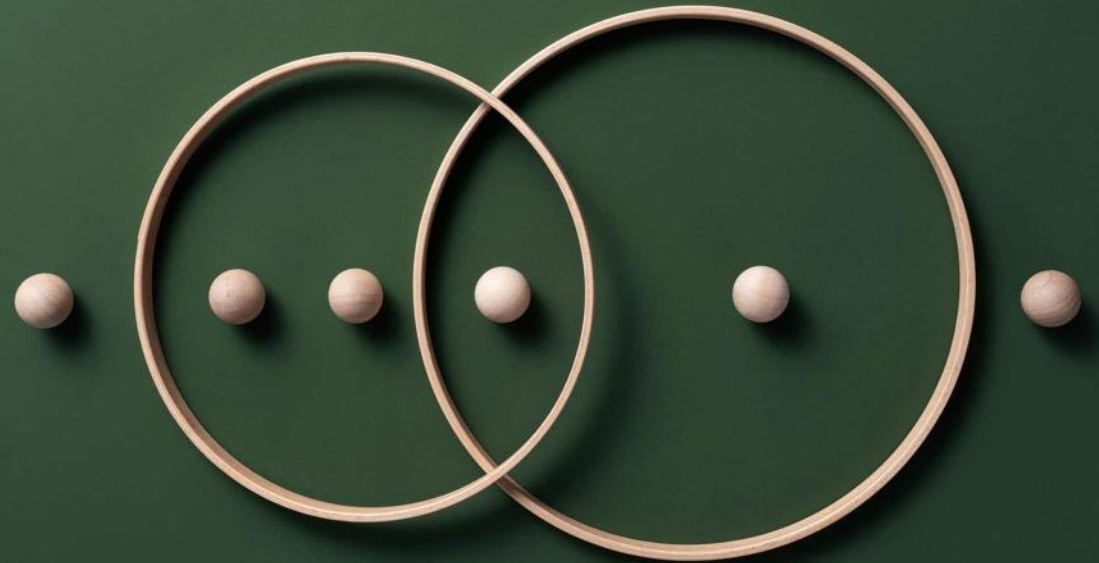


COMPLIANCE &
INVESTIGATIONS

CUATRECASAS COMPLIANCE CORNER

1ST EDITION. APRIL, 2025



1 REGULATORY DEVELOPMENTS

Updates on the Independent Whistleblower Protection Authority

On October 29, 2024, [Royal Decree 1101/2024](#) was approved, which establishes the Statute of the Independent Whistleblower Protection Authority (IAA). This body has functional autonomy and independence and its aim is to comply with the mandate of Act [2/2023](#), guaranteeing the protection of whistleblowers and acting in coordination with other administrative and supervisory bodies.

Royal [Decree 102/2025](#), of February 18, 2025, then adapted and updated the structure and operation of the IAA, which, as specified in article 1(5) of the Statute, will have its headquarters in Madrid.

Finally, by Royal [Decree 328/2025](#), on April 15, 2025, Professor Manuel Villoria Mendieta was appointed President of the AAI.

According to the Single Transitional Provision of [Royal Decree 1101/2024](#), once the order determining the date of implementation of the IAA has been issued by the head of the Ministry of the Presidency, Justice and Parliament Relations, companies must notify the IAA within two months of the person in charge of the company's Internal Information System (SII).

The IAA's duties are as follows:

- Managing the external whistleblower channel provided for in Act [2/2023](#) and, therefore, processing information and communications received through it.
- Adopting, where appropriate, all measures to protect and support whistleblowers in its area of competence, in accordance with Title VII of Act [2/2023](#).
- Initiating, investigating and resolving enforcement proceedings and imposing penalties for the infringements provided for in Title IX of Act [2/2023](#).
- Drafting circulars and recommendations setting out criteria and best practices for the proper functioning of the IAA, as well as crime prevention models in the public sector.



1 REGULATORY DEVELOPMENTS

New ISO 37001: Anti-bribery management systems

The new, recently published edition of ISO 37001 introduces important updates to strengthen anti-bribery management systems in organizations. This international standard provides a framework to help companies prevent, detect and address bribery, promoting a culture of integrity, transparency and compliance.

MAIN DEVELOPMENTS

- › Obligation to analyse the impact of climate change within the context of the organisation and stakeholders' expectations in this area.
- › Extension of the types of conflict of interest and the establishment of new detection, prevention and control mechanisms, such as the creation of a register of conflicts of interest declarations to be reviewed annually.
- › Updating and review of elements such as continuous training and employee awareness, due diligence, internal auditing and compliance reporting.
- › Greater consistency and integration with other international standards such as ISO 37301, ISO 37002, ISO 9001 and ISO 14001. [See more.](#)

Draft bill transposing the NIS2 Directive

The Draft Bill on Cybersecurity Coordination and Governance not only updates the Spanish cybersecurity framework to align it with Directive [\(EU\) 2022/2555](#), known as the NIS2 Directive, but also places new significant obligations on information security officers, such as risk management in the supply chain, with regular audits and supplier evaluations. It also provides for the establishment of the authorities to which security incidents must be notified through submitting an early warning within a maximum of 24 hours after detection. This must be followed by a preliminary report, which should be submitted within 72 hours. It also reinforces the responsibility of senior management, which will have to approve and supervise cybersecurity risk management and ensure the compliance program is consistent with the new requirements. For compliance managers, this will mean reviewing and adapting internal policies, monitoring the adequacy of agreements with suppliers, adopting incident notification plans and continuous training programs to ensure the traceability and protection of critical assets.

[See more.](#)



1 REGULATORY DEVELOPMENTS

Draft bill to penalise non-compliance with restrictive measures of the European Union

On 25 March, the Council of Ministers approved the draft bill transposing [Directive 2024/1226](#) of the European Union on the definition of offences and penalties for the violation of Union restrictive measures. This initiative seeks to strengthen the legal framework to guarantee compliance with the international sanctions imposed by the European Union, establishing harsher penalties for those who violate these measures. [See more.](#)

Draft bill on Interest Groups

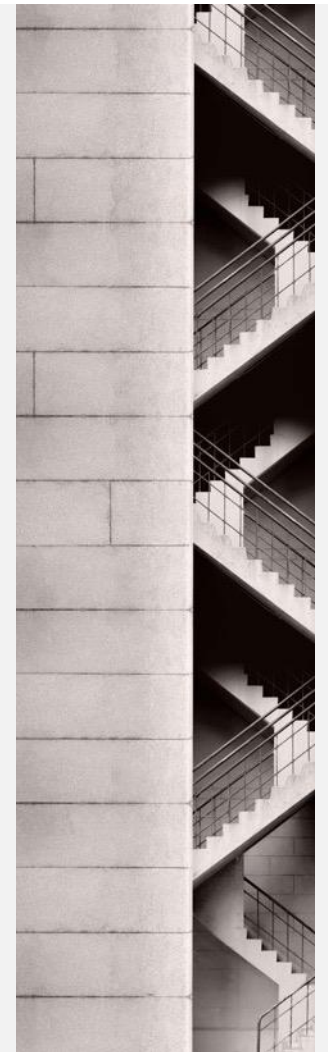
Following the approval by the government in January of the draft bill on transparency and integrity of interest groups' activities (lobbying activities), the corresponding bill is now being processed in the Congress of [Deputies](#). This regulation, the first of its kind in the field of the General State Administration and the institutional public sector, aims to guarantee greater transparency, accountability and public participation in decision-making.

LOBBY REGISTRY

- › A lobby register (the "**Register**") will be created in which it will be mandatory to register in order to be able to interact with public officials susceptible to influence.
- › The Register will be public, free of charge and interoperable with that of other public administrations, and will be managed by the Office of Conflicts of Interest ("**OCI**").
- › The data from the Register will be available and accessible through the transparency portal of the General State Administration and the OCI website.

LEGISLATIVE FOOTPRINT

All regulatory projects must be accompanied by a 'legislative footprint' report detailing the activities of the lobbies that have influenced the regulation. This report must include the identification details of the public officials who have been in contact with the stakeholders, the contributions and observations made, the identification details of the stakeholders and the date and purpose of the agreement.



1 REGULATORY DEVELOPMENTS

Omnibus I Proposal (and its impact on CS3D) and the Stop-the-Clock Directive

The European Commission has published the Omnibus I Proposal that addresses the impact of the [CS3D Directive](#) (Directive on corporate sustainability due diligence). It aims to (i) achieve greater consistency between sustainability regulations in the EU, and (ii) reinforce harmonization of the standard due diligence system in the EU. All this to ensure companies operate in a more ethical way while respecting human rights and the environment. [See more.](#)

On 14 April 2025, the European Parliament approved the [Stop-the-Clock Directive](#) (2025/794/EU), one of the regulations included in the Omnibus I Proposal published by the European Commission, which aims, among other objectives, to simplify sustainability reporting and corporate due diligence regulations. [See more.](#)

Developments in the regulation of Artificial Intelligence

THE EU AI ACT IS NOW PARTIALLY APPLICABLE

On 2 February 2025, Chapters I and II of [Regulation \(EU\) 2024/1689 on Artificial Intelligence](#) entered into force, establishing harmonised rules in this area. This regulation, which will be applicable in its entirety from 2 August 2026, provides for a progressive implementation of its provisions. Chapters I and II, already applicable, include general provisions and the prohibition of certain AI practices that affect fundamental rights and freedoms, such as the use of manipulative techniques, the exploitation of vulnerabilities and the assessment of criminal risks based solely on AI profiles. The European Commission has also prepared interpretative guidelines to clarify the scope of these provisions and other aspects on: (i) [prohibited AI practices](#); and (ii) the [definition of "AI system"](#). Companies need to start taking steps to ensure compliance with these new obligations, especially with regard to AI literacy for their staff. [See more.](#)

DRAFT BILL FOR THE GOOD USE AND GOVERNANCE OF AI APPROVED

On 11 March, the Council of Ministers approved the [draft bill for the proper use and governance of Artificial Intelligence](#) (the "Draft Bill"), which adapts Spanish legislation to [Regulation \(EU\) 2024/1689 on Artificial Intelligence](#). The Draft Bill establishes a sanctioning regime classified into minor, serious and very serious infringements, with fines of up to tens of millions of euros or a percentage of turnover. The Draft Bill also regulates specific obligations for high-risk AI systems, prohibited practices and transparency measures, including the withdrawal or disconnection of products in situations of risk, and designates the supervisory authorities in charge of ensuring compliance. [See more.](#)



2 GOOD TO KNOW

How will the appointment of the IAA affect Spanish companies?

- **How is the statewide Independent Whistleblower Protection Authority (IAA) going to coexist with the regional authorities?** Several autonomous communities have already created their regional authorities for the protection of whistleblowers. They may be competent concerning information affecting the regional and local public sector of that autonomous community and, if they so determine, also concerning information affecting private sector entities when the reported non-compliance is limited to the jurisdiction of that autonomous community. Therefore, it is necessary to know what powers each autonomous community has decided to assume.

Once the IAA becomes operational, all the whistleblower protection authorities (the state and the regional authorities that have been created) must work in a coordinated manner, ensuring effective and coherent protection of whistleblowers throughout Spain.

- **Do I have to notify the state IAA of the appointment of the person responsible for the system if I have already communicated it to a regional IAA?** Everything suggests that it will be necessary. The Single Transitional Provision of [Royal Decree 1101/2024](#) establishes the obligation of entities subject to the law to notify the IAA within two months of the IAA's implementation, of the appointment and dismissal of those responsible for the internal information system.

What are the main new features introduced in the second edition of ISO 37001:2025?

- The second edition of ISO 37001:2025 has been technically revised and contains several important new features. Among the main novelties are the following:
 - a. The incorporation of sub-clauses on climate change and the importance of a culture of compliance.
 - b. The inclusion of specific guidelines to address conflicts of interest. The standard suggests that organizations should identify, analyze, and assess internal and external conflict of interest risks, and keep a record of all conflict of interest declarations and actions taken to mitigate them.
 - c. Clarification of the concept of the anti-bribery function.
 - d. The harmonization of language with other standards where appropriate and reasonable.
 - e. The introduction of the latest harmonized structure.
- The culture of compliance is a critical aspect in the new version of ISO 37001:2025. The standard emphasizes that the nature of an organization's culture is critical to the success or failure of an anti-bribery management system. To promote a culture of compliance, the standard suggests that senior management and the governing body must demonstrate an active, visible, consistent and sustained commitment towards a common standard of behaviour and conduct required across the organization. This includes implementing anti-bribery policies, promoting behaviors that support these policies, and preventing and not tolerating behaviors that compromise the integrity of the anti-bribery management system.

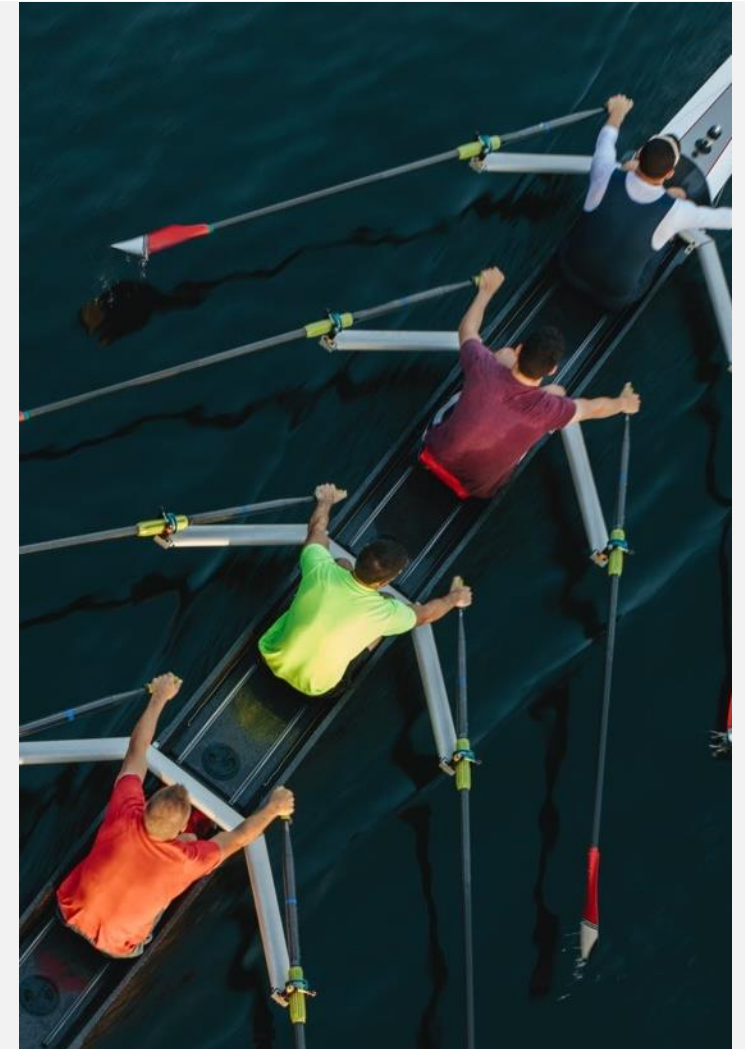
2 GOOD TO KNOW

What is the scope of the review of the harassment protocols: protection of LGBTI people and compliance with Act 2/2023?

- › **What impact does [RD 1026/2024](#) have on companies?** The protocols for prevention and action against harassment must include not only the express protection of LGBTI people, but also comply with the minimum content and the specific provisions provided for in Annex II of [RD 1026/2024](#), in compliance with the obligations provided for in [Act 2/2023](#).
- › **Is it necessary to create a specific protocol for the prevention of harassment of LGBTI people?** RD [1026/2024](#) does not require the creation of a separate protocol, but it does oblige companies to extend protection against harassment to LGBTI people. Therefore, with the enactment of this regulation, organizations have the opportunity to fully review their protocols and align the prevention measures and procedures for action against any form of harassment.
- › **Do companies with less than 50 employees have to have a protocol against LGBTI harassment?** Without prejudice to the reference to this workforce threshold provided for in [RD 1026/2024](#), all companies, regardless of their size, may face claims of discrimination and harassment of LGBTI people.

Is it mandatory to offer a prior hearing to employees before dismissal?

- › **Is it necessary to offer a prior hearing to employees in the event of a disciplinary dismissal?** Yes. According to the recent Supreme Court ruling of November, 18, 2024, companies must give a prior hearing to the employee before dismissing them for reasons related to their conduct or performance (in direct application of article 7 of Convention 158 of the International Labour Organisation).
- › **Is this ruling relevant in the context of internal investigations?** Yes. The impact of this ruling extends to disciplinary decision-making as a result of an internal investigation in companies. [See more.](#)



3 RELEVANT CASES

The General Court of the European Union ("GCEU") assesses a compliance program unfavorably and confirms the exclusion imposed

The company, following a sanction for infringement of Spanish competition regulations imposed by the Spanish Competition Authority ("**CNMC**"), was excluded for two years from any procurement procedure processed with funds from the general budget of the European Union. The company tried to avoid the exclusion by adopting internal regulatory compliance measures, a possibility provided for in the applicable European regulations. However, its competition compliance programme was assessed unfavourably by the European Commission. In its [judgment](#), the GCEU confirms the assessment of the measures made by the European Commission and analyses the main shortcomings of the programme observed. The judgment of the General Court of the European Union has recently been appealed to the Court of Justice (case C-858/24 P - VC/EU-OSHA).

The National High Court applies for the first time the exonerating excuse to the manager of a company for denouncing a cartel

The National High Court applies for the first time the exonerating excuse contained in article 262.3 of the Spanish [Criminal Code](#) to an offence of bid rigging in public tenders, exempting from criminal liability a defendant who denounced a firefighting cartel - the so-called "fire cartel". The ruling describes how, between 1999 and 2018, a group of businessmen from the air navigation sector for firefighting agreed to allocate public tenders at the national level, agreeing on higher prices through clandestine pacts and fraudulent practices. The National High Court concluded that these collusive agreements existed in several autonomous communities and ministries and imposed sentences of up to two years and three months in prison. The "exonerating excuse" was applied to one of the defendants, who denounced the cartel and actively collaborated with the authorities, providing numerous documents and evidence. The Chamber of the National High Court considers that the requirements for this exemption are met, which, introduced by European Directive 2019/1 ("[ECN+ Directive](#)"), applies retroactively by virtue of [Organic Act 14/2022](#), since when the defendant denounced the cartel the exonerating excuse was not yet in force.



3 RELEVANT CASES

AEPD sanction for violating the right to confidentiality of several complainants of workplace harassment

The Spanish Data Protection Agency ("AEPD") has resolved the sanctioning proceedings initiated against a company for the alleged violation of article 5.1.f) of the General Data Protection Regulation ("GDPR"), by disclosing the identity of whistleblowers and defendants in a workplace harassment procedure. During the procedure, it was found that the company sent, through internal communications, resolutions in which the personal data of 15 people were included, which violated the confidentiality required by the regulations. Furthermore, the claimant before the AEPD stated that, when the identity of those affected was disclosed, the entire workplace became aware that she was one of the complainants, which triggered negative reactions, such as one of the defendants publishing in a WhatsApp group a kiss emoji accompanied by the phrase "Thank you for the complaint," and the complainant suffering an anxiety attack that same day that led to medical leave. In view of this situation, the AEPD initially imposed a fine of €200 000, which was reduced by 40% by the application of two cumulative reductions, by acknowledging liability and making voluntary payment, the final amount being set at €120 000. In addition, the company was ordered to adopt, within three months, the necessary corrective measures to ensure the confidentiality of personal data. The resolution can be consulted [here](#).



4 BEYOND OUR BORDERS: INTERNATIONAL TRENDS AND DEVELOPMENTS

Moratorium on FCPA enforcement in the US

On February 5, 2025, newly confirmed US Attorney General Pamela Bondi issued an agency-wide [memo](#) instructing the DOJ's FCPA Unit to focus its investigations on "foreign bribery that facilitates the criminal operations of cartels and transnational criminal organizations, and to divert the focus from investigations that do not involve such a connection." Subsequently, on February 10, 2025, President Donald Trump signed an [Executive Order](#) establishing a six-month moratorium on the enforcement of the Foreign Corrupt Practices Act (FCPA), while the Attorney General reviews the Department of Justice (DOJ) policies and guidelines governing the enforcement of the FCPA. This measure seeks to promote the ability of US companies to compete in foreign markets. During these 180 days (extendable as appropriate), the DOJ must not initiate any new investigations and enforcement actions of the FCPA, except in exceptional cases and with the authorization of the Attorney General. The SEC has taken a stance in line with the Attorney General and the DOJ.

Despite the uncertainty generated by the mandate of the Memorandum and Order, companies must substantially stay the course in compliance for several reasons. Among others, the FCPA remains fully in force and there are other avenues to prosecute non-US companies in the US for corruption-related acts. We also cannot rule out that the upcoming guidelines and priorities will result in increased risk to certain companies, including non-US companies or those operating in "unfriendly" countries, given the executive Order's protectionist nature towards US companies. Bribery is also still illegal in almost all countries, and many countries have intensified the prosecution of corruption in recent years.

Designation of international cartels as terrorist organizations

Through another [executive order, in this case on January 20, 2025](#), President Donald Trump authorized the US State Department and the US Department of the Treasury to designate drug cartels as foreign terrorist organizations. On the same day, [the State Department proceeded with such a designation](#). The move means that many companies will face a higher risk of violating the US Anti-Terrorism Act, which allows prosecutors to go after companies or individuals that provide material support or resources to a foreign terrorist organization.

Experts believe the risk is particularly higher for companies operating in Mexico, given the broad reach of cartels in the country. President Donald Trump stated in the executive order that: "In certain parts of Mexico, the cartels function as quasi-governmental entities, controlling almost every aspect of society."

Companies with a presence in Mexico must strengthen their policies and controls regarding compliance with international sanctions and prevention of money laundering, as well as review their management of this risk in the supply chain and in their corporate operations.



4 BEYOND OUR BORDERS: INTERNATIONAL TRENDS AND DEVELOPMENTS

UK-Europe Anti-Corruption Task Force

In a context where the United States is considering reducing its efforts in the fight against corruption, the [United Kingdom and several European countries have taken the initiative to form a joint task force to intensify their anti-corruption measures](#). This new working group aims to strengthen cooperation between European nations and improve the implementation of policies and regulations that combat corruption at the regional level.

The working group will focus on several key aspects, including improving transparency in financial transactions, strengthening compliance mechanisms, and promoting ethical business practices. In addition, this collaboration is expected to drive the creation of new laws and regulations that strengthen the fight against corruption in Europe. This initiative underscores the commitment of European nations to maintain high standards of integrity and transparency, even when other countries may be scaling back their efforts in this area.



5 EVENTS

PAST EVENTS

- What do we expect in 2025? The most important developments in Compliance

MADRID AND BARCELONA | March 12 and 20

[Summary of the sessions](#) | [Session documentation](#)

SPEAKERS

- › **Diego Pol** | Partner head of Compliance & Investigations group - Cuatrecasas
- › **Elisabeth de Nadal** | Partner head of Sustainability group - Cuatrecasas
- › **Alfredo Domínguez** | Partner head of Criminal Compliance group - Cuatrecasas
- › **Judit Gené** | Partner of the White Collar Crime group - Cuatrecasas
- › **Alejandro Negro** | Counsel of the Intellectual and Industrial Property group - Cuatrecasas
- › **Ramon Baradat** | Associate of the Intellectual and Industrial Property group - Cuatrecasas

5 EVENTS

UPCOMING EVENTS

- The NIS2 Directive in Spain and its impact on cybersecurity. Co-hosted with BSI

MADRID · April 29

BARCELONA · May 7, 09:30 – [More information and registration link](#)

*This event will be held in Spanish

SPEAKERS

- › **Gemma Viguer** | Lead Auditor Information Security and IT Quality of Service - BSI
- › **María Bascuñana** | Commercial Director for Spain/Portugal - BSI
- › **Albert Agustinoy** | Partner of the Intellectual and Industrial Property group - Cuatrecasas
- › **Ramon Baradat** | Associate of the Intellectual and Industrial Property group - Cuatrecasas

- Internal investigations: an essential tool for criminal prevention and defense

MALAGA · Date TBD

*This event will be held in Spanish

SPEAKERS

- › **Íñigo Elizalde** | Senior Associate of the White Collar Crime group - Cuatrecasas
- › **Alfonso Choza** | Associate of the White Collar Crime group - Cuatrecasas
- › **Antonio González-Santiago - España** | Associate of the White Collar Crime group - Cuatrecasas

5 EVENTS

UPCOMING EVENTS

- What do we expect in 2025? - The most important developments in Compliance

BILBAO · May 15, 09:00 - [More information and registration link](#)

*This event will be held in Spanish

SPEAKERS

- › **Diego Pol** | Partner head of Compliance & Investigations group - Cuatrecasas
- › **Elisabeth de Nadal** | Partner head of Sustainability group - Cuatrecasas
- › **Gonzalo Susaeta** | Partner of White Collar Crime group - Cuatrecasas
- › **Alejandro Negro** | Counsel of the Intellectual and Industrial Property group - Cuatrecasas



BEHIND THE COMPLIANCE CORNER

THE EDITORIAL TEAM'S VISION

- **What motivated you to launch this first edition of Cuatrecasas Compliance Corner?** Cuatrecasas Compliance Corner aims to be a direct channel of communication with compliance managers who carry out their functions both nationally and internationally, offering regular, current, complete and quality content. With this initiative, we hope that our clients, and any compliance officers or organizations in general that have an interest in this matter, are informed of the most significant developments in the area of Compliance and Internal Investigations. The launch of the Cuatrecasas Compliance Corner reflects our ability to offer a comprehensive and up-to-date service in this area.
- **Why is it important for Cuatrecasas to reach international Compliance Officers?** Both regulatory compliance and the organizations themselves have an increasingly global dimension, which requires continuous knowledge and updating of regulations and standards, both national and international. From this perspective, the Cuatrecasas Compliance Corner aims to support professionals in the field of Compliance to respond to these new challenges in an agile and effective way.
- **What makes the Cuatrecasas Compliance Corner different?** We are committed to a comprehensive, dynamic and cross-sectoral approach. Each edition will address several matters, carefully selected and analysed by lawyers specialised in the respective areas (Corporate Compliance, Criminal, Data Protection and Technology, Sustainability, Labour and Competition). Likewise, beyond its undoubted informative value, the newsletter will offer additional content of interest, such as the identification of best practices, new trends, events, special contributions and any added value for professionals in the sector.
- **When will I be able to receive the following editions?** The newsletter will be published quarterly. You will receive it directly to your email, in a convenient and agile format, and you can then forward it or share it with whoever you wish.



BEHIND THE COMPLIANCE CORNER

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COMPLIANCE &
INVESTIGATIONS

CUATRECASAS COMPLIANCE CORNER

1ST EDITION. APRIL, 2025

