



THE AMERICAN
UNIVERSITY OF ROME

**PROCEDURE OF MANAGEMENT OF REPORTS IN
ACCORDANCE WITH THE PROVISIONS OF LEGISLATIVE
DECREE No. 24 of March 10, 2023 (WHISTLEBLOWING)**

Revision No. 00	Approved by the President and the Board of Trustees	on April 2024
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1. DEFINITIONS AND ACRONYMS

"**ANAC**": National Anticorruption Authority.

"**Internal reporting channels**": Mailbox (Whistleblowing Contact Person); Regular Mail; Face-to-face meeting, as indicated in this Procedure;

"**Work context**" means current or past work or professional activities carried out in the context of the relationships referred to in Articles 4 and 7.2(c) of the Procedures, through which, regardless of the nature of those activities, a person obtains information about violations and in the context of which he or she could be at risk of retaliation in the event of a public report or disclosure or a report to the judicial or accounting authorities;"

"**Decree 231**": the Legislative Decree No. 231 of June 8, 2001 as amended and supplemented;

"**The University**": The American University of Rome (AUR);

"**Whistleblowing Law**": the Legislative Decree No. 24 of March 10, 2023;

"**Privacy Legislation**": the Regulation (EU) 2016/679 and Legislative Decree No. 196 of June 30, 2003.

"**Whistleblowing Contact Person**": Studio Legale e Tributario Associato Quorum with offices at Via degli Scipioni 281 in the person of attorneys Andrea Patrizi and Nicola Romano;

"**Person involved**" means the natural or legal person identified in the internal or external report or public disclosure as the person to whom the violation is attributed or as a person otherwise involved in the reported or publicly disclosed violation;

"**Procedure**" means this Procedure;

"**Retaliation**" means any conduct, act or omission, even if only attempted or threatened, committed by reason of a report, judicial or accounting disclosure or public disclosure that causes or is likely to cause, directly or indirectly, unjustified harm to the reporting person or the person making the Report;

"**Reporting(s)**" means reporting violations in accord with the definitions and through the channels set forth in the Whistleblower Law and this Procedure;



"Whistleblower" and/or "Whistleblower" means the natural person, from among those listed in Article 4 of this Procedure, who makes the Report.

2. DESCRIPTION OF THE PROCEDURE

The purpose of the Procedure is to regulate and govern the manner of communication and handling of reports of violations of national regulatory requirements and violations of EU regulatory requirements that harm the public interest or the integrity of the Institute, which have been brought to the attention of the persons identified below in the University's work environment, in order to ensure that all appropriate actions are taken and all measures are put in place to address the reported violations and, consequently, prevent their recurrence.

Specifically, the Procedure implements the provisions of Legislative Decree No. 24 of March 10, 2023, on "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws.*".

Therefore, the objective of this tool is to prevent the realization of irregularities within the organization by detecting deviant behaviour in time to correct it, but also to involve top management, employees and anyone with an interest in AUR in an activity to fight noncompliance through active and responsible participation.

To this end, the Procedure intends to define the following operational aspects in accordance with the Whistleblowing Law:

- Identify individuals who can make Reports;
- Identify the subject of reports and their minimum content;
- Identify the different forms of reporting and their channels;
- Identify the recipients of internal Reports;
- Specify how reports should be prepared;
- Determine how internal reports will be handled;
- Determine the forms of protection for the whistleblower.



3. REGULATORY BACKDROP

The term "*Whistleblowing*" refers to the legal institution designed to regulate the way unlawful conduct is reported in a particular context (e.g., employment) and to protect the whistleblower from possible retaliation.

The Whistleblowing Law transposes into the Italian legal system Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national law.

This legislation replaces, with consequent repeal, the previous disciplines provided for in Article 54-bis of Legislative Decree no. 165 of March 30, 2001, Article 3 of Law no. 179 of November 30, 2017, and Article 6, paragraphs 2-ter and 2-quater, of Legislative Decree no. 231, which, in the public and private sectors, respectively, limited the subject matter of the reports to irregularities in the management or organization of the activities of an entity to the extent that such irregularities constitute episodes of so-called *Maladministration* (particularly in the public sector) or violations of the organizational model and/or code of ethics, as well as limited the categories of reporters and the reporting channels themselves.

The Whistleblower Law broadens the scope of whistleblowing, expands the range of reporting entities to which the protections provided therein apply, establishes three reporting channels, details the way reports must be handled, regulates the identification of the recipient of reports, and provides for a specific penalty regime that, among other things, penalizes entities that do not have a "compliant" reporting system.

4. SUBJECTS WHO CAN CREATE REPORTS

Reports can be made by the following persons:

- AUR's employees even during their probationary period;
- self-employed persons, sole proprietors, collaborators with whom AUR has relationships of provision of services, execution of works, supply of goods;
- the holders of an agency, sales representative and other continuous and coordinated cooperation relationship, according to the laws pro tempore in force, who carry out their work activities at AUR;



- employees or collaborators who work for legal entities, provide goods or services, or perform work for AUR;
- the freelancers and consultants who provide their services to AUR;
- the volunteers and interns, paid and unpaid, who serve at AUR.
- AUR's member representatives and Board of Trustees.
- the directors, auditors, accounting firm of AUR, or any person with administrative, management, control, or supervisory functions exercised on a de facto basis at AUR

In addition, Reporting can also be done:

- a) when the legal relationship with the University has not yet commenced, if the information about violations was obtained during the selection process or other pre-contractual stages;
- b) after the termination of the employment relationship with AUR, if the information about violations was obtained during the course of the employment relationship.

5. SUBJECT OF REPORTS

Reports may relate to violations of national or European Union law that harm the public interest or the integrity of AUR that have come to the attention of the reporting party in the University 's work environment.

Specifically, violations are conduct, acts or omissions consisting of:

- 1) illegal conduct relevant under Decree 231, or non-compliance with the policies, procedures adopted by the University;
- 2) violations of the law, including issues related to extortion and bribery, competition law, fraud, financial crimes, food safety and quality issues, harassment and discrimination , international trade controls, protection of personal data, rights and protection of persons, serious environmental damage, or conflicts of interest, that are not relevant to Decree 231;
- 3) Offenses within the scope of European Union legislation, in violation of national and European rules in the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and compliance; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection; and



- security of networks and information systems); acts or conduct that undermine the interests protected by the European Union in these areas are also included;
- 4) acts or omissions that damage or otherwise compromise the financial interests of the European Union;
 - 5) acts or omissions concerning the EU internal market, including violations of EU competition and state aid rules, as well as violations concerning the EU internal market, in connection with acts that violate corporate tax rules or mechanisms whose purpose is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law (and therefore, the use of avoidance mechanisms).

Reports, relating to the above matters, may also concern well-founded suspicions, concerning violations committed or which, based on concrete elements, could be committed in AUR, as well as elements concerning conduct aimed at concealing such violations.

This procedure does not apply to the following reports, which are not covered by the provisions of the Whistleblower Law:

- grievances, claims or demands related to an interest of a **personal nature of the Whistleblower**, or inherent in his or her working relations with hierarchically subordinate figures (such as, for example, grievances of a personal nature of the Whistleblower, a disagreement between two employees or relations with the hierarchical superior or colleagues, or a situation of doubt regarding the prospects for career development and, more generally, claims/demands that fall within the discipline of the working relationship, etc.).

The issues described in the previous point should not be reported through the channels described below. Of course, such situations may be discussed and addressed through other available channels (e.g., meetings with the supervisor).

It should be noted that any Reports that do not cover aspects that fall into one of the above categories will not be considered/managed.

5.1 Minimum content of the Report

For a proper investigation of this matter to be conducted, it is essential that the Report contain at minimum the following elements:



- A clear and complete description of the facts that are the subject of the Report;
- Identification of any documents that may corroborate these facts;
- If known, the circumstances of the time and place in which the reported facts occurred;
- If known, the general information or other elements (such as job title and department in which he/she performs the activity) that would identify the person involved;
- Any other information that may provide useful feedback regarding the existence of the reported facts. information that may provide useful feedback about the existence of the reported facts.

Reports made using the methods provided below (in particular, internal reporting), but which do not contain any element that would allow their author to be identified (i.e., anonymous reports), will be considered if they are sufficiently substantiated, detailed and based on precise and consistent facts (and not of a general or confusing nature) to allow for their evaluation and appropriate investigation (e.g., mention of specific areas of the University, processes or specific events, etc.).

It is, in any case, prohibited:

- The use of offensive language;
- Submitting reports for purely defamatory or libelous purposes;
- Submitting reports that relate solely to aspects of private life without any direct or indirect connection to the University's business. Such reports will be considered even more serious if they refer to sexual, religious, political, and philosophical habits and orientations. In case of violation of the above prohibition, the penalties in Article 8 below will be applied.

6. TYPES OF REPORTING

Depending on the type of medium used in accordance with the provisions below, the Reporting Officer may resort to:

- **Internal reporting**: written or oral communication of information about violations through the use of the channels in Section 6.1;



- **External reporting**: written or oral communication of information about violations through the use of the channel in Section 6.2;
- **public disclosure**, the act of publicly disclosing information about violations through print or electronic media or other means of dissemination likely to reach a large number of people.

In any event, the ability of Reporting Party to report violations to judicial or accounting authorities shall remain unaffected.

6.1 Internal reporting

a) Recipient of the Report.

The recipient of the Report is the Whistleblowing Contact Person only.

Specifically:

- 1) the HR Manager and CFO are normally identified as **Whistleblowing Contact Person**;
- 2) for violations attributable to the HR Manager and CFO the Whistleblowing Contact Person is the President Leadership Committee;
- 3) for violations attributable to the President Leadership Committee Whistleblowing contact person is the President;
- 4) for violations attributable to the President Whistleblowing contact persons are two members of the Board of Trustees.

b) Channels of Reports

The channels for making Reports are as follows:

(i) Written communication

- **Mailbox (Whistleblowing Contact Person)**: whistleblowing@aur.edu

Access to this mailbox will be restricted to those specifically authorized within the Whistleblowing Contact Person structure, who will be the only ones to know the access password, which will be changed periodically; the subject line of the e-mail message should be "Strictly Confidential. Confidential to the Whistleblowing Contact Person".



- If the Report would involve violations attributable to HR or the CFO the subject line of the e-mail message should be marked "Strictly Confidential. To be forwarded to the President Leadership Committee as Whistleblowing Contact" and be addressed to the mailbox whistleblowingPLC@aur.edu ;
- If the Report should be about violations attributable to the President Leadership Committee the subject line of the e-mail message should read "Strictly Confidential. To be forwarded to the President as Whistleblowing Contact"; and be addressed to mailbox whistleblowingPRES@aur.edu;
- Should the Whistleblowing Report involve violations attributable to the President the subject line of the e-mail message should read "Strictly Confidential. To be forwarded to the Chair of the Trusteeship & Governance Committee (currently Liz Dibble) and the Chair of the Legal Committee (currently Joe Gulino), members of the Board of Trustees, as Whistleblowing Contacts"; and be addressed to mailbox whistleblowingBOT@aur.edu.

- **Regular mail:** to be sent to the following address: The American University of Rome - Via Pietro Roselli 4, c.a. Ufficio Risorse Umane c.a. Dott.ssa Silvia Cocozzello and p.c. Finance and Administration Office c.a. D.ssa Rossana Altomari. In view of the confidential nature of the report submitted by the Whistleblowing Contact, it is necessary that the report be placed in two sealed envelopes:
 - 1.** the first with the identifying data of the reporter together with a photocopy of the identification document, unless anonymity is desired;
 - If the Report would involve violations attributable to HR or the CFO the letter should be addressed to the C.A. of the President Leadership Committee as the Whistleblowing Contact Person;
 - If the Report would involve violations attributable to members of the President Leadership Committee the letter should be addressed to the C.A. of the President as the Whistleblowing Contact Person;
 - If the Report would involve violations attributable to the President it will be necessary to address the letter to the C.A. of the Chair of the Trusteeship & Governance Committee (currently Liz Dibble) and the Chair of the Legal Committee (currently Joe Gulino), members of the Board of Trustees, as the Whistleblowing Contact Persons."



- 2.** the second with the report, so as to separate the reporter's identifying information from the report. Both should then be placed in a third sealed envelope bearing on the outside the words "Strictly Confidential. Confidential to the Whistleblowing Referent," in order to ensure maximum confidentiality; in case of use of this channel, the Whistleblower (even if he/she wishes to remain anonymous) must indicate in the communication an address where he/she would like to receive the relevant acknowledgement pursuant to Article 5 of the Whistleblowing Law, and at which the Whistleblowing Referent can provide proof of receipt of the Report and provide such acknowledgement.

If no address is provided, the Whistleblower Contact Person will review the report if the requirements set forth in Article 5 of the above procedure are met, without any obligation to provide proof of receipt or any obligation to provide feedback as required by the Whistleblower Law.

In order to ensure maximum confidentiality of the reporter, the University recommends the use of the regular mail channel.

(ii) Oral communication

- **Direct Meeting:** the Whistleblower, making use of the channels of Mailbox (Whistleblowing Referent) and/or Ordinary Mail, may request a direct meeting with the Whistleblowing Referent, to whom the Whistleblowing Report can be made orally, provided that he/she indicates in the request a telephone number at which he/she can be contacted. The meeting will be scheduled within 15 (fifteen) days of receipt of the request.

The Whistleblowing Contact shall, with the consent of the Whistleblower, document the oral communication of the Whistleblowing Contact by recording it on a device suitable for storage and playback or by taking minutes. In the case of minutes, the Whistleblower may review, correct and confirm the minutes of the meeting by his or her own signature.

c) *Subject of the Report*

Through internal reporting, reports of violations of law and reports of violations of European Union provisions can be reported.

d) *Handling of the Report and outcome of the investigation phase.*



Following the Report, the Whistleblowing Contact Person shall:

- Provide the Reporting Officer with an acknowledgement of receipt of the report within seven days of receipt, where possible in accordance with the instructions above;
- Provide the Reporting Officer with the Personal Data Processing Notice, if not already available;
- maintains interlocutions with the reporting party and may request supplements from the reporting party, if necessary; interlocutions and supplements may be conducted, at the request of the reporting party, by means of a paperwork procedure through the acquisition of written comments and documents;
- diligently follow up on reports received;
- provide information on the action taken or intended to be taken on the report ("**acknowledgement**") within three months of the date of the acknowledgement of receipt or, in the absence of such acknowledgement, within three months of the expiration of the seven-day period following the submission of the report.

It is understood that proof of receipt and acknowledgement do not apply, in case of anonymous Reporting or failure of the Reporting Party to provide an address.

For the purposes of the preliminary investigation phase, the Whistleblowing Contact Person may also make use of the support and collaboration of the competent structures. If specialized support (technical, legal, etc.) is required, this activity may also be carried out with the assistance of an external consultant designated by the Whistleblowing Contact Person. In this case, the consultant may be provided with any documentation useful for the investigation, subject to the obligation of professional secrecy.

To be considered substantiated, the report must include

- a detailed description of the reported facts as well as any documents of a nature that support the Report;
- contain information that will allow for discussion between the Whistleblower and the Whistleblowing Contact Person

In any case, the merits of the facts presented in the report must be assessed by the Whistleblowing Contact Person in accordance with the principles of impartiality and confidentiality, and the Whistleblowing Contact Person will take whatever action is



deemed appropriate, including interviewing any other person who may have knowledge of the facts reported.

At the end of the investigation phase, in addition to providing feedback to the whistleblower, the Whistleblowing Contact Person will also communicate the outcome to the corporate parties responsible for taking appropriate action on the matter, namely:

- to the chief executive office, the head of human resources, the head of the department to which the perpetrator of the identified violation belongs, if the perpetrator is an employee, a collaborator of AUR;
- to the chief executive officer, the head of the function with which the perpetrator of the established violation relates, if the perpetrator is a supplier, a consultant of AUR;
- to the chief executive officer, in all other cases, or to one of the other members of the administrative body, if the report concerns the chief executive officer or the chairman of the board of directors.

In addition, the outcome of the investigation phase of the report could be communicated to the University's administrative body and the relevant structures in order for them to take any further measures and/or actions that may be necessary in the specific case to protect AUR.

If for the purpose of the investigation, it is necessary to know the identity of the Reporting Officer, the provisions of Article 7.1 below shall apply

6.2 External Reporting

(a) Conditions for carrying out external reporting.

The Whistleblower may make an external report (benefiting from the protections provided by the Whistleblowing Law) if, at the time of its submission, one of the following conditions is met:

- the Complainant has already made an internal report under Article 6.1 of the Procedure and that report has not been acted upon within the specified time frame;
- the Whistleblower has reasonable grounds to believe that, if he or she makes an internal report, it will not be effectively followed up or that the report itself may result in the risk of retaliation;



- the Reporting Officer has reasonable cause to believe that the violation may present an imminent or obvious danger to the public interest.

(b) Recipient

The recipient of the external report is the ANAC (National Anti-Corruption Authority). An external report submitted to an entity other than ANAC shall be forwarded to ANAC, within seven days from the date of its receipt, with simultaneous notification to the reporting party.

(c) Channels of reporting and its execution mode.

The reporter can obtain the information at the Internet address <https://www.anticorruzione.it/-/whistleblowing> to carry out the external reporting.

(d) Subject of the Report

Through the external reporting, Reports of violations of provisions of the European Union can be reported.

(e) Management of the Reporting by ANAC.

Upon receipt of the report, ANAC will do the following:

- Notifies the whistleblower of the receipt of the external report within seven days from the date of receipt, unless the whistleblower expressly requests otherwise or ANAC considers that notification would undermine the protection of the confidentiality of the whistleblower's identity;
- Follows up with the reporter and requests additional information from the reporter as necessary;
- diligently follows up on reports received;
- conducts the necessary investigation to follow up on the report, including through hearings and obtaining documents;
- Provides feedback to the whistleblower within three months or, if there are justified and substantiated reasons, within six months from the date of notification of receipt of the external report or, if no such notification is given, within seven days from the date of receipt;
- communicate to the whistleblower the final outcome, which may also consist in archiving or forwarding the report to the competent authorities (administrative,



judicial, institutions, bodies, EU bodies) or in a recommendation or administrative sanction.

6.3 Public Disclosure

(a) Conditions for making a public disclosure.

The Whistleblower may make a public disclosure (benefiting from the protections provided by the Whistleblowing Law) if, at the time of its submission, one of the following conditions is met:

- the Whistleblower has previously made an internal and external report or has made an external report directly, in the manner provided for in Articles 6.1 and 6.2, and there has been no response within the timeframe provided therein regarding the measures planned or taken to follow up on the Reports;
- the Reporting Officer has reasonable cause to believe that the violation may constitute an imminent or obvious danger to the public interest;
- the Whistleblower has well-founded reason to believe that the external report may involve a risk of retaliation or may not be effectively followed up due to the specific circumstances of the particular case, such as those where evidence may be concealed or destroyed or where there is a well-founded fear that the Whistleblower may be colluding with or involved in the violator.

(b) Channels of public disclosure

The channels for making Reports are print or electronic media or otherwise through means of dissemination that can reach a large number of people.

(c) Subject of the Report

Reports of violations of European Union regulations may be the subject of public disclosure.

7. FORMS OF PROTECTION FOR THE WHISTLEBLOWER

The violation reporting system adopted by AUR ensures the confidentiality and protection of the personal data of the person making the Report.



AUR shall, in addition, take all necessary measures to ensure the full protection of the Whistleblower against possible retaliatory, discriminatory, or otherwise unfair conduct resulting from the Report.

7.1 WHISTLEBLOWING CONFIDENTIALITY

Access to the internal reporting channels "Email Box" and "Internal Confidential Mail" is granted only to the Whistleblower Contact Person; if the Whistleblower uses his or her own email account at AUR with the subject indicated in Article 6.1 of this Procedure to send the report, no one, including the Information Systems Manager, is authorized to view it.

Violations of the requirements in the preceding paragraph by any person will result in disciplinary, contractual and, where applicable, criminal liability.

The identity of the Whistleblower and any other information from which such identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the Whistleblower himself, to persons other than the Whistleblowing Contact Person, even if they are expressly authorized to process such data under the Privacy regulations.

In the case of external reporting, the confidentiality of the identity of the Whistleblower is guaranteed by ANAC.

In addition, it is noted for the protection of the reporting party:

- within the framework of criminal proceedings, the identity of the Reporting Party is covered by secrecy in the manner and to the extent provided for in Article 329 of the Code of Criminal Procedure "Duty of Secrecy."
- within the framework of the proceedings before the Court of Accounts, the identity of the Reporting Officer may not be revealed until the investigation stage has been completed;
- within the scope of the disciplinary proceedings, the identity of the Whistleblower may not be disclosed, where the accusation of the disciplinary offense is based on investigations separate and additional to the Whistleblowing, even if they result from the Whistleblowing. Where the charge is based, in whole or in part, on the Reporting and the knowledge of the identity of the Reporting person is indispensable for the defence of the accused, the Reporting shall be usable for the purposes of the



disciplinary proceeding only if the Reporting person expressly consents to the disclosure of his or her identity.

7.2 Prohibition of "retaliation"

(a) Prohibited acts of retaliation

AUR provides for the absolute prohibition of any discriminatory measures against the Whistleblower; in detail they **constitute retaliation**, following the making of the Report:

- Dismissal, suspension or equivalent;
- demotion or non-promotion;
- Change of duties, change of workplace, reduction in salary, change in working hours;
- Suspension of or restriction on access to training;
- negative performance appraisals or negative references;
- The imposition of disciplinary or other sanctions, including fines;
- Coercion, intimidation, harassment or ostracism;
- Discrimination or other adverse treatment;
- Failure to convert a fixed-term employment contract to an open-ended employment contract where the employee had a legitimate expectation of such conversion;
- The non-renewal or premature termination of a fixed-term employment contract;
- Damage, including damage to a person's reputation, particularly on social media, or economic or financial damage, including loss of economic opportunities and loss of income;
- Inclusion on inappropriate lists based on a formal or informal sector agreement, which may result in the individual being unable to find employment in the sector in the future;
- Early termination or cancellation of a contract to provide goods or services;
- Revocation of a license or permit;
- The requirement to undergo psychiatric or medical examinations.

Acts taken in violation of the prohibition against retaliation are null and void. Persons who have been dismissed because of Whistleblowing (internal and/or external), public



disclosure, or reporting to the judicial or accounting authorities are entitled to be reinstated in their jobs.

Any retaliation suffered can be reported to ANAC via the website <https://www.anticorruzione.it/>; in such a case, ANAC will inform the National Labour Inspectorate for action within its competence.

(b) Conditions for the protection of the reporter

The protection against retaliation referred to in the preceding paragraph shall apply if the following conditions are met:

- at the time of the Report (internal and/or external) or the report to the judicial or accounting authority or the public disclosure, the Whistleblower had reasonable grounds to believe that the information about the reported, publicly disclosed, or reported violations was true and fell within the objective scope of these regulations;
- the Reporting (internal and/or external) or public disclosure was made in accordance with the procedures set forth in this Procedure in Article 6.

Protection is also provided in cases of Anonymous Reporting or Complaint to a Judicial or Accounting Authority or Public Disclosure, if the Whistleblower was subsequently identified and retaliated against, as well as in cases of Reporting submitted to the relevant institutions, bodies and organs of the European Union, in accordance with the provisions of these regulations.

The protection will not be guaranteed and a disciplinary sanction will be imposed on the informant or whistleblower if it is established, even by a judgment of first instance, that: (i) the informant or whistleblower is criminally liable for the offense of defamation or slander or otherwise for the same offense committed with the complaint to the judicial or accounting authority; or (ii) he/she is civilly liable for the same offense in cases of intent or gross negligence.

(c) Other persons to whom protection applies

The protection referred to in the previous paragraphs shall also apply to the following individuals:



- the natural person who assists the Whistleblower in the reporting process, operating within the same work environment and whose assistance must be kept confidential (the so-called "facilitators");
- to persons in the same work environment as the Whistleblower or the one who has made a complaint to the judicial or accounting authority or the one who has made a public disclosure and who are related to them by a stable emotional or kinship link within the fourth degree;
- to co-workers of the Whistleblower or the person who has filed a complaint to the judicial or accounting authority or made a public disclosure, who work in the same work environment as the Whistleblower and who have a usual and current relationship with said person;
- to companies owned by or for which the Whistleblower or the person who filed a complaint with a judicial or accounting authority or made a public disclosure works, as well as to companies that work in the same work environment as the aforementioned persons.

8. PENALTY SYSTEM

Violation of the provisions contained in the above paragraphs may trigger the sanction procedure. In particular, the following are liable to sanctions:

- (i) The Whistleblower who has made reports with malicious intent or gross negligence or which turn out to be false, unfounded, with defamatory content or otherwise made with the sole purpose of harming the University, the reported person or others affected by the Report;
- (ii) The person who has violated the confidentiality of the Whistleblower;
- (iii) The person who has been responsible for acts of "*retaliation*";
- (iv) The person who interfered or attempted to obstruct the Reporting.

When such violations are committed by an employee of the University, the assessment and imposition of disciplinary sanctions shall be carried out in compliance with the procedures set forth in Article 7 of Law No. 300 of 30/5/1970 ("**Workers' Statute**") and the disciplinary code of the Tertiary Commerce (Confcommercio) CCNL and any other applicable special regulations, and must take into account the principles of proportionality and appropriateness with respect to the violation alleged. In this regard, the following circumstances are relevant:



- typology of the alleged offense;
- the factual circumstances in which the violation occurred;
- the manner in which the conduct was committed;
- gravity of the violation, taking into account the subjective attitude of the agent;
- possible commission of multiple violations within the same conduct;
- possible complicity of more than one person in the commission of the violation;
- possible recidivism of the offender.

All employees, directors, and collaborators of AUR, as well as all those who have contractual relationships with the University, within the scope of these relationships, are subject to the system of sanctions and disciplinary measures set forth in this Procedure.

The procedure for imposing sanctions under this chapter shall take into account the particularities arising from the legal status of the person against whom proceedings are being taken.

The Human Resources Department of AUR shall be responsible for the concrete application of disciplinary measures and shall impose sanctions after hearing the non-binding opinion of the hierarchical superior of the offender.

Penalties against employees and managerial staff

The National Collective Bargaining Agreement (CCNL per il personale della scuola non statale sottoscritto da ANINSEI – Assoscuola e le organizzazioni nazionali di FLC – CGIL, CISL Scuola, UIL Scuola, SNALS Confasal ed altri) applies to the University's employees classified as white-collar and middle management.

Behaviour on the part of non-managerial employees that violates the individual rules of conduct set forth in this procedure constitutes a disciplinary offense, also in accordance with and in application of the provisions of the CCNL, the Workers' Statute, and any special regulations in effect. The sanctions provided for therein are 1) verbal reprimand in case of minor misconduct; written reprimand in case of recurrence of the offenses referred to in point 1) above; fine not exceeding the amount of 4 hours of normal basic pay to be paid according to law ; suspension from pay and service for a maximum of 6 days of actual work (6/26); disciplinary dismissal without notice and with the other consequences of reason and law.

The nature and extent of each of the above penalties shall be determined in relation to



- The intentionality of the behaviour or the degree of negligence, recklessness or inexperience, also with regard to the foreseeability of the event;
- To the employee's general conduct, with particular regard to whether or not the employee has a disciplinary record, to the extent permitted by law;
- The employee's duties;
- The functional position of the individuals involved in the events;
- Any other special circumstances surrounding the disciplinary violation.

In detail, disciplinary sanctions apply as follows:

does not comply with the requirements of the Procedure, without causing any potential damage to the University;

- 1) A verbal warning, which is given when an employee negligently violates one of the Rules of Procedure or behaves in a manner that does not comply with the requirements of the Rules of Procedure, without causing any potential damage to the University;
- 2) A written warning, which will be issued if the employee repeatedly violates the procedure or engages in conduct that does not comply with the requirements of the procedure under 1;
- 3) A fine and suspension from work and pay, which will be applied if the employee causes damage or creates a situation of potential danger to the University by violating the Procedure or by engaging in conduct that does not comply with the requirements of the Procedure, or if the employee is a repeat offender in the violations referred to in point 3.
- 4) Termination of the employment relationship without notice, in the event that the Employee engages in conduct that does not comply with the requirements of the Procedure and constitutes a serious violation of the Procedure, which is clearly aimed at violating the Law on Whistleblowing or which results in the concrete application of sanctions provided for in the Law on Whistleblowing against the University, as well as in the event that the Employee has repeatedly committed the violations referred to in point 3).

This is without prejudice to the University's right to claim damages resulting from an employee's violation of the procedure.



Measures against Directors

In the event of a violation of the Procedure by one or more directors, the University will, in accordance with the provisions of the law and/or the bylaws, take appropriate measures including, if necessary, calling a shareholders' meeting in order to take the most appropriate measures.

Treatment of Consultants and External Employees

The adoption by consultants or external collaborators (both in the case of stable and occasional collaborative relationships), by whatever name, or by any other person having a contractual relationship with AUR, of conduct contrary to the provisions contained in this Procedure will be sanctioned in accordance with the provisions of the specific contractual clauses that will be included in the relevant contracts.

The above-mentioned behaviours may also be detected by ANAC, which will impose the following administrative fines:

- for the conduct referred to in point (i), fines ranging from €500.00 to €2,500.00, unless the reporting person has been convicted in criminal proceedings, even in the first instance, for the crimes of libel or slander, or otherwise for the same crimes committed by reporting to the judicial or accounting authorities;
- For the conduct referred to in (ii), (iii), (iv), a fine of between €10,000.00 and €50,000.00.

9. RECORD KEEPING

Internal Reports and related documents will be kept for as long as necessary to process the Report and in any case no longer than five years from the date of the communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set forth in Article 7.1 above.

For these purposes, the Whistleblowing Contact Person has established special computer and paper files as necessary.

The storage of external reports is the responsibility of ANAC.

Any personal data contained in the report, including those relating to the identity of the whistleblower or other persons, will be processed in accordance with the rules on the



protection of personal data and, in particular, in accordance with the notice attached to this procedure.

10. AVAILABILITY OF THE PROCEDURE

This procedure, in electronic format, is available at the following telematic locations:

- Website at <https://aur.edu> , section “Information”;
- Corporate bulletin board located at the first floor of Building A;
- Portal [myAUR > Administration](#)

11. UPDATING THE PROCEDURE

This procedure shall be approved by the governing body and shall be periodically updated.