

## **Approval of the Statute of the Independent Authority for the Protection of Whistleblowers, A.A.I.**

On 29 October 2024, Royal Decree 1101/2024 came into force, approving the Statute governing the Independent Whistleblower Protection Authority (A.A.I.), in compliance with Final Provision Eleven of Law 2/2023, of 20 February, on the protection of persons who report regulatory infringements and the fight against corruption, and thus strengthening the fight against corruption in line with Directive (EU) 2019/1937.

This A.A.I. is a body that must act independently from other public authorities, with its own legal personality and autonomy in decision-making. Its main functions are to manage the external communications channel, to safeguard whistleblowers and promote their protection, both in the public and private spheres, and to enforce compliance with the obligations established in Law 2/2023, carrying out the tasks of information, advice and sanction, if necessary.

This Royal Decree represents a major step forward in the protection of whistleblowers in Spain, contributing to a legal environment that favours the detection and prevention of crimes and corrupt practices. With its arrival, we are very close to the expected and definitive commissioning of the A.A.I., which will bring with it various consequences such as the clarification of controversies in the interpretation of Law 2/2023, the star-up of the External Communication Channel or the imposition of sanctions for non-compliance, among others.

In the short term, the first consequences of the commissioning of the A.A.I., which until now was seen as something very distant, will be, on the one hand, the obligation for companies to have the channel implemented and in operation, complying with the requirements of the Law, and, and, on the other hand, the duty to communicate the Manager of the Internal Reporting Channel.

Despite the fact that Law 2/2023 established a period of ten (10) working days to notify the Manager of the Internal Reporting Channel, this delay in the creation of the A.A.I., has supposed that Royal Decree 1101/2024, which now comes into force, contemplates a change in this period, now establishing two (2) months "from the date the A.A.I. is put into operation" to notify the A.A.I. of the Manager of the Internal Reporting Channel.

We must focus on the term "commissioning of the A.A.I." in Royal Decree 1101/2024, since, in order for this commissioning to be possible, as established in Law 2/2023, a new

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Royal Decree must be published to establish its effective start-up and its internal organisation chart. This Royal Decree has not yet arrived, so we must understand that the two (2) month period has not yet begun to run. Furthermore, as of today, there is no channel or website for the communication of those Managers at national level, which indicates that it is not yet operational. Even so, we will have to keep an eye on it, as it will be up and running very soon.

Thanks to the approval of this Royal Decree, and the Statute included in it, we are very close to the final objective, the definitive appointment at national level of the A.A.I., which will assume the tasks of advice, information, protection, investigation and, if necessary, sanction, with independence and autonomy, despite maintaining the delegation to the Autonomous Communities of certain specific tasks, as indicated in the Statute itself.

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