

**INTERNAL
REPORTING
SYSTEM
MANAGEMENT
PROTOCOL**

**CONSORTIUM OF THE
INSTITUT RAMON LLULL**

CONTENTS

03	1. Background
04	2. Purpose of the internal reporting system
05	3. Scope of application
05	3.1. Personal scope of application
05	3.2. Material scope of application
06	4. Principles of the internal reporting system
06	5. The internal reporting system administrator
07	6. How to make a complaint
08	7. Receipt of the complaint
08	7.1. Acknowledgement of receipt
08	7.2. Receipt and registration
08	7.3. Examination for admissibility or inadmissibility
09	7.4. Investigation
11	8. Conclusion of the procedure
11	9. Protection from reprisals for complainants
12	10. Confidentiality and protection of personal data
13	11. Entry into force

1. BACKGROUND

The Consortium of the Institut Ramon Lull (hereinafter the Institut Ramon Lull or the Consortium) is an associative public law institution with its own legal personality and non-profit-making status, made up on a voluntary basis of the Administration of the Government of Catalonia, to which it is affiliated, the Administration of the Autonomous Community of the Balearic Islands, and Barcelona City Council.

The new Statutes of the Consortium of the Institut Ramon Lull were approved by Government Agreement 119/2017 of 1 August (Official Journal of the Government of Catalonia no. 7426 - 3.8.2017), and amended by Government Agreement 86/2023, of 11 April, as a result of the inclusion of Palma City Council.

With regard to the implementation of an Internal Reporting System for the Consortium of the Institut Ramon Lull, following the entry into force of Spanish Law 2/2023 of 20 February, regulating the protection of people who report regulatory infractions and the fight against corruption (transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law), and in view of the fact that the institution has more than 50 employees, the following decisions were adopted in relation to the implementation of the aforementioned Law at the meeting of the Consortium's Board of Directors which took place on 16 June 2023, in accordance with the provisions of article 11, paragraphs e), j) and n) of the statutes:

(sic)"First. To authorise adherence to the Internal Reporting System and the administrative procedure of the Administration of the Government of Catalonia, as an affiliated administration under the terms set forth in the Government Agreement, within the framework of Law 2/2023, of 20 February, regulating the protection of people who report regulatory infractions and the fight against corruption, until the institution has its own channel.

Second. To delegate the implementation of the Internal Reporting System and the procedure for managing the complaints channel of the Consortium of the Institut Ramon Lull to the Management, in accordance with the provisions of Law 2/2023 of 20 February, regulating the protection of people who report regulatory infractions and the fight against corruption.

This system must be established pursuant to the provisions of Article 5.2 of Law 2/2023, and stipulate: the system administrator, issues related to the procedure, a policy or strategy setting out the general principles for the internal reporting system and protection of complainants, and the establishment of safeguards for the protection of complainants within the institution."

Per Decision 007/SII/2023 of 31 July 2023, of the Directorate General for Good Governance, Innovation and Democratic Quality on sharing the Internal Reporting System for Regulatory Infractions and Conduct Contrary to Public Integrity of the Administration of the Government of Catalonia with the Consortium of the Institut Ramon Lull it is hereby decided:

1. To authorise the sharing of the internal reporting system of the Administration of the Government of Catalonia with the Consortium of the Institut Ramon Lull, on a transitional basis until it implements its own internal reporting system, until 31 January 2024 at the latest.
2. This sharing implies that the institution concerned unconditionally accepts its general guiding principles, guarantees of indemnity for complainants, the internal reporting channel, the management procedure and the designation of the system administrator, who is also just one person, as well as any changes made to the components of the System by the competent body.
3. Sharing the internal reporting system shall not entail any financial compensation or consideration.
4. The institution must add the link to the Administration of the Government of Catalonia's internal reporting system to its website.
5. The institution must inform the Anti-Fraud Office of Catalonia that it is sharing the internal reporting system with the Administration of the Government of Catalonia, indicating that the administrator is the head of the unit responsible for good governance, and holds a position with the same or an equivalent hierarchical level as a deputy director general.

6. The institution's governing body may agree to stop sharing this system at any time, by notifying the Directorate General, and reaching agreement on the interim measures to ensure the continuity of the system and that any issues reported are addressed.
7. The system shall be shared beginning on the day after this decision is signed.

In view of the above, this text was presented at the meeting of the Board of Directors of the Consortium of the Institut Ramon Llull on 21 December 2023, for the approval of the Consortium's Internal Reporting System and the appropriate management protocol, with a reference date of 1 February 2024 for the implementation of this internal reporting system, for the purposes of establishing the Ethics Mailbox with the Anti-Fraud Office of Catalonia and coordinating the transitional measures that ensure the continuity of the system and that any issues reported are addressed with the Directorate General for Good Governance, Innovation and Democratic Quality.

2. PURPOSE OF THE INTERNAL REPORTING SYSTEM

In accordance with current legislation, and in order to foster a corporate culture based on ethical and regulatory compliance, as well as to prevent, uncover and react to breaches of the law, the Consortium of the Institut Ramon Llull has established a protocol for the administration of the Internal Reporting System.

The objective is to establish a procedure for the administration of the Internal Reporting System and all the information received by any natural person who in an employment or professional context wishes to report situations that are contrary to the law, and/or conduct contrary to public integrity. Cooperation by everyone in identifying behaviour that is possibly illegal is vitally important in making this prevention possible.

The existence of this Internal System does not preclude complaints being made through other existing external channels at the European, Spanish or autonomous community level, such as the Independent Complainant Protection Authority, which in Catalonia is the Anti-Fraud Office.

This protocol has been drawn up within the framework of the guidelines and principles laid down by Directive (EU) 1937/2019 of 23 October 2019 on the protection of persons who report breaches of Union law (the "Whistleblowing Directive") and its transposition by Spanish Law 2/2023 of 20 February on the protection of people who report regulatory infractions and the fight against corruption (the "Whistleblower Protection Act").

3. SCOPE OF APPLICATION

3.1. PERSONAL SCOPE OF APPLICATION

Any natural person who has obtained information about misconduct in an employment or a professional context may make a complaint using the Internal System. This applies to people working for the institution in an employment, professional or service relationship, on a temporary or permanent basis, whether paid or unpaid. This category also includes volunteers, interns and trainees, regardless of whether they are paid or unpaid. It also includes persons whose employment relationship has not yet begun, who have been privy to information about misconduct during the selection process.

3.2. MATERIAL SCOPE OF APPLICATION

In accordance with the above, the institution will channel and facilitate all [secure communication](#) regarding:

1. Any act or omission which may constitute an infringement of European Union law, provided that it:
 - Falls within the scope of the European Union laws listed in the Annex to Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law.
 - Affects the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU).
 - Has an impact on the internal market, as stipulated in Article 26.2 of the TFEU.
2. All acts or omissions that could constitute a serious or very serious criminal or administrative offence, or any infraction of the rest of the legal system.
3. Any action contrary to the institution's internal compliance policies, protocols, procedures and codes.
4. Any suspicious transactions, incidents or risks related to the prevention of money laundering and terrorist financing, fraud, corruption or conflicts of interest.

The Internal Reporting System must be considered an instrument for reporting misconduct or non-compliance. It should therefore not be used indiscriminately, but instead only for the purposes for which it is intended.

The System is a confidential tool (point 7), and its use will not lead to reprisals (point 8).

4. PRINCIPLES OF THE INTERNAL REPORTING SYSTEM

The principles guiding the Internal Reporting System are as follows:

1. Principle of confidentiality (point 7): information related to data, complainants, people affected by the complaint or third parties providing information, as well as action to address the complaint must be treated confidentially.
2. Principle of anonymity: it must be possible to submit information anonymously.
3. Principle of contradiction: reflected in the rights of the people affected by the complaint, granting access to the case file and the possibility of submitting evidence, as well as in the regulation of the processes for hearing, appeals and notification of the conclusion of the procedure.
4. Principle of transparency: the Internal Reporting System must provide the appropriate information about the channels available in a clear and easily accessible manner.
5. Principle of impartiality: the Internal System must ensure that the persons involved in the administration of the information are impartial.

5. THE INTERNAL REPORTING SYSTEM ADMINISTRATOR

The administrator of the Internal Reporting System must perform their tasks independently and autonomously from the institution's other bodies, without receiving instructions of any kind regarding how to perform them, and must have all the personal and material resources necessary to carry them out.

The Institut Ramon Llull's Internal Reporting System administrator is the General Manager of the institution, who is responsible for the following:

- A. Ensuring that misconduct is reported in an indemnity-protected and confidential manner.
- B. Providing information on the items that make up the system and ensuring its accessibility in the workplace or professional environment.
- C. Administering and monitoring the information received according to the established procedure.
- D. Preparing the monitoring report and submitting it to the competent management body.
- E. Communication with complainants.
- F. Ensuring protection and support measures for individuals providing information, and for those who may be affected during the investigation of the information.
- G. Preparing the system's annual accountability report.
- H. Monitoring the system's technological environment.
- I. Acting as the personal data controller for the data created by processing in the system.

6. HOW TO MAKE A COMPLAINT

Complaints may be made anonymously, and the complainant's identity will remain confidential if it is known. Complaints may be made in the following ways:

- In writing: through the internal channel created via the Ethics Mailbox provided by the Open Administration of Catalonia, which is accessible via the institution's website. Complaints can be submitted anonymously through this channel.
- Verbally: at a face-to-face meeting, if requested by the complainant, within 7 days of the request. Subject to the complainant's consent, verbal complaints shall be duly documented by recording the conversation in a durable, secure and accessible format, or by a complete and accurate transcript of the conversation by the staff responsible for dealing with the complaint. The complainant shall be able to verify, rectify and accept the transcript of the conversation by signing it.
- Alternatively, the information can be submitted in writing or verbally directly to the system administrator and recorded in the Internal Reporting System.

Complaints submitted should contain at least the following:

- The identity of the person who is the subject of the complaint: their name and surname, as well as any other details known and considered relevant for the identification of the person allegedly engaging in misconduct.
- Reason for the complaint: a description of the facts or circumstances which in the complainant's opinion constitute an offence or misconduct.
- Concrete evidence to support the complaint: all the documents available supporting the belief that the misconduct described in the grounds for the complaint has taken place.
- Where appropriate, the complainant may give an address, e-mail address or safe place to receive notifications. Furthermore, the complainant may at any time expressly waive their right to receive any notification regarding the actions taken as a result of the complaint.

Complaints made must at all times be truthful, and based on some minimal justification, which implies:

- That the facts reported are true, even if they raise only reasonable doubts or suspicions and are not conclusive evidence.
- That these facts fall within the personal and material scope of application.

7. RECEIPT OF THE COMPLAINT

7.1. ACKNOWLEDGEMENT OF RECEIPT

Upon receipt of a complaint, an acknowledgement of receipt must be sent to the complainant by the same means by which it was submitted, within 7 working days of the day following its receipt, unless this is not possible because the complaint has been made anonymously, the complainant concerned has waived their right to receive notifications, or the notification could jeopardise confidentiality.

In cases of a complaint related to conduct covered by the Protocol for the prevention, detection, action and resolution of situations of sexual harassment on grounds of sex, gender, gender identity, gender expression and sexual orientation, the protocol shall be activated according to the procedure set out therein.

7.2. RECEIPT AND REGISTRATION

The institution shall keep a record of the information received and of the internal investigations that have taken place, guaranteeing the confidentiality requirements set out by law are met at all times.

In accordance with the above, a case file will be opened for each complaint received, which must be registered in the Complaints Management System and assigned an identification code. This System will be in a secure, restricted-access database.

7.3. EXAMINATION FOR ADMISSIBILITY OR INADMISSIBILITY

After the complaint has been registered, the system administrator will perform an initial assessment of its suitability for investigation in order to determine whether or not the complaint clearly and obviously contains allegations related to misconduct within ten working days. The system administrator may make any preliminary enquiries they deem necessary. Depending on the outcome, they will have to decide whether:

- To reject the complaint, by means of a reasoned decision, when:
 - The contents of the complaint are implausible or unsubstantiated.
 - The contents of the complaint do not fall within the material or personal scope of application.
 - The contents of the complaint do not enable the misconduct to be identified. The system administrator may request further information or clarifications related to the contents of the complaint. If no reply is received within 10 working days, the complaint will be rejected.
 - The complaints have already been the subject of previous proceedings, or a legal ruling has been made on the subject.
 - There are reasonable grounds to suspect that the information was obtained by committing a criminal offence, or that the contents of the complaint constitute a criminal offence, instead of simply rejecting it, the administrator of the internal reporting channel shall immediately forward the information to both the management of the institution and to the Public Prosecutor's Office.
- To admit the complaint.

The complainant shall be notified of the admission or rejection of the complaint within five working days, unless the complaint is anonymous, the person has waived the right to receive notifications, or the notification could jeopardise their confidentiality. In notifications that a complaint has been rejected, mention must be made of the possibility of recourse to the external whistleblowing channel of the Anti-Fraud Office of Catalonia or reporting the complaint by means of public disclosure.

The system administrator shall notify the management of the institution that the complaint has been received, provided that they are not involved in the contents of the complaint. If they are involved, the person in the Government institutions with the most representatives and which has no connection with the subject of the complaint must be notified.

Finally, the system administrator must maintain the utmost confidentiality in relation to any complaint received, whether or not it is rejected, concerning both the complainant and the subject of the complaint, and refrain from engaging in any kind of reprisals against the complainant.

7.4. INVESTIGATION

Upon receiving the complaint and its admission, the System administrator shall order the opening of the appropriate internal investigation, in order to:

- Determine the facts related to the complaint.
- Identify those responsible for the conduct reported.
- Gather evidence relevant to the inquiry.

The investigation must be carried out in the shortest possible period of time. The investigation shall be carried out within 3 months of receipt of the report, or if no acknowledgement of receipt of the complaint was sent to the complainant, 3 months from the expiry of the 7-day period after the complaint was made. An extraordinary extension of up to a further 3 months may be authorised when this is proportionate to the nature and difficulty of the complaints being investigated, by means of a reasoned decision to that end.

In the investigation process, the System administrator shall undertake all the actions and enquiries they consider necessary to ascertain the accuracy and veracity of the information received, and to establish the facts.

The System administrator will contact the person against whom the complaint has been made, and identify themselves as the person responsible for investigating the complaint, and briefly inform them of the complaints related to them and the main events that may take place during the investigation. In this notification, they will also be informed of their right to submit written comments, and they will be informed concerning the processing of their personal data. This notification shall be made in a time and manner deemed appropriate to ensure the investigation is conducted properly.

The individuals subject to investigation may under no circumstances be informed of the complainant's identity, and will not be provided with the complaint in order to protect the complainant.

In the investigation phase, all legally lawful and valid actions may be taken to enquire into the circumstances that are the subject of the complaint, respecting the principle of proportionality, provided that the measure is exceptional (there are no other less onerous investigative measures which could achieve the objective), necessary (the investigation may be compromised if it is not undertaken) and appropriate (it must serve the purposes of the investigation).

All employees and members of the governing bodies of the institution must cooperate as required, collaborate in the investigation, and their contributions will be strictly confidential.

The following shall constitute legitimate means of investigation:

1. An interview with the person or persons under investigation, preceded by a reading of their rights and guarantees:
 - The right to be informed of the complaints being investigated, and to a hearing at any time.
 - The right of access to the investigation case file, without disclosing information that could identify the complainant.
 - The right to be informed concerning whether the interview will be recorded.
 - The right to submit written arguments and to propose investigative measures.
 - The right to the presumption of innocence and to honour.
2. An interview with the complainant, if possible, preceded by an appropriate warning concerning the prohibition of reprisals or attempted reprisals as a consequence of the complaint made. The person concerned must be informed that communication may be ongoing throughout the investigation, and that they may be asked for additional information.
3. Interviews with witnesses who may have knowledge of or are witnesses to the facts reported.
4. Examination of any type of documentation, and requests for documents from the appropriate natural or legal persons.
5. Retrieval and analysis of information contained in electronic devices, using software and hardware tools that preserve the integrity of the evidence, in full compliance with current legislation.
6. If essential for determining the truthfulness of the complaints, the adoption of surveillance measures involving detectives or computerised, electronic or audiovisual means, provided that they meet the criteria of reasonableness, suitability and proportionality, ensuring the worker's right to privacy and the right to secrecy of communications at all times.
7. Seek external assistance from other professionals
8. Any other measures that the investigator deems necessary to determine the truthfulness of the complaints.

At the end of all the interviews, a summary record of the meeting shall be written and signed by the interviewee as proof of their agreement. Evidence will also be collected for all action taken.

The subject of the complaint will receive a hearing following an investigation. The subject of the complaint shall have fifteen working days to present the arguments that they deem appropriate, and to propose the means of proof that they consider relevant, if necessary.

8. CONCLUSION OF THE PROCEDURE

After all the proceedings have been completed, the System administrator shall issue a reasoned report containing at least the following:

- A statement of the complaints made.
- The proceedings carried out in order to determine the accuracy of the complaints, an assessment of the enquiries made and the evidence obtained.
- The conclusions of the investigation, with the identification of the weakness that caused the situation, if any, and a proposed action plan to address the weakness identified.
- A proposal to refer all the proceedings to the competent body or to conclude the proceedings if the investigation does not provide any information that requires further action, as there is insufficient evidence that an alleged criminal offence has been committed, or if there are complaints that should not lead to further action due to their lack of importance. In this case, the case file shall be closed, accompanied by a detailed and reasoned statement, and the complainant and, where appropriate, the subject of the complaint shall be notified of this decision.

The expiry of the deadline for notification of the report has no legal effect. Only the complainant may choose other means of making the complaint, such as recourse to the external channel of the Anti-Fraud Office of Catalonia, or public disclosure.

9. PROTECTION FROM REPRISALS FOR COMPLAINANTS

Individuals who report any kind of misconduct, in good faith and as provided for herein, are protected from reprisals, discrimination and penalties arising from doing so. Acts constituting reprisals, including threats of reprisals and attempts at reprisals, are therefore expressly prohibited.

For the purposes of clarification, reprisals are defined as any acts or omissions that are prohibited by law or which directly or indirectly result in unfavourable treatment that places the persons subjected to them at a specific disadvantage compared to another person in the employment or professional environment, solely because of their status as a complainant, or because they have made a public disclosure.

10. CONFIDENTIALITY AND PERSONAL DATA PROTECTION

This institution shall document in writing all the actions carried out within the communications related to the misconduct and the processing of the relevant case file, and shall store it in compliance with the confidentiality requirements, security measures and the conservation periods established by other mandatory regulations.

The processing of personal data undertaken by virtue of the actions carried out under the terms of this Protocol shall be governed by the provisions of EU Regulation 2016/679 of the European Parliament and of the Council of 27 April 2016 (General Data Protection Regulation or GDPR), Spanish Organic Law 3/2018, of 5 December, on protection of personal data and guarantee of digital rights (LOPDGDD), Organic Law 7/2021, of 26 May, on the protection of personal data processed for the prevention, detection, investigation and prosecution of criminal offences and the execution of criminal penalties, and all other applicable regulations. No personal data shall be collected that are not relevant and necessary for the investigation and resolution of the case subject to the complaint.

In order to achieve a maximum level of engagement and security for individuals wishing to report misconduct or irregular conduct through the Internal Reporting System, and for the subject of the complaint, the institution shall provide the necessary means to ensure that communications to the Internal Reporting System are treated with the utmost confidentiality by all those involved in their investigation and resolution.

Individuals communicating through the Internal Reporting System declare and guarantee that the personal details they provide are true, accurate, complete and up to date, and shall hold the institution harmless from any liability that may arise from non-compliance with these declarations and guarantees.

The data processed may be stored in the Internal Reporting System only for the time necessary to decide whether to undertake an investigation into the complaints made.

- If the information provided or any part thereof is found to be untrue, it will be deleted immediately as soon as this situation comes to light, unless this lack of truthfulness may constitute a criminal offence, in which case the information will be maintained for the time necessary during which legal proceedings are taking place.
- If three months have elapsed since the receipt of the communication and no investigation has begun, the communication shall be deleted, unless it is being stored to leave evidence of the operation of the system.
- Notwithstanding the above, the System administrator shall be responsible for storing and safeguarding all the resulting documentation in the record book for ten years after the reception of the notification or complaint.
- The data will under all circumstances be blocked, i.e. they will be identified and reserved in order to prevent them from being processed, except if they have to be passed on to Public Administrations, Judges and Courts. Communications that have not been processed may only be recorded anonymously, without the blocking obligation provided for in Article 32 of Organic Law 3/2018, of 5 December being applicable.

The Consortium of the Institut Ramon Lull will process the data obtained by means of the Internal Reporting System as the data controller for the following purposes:

- To maintain a record of communications concerning acts or omissions in the Consortium's internal activities that may constitute breaches of regulations,
- To verify information, monitoring and preparation of reports with proposals for action,
- Communications with complainants and subjects of complaints

- Notification where appropriate to the judicial authority, the Public Prosecutor's Office or the competent administrative authority.
- The data will be processed on the basis of compliance with legal obligations (art. 6.1.c GDPR) and may be notified to the recipients listed above.

In order to exercise their rights of access, rectification, erasure, objection and restriction of processing under the circumstances provided for by law, under the terms set out in the current legislation, interested parties may contact the institution in writing by emailing dpd@lull.cat. Additional detailed information on how to exercise rights and the processing of personal data is available in the Data Protection Policy published at www.lull.cat.

11. ENTRY INTO FORCE

The Consortium of the Institut Ramon Lull's internal reporting system shall become operational on 1 February 2024, considering that the authorisation for the Consortium of the Institut Ramon Lull to share the Administration of the Government of Catalonia's internal reporting system on a transitional basis is effective until 31 January 2024 at the latest.

The relevant interim measures in this regard may be adopted where necessary to ensure continuity in the system and that any issues reported are addressed with the Directorate General for Good Governance, Innovation and Democratic Quality, and the effective entry into operation of the Ethics Mailbox Service with the Anti-Fraud Office of Catalonia.

This Protocol shall remain in force indefinitely after its entry into force, without prejudice to possible amendments and improvements hereto.

