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Whistleblowing: complete guide to your business compliance

Let's find out what the Italian legislation on whistleblowing provides and what you need to do so that your company complies with the new obligations.

Whistleblowing, or the reporting of crimes within public or private organizations, has emerged as a fundamental tool for ensuring transparency and legality.

The recent Italian legislation, transposing the EU Directive 2019/1937, introduced the Legislative Decree. 24/2023, which regulates in a structured way the protection of "whistleblowers": those who **report violations of national or European Union** regulations, harmful to the public interest or the integrity of the public or private administration, learned during the working activity.

In an era where corporate ethics are under close scrutiny, the role of the whistleblower becomes crucial in revealing unethical or illegal practices.

In this article, we will explain what the whistleblowing legislation requires and **what you need to do to ensure your company complies with the new obligations**.

What is whistleblowing?

Whistleblowing refers to the courageous act of an employee or insider of an organization who decides to **publicly expose or internally report illegal activities, incorrect behavior or violations of ethical or legal regulations** within the organization itself.

These reports may concern various issues, such as corruption, fraud, violations of laws or regulations, discrimination and other unethical behavior.

Italian legislation on whistleblowing

Italy has made giant strides in the protection of whistleblowers with the adoption of Legislative **Decree. 24/2023**, in line with EU Directive 2019/1937. This legislation represents a bulwark in the protection of those who courageously choose to report irregularities.

Furthermore, alongside the regulatory adaptation, an **independent control body** was created, the Office for the Protection of Whistleblowers at the ANAC (National Anti-Corruption Authority), responsible for monitoring compliance with the provisions and intervening, if necessary, to protect the whistleblower.

Protection of whistleblowers

A key component of this legislation is the **protection of whistleblowers**.

The measures adopted must in fact guarantee anonymity and offer defense against retaliation, ensuring that whistleblowers can act without fear of negative consequences.

The most common measures to protect whistleblowers are:

- The ability to allow whistleblowers to submit reports anonymously
- The confidential treatment of information provided by whistleblowers
- Protection from retaliation against whistleblowers
- The ability to use external and independent reporting channels
- **Training and awareness of staff on the protection of the whistleblower**
- The professional and procedural management of reports
- Periodic evaluation and review of company whistleblowing programs

Role and functions of whistleblowing in companies

Whistleblowing is a key element in modern corporate governance, which goes far beyond simply identifying and preventing fraud or illegal behavior.

Its function is fundamental to establishing and maintaining an ethically solid and transparent corporate culture.

This tool allows organizations to **strengthen trust both internally and with the public and stakeholders**.

Through effective whistleblowing, companies can identify potential legal or reputational risks before they materialize, fostering a climate of proactivity and responsibility. Furthermore, by encouraging open and honest communication, whistleblowing can improve employee engagement and their perception of the workplace as safe and fair.

The role of whistleblowing in compliance with regulations and compliance practices is also fundamental. Companies that effectively adopt whistleblowing systems demonstrate a concrete commitment to legality and integrity, elements increasingly valued positively in a global and competitive market context.

Whistleblowing procedure for companies to comply with the legislation

The reporting process is clear and structured: employees can access dedicated channels to report their concerns, while companies are required to promptly and adequately investigate each report received.

The **practical path for the company to adapt to the whistleblowing legislation** is as follows:

Develop a whistleblowing policy

Create a company policy that clearly defines what constitutes illegal behavior, how reports should be made and what the protection measures are for whistleblowers. The policy should be clear, accessible to all employees and distributed widely within the organization.

Establish reporting channels

Implement clear and accessible internal reporting channels, which may include dedicated phone lines, specific email addresses or secure online platforms. Ensure employees are familiar with these channels and understand how to use them.

Ensure anonymity and confidentiality

Ensure that reporting channels allow users to remain anonymous if they wish. Protect the confidentiality of the information provided and ensure that only authorized persons have access to reports.

Train staff

Provide regular training to all employees on whistleblowing regulations, company policy and reporting procedures. Training should highlight the importance of whistleblowing to company culture and explain the protections available to whistleblowers.

Designate a responsible person

Assign an internal manager or team to handle whistleblowing reports. This person should be competent, impartial and responsible for coordinating the investigation and taking appropriate action.

Ensure whistleblower protection

Implement measures to protect whistleblowers from retaliation or discrimination. This may include establishing procedures to address possible retaliation and to ensure that whistleblowers do not suffer negative consequences for their reports.

Monitor and evaluate the system

Implement a monitoring system to evaluate the effectiveness of the whistleblowing program. Periodically review your policy, reporting channels and safeguards to ensure they are aligned with best practices and the evolving needs of your organization.

Compliance with local regulations

Verify compliance with local and sectoral regulations regarding whistleblowing. Make sure the program meets the specific requirements of the laws in force in the country or sector in which the company operates.

Clear communication

Communicate transparently and continuously with employees regarding the whistleblowing policy, highlighting the importance of the role of whistleblowers and encouraging the reporting of illicit behaviour.

Periodic updates

Keep the policy and procedures updated, taking into account new regulations and organizational changes that may affect the whistleblowing program.

Whistleblowing as an integrity tool

In conclusion, whistleblowing represents a powerful ally for companies that aim to consolidate their integrity and transparency. Its correct and responsible implementation not only safeguards the organization from legal risks and reputational damage, but also stimulates a healthy and ethically based organizational culture.

In a corporate world increasingly oriented towards social responsibility, whistleblowing is establishing itself as a fundamental tool for self-regulation and integrity. Companies that adopt it, promoting a safe and fair working environment, position themselves at the forefront on the path towards operational excellence and public trust.