedural deadlines, non-transparent hiring, accounting irregularities, false declarations, violation of environmental and workplace safety regulations".

Article 2 of Law no. 179/2017 extends the protection of whistleblowers also to the private sector, defining them - even, in this case, implicitly - as top managers or employees of organisations that have established organisational and management models, known as "231 models", who present, in protection of the entity's integrity, detailed reports of unlawful conduct of relevance in accordance with Legislative Decree no. 231/2001 and based upon specific and consistent evidence, or of violations of the entity's organisation and management model, of which they have become aware due to the functions performed.

Anti-Corruption Law no. 190/2012 introduced the country's first ever provision intended to protect public sector whistleblowers from retaliation, adding to Art. 54-bis in Legislative Decree no. 165/2001. The rule was amended a few years later by Legislative Decree no. 90/2014, converted with amendments from Law no. 114/2012, which included the National Anti-Corruption Authority (ANAC) as the recipient of reports of its employees and also of employees of other administrations according to Art. 54-bis.
Law no. 179/2017, "*Provisions for the protection of whistleblowers who report crimes or misconduct of which they become aware in the context of public or private employment*", which came into force on 29 December 2017, is the first Italian law entirely dedicated to whistleblowing[2]. It not only

[1] The ANAC Guidelines specify that the unlawful activities reported may include not only information acquired through the office held but also information discovered on the occasion of and/or due to the performance of work duties, even randomly. If the employee is transferred to another administration, he/she may also report facts that occurred in the administration in which he/she previously worked. In this case, the administration receiving the report forwards it to the administration to which the facts relate, according to the latter's established criteria and methods, or to ANAC. According to ANAC, the employee does not have to be sure of the actual occurrence of the reported facts and of the perpetrator, it being sufficient that he/she deems it highly likely that the unlawful activity occurred. Protection is not warranted for reports based on mere suspicion or rumours. The reports must therefore be as detailed as possible and offer the greatest number of elements to allow the administration to carry out the necessary checks.

[2] In our system, there are other rules dedicated to whistleblowing in specific sectors, such as Art. 52-bis of Legislative Decree no. 385/1993 (Consolidated Banking Law), Articles 4-undecies and 4-duodecies of Legislative Decree no. 58/1998 (Consolidated Law on financial intermediation provisions); Art. 48 of Legislative Decree no.

increases the protection for whistleblowers in the public sector, modifying Art. 54-bis of Legislative Decree no. 165/2001, but also introduces specific protections for whistleblowers in the private sector, adding a new paragraph into Art. 6 of Legislative Decree no. 231/2001.

ANAC Resolution no. 6/2015 "*Guidelines on the protection of public employees who report offences (so-called whistleblowers)*" identifies the principles with which the internal reporting procedures adopted by individual administrations must comply. The Authority states that, for the effective follow up of the reports, administrations should implement a system consisting of an organisational part on the whistleblower protection policies and a technological part on the application system for following up reports, and that they must be interconnected.
The reporting channel must be able to manage the reports transparently through a defined procedure known externally, with specific timescales for starting and concluding the preliminary investigation. It must guarantee the confidentiality of the whistleblower's identity and that of the accused, as well as the content of the report. It must also protect the person in charge of receiving and following up on reports from direct and indirect pressures and discrimination. Furthermore, it must allow the whistleblower, through specific IT tools, to check the progress of the preliminary investigation.
The guidelines are updated to Law no. 190/2012. The Authority has not yet issued the new guidelines which, according to Law no. 179/2017, must include the use of IT methods and promote cryptographic tools to ensure the confidentiality of the whistleblower's identity, the content of the reports and the related data.

ANAC Resolution no. 1033 of 30 October 2018 regulates the procedure for imposing administrative pecuniary sanctions according to Art. 54-bis, paragraph 6 of Legislative Decree no. 165/2001.

With regard to the private sector, in **January 2018 Confindustria** published an explanatory note on "***The regulation of whistleblowing***".

The law on whistleblowing is the result of a balance between the following **principles**: on one hand, freedom of expression[3] and the employee's right to criticise[4]; on the other hand, the principles of good faith and fair dealing[5], expressed as the duty of diligence and loyalty of the worker.
In the public sector, whistleblowing is based on the principle of good administration[6]; in the private sector, it is based on the principle of "social utility"[7].

231/2007 (Anti-money laundering regulation); Art. 20 Legislative Decree 81/2008 (Regulation on safety at work).

[3] Art. 21, paragraph 1 of the Constitution: "Everyone has the right to express their thoughts with speech, writing and any other means of communication freely".
Art. 1, Workers' Statute (Law no. 300/1970) "Workers, without distinction of political opinions, trade unions and religious faith, have the right, in the places where they lend their work, to freely express their thoughts, in compliance with the principles of the Constitution and the provisions of this law".

[4] Legitimacy case law recognises the right of criticism in the presence of the objective truth of the facts and of substantial and formal continence, which guarantee that the illustration of the facts takes place in such a way as not to damage the honour of the company or entity (Court of Cassation 18 July 2018, no. 19092 and 16 February 2017, no. 4125).

[5] Art. 1175 Civil Code: "The debtor and the creditor must behave according to the rules of fair dealing".
Art. 1375 Civil Code: "The contract must be executed in good faith".

[6] Art. 97, paragraph 2 of the Constitution: "Public offices are organised according to the provisions of law so that good administration and impartiality are ensured".

Objective field of application

Article 1 of Law no. 179/2017 regulates whistleblowing in the public sector, while Art. 2 regulates it in the private sector.

In the **public sector**, the regulation concerns public administrations, public economic entities and private law entities under public control in accordance with Art. 2359 of the Civil Code[8].
According to Article 1, paragraph 2 of Legislative Decree no. 165/2001, in our system, public administrations are all administrations of the State, including institutions and schools of every level and grade and educational institutions, companies and administrations of the State with autonomous regulation, the regions, provinces, municipalities, mountain communities and their consortia and associations, university institutions, independent public housing institutes, Chambers of Commerce, Industry, Crafts and Agriculture and their associations, all national, regional and local non-economic public bodies, administrations, companies and bodies of the National Health Service, the Agency for the negotiation representation of public administrations (ARAN) and the Agencies referred to in Legislative Decree 30 July 1999 no. 300.
Public economic entities are public law bodies whose main institutional task is the exercise of business activity, such as the State Property Office, the Revenue Agency and the Italian Society of Authors and Publishers (SIAE).

In the **private sector**, the whistleblowing regulation applies to corporate entities and associations, including those which are not corporate bodies, that have adopted an organisation model for crime prevention according to Decree no. 231/2001 on corporate criminal liability, known as the 231 Model Decree.

Categories of subjects to whom the protection applies

The new discipline has expanded the personal scope in the **public** sector. It encompasses not only civil servants as employees of the public administration, but also persons under public law[9], employees of a public economic entity or employees of a private entity under public control in

[7] Art. 41 of the Constitution: "Private economic initiative is free. It cannot take place in contrast with social utility or in such a way as to damage safety, freedom and human dignity. The law determines the appropriate programmes and controls so that public and private economic activity can be addressed and coordinated for social purposes".

[8] Art. 2359 of the Civil Code: The following are considered subsidiaries: 1) companies in which another company holds the majority of votes that can be exercised in the ordinary shareholders' meeting; 2) companies in which another company has sufficient votes to exercise a dominant influence in the ordinary shareholders' meeting; 3) companies that are under the dominant control of another company by virtue of particular contractual obligations with it. For the application of the numbers 1) and 2) of the first paragraph, the votes due to subsidiaries, trust companies and intermediaries are also calculated; the votes for third parties are not counted. Companies in which another company exercises significant influence are considered to be associated. Control is presumed when at least one-fifth of the votes or one-tenth of the votes can be exercised in the ordinary shareholders' meeting if the company has shares listed on the stock exchange.

[9] The employees referred to in Art. 3 of Legislative Decree 165/2001, i.e. ordinary, administrative and accounting magistrates, lawyers and attorneys of the State, military personnel and State Police Forces, personnel of the diplomatic and prefectural sector as well as employees of institutions that carry out their activities in the matters covered by Article 1 of Legislative Decree no. 691/1947 and by Laws no. 281/1985, as amended and supplmented, and no. 287/1990; the staff of the National Corps of Firefighters and the voluntary draft personnel, the staff of the penitentiary management sector, professors and university researchers.

accordance with Article 2359 of the Civil Code, workers and collaborators of companies that supply goods or services and carry out works in favour of the public administration[10].

Private sector whistleblowers protected by the new regulation are persons serving as representatives or holding administrative or senior executive positions within the body or an organisational unit of same, and being financially and functionally independent, as well as persons actually exercising management and control of same and also persons subject to their direction or supervision.

Channels for reporting irregularities

In the **public** sector, whistleblowers can report to the person within the public administration at which they work who is in charge of preventing corruption and transparency or to the National Anti-Corruption Authority (ANAC), or complain to the ordinary judicial authority or the Court of Auditors.
ANAC has adopted an IT platform for reporting illegal conduct, in force since 8 February 2018, which uses a cryptographic protocol that guarantees enhanced protection for the confidentiality of the whistleblower's identity, the content of the report and the attached documentation. It allows the whistleblower to dialogue impersonally and rapidly with the Authority. It also allows the Authority to carry out constant monitoring of the process of following up reports, as well as to exercise its powers more effectively.

With regard to the **private** sector, corporate entities, companies and associations, including those that are not corporate bodies, can adopt “specific organisation and management models” that include specific internal reporting procedures having particular requirements. The adoption of these models is optional, to exclude or limit the liability of institutions for crimes committed by individuals in their interest or for their benefit.
Pursuant to Art. 6 of Legislative Decree no. 231/2001, as amended by Law no. 179/2017, the so-called "231 models" contemplate one or more channels allowing, in protection of the entity’s integrity, for detailed reports of unlawful conduct to be made which are relevant for the purposes of this decree and based on specific and consistent evidence, or violations of the entity’s Organisation and Management Model, of which whistleblowers become aware due to the functions performed. Such channels must guarantee the confidentiality of the whistleblower’s identity during the activities of managing the report.
At least one alternative reporting channel suitable for guaranteeing, by electronic means, the confidentiality of the whistleblower’s identity must be set up.
The Confindustria explanatory note of January 2018 provides some indications on the recipients of the reports in the private sector, who must be identified by the company according to the nature, dimension, structure of any corporate groups of reference and any need to apply additional regulations concerning the specific sector of activity. By way of example, Confindustria states that recipients may include a specifically identified person or committee, such as the Supervisory Body; an entity or external person with proven professionalism, which manages the first phase of receiving the reports in coordination with the entity; the head of the compliance function; a committee represented by persons belonging to various functions (for example, legal, internal audit or compliance); the employer in SMEs.

[10] The collaborators and consultants of public administrations, mentioned in the proposed law C. 3365, ratified in the Chamber of Deputies on 21 January 2016, are excluded from the list of beneficiaries.

The explanatory note specifies that if the Supervisory Body is not identified as the exclusive recipient of the reports, it should be involved on a concurrent or subsequent basis, to avoid the risk that the flow of information generated by the new whistleblowing mechanism may escape its control. It highlights that the Supervisory Body is already the recipient of information flows concerning the periodic results of the control activity, as well as all anomalies found within the information available by the company functions.

In both sectors, there are no forms of **reward** for the whistleblower[11] and **anonymous reports** are not taken into consideration.

Protection of the whistleblower's privacy

In the **public** sector, the right of whistleblowers to maintain the confidentiality of their identity is expressed differently with regard to the legal contexts involved.
In criminal proceedings, their identity is kept confidential in the manner and within the limits established by Article 329 of the Criminal Procedure Code[12] until the end of the preliminary investigation.
In proceedings before the Court of Auditors, the whistleblower's identity cannot be disclosed until the conclusion of the evidentiary phase[13].
In disciplinary proceedings, the whistleblower's identity cannot be disclosed when the disciplinary complaint is based on distinct and additional verifications with respect to the report, even if consequential to it. If the complaint is based, in whole or part, on the report, and the knowledge of the whistleblower's identity is essential for the defendant's defence, the report will be used for the purposes of the disciplinary proceedings only with the whistleblower's consent to the disclosure of his/her identity.
The report shall not be subject to the access envisaged by Articles 22 et seq. of Law no. 241/1990 as amended.
Legislative Decree no. 101/2018 introduced a further level of protection of the whistleblower's identity. It establishes that data on whistleblowing may only be accessed in the presence of specific security measures or subject to authorisation from the Data Protection Supervisor. Article 2-undecies

[11] The report adopted on 30 January 2012 by the "Garofoli Commission" (Commission for the study and development of proposals on transparency and prevention of corruption in the public administration), which worked on the discipline established by Law 190/2012, had envisaged (point 2.5.4) a system of rewarding the whistleblower.
http://www.prefettura.it/FILES/AllegatiPag/1209/commissione_corruzione_nella_p_a__prime_riflessioni_e_propos.pdf

[12] Art. 329 of the Code of Criminal Procedure: The investigative acts carried out by the public prosecutor and the judicial police, the requests of the public prosecutor for authorisation to carry out investigative acts and the acts of the judge providing for such requests are covered by secrecy until the accused can have knowledge of them and, in any case, not beyond the closure of the preliminary investigations. When necessary for the continuation of the investigation, the public prosecutor may, by way of derogation from the provisions of Article 114, permit, with a motivated order, the publication of individual acts. In this case, the published documents are deposited at the public prosecutor's secretariat. Even when the deeds are no longer covered by secrecy pursuant to paragraph 1, the public prosecutor, if the investigation needs to be continued, may decide, by motivated order, on: a) the obligation of secrecy for individual acts, when the defendant allows it or when knowledge of the act may hinder investigations concerning other persons; b) the prohibition to publish the content of individual acts or specific news relating to certain operations.

[13] Art. 52 of the Accounting Justice Code (Legislative Decree no. 174/2016) is more protective, providing for this statute until the end of the proceedings.

emphasises the limitation of the rights of the interested party in the event of concrete and possible prejudice to the confidentiality of the whistleblower's identity. The exercise of the rights pursuant to Articles 15 to 22 of the EU Regulation (rights of access, rectification, erasure and to be forgotten, restriction, portability and objection to data processing) may be limited, delayed or potentially excluded by means of a reasoned communication, without this compromising the purpose of the limitation, in the timescales and within the limits in which this represents a proportionate and necessary measure.

The 2015 ANAC Guidelines establish that the process of following up reports must guarantee the confidentiality of the whistleblower's identity upon receipt of the report and in any subsequent phase, including in relationships with third parties contacted by the administration or ANAC for checks or initiatives in following the report.

As regards the **private** sector, the new paragraph 2-bis of Art. 6 of Legislative Decree no. 231/2001 requires that the reporting channels, including the alternative channel via IT methods, must guarantee the confidentiality of the whistleblower's identity during the activities of managing the report.

Article 3 of Law no. 179/2017 provides that the report made "in the forms and within the limits" outlined in Article 54-bis of Legislative Decree no. 165/2001 and in Art. 6 of Legislative Decree no. 231/2001 constitutes **just cause for the disclosure of information subject to the confidentiality obligation.** In balancing the interest pursued by the report (the integrity of the public or private entity and the prevention and repression of unlawful activities) with the maintenance of official (Article 326 of the Criminal Code), professional (Art. 622 of the Criminal Code), scientific and industrial (Article 623 of the Criminal Code) secrecy, as well as the loyalty obligation to the entrepreneur (Article 2105 of the Civil Code), the legislator considered the former to be dominant. Exceptions are constituted by the disclosure of information covered by secrecy of which the whistleblower has learned due to a relationship of professional consulting or assistance with respect to the entity, company or individual concerned; the reporting of information or documents subject to corporate, professional or official secrecy "in ways that exceed the purpose of eliminating the unlawful act"; disclosure outside of the communication channel specifically established for that purpose. Both cases constitute a breach of the confidentiality obligation.

Protection against retaliation, discrimination and bullying

The first paragraph of Art. 54-bis of Legislative Decree no. 165/2001 provides that a whistleblower may not be punished, demoted, dismissed, transferred, or subjected to another organisational measure having direct or indirect adverse consequences on the working conditions as a result of the report. The new regulation provides that any discriminatory or retaliatory acts taken are void and that any whistleblower who is dismissed because of the report must be reinstated into the workplace.

The adoption of measures against the whistleblower that are deemed to be retaliation shall be communicated to ANAC by the interested party or by the most representative unions within the respective administration. ANAC shall inform the Department of Public Administration of the

Presidency of the Council of Ministers or other supervisory or disciplinary bodies so that they may implement any activities or measures within the scope of their responsibility.

These protections are not guaranteed in cases where, including by means of a first instance judgment, the whistleblower is found criminally liable for crimes of slander[14] or defamation[15] or for crimes committed by means of the complaint to the ordinary or accounting judicial authority, or is found civilly liable[16], for the same reason, in cases of malicious conduct or gross negligence.

In the **private** sector, the new regulation states that the internal reporting channels required by the organisation and management models must contain the "prohibition on direct or indirect retaliatory or discriminatory acts against the whistleblower for reasons that are directly or indirectly related to the report". The legislator has imposed the invalidity of any retaliatory or discriminatory dismissal of the whistleblower, of the change of duties pursuant to Art. 2103 of the Civil Code, as well as of any other retaliatory or discriminatory measure adopted against the whistleblower.
The adoption of discriminatory measures against whistleblowers may be reported by the whistleblower or by the trade union organisation indicated by the same to the National Employment Inspectorate, so that it may implement any activities or measures within the scope of its responsibility.
These protections are not guaranteed, and disciplinary sanctions are applied to those who make fraudulent or grossly negligent reports that prove to be unfounded.

Sanctions

In the **public** sector, Law no. 179/2017 states that ANAC may impose administrative pecuniary sanctions, considering the size of the administration or entity to which the report refers.
If it is determined, in the context of the preliminary investigation conducted by ANAC, that discriminatory measures have been used by one of the public administrations, without prejudice to other aspects of liability, ANAC will apply an administrative sanction against the responsible party that adopted the measure ranging from €5,000 to €30,000. If it is found that procedures are lacking for making and managing reports, or that the procedures do not comply with what is set forth in the law, ANAC will apply an administrative sanction against the responsible party ranging from €10,000 to €50,000. If it is established that the responsible party has failed to check and analyse the reports

[14] Art. 368 of the Criminal Code states that anyone, with a report, complaint, request or application, even if anonymous or under a false name, sent to the Judicial Authority or to another Authority that has an obligation to report it or to the International Criminal Court, who blames someone for an offence who he knows to be innocent, or simulates the traces of a crime against him, is punished with imprisonment from two to six years. The penalty is increased if someone is accused of a crime for which the law establishes the penalty of imprisonment for a maximum of ten years, or another more severe punishment. Imprisonment is from four to twelve years if the fact gives rise to a prison sentence of more than five years; it is from six to twenty years if a sentence of life imprisonment derives from the fact.

[15] Art. 595 of the Criminal Code: Anyone who (…), by communicating with more than one person offends another's reputation, is punished with imprisonment of up to one year or a fine of up to 1,032 Euros. If the offence consists of attributing a specific fact, the penalty is imprisonment of up to two years, or a fine of up to 2,065 Euros. If the offence is carried using the press or by any other means of publicity, or by a public act, the penalty is imprisonment from six months to three years or a fine of not less than 516 Euros. If the offence is brought before a political, administrative or judicial body, or one of its representatives, or an authority established in the college, the penalties are increased.

[16] Art. 2043 of the Civil Code: any intentional or negligent act that causes an unjustified injury to another obliges the person who has committed the act to pay damages.

received, ANAC will apply an administrative sanction against the responsible party ranging from €10,000 to €50,000.
If it is ascertained that the person responsible for verifying and analysing the reports received has not performed his/her duty, ANAC will apply a pecuniary administrative sanction ranging from €10,000 to €50,000 against the manager.

The procedure for imposing administrative pecuniary sanctions pursuant to Art. 54-bis, paragraph 6 of Legislative Decree no. 165/2001, is governed by **ANAC Resolution no. 1033 of 30 October 2018.**

In the **private** sector, disciplinary sanctions are provided for those who violate the measures protecting whistleblowers, as well as for those who make fraudulent or grossly negligent reports that prove to be unfounded.

Burden of proof

In both the public and private sectors, Law no. 179/2017 reverses the burden of proof to protect the whistleblower.
In the **public** sector, it is the responsibility of the public administration or the public economic entity or the private law entity under public control to prove that the discriminatory or retaliatory measures taken against the whistleblower are motivated by reasons unrelated to the report (Art. 54-bis, paragraph 7 of Legislative Decree no. 231/2001).

In the **private** sector, in the event of disputes related to the imposition of disciplinary sanctions, or to demotion, dismissals, transfers, or subjection of the whistleblower to another organisational measure having direct or indirect negative effects on working conditions, following the submission of the report, it is the employer's responsibility to demonstrate that these measures are based on reasons unrelated to the report (Article 6, paragraph 2-quater of Legislative Decree no. 231/2001).

Organisational measures

ANAC coordinates the implementation of strategies to prevent and detect corruption and illegal acts in public administration developed at national and international level. The Authority carries out numerous tasks for this purpose, including receiving reports of offences, analysing the causes and factors of corruption, supervising the effective application and effectiveness of the measures adopted by the public administrations, reporting to Parliament on anti-corruption activities, defining the criteria and strategy for the organisation, codification and representation of documents, information and data subject to mandatory publication.
The Authority adopts the three-year **National Anti-Corruption Plan (PNA)** and identifies the main corruption risks, remedies and enforcement measures. It constitutes the model for the three-year anti-corruption plans of the individual administrations (PTPC) or the anti-corruption measures supplementing those adopted according to Legislative Decree no. 231/2001.
The 2016 PNA, updated in 2018 with Resolution of ANAC no. 1074 of 21 November 2018, identifies in point 7.5 the protection of the whistleblower as a measure to prevent corruption, providing that whistleblowing must find a place and discipline in each PTPC.
According to Art. 5 of Law no. 190/2012, the central public administrations must define and send to the Department of Public Service a corruption prevention plan that includes an assessment of the different exposure levels of the offices to the risk of corruption and indicates the organisational

interventions aimed at preventing the risk as well as appropriate procedures for selecting and training employees working in sectors that are particularly exposed to corruption, providing for the rotation of managers and officers in the same areas. The governing body defines the strategic objectives for the prevention of corruption and transparency and adopts the **three-year plan for the prevention of corruption (PTPC)** by 31 January of each year at the proposal of the person responsible for preventing corruption and transparency and it sends the same to the National Anti-Corruption Authority.
The governing body identifies, as a rule among the managers, the **Head of Prevention of Corruption and of Transparency (RPCT)**, who reports to the governing body and the independent assessment body the malfunctions inherent in the implementation of the measures concerning the prevention of corruption and transparency and indicates to the competent offices the names of the employees who have not correctly implemented the measures concerning the prevention of corruption and transparency so that disciplinary action may be taken. He/she verifies the effective implementation of the plan and its suitability; proposes changes when ascertaining significant violations of the provisions or when changes occur in the organisation or the activity of the administration; verifies, in agreement with the competent manager, the effective rotation of offices responsible for carrying out the activities in which the risk of corruption crimes is higher; and identifies the personnel to be included in the training programmes.
The **Independent Evaluation Body** verifies that the three-year plans for preventing corruption are coherent with the objectives established in the strategic management planning documents and that, when measuring and evaluating performances, the objectives connected to anti-corruption and transparency are taken into account. It may ask the Head of Prevention of Corruption and of Transparency for information and documents required to carry out the audit and may hold discussions with employees. It reports to ANAC on the implementation status of measures to prevent corruption and to increase transparency.

Legislative Decree no. 165/2001 provides that entities with legal status, companies and associations, even those without legal personality, can adopt "**organisation and management models**" (MOG) suitable for preventing crimes. According to Art. 6, the MOG must identify the activities in which crimes may be committed; provide specific protocols aimed at planning the formation and implementation of the entity's decisions in relation to the crimes to be prevented; identify methods for managing financial resources suitable for preventing the commission of crimes; provide information obligations towards the body in charge of supervising the functioning of and compliance with the models; and introduce a disciplinary system suitable for sanctioning the failure to comply with the measures indicated in the model.

The task of supervising the functioning of and compliance with the 231 models and ensuring that they are updated is entrusted to the **Supervisory Body** (SB), a body of the entity with independent powers of initiative and control. It has the task of supervising the supplementation of the Model by adding a general section describing the new whistleblowing legislation and a section describing the sanctions connected to the violation of the prohibition on retaliation against whistleblowers or the incorrect use of reporting channels; it verifies the adequacy of the information channels in ensuring the correct reporting of crimes or irregularities by company employees and in ensuring the confidentiality of the latter in the entire reporting management process.
It also carries out supervisory tasks concerning compliance with the prohibition on retaliation or direct or indirect discrimination against the whistleblower for reasons connected, directly or

indirectly, to the report and the correct use of reporting channels by whistleblowers. Moreover, it deals with the training of employees and company collaborators.

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