

WHISTLE BLOWER

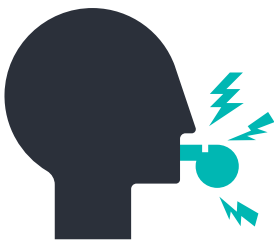
ACT ON WHISTLEBLOWERS

**Key information
for employers**



On 24 June 2024, the Act of 14 June 2024 on the protection of whistleblowers (the "Act"), implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of whistleblowers of Union law, was published in the Official Journal.

Public and private entities falling under the regime of the Act have less than three months to comply with their statutory obligations, in particular the adoption of in-house procedures for receiving and handling reports.



WHO IS A WHISTLEBLOWER?

According to the Act, a whistleblower is **an individual who reports or publicly discloses information about a violation of the law that he or she has obtained in a work-related context.**

A whistleblower can be, among others, an employee, **a person providing work under a civil law contract, a partner, a subcontractor, a supplier, an intern, an apprentice or a volunteer.**

The abovementioned persons may report irregularities both during the existence of the legal relationship between them and the entity in question, before it is established (e.g. candidates for employment for a given position) and after it ceases.



WHAT VIOLATIONS ARE REPORTED BY A WHISTLEBLOWER?

The Act provides for a broad but **closed catalogue of areas that may be covered by a notification**.

Some of the areas in which an illegal act or omission or one intended to circumvent the law will be subject to notification are: public procurement, corruption, environmental protection, prevention of money laundering and financing of terrorism, consumer protection, protection of privacy and personal data or constitutional freedoms and human rights of a citizen in the context of an individual's relations with public authorities. The employer, in its internal regulations, may allow for reporting violations from other areas as well.

Whistleblowers will be able to report violations **internally, i.e. directly to the entity affected by the violation** and in connection with their work in which they became aware of the violation, as well as **externally, i.e. by providing information about the violation to a public authority competent under the provisions of the Act**. As a general rule, an external notification does not have to be preceded by an internal notification, and the whistleblower making it is subject to the same protection.

HOW IS A WHISTLEBLOWER PROTECTED?

From the moment a whistleblower makes a report, they are protected. This manifests itself **first and foremost in the prohibition of retaliatory actions taken by the employer towards the whistleblower**, such as refusal to establish an employment relationship, termination of an existing employment relationship, reduction of remuneration, withholding of promotion, negative evaluation of work performance or discrimination, mobbing, unfair treatment or attempts or threats to use the above as a consequence of making a report. Moreover, the prohibition on retaliation will also apply to those who assist in making the report.

The Act also provides protection in the form of exclusion of the possibility to initiate or conduct disciplinary proceedings or proceedings for violation of personal rights against a whistleblower.



OBLIGATIONS OF THE EMPLOYER

The Act will come into force on **25 September 2024**, by which time **employers with more than 50 employees must adopt an internal reporting procedure and develop an internal reporting register that meets the statutory requirements**. To ensure transparency and consistency in the procedure, it is also recommended that internal policies be adopted to regulate the reporting procedure, the post-reporting and investigation procedure, as well as regarding the protection of the identity and status of whistleblowers.

The development of a template notification for potential use by a whistleblower, and a protocol for accepting a notification will also facilitate the process of dealing with notifications - which is particularly important given that the employer will be subject to deadlines for taking certain actions in this regard.

The introduction of new whistleblower **protection regulations is a key step towards ensuring transparency and integrity in the workplace**.

Employers need to focus now more than ever on developing robust internal procedures and documentation that not only meet legal requirements, but also promote a culture of openness and safety within the company.

Why is this important?

Failure to comply with the new law can lead to serious legal and financial consequences for employers. Companies **must develop and implement internal whistleblowing procedures and a whistleblower protection system to ensure that all reports are handled appropriately and that whistleblowers are not subject to retaliation**. These measures not only protect whistleblowers, but also strengthen employees' trust in the company, which can pay dividends in terms of increased loyalty and engagement.



We encourage you to contact us to discuss the details and ensure full compliance with the new regulations.



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