



**THREE-YEAR CORRUPTION PREVENTION
AND TRANSPARENCY PLAN
2021-2023**

Rome,

Sport e Salute S.p.A.'s Anti-Corruption and Transparency Officer

(Mr. Marco Befera)

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Foreword

The Three-Year Corruption Prevention Plan

The adoption of the PTPC is set out in Law no. 190 of 6 November 2012, containing *"provisions to prevent and suppress corruption and illegality in Public Administration"*, and fulfils the indications contained in the National Anti-Corruption Plan (PNA) approved by the National Anti-Corruption Authority (ANAC), according to art. 1, paragraph 2-bis, of the law itself.

This law stipulates that Public Administrations, as well as private-law entities subject to public control¹, must draw up a three-year Corruption Prevention Plan in order to define a strategy for preventing corruption, outlining a programme of activities deriving from an analysis of the levels of exposure of offices to this risk and indicating the various sensitive areas, the concrete measures to be implemented in relation to the level of danger of the specific risks and the persons responsible for implementing each measure within the set timeframe

.***

Sport e salute S.p.A. (hereinafter also referred to as the "Company") - established by Article 8 of Legislative Decree No. 138 of 8 July 2002, converted with amendments into Law No. 178 of 8 August 2002, and amended pursuant to paragraph 629 et seq., Article 1 of Law No. 145 of 30 December 2018 - is a private law company wholly owned by the Ministry of Economy and Finance (MEF).

In particular, the 2019 Budget Law (No. 145 of 30 December 2018) made significant governance changes affecting Sport e salute S.p.A., CONI as well as their relationships and respective areas of operation.

In this regard, the provision established that *"the Company is administered by a Board of Directors composed of three members, one of whom acts as chairman. The chairman is appointed by the Government authority responsible for sport, after hearing the opinion of the competent parliamentary commissions, while the other members are appointed respectively by the Minister of Health and the Minister of Education, University and Research in agreement with the Minister of Economy and Finance, after hearing the opinion of the competent parliamentary commissions"* and that *"the top management bodies of the Company are incompatible with the top management bodies of CONI"*.

¹ Document shared by the Ministry of Economy and Finance and the National Anti-Corruption Authority for the strengthening of corruption prevention and transparency mechanisms in companies in which the Ministry of Economy and Finance has a stake and/or is controlled" of December 2014 and ANAC Resolution No. 1134 of 8.11.2017: "New guidelines for the implementation of regulations on corruption prevention and transparency by companies and private law entities controlled and participated by public administrations and economic public entities".

In addition, the new Company's Charter was approved on 16 January 2019.

The Board of Directors normally meets every three months, and in any case whenever the Chairman deems it appropriate or the majority of its members or the Board of Statutory Auditors so request.

The Chairman of the Board of Directors is the general representative of the Company before any judicial or administrative authority and before third parties, as well as signing on behalf of the Company, and also acts as CEO.

The Chairman of the Board of Directors may, within the limits of the powers vested in him, grant special powers of attorney for individual acts or categories of acts to Company employees and third parties.

The Board of Directors grants the Chairman sole and exclusive management powers for the ordinary administration of the Company, with the right to sub-delegate, as well as all other powers that the Board of Directors deems necessary to delegate within the limits of the powers that can be delegated by law.

The Chairman ensures that the organisational, administrative and accounting structure is appropriate to the nature and size of the company and reports to the Board of Directors and the Board of Statutory Auditors at least once every three months on the general performance of operations and its foreseeable evolution, as well as on the most important operations in terms of their size or characteristics carried out by the Company and its subsidiaries.

The Board of Statutory Auditors consists of three standing auditors and two alternate auditors are also appointed. The composition of the Board of Statutory Auditors must ensure compliance with the legal and regulatory provisions in force concerning the balance between genders.

Pursuant to Law No. 145 of 30 December 2018, the Chairman of the Board of Statutory Auditors is designated by the Minister of Economy and Finance while the other two statutory mayors and two alternate mayors are designated by the Government Authority responsible for sports.

The Company's accounts are audited by an independent auditing firm listed in the Register established by law.

The Board of Directors appoints, subject to the mandatory opinion of the Board of Statutory Auditors, for a period of no less than the term of office of the Board itself and no more than six financial years, a manager responsible for drawing up the accounting documents.

The Chairman and the manager in charge certify, with a special report attached to the financial statements, the adequacy and effective application of the procedures during the year to which the documents refer, as well as the correspondence of these to the results of the books and accounting

records and their suitability to provide a true and fair representation of the company's equity, economic and financial situation.

The control of the company management of Sport e salute S.p.A. is exercised by the Court of Auditors, which reports the outcome to the Presidencies of the Chambers of Parliament.

Finally, the Company has an Internal Auditing and Corporate Compliance office, which reports administratively to the Chairman and functionally to the Board of Directors in carrying out inner control activities.

During 2019, the Company issued a number of internal service orders with the aim of outlining the new organisational set-up and defining the new processes.

The State Attorney General's Office issued a ruling (Cs 44631119 Sez. A.G.) on the relations between CONI and the Company establishing that:

- the Company shall produce and provide public sport services while acting both as CONI's special purpose vehicle and independently implementing sports policies of the Government Body in charge of sport and supporting, for instance, National Sports Federations;
- the functions assigned by law are held by CONI, which shall use the Company's premises. The Company therefore shall act in an auxiliary capacity and shall be subject to CONI's management and monitoring powers for the functions performed by CONI;
- the service contract shall determine the services for the carrying out of the instrumental and executive activities necessary for the functioning of CONI, with the identification of the staff units necessary for the carrying out of the activities themselves, it being understood that the Organisation exercises, in any case, on the organised structure, placed at its disposal, powers of direction and control, which are indispensable for the implementation of its institutional tasks, even if the employment relationship of the employees is exclusively linked to the Company.

On 4 November 2019, CONI stipulated a new service contract with Sport e salute S.p.a., which expired on 31.12.2019, in which the respective areas of activity were defined and the same Company issued some service orders that identified the offices dedicated to the functioning of CONI.

In 2020, taking into account all of the above, in discontinuity with previous years, it was decided to draw up the first Three-Year Plan for the Prevention of Corruption (PTPC) of CONI, independently from CONI.

On 29 January 2021, the Council of Ministers approved Legislative Decree No. 5² on urgent measures concerning the organisation and functioning of CONI. The text assigned to CONI its own staff, including executives, and provided that the staff of Sport e salute S.p.a., already employed by CONI on 2 June 2002, which at the date of entry into force of the decree is serving in the same body under the regime of outsourcing is transferred to the role of CONI staff with a qualification corresponding to the current one, subject to the option to remain employed by Sport e Salute.

Sport e salute S.p.A.'s Mission

The mission of Sport e salute S.p.A. is the creation of value for Italian sport, through the efficient management of the mandate given to it by CONI and Law 145/2018. In fact, the Company provides, thanks to its unique know - how in Italy and by enhancing its wealth of resources, services with high added value to the world of sport.

The Company's goal is to produce and provide public sport services according to the policies and guidelines of the Government Authority in charge of sport, of which the Company is the operational structure. More specifically, the Company:

- a) is the entity in charge of implementing public sports policies, especially concerning the allocation of funds for sports activities to National Sports Federations and other entities indicated in paragraph 630, article 1, law no. 145 of 30 December 2018.

To this end, the Company shall establish a separate accounting and organisational system to allocate government funds based on the general sport guidelines adopted by CONI in line with the principles of international sports regulations;

- b) under specific agreements, shall provide services to support the activities of National Sports Federations, National Sports Organisations, Sports Promotion Bodies, Military Sports Groups, Law Enforcement Agencies and well-deserving Associations;
- c) shall provide services and develop activities in the field of sport, including, among others, promoting and organising events, managing sports centres and facilities on behalf of either governmental or private entities working in the field of sport and health and developing and supporting the practice of sport, projects and other initiatives designed to conduct activities promoting sport, health and the development of sports culture;

² On 23 March 2021, the Decree was finally approved but has not yet been published.

1. Regulatory Framework

1.1 International Framework

Corruption, in its broadest definition, means directly or indirectly offering, giving, receiving or requesting anything valuable to improperly influence the actions of another party.³

It is also defined as 'the unlawful use of influence in order to procure a benefit for oneself or others, in violation of the duties or rights of others'⁴

The Council of Europe, the OECD and the UN require their Conventions signatories to criminalise the “offering”, “promising” and “giving” of a bribe⁵. This recalls the concept set out above.

Italy has ratified a number of anti-corruption conventions including:

- the 1997 *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (Anti-Bribery Convention)*, ratified by Italy with Law no. 300 of 2000, and the *Recommendations* proposed by the Organisation for Economic Cooperation and Development (OECD), designed to develop content and prevention systems and to promote integrity and transparency;
- the Strasbourg *Civil and Criminal Law Conventions on Corruption* adopted by the Council of Europe in 1999 and ratified by Italy under Laws 110 and 112 of 28 June 2012, which establish the prosecution of active and passive public and private corruption offences and effective justice for people who have received damages resulting from an act of corruption;
- the Merida Convention (*United Nations Convention against Corruption*) adopted by the UN General Assembly on 31 October 2003 and ratified by Italy under Law 116 of 2009, which is the first tool implemented by the international community to fight corruption as a cross-border issue.

There is a wide array of “soft laws” on corruption fighting, such as:

- *Good Practice Guidance on Internal Controls, Ethics, and Compliance* pubblicato da *United Nations Office on Drugs and Crime* del 2010;
- *Recommendation on Fighting Bid Rigging in Public Procurement* pubblicato dall'OCSE nel 2012;
- *A Strategy for Safeguarding against Corruption in Major Public Events* pubblicato da *United Nations Office on Drugs and Crime*, del 2013;

³ See 'Corruption: a glossary of International Criminal Standards' by OECD, 2007.

⁴ A.C.F.E (Association of Certified Fraud Examiner).

- *Effective Delivery of Large infrastructure Projects* pubblicato dall'OCSE nel 2015;
- *High-Level Principles for Integrity, Transparency and Effective Control of Major Events and Related Infrastructures* e *Recommendation on Public Procurement* pubblicato dall'OCSE nel 2015;
- *Principles for Leveraging Local Benefits from Global Sporting Events* del 2016 e *Organising Sporting Events* pubblicati dall'OCSE nel 2016;
- *Recommendation on Public Integrity* pubblicato dall'OCSE nel 2017;
- *Manual on corruption surveys: Methodological guidelines on the measurement of bribery and other forms of corruption through sample surveys* pubblicato da *United Nations Office on Drugs and Crime* nel 2018;
- *Corruption Risks and Useful Legal References in the context of COVID-19*, pubblicato dal Group of States against Corruption (GRECO) del 15 aprile 2020;
- *Integrating Responsible Business Conduct in Public Procurement* pubblicato dall'OCSE nel 2020.

1.2 National Framework

Corruption, according to the legal concept provided by the Italian Criminal Code, is an offence that must necessarily be committed with complicity and its definition includes many cases in which a Public Official abuses their power to obtain private or corporate undue advantages.

Among Criminal Code offences against Public Administration, a bribery is committed when a Public Official or a Civil Servant receives or accepts a promise of undue compensation from a private individual to:

- perform an act in their function (bribery to exercise a function or improper bribery, according to art. 318 of the Italian Criminal Code);
- delay or refrain from acting in the exercise of their function, or act against their function (proper corruption, according to art. 319 of the Italian Criminal Code);
- favour or damage a party in a civil, criminal or administrative trial (corruption in court proceedings, according to art. 319-ter of the Italian Criminal Code).

Law no. 190 of 6 November 2012 incorporates the indications of the Conventions ratified by Italy (see paragraph 1.1.) and introduces a corruption prevention scheme, in its broadest sense, on two levels:

1. national, by issuing the National Anti-Corruption Plan (PNA);

2. local, where all Local Governments adopt the Three-Year Corruption Prevention and Transparency Plan (now the Three-Year Corruption Prevention Plan) according to the indications provided in the PNA and in the implementing decrees. This was proposed by the Anti-Corruption and Transparency Officer

With CiViT Resolution no. 72/2013, on the proposal of the Civil Service Department, the National Anti- Corruption Authority published the 2013 National Anti-Corruption Plan (PNA 2013), according to art. 1, paragraph 2, letter b) of Law 190/2012 asking the individual Administrations to:

- appoint the Anti-Corruption and Transparency Officer (R.P.C.T.);
- draw up the Three-Year Corruption Prevention and Transparency Plan, which assesses the level of corruption risk exposure for each office and indicates the measures to prevent such risk, with appropriate procedures to select and train employees in corruption-exposed departments.

In the National Anti-Corruption Authority's (ANAC) PNA, the definition of corruption is broadened as *maladministration*, which includes all those acts and behaviours which, even though not classified as specific crimes, hinder the necessary care of public interest and undermine public trust in the integrity of administrations and entities carrying out public activities.

In the same year, the introduction of Legislative Decree 39/2013 on "*The incompatibility of positions in public administrations and government-controlled private bodies*" provided an additional corruption prevention mechanism to avoid illegal agreements and conflicts of interest in public offices, as well as to prevent the causes of ineligibility and incompatibility of positions in public administrations and government-controlled private bodies.

With Resolution no. 12 of 28 October 2015 (PNA 2015), ANAC provided additional indications and clarifications on the contents of the previous PNA. ANAC better defined the roles of internal actors involved in the Plan's adoption process, specified the different phases of the corruption risk management process and, above all, in a special section, detailed the public contracts risk area.

After that, the National Anti-Corruption Authority, with Resolution no. 831 of 3 August 2016, approved the 2016 National Anti-Corruption Plan (PNA 2016), where ANAC provided important clarifications on the contents of the previous PNA and Legislative Decree no. 97/2016. More specifically, as a result of Legislative Decree no. 97/2016, the explicit reference to the Three-Year Transparency and Integrity Plan (PTTI) has been deleted. Instead, the methods to implement transparency must be identified no longer in a separate act, but as an integral part of the PTPC, where those in charge of conveying and publishing documents, information and data are indicated

in a special section along with organisational solutions that can ensure that transparency obligations in force are complied with.

Article 2-bis, paragraph 2, of Legislative Decree no. 33/2013, as amended by Legislative Decree no. 97/2016, also established that government-controlled companies must apply the same rules on transparency provided for Public Administrations, both in terms of organisation and activity carried out, "since they are compatible".

The above Decree shows that the concept of transparency, which is closely related to integrity, is a key instrument to ensure compliance with the principles of impartiality and good performance, established by the Constitution, enabling public scrutiny over:

- fair and proper use of public authority;
- responsible fulfilment of institutional duties;
- efficient and effective use of government resources.

Transparency makes Public Administration more accessible to the public and businesses.

On 2 October 2018, ANAC adopted Resolution no. 840 of 2 October 2018, which provided guidance on how to interpret and implement the R.P.C.T.'s powers to verify, monitor and investigate when cases of alleged bribery are detected or reported. The resolution was essential to provide consistent responses to several requests received from industry professionals and the very R.P.C.T.s.

With resolution no. 1074 of 21 November 2018, ANAC definitely approved the 2018 Update to the PNA. This document also provides clarifications on a few aspects concerning the R.P.C.T. revocation procedure and the creation of the Authority's list of officers.

Lastly, with resolution no. 1064 of 13 November 2019, ANAC definitively approved the 2019 National Anti- Corruption Plan (PNA 2019). The Plan focuses on the general section of the PNA. It reviews and combines all past indications in one single steering document. It also includes directives developed over time, which have also been regulated by specific acts. In 2019 PNA, ANAC points out that corruption of public officials can occur in different environments and positions. There can therefore be corruption in political, law-making, legal and administrative decision-making. This does not change the unified nature of corruption as one single phenomenon. In this sense, expressions such as "*political corruption*" or "*administrative corruption*" refer to the context in which corruption occurs rather than to different kinds of corruption.

Sport e salute S.p.A. also references the following resolutions:

- no. 833 of 3 August 2016 containing guidelines on how the Anti-Corruption and Transparency

Officer shall assess the ineligibility and incompatibility of administrative positions, as well as ANAC's monitoring activities and assessment powers in the event of ineligible and incompatible positions;

- no. 1310 of 28 December 2016 containing "First guidelines on how to implement the obligations of disclosure, transparency and dissemination of information contained in Legislative Decree no. 33/2013 as amended by Legislative Decree no. 97/2016";
- no. 1134 of 8 November 2017, containing " Guidelines implementing the legislation on the prevention of corruption and transparency by companies and private law entities subsidiaries of public administrations and public economic entities".

2. Corruption Prevention Process

Sport e salute S.p.A.'s corruption prevention process, as a means to reduce the odds of such a risk occurring, includes the following steps:

1. outer context analysis;
2. inner context analysis;
3. risk assessment;
4. risk management;
5. implementing and monitoring process performance.

2.1 Outer context analysis

Recent international developments in the fight against corruption

Since the 1990s, corruption has been internationally recognised as a global phenomenon affecting the public and private sectors.

As in these sectors, corruption scandals have also affected the sports industry, starting with the 2002 Winter Olympics in Salt Lake City, after which the International Olympic Committee adopted its own Code of Ethics and corruption prevention measures, up to the recent scandals involving FIFA.

A number of international initiatives have been launched to respond to these scandals, the most significant of which is the IPACS (International Partnership against Corruption in Sport), which was first promoted at the

"IOC's International Forum on Sport Integrity (IFSI)" held in February 2017.

It is a multilateral platform with the aim of "bringing together the various international sport organisations, governmental, intergovernmental and other relevant stakeholders to strengthen and support actions to fight corruption and promote the culture of good governance in sport", as outlined in the first working group meeting in June 2017. In this sense, both national states and international organisations such as OECD, Council of Europe, IOC participate in this partnership, with the aim of identifying anti-corruption and integrity standards.

In November 2017, UNCAC Resolution 7/8 "*Corruption in Sport*" was approved, which was firmly supported by the Anti-Corruption Department of the Italian Ministry of Foreign Affairs. It contains appropriate measures to tackle corruption, especially concerning international major events (e.g. the Olympic Games).

In the introduction, the resolution emphasises both the important role of UNCAC in harmonising governmental actions to combat corruption and the negative consequences that this has on the world of sport as it diminishes its significance in society.

The role of civil society, the media, academia and the private sector is emphasised in the light of the multi-stakeholder approach. In the operational part, however, the importance of a solid domestic legislative framework is emphasised along with law enforcement procedures for coordination and information exchange. States are encouraged to develop confidential reporting systems together with protection programmes for whistleblowers and witnesses. Finally, parties are encouraged to promote ethical practices, strengthen internal reporting mechanisms and cooperate in the investigation of corruption in the broadest sense.

On 12 December 2018, the Council of Europe adopted recommendations calling on European governments to take measures to improve the fight against corruption in sport (*Recommendation CM/Rec 2018-12 of the Committee of Ministers to member States on the promotion of good governance in sport*).

The initiatives promoted by the G20, during the meetings of the *Anti-Corruption Working Group* (ACWG), in which issues of corruption prevention in sports organisations are discussed in depth, are also worth mentioning.

From 16 to 20 December 2019, the eighth Conference of States Parties (COSP) of the UNCAC was held in Abu Dhabi, a biennial appointment that allows to evaluate and guide the implementation of the Convention, a binding instrument of global scope aimed at preventing and combating corruption.

The Italian side supported the resolution presented by Russia on the protection of sport from corruption and, in particular, for the recognition of the infiltration of organised crime in the world of sport and the call to

strengthen cooperation between sports federations and law enforcement authorities, without prejudice to the principle of autonomy of sport.

Italy also presented the resolution on the measurement of corruption, which stresses the importance of developing an international statistical framework based on scientific methodologies and reliable data sources, such as direct experiential data, official judicial statistics and risk and vulnerability indicators, in order to overcome the effects arising from the use of purely perceptive indices, which risk increasing public perception of the phenomenon depending not on its actual size, but on the effectiveness and notoriety of the action taken to combat it by the competent authorities.

At the G20 Summit on 21 and 22 November 2020 hosted by Saudi Arabia - which was held virtually due to the COVID-19 pandemic - Leaders of participating countries confirmed their commitment to promoting the fight against corruption at the global level and launched the "COVID-19 Call to Action Statement" which outlines the key objectives and priorities of G20 countries in their anti-corruption response to the crisis.

During the summit, the global anti-corruption achievements, as measured by the High-Level Principles adopted at the 2017 G20 Hamburg Summit, were presented and the initiative to create a global anti-corruption network to facilitate international efforts and cooperation formed by each country's anti-corruption law enforcement authorities was unveiled.

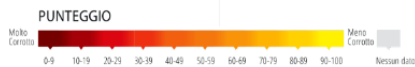
From December 2020, until November 2021, Italy assumed the presidency of the G20 with particular responsibility for the Anti-Corruption Working Group in order to provide a high-profile contribution to the preparation and implementation of the first UN Special Session on Corruption scheduled for 2021.

The current Prime Minister, Mario Draghi, also spoke on the subject of anti-corruption in his first speech to the Chamber of Deputies, stressing the need to "fight corruption that depresses the economy". In particular, the President said that "a country capable of attracting investors must defend itself against corrupt practices that depress the economic fabric and free competition. Legality and security are the basis for attracting investment, and the transparency of the public administration is a logical prerequisite because it allows citizens to analyse every action".

Regarding the measurement of corruption, to date, the best known and most widely used index is the corruption perception index published by Transparency International (TI-CPI or **Corruption Perception Index**), which provides a national measure for most countries worldwide. The index quantitatively measures perceived corruption in the public sector by aggregating survey data produced by consultancy agencies (at least three for each country analysed). The study, published annually, is based on 13 surveys conducted by corruption experts in 180 countries around the world. In addition, data from other studies in the field were cross-referenced: the "Democracy Index" produced by "The Economist Intelligence Unit", the "Freedom in the World Index" produced by "Freedom House", and the "Annual Democracy Report" produced by "Varieties of Democracy".

INDICE DI PERCEZIONE DELLA CORRUZIONE **2020**

Il livello di corruzione percepito
nel settore pubblico in 180 paesi
nel mondo.

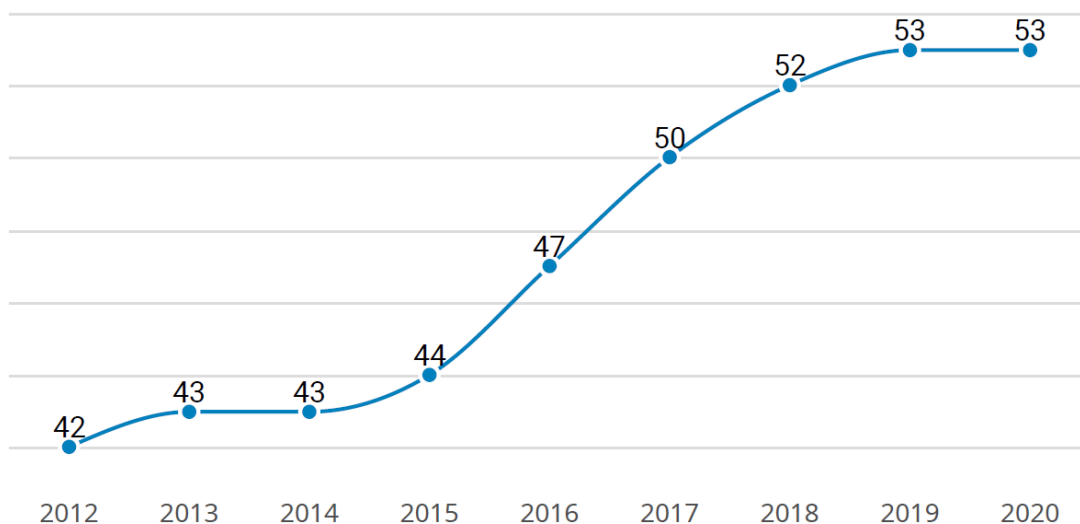


www.transparency.it/indice-percezione-corruzione **#cpi2020**
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source: <https://www.transparency.it/indice-percezione-corruzione-20120>

In 2020, the Corruption Perception Index sees Italy **ranked 52nd** in the world out of 180 countries, one position lower than in 2019, **a score of 53 out of 100**, recording a slowdown in the positive trend that had seen Italy gain 11 points from 2012 to 2019.

ITALY'S TREND: 11 POINTS GAINED SINCE 2012



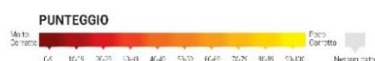
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INDICE DI PERCEZIONE DELLA CORRUZIONE 2020

UNIONE EUROPEA

64/100

PUNTEGGIO MEDIO



PUNTEGGIO PAESE	POSIZIONE	PAESE	POSIZIONE
88	1	Slovenia	35
85	2	Cipro	42
85	3	Lettonia	42
85	3	Polonia	45
82	8	Rep. Ceca	49
80	9	Italia	52
80	9	Malta	52
80	9	Grecia	59
76	15	Slovacchia	60
76	15	Croazia	63
73	17	Bulgaria	69
72	20	Ungheria	69
69	23	Romania	69
62	32		
61	33		
60	35		

#cpi2020

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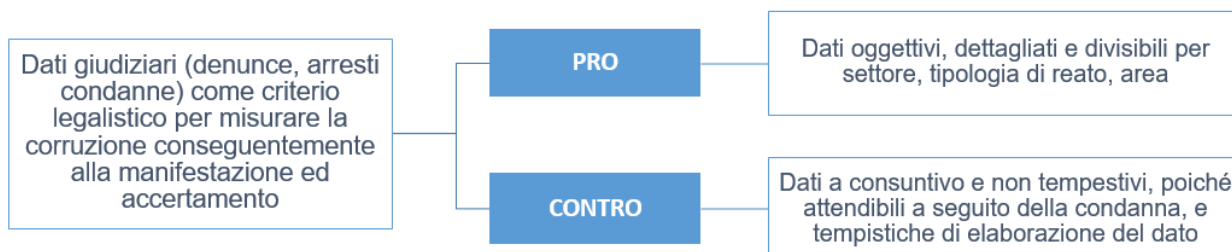
source: https://www.transparency.it/images/cpi2020/CPI2020_Map_European-Union_logo.jpg

On this, there are three types of measurements.

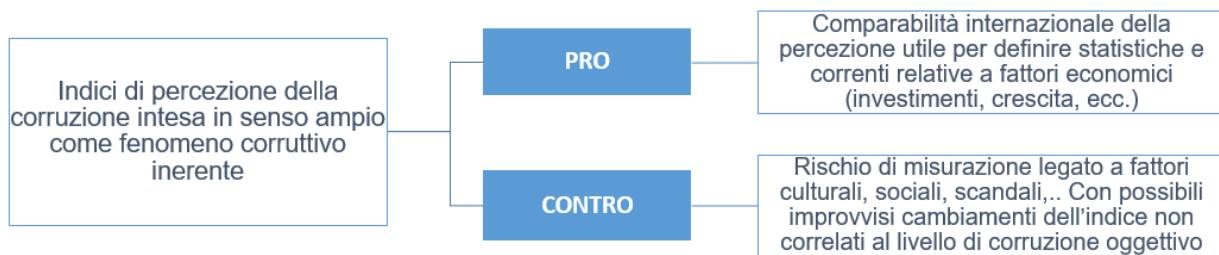
- Court data: corruption measured by the "legal" criterion, i.e. a direct experience of the phenomenon and corruption that already manifested itself (complaints, arrests or convictions);
- Perception indicators: corruption measured in a broad sense, i.e. deviation from commonly accepted moral rules, and also measures latent corruption;
- Experience-based measurements: corruption measured by surveying corruption episodes respondents' direct experience (rather than their perception). This strategy covers corruption in a broad sense and also measures the direct experience of latent corruption.

Each type of measurement has pros and cons, as summarised in the following tables:

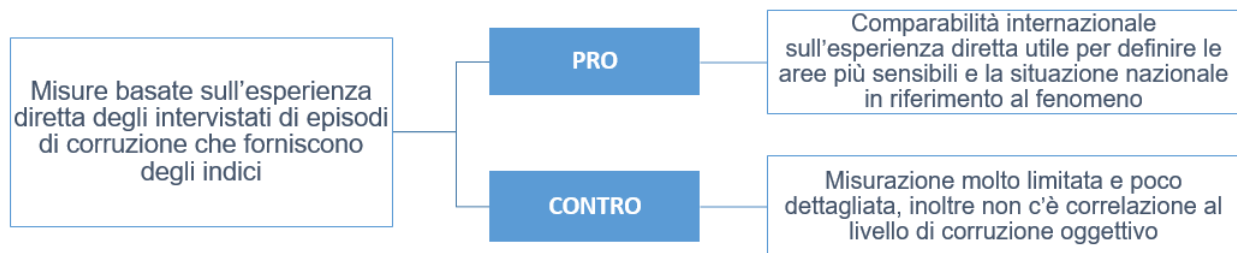
Dati giudiziari



Indici di percezione della corruzione



Misure basate sull'esperienza



source: "la corruzione – definizione, misurazione e impatti economici" Vol.1 Formez.

Recent national and international studies on corruption and fraud

The legal definition of fraud may vary according to jurisdiction. In Italy, there are several offences relating to fraud⁶, besides corruption.

Internationally, a definition that is independent of individual national legal contexts has been developed by ACFE (Association of Certified Fraud Examiners) and AICPA (American Institute of Certified Public Accountants) and reads as follows:

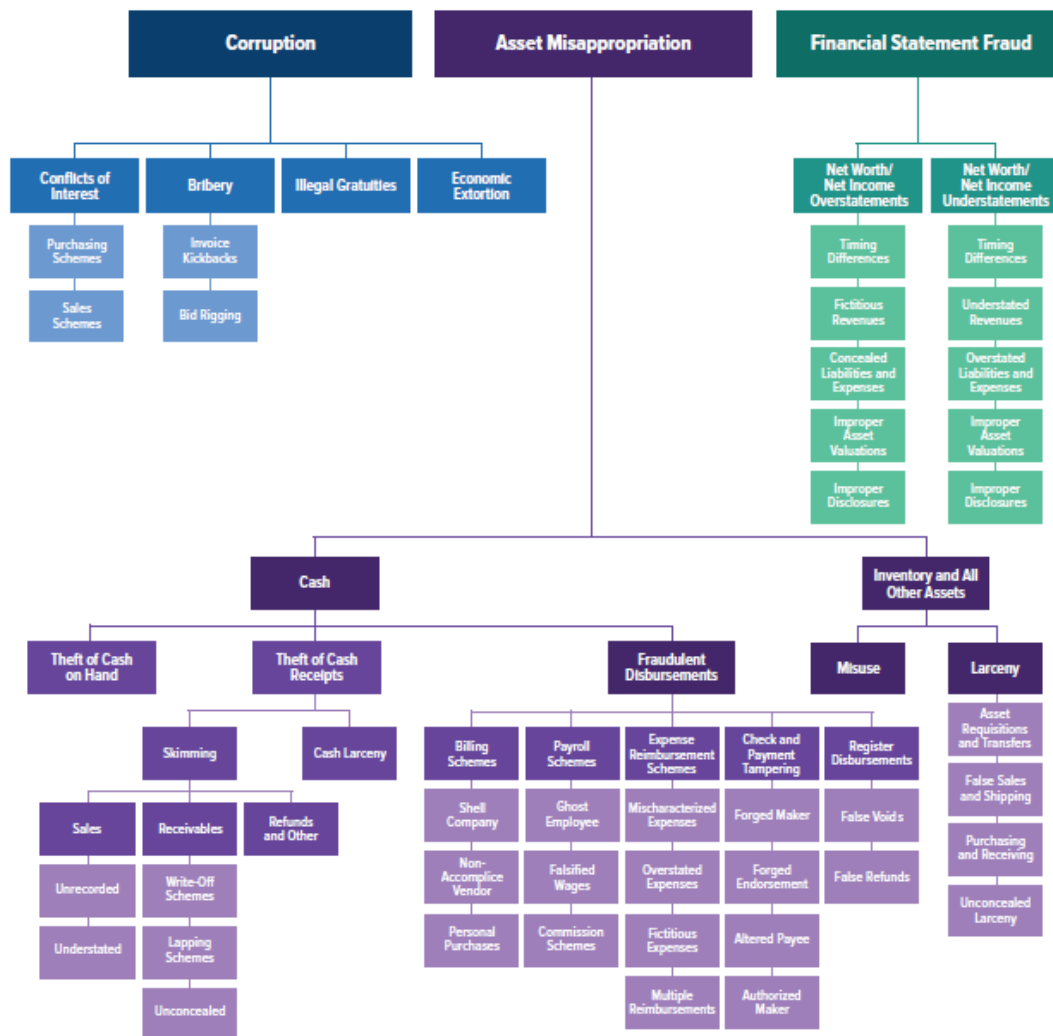
"Any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain".

ACFE has also developed the "**Fraud Tree**" diagram, which classifies the different types of fraud, in which corruption is one of the three main categories, along with asset misappropriation and financial statement fraud.

The corruption "branch" is then divided into "conflicts of interest", "bribery", "illegal gratuities" and "economic extortion".

⁶ Such as, for instance:

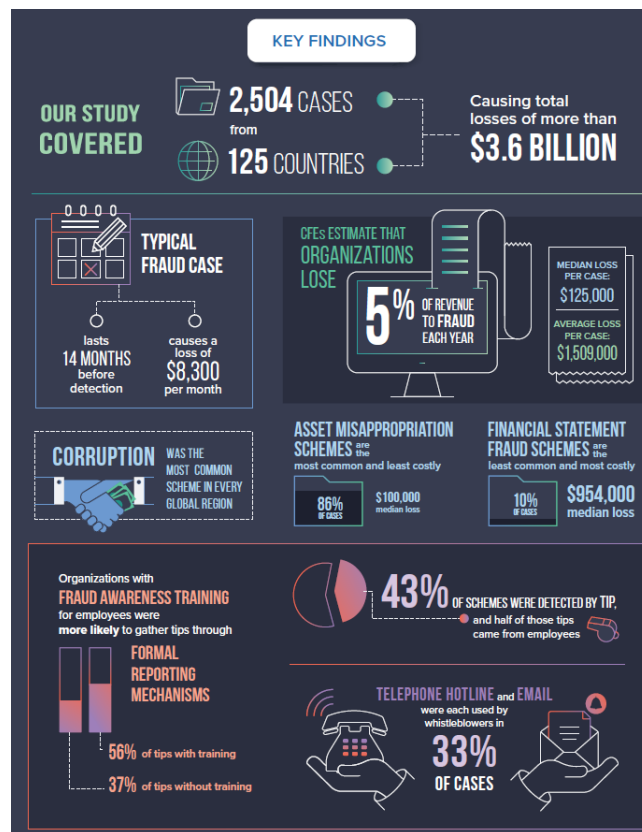
- Fraud (art. 640 criminal code)
- Computer fraud (art. 640 ter criminal code)
- Insolvency-related fraud (art. 641 criminal code)
- Insurance fraud (art. 642 criminal code)
- Financial statement fraud (art. 2621 - 2621-bis - 2621-ter - 2622 civil code)
- Asset misappropriation (art. 646 criminal code)
- Sales fraud (art. 515 criminal code)
- Public procurement fraud (art. 356 criminal code)



Fonte: ACFE "Report to Nations 2020".

Finally, the ACFE itself produces every two years the "Report to Nations" in which data on global corporate fraud cases are reported. The latest report was released in 2020 and is based on the findings of the "2019 Global Fraud Survey", which collected data on 2,504 cases of fraud between January 2018 and September 2019 in 125 countries (divided into 8 regions) with an estimated loss of over USD 3.6 billion.

With reference to the "Western Europe" region, no. 128 cases were analysed (of which no. 10 in Italy) with an estimated average loss of USD 139 thousand.



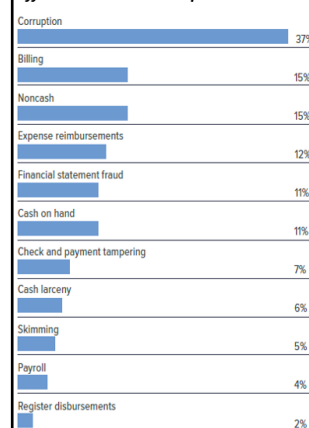
source: ACFE "Report to Nations 2020".

The study found that in "Western Europe", in line with what happened worldwide, the main fraud detected was bribery, followed by "billing schemes" (fraudulent payments, e.g. an employee charges the company for personal purchases) and "noncash" theft (e.g. theft of inventories, theft of confidential information, etc.).

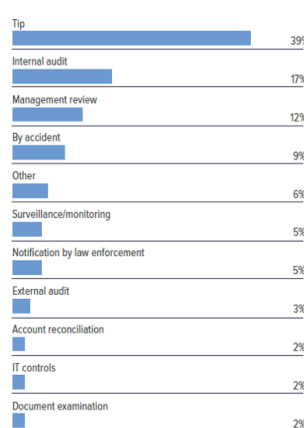
Department*	Number of cases	Percent of cases	Median loss
Operations	288	15%	\$72,000
Accounting	277	14%	\$200,000
Executive/upper management	234	12%	\$596,000
Sales	225	11%	\$94,000
Customer service	175	9%	\$86,000
Administrative support	116	6%	\$76,000
Finance	101	5%	\$100,000
Purchasing	96	5%	\$200,000
Information technology	69	3%	\$200,000
Facilities and maintenance	60	3%	\$100,000
Warehousing/inventory	60	3%	\$85,000
Board of directors	45	2%	\$750,000
Marketing/public relations	40	2%	\$100,000
Manufacturing and production	35	2%	\$275,000
Human resources	27	1%	\$40,000
Research and development	14	1%	\$350,000
Legal	13	1%	\$195,000

*Departments with fewer than 10 cases were omitted

Quali sono le frodi aziendali più diffuse in Western Europe?



Come vengono identificate le frodi aziendali?



source: Report to the Nations – 2020 Global Study on occupational fraud and abuse (ACFE)

The top three departments, as also reported in the 2018 report, by frequency of the "fraud" event are accounting, production and sales, which together account for 40% of the total fraud cases. In terms of

"economic damage", the greatest damage is done by Executive and Upper Management, which caused a median damage of \$729k, along with Information Technology for \$225k and Accounting for \$212k.

Finally, the Report shows that in "Western Europe", the majority of cases (43%) were identified by "tip". (whistleblowing). In this regard, it is noted that it is of fundamental importance for companies, in order to reduce economic losses due to fraud, to implement a whistleblowing platform through which anyone can report potentially fraudulent conduct.

Finally, the ACFE study shows that, in executive and/or managerial positions, men on average cause more economic damage than women (also due to the fact that top positions are often held by men): the median economic damage caused by men amounts to \$150k, while that caused by women amounts to \$85k.

As for corruption in Italy, on 17 October 2019 ANAC, in partnership with the Guardia di Finanza, published the document "*Corruzione in Italia (Corruption in Italy) (2016-2019)*", where measures issued by judicial authorities in the last three years were analysed and a detailed overview of corruption cases in terms of location, transactions, bodies, industries and parties involved was drawn up.

Although this type of analysis is scarcely useful for prevention purposes, it covers a phenomenon that is narrower than integrity and is processed much later than the event (e.g. a conviction can be obtained even many years after the corruption event took place), and the results are therefore unbiased, extremely detailed and broken down by geographical areas and industries.

The sector most at risk is still public works, in a broad sense that also includes redevelopment and maintenance operations (buildings, roads, land safety implementation): 61 corruption cases were registered in the three-year period, accounting for 40% of the total. Next comes waste management (collection, transport, handling, disposal) with 33 cases (22%) and healthcare with 19 cases (medicines, medical equipment and instruments supply, washing and cleaning services), accounting for 13%.

On the whole, the analysis of past events reveals that bribes take place according to fixed settlement methods, which ensure widespread compliance with a series of informal rules and which vary according to the primary function in a set environment (political, administrative, business). On this point, ANAC's analysis confirmed the so-called bribe "disappearance" phenomenon, where financial transactions are becoming less and less frequent. Money is still the main tool for *pactum sceleris*, so much so that it is used in 48% of the cases examined, often for small amounts (€2,000-3,000, but in some cases even just €50-100) and sometimes as a fixed percentage of the procurement value. In particular, jobs are the new frontier for illegal agreements: especially in southern Italy, spouses, relatives or individuals linked to the

corrupted person (not infrequently for patronage reasons) were hired in 13% of cases. Then, as a sign of the rise of more complex criminal methods, there is the assignment of professional services (11%), especially consultancies, often given to individuals or legal entities that can be linked to the corrupted person or are corrupted themselves. Illegal gratuities occur in 7% of cases.

The outer context analysis should detect external factors/events that may potentially drive corruption risk. This analysis was carried out according to the following logical categories of factors/events:

1. sport, society, culture (e.g., major events organisation);
2. law, finance and politics (e.g., lobbying activity);
3. industry and technology (e.g., the use of new data transmission technologies).

The most relevant categories in terms of impact and likelihood of occurrence are sports, social, cultural, legal, financial and political factors/events.

The first category is indeed made up of factors/events which, due to their unusual nature and the short, strict deadlines required to be prepared, may risk deviating from procedures and rules in order to obtain results, thus reducing the effectiveness of existing control systems. In other words, pressure generated could create an environment where achieving results is a priority that justifies violating or bypassing existing procedures⁷. It is well known that such issues have historically been observed both in event bidding and in event organisation.

This is an inherent risk with high potential impact in financial and reputational terms and the likelihood of its occurrence is also high due to the pressure associated with the event.

In any case, these events do not occur very often.

As for legal, financial and political factors, most of the cases are lobbying activity to obtain undue legislation for one's own benefit, especially in terms of financial resources allocation and in matters that may affect Sport e salute S.p.A. Among these cases is also the case where, after new rules are introduced for which compliance is required, Sport e salute S.p.A., in order to avoid non-compliance penalties, uses corrupt practices to clear controls and inspections.

The likelihood of such cases is very low, considering the absence of precedents.

⁷ See "A Strategy for Safeguarding against Corruption in Major Public Events", UNODC, 2013.

2.2 Inner context analysis

The ultimate goal of inner context analysis is to pinpoint sensitive areas where corruption risk is highest.

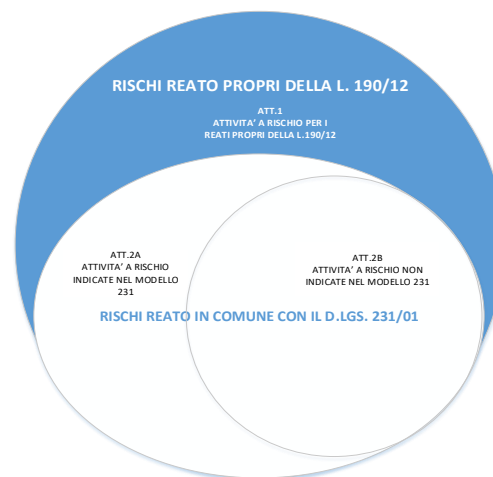
The activities at risk are determined according to how corrupt behaviours could be implemented, based on the risky behaviours specified in Law no. 190/2012.

Sport e salute S.p.A.'s activities at risk were divided into the following 3 categories:

- a) (6) activities with own risk, defined in Law 190/2012 (see *Table 1*);
- b) (15) activities with risks defined in Law 190/2012 and defined in Legislative Decree 231/2001 (included in Sport e salute S.p.A.'s Organisation, Management and Control Model, hereinafter also referred to as "Model 231"), where further methods to commit the offence have been found (see *Table 2*);
- c) (18) activities with risks defined in Law 190/2012 and defined in Legislative Decree 231/2001 (included in Sport e salute S.p.A.'s Organisation, Management and Control Model), where no further methods to commit the offence have been found (see *Table 3*).

To summarise, considering the two regulations, we can define:

- ATT.1_ Activities with Law 190/2012's own risks;
- ATT.2_ Activities with risks shared with Legislative Decree 231/01 (further divided into those which show additional methods to commit the offence and those which do not).



I. Activities with Law 190/2012's own risks (ATT.1)

In this category, the activities reflect the public nature of Sport e salute S.p.A. and, therefore, the role of public service appointee of its staff is relevant for the purposes of the above-mentioned law. In particular, reference is made above all to the offences of embezzlement and abuse of office, the conduct of which takes place in the context of activities which are preparatory to or in any event aimed at the issuance of

acts by which a certain legal situation is created, amended or extinguished with regard to an external party, such as, for example, the most relevant activity is that relating to the allocation of contributions to the National Sports Federations.

II. Activities with risks shared with Legislative Decree 231/01 (ATT.2)

This category includes activities with risks shared between the two regulations, such as:

- ATT.2A, i.e. activities already included in Model 231 where, for the purposes of the PTPC, further methods of corruption perpetration are conceivable (e.g. without interest or advantage for the Company), for the same offence included in Model 231;
- ATT.2B, i.e. activities not included in Model 231 because, even though susceptible to crimes covered by Legislative Decree 231/2001, they lack interest or advantage for the Company.

The risk activities identified below and their inherent risk assessment are subject to specific annual analysis by the Heads of the corporate structures involved, with the support of the R.P.C.T. of Sport e salute S.p.A., (see par. 2.3 below, "Risk assessment - Operating procedures") in order to take into account both any organisational and regulatory changes in the matter and the results of the supervisory and control activities carried out during the year by the R.P.C.T. of Sport e salute S.p.A., as well as the degree of awareness and knowledge of the risks by the corporate structures concerned.

Table 1. Activities (n.5) relating to the risks of offences under Law 190/2012 (ATT. 1)

Attività a rischio	Livello di RISCHIO INERENTE
Gestione dell'assegnazione dei contributi pubblici agli organismi sportivi	MEDIO
Gestione dei progetti di promozione dello sport sul territorio nazionale	MEDIO
Sviluppo sponsorizzazioni, accordi di partnership, collaborazione	MEDIO
Assegnazione dei contributi pubblici alle FSN, DSA e a Gruppi militari e civili	MEDIO
Gestione obblighi trasparenza	BASSO

Compared to the previous mapping of risk activities identified in the 2020-2022 CTP, taking into account the evolution of the regulatory context and the consequent reorganisation of the Company, the changes made to the risk and control assessment carried out are listed below:

New activities:

- Development of sponsorships, partnership agreements, collaboration
- Allocation of public contributions to FSN, DSA and military and civil groups
- Management of transparency obligations

Activities eliminated:

Administrative procedures of the Territorial Committees (purchase of goods and/or services, collaboration, representation expenses, missions)

Activities for which the level of inherent risk has changed:

- Management of projects for the promotion of sport on the national territory, from HIGH to MEDIUM.

Table 2. Activities (n.15) relating to the risk-crimes in common with Legislative Decree 231/01 (ATT. 2a) for which further implementation methods have been identified in addition to those already identified for the purposes of Legislative Decree 231/2001.

Attività a rischio	Livello di RISCHIO INERENTE
Programmazione degli acquisti	ALTO
Individuazione delle procedure di affidamento da effettuare	ALTO
Esecuzione delle procedure di affidamento e aggiudicazione	ALTO
Gestione delle attività di incassi e pagamenti	ALTO
Gestione operativa dei contratti, verifica dell'erogazione e pagamento delle prestazioni	MEDIO
Gestione progetti "sport e periferie"	MEDIO
Assunzione del personale	MEDIO
Gestione dei rimborsi spese a terzi	MEDIO
Gestione della piccola cassa	MEDIO
Gestione e controllo delle carte di credito	MEDIO
Assegnazione di incarichi a professionisti esterni	MEDIO
Valutazione della performance del personale	BASSO
Gestione dei rimborsi spese dipendenti	BASSO
Gestione delle spese di rappresentanza	BASSO
Dimissione cespiti aziendali	BASSO

Compared to the risk activities identified in the 2020-2022 CTP, the following changes are highlighted:

Activities to which the inherent risk level has changed:

- Management of collection and payment activities from MEDIUM to HIGH.

Table 3. Activities (n.18) relating to the risks-at-risk in common with Legislative Decree 231/01 (ATT. 2b) for which no further implementation methods have been identified in addition to those already identified for

the purposes of Legislative Decree 231/2001.

Attività a rischio	Livello di RISCHIO INERENTE
Gestione delle comunicazioni relative al personale appartenente alle categorie protette	N/A
Gestione del contenzioso giudiziale e stragiudiziale	N/A
Gestione delle visite ispettive da parte di soggetti pubblici per gli aspetti che riguardano la sicurezza, l'igiene sul lavoro (D.lgs. 81/2008)	N/A
Richiesta di autorizzazione presso la Regione Lazio per l'esercizio delle attività medico-sanitarie	N/A
Richiesta/gestione delle certificazioni di sicurezza, abitabilità, agibilità degli immobili/impianti di proprietà o in gestione	N/A
Trasmissione delle informazioni/dei dati richiesti periodicamente dall'Agenzia delle Entrate	N/A
Vendita di servizi di consulenza/progettazione e formazione in materia di impiantistica sportiva	N/A
Gestione delle ispezioni presso gli IMSS	N/A
Gestione dei rapporti e delle visite ispettive da parte dei soggetti pubblici	N/A
Gestione delle verifiche ispettive in materia fiscale	N/A
Gestione delle visite ispettive in materia previdenziale e assicurativa	N/A
Predisposizione e gestione dei contratti intercompany	N/A
Gestione degli adempimenti previdenziali e assicurativi relativi al personale	N/A
Redazione ed approvazione del bilancio societario	N/A
Gestione delle verifiche e delle richieste del Collegio Sindacale / società di revisione	N/A
Operazioni sul capitale e destinazione degli utili	N/A
Supporto al Collegio Sindacale per le attività di competenza	N/A
Supporto al Consiglio di Amministrazione e all'Assemblea	N/A
Pianificazione e organizzazione dei ruoli e delle attività connesse alla tutela della salute, sicurezza e igiene sul lavoro.	N/A
Sistema di deleghe di funzione in tema di salute, sicurezza e igiene sul lavoro.	N/A
Individuazione, valutazione e gestione dei rischi in tema di salute, sicurezza e igiene sul lavoro.	N/A
Attività di informazione in tema di salute, sicurezza e igiene sul lavoro.	N/A
Attività di formazione in tema di salute, sicurezza e igiene sul lavoro.	N/A
Rapporti con i fornitori con riferimento alle attività connesse alla salute, sicurezza e igiene sul lavoro.	N/A
Gestione degli asset aziendali con riferimento alle attività connesse alla salute, sicurezza e igiene sul lavoro.	N/A
Controllo e azioni correttive con riferimento alle attività connesse alla salute, sicurezza e igiene sul lavoro.	N/A

2.3 Risk assessment

For each activity belonging to type ATT. 1 and ATT. 2, R.P.C.T. supports the Company Managers involved in inherent risk assessment in order to define priority actions.

The activities at risk present in the Model 231 for which, for the purposes of the PTPC, no further conduct is conceivable, are not subject to risk assessment as they have already been assessed by the OdV appointed by Sport e salute S.p.A. pursuant to Legislative Decree no. 231/2001 (SB) for the purposes of the Model 231.

Inherent risk assessment is carried out through worst-case methodology, based on the following dimensions:

- Probability;
- Potential impact.

Probability of occurrence assessment

The probability of occurrence is assessed in relation to the following variables:

- Conduct complexity needed to realize the infringement, which is defined in relation to elements such as the number of people/departments that it is necessary to involve for the conceivable realization of the crime pattern, the publicity/spread of actions/documents abuse object, the technical complexity/accessibility of such documents, etc.;
- Concreteness of interest/benefit of the briber/extorted person, so the interest/benefit conceivable from the conduct is defined in a specific and detailed way in order to determine the real "motivational drive".

For each variable are defined the following three levels:

Variables	High (A)	Medium (M)	Low (B)
Level of conduct complexity needed to realize the infringement	<p>People to be involved to realize the infringement have to be more than 3 and belonging to different departments/units.</p> <p>Actions needed to realize the infringement involve several business activities and information systems equipped with application controls.</p> <p>Documents needed to realize the infringement is easily accessible within the organization and contents are easily understandable.</p>	<p>People to be involved to realize the infringement have to be less than 3 and belonging to different departments/units.</p> <p>Actions needed to realize the infringement involves different activities and information systems.</p> <p>Documents needed to realize the infringement is accessible only to limited user categories and contents can be easily understood only by concerned people.</p>	<p>All people belong to the same department/unit.</p> <p>Actions needed to realize the infringement is not complex or difficult and do not require the use of information systems equipped with application controls.</p> <p>Documents needed to realize the infringement is accessible only with formal request and contents are highly technical.</p>
Real interest/benefit obtained from the infringement	<p>Interest/benefit that could be realized is real, direct and immediate, either for passive and active parties</p> <p>There are documented historical cases related to the infringement.</p>	<p>Interest/benefit that could be realized concrete, direct and immediate only for one of the parties (passive or active), while for the other one is more articulate and indirect.</p> <p>There are documented historical cases related to the infringement, even if not directly attributable to the sports system.</p>	<p>Interest/benefit that could be realized is difficult to configure.</p> <p>There are not documented historical cases related to the infringement.</p>

Probability level assessment (High, Medium, Low) is carried out through the following matrix, which expresses a combined value of the two variables previously explained.

		Livello di probabilità		
Complessità	Basso	M	A	A
	Medio	B	M	A
	Alto	B	B	M
		Basso	Medio	Alto
		Interesse/vantaggio		

For the purposes of assessing the probability, the following additional qualitative/quantitative elements are also taken into consideration, such as the frequency of acts/measures at risk, the presence of strong external pressure, the professional/institutional/market environment at high risk, etc.

Level of potential impact assessment

The potential impact of a corruptive event can be expressed in different ways connected to the corruptive crime pattern and to the type of sensitive activity and it is assessed in relation to the following dimensions:

- **reputational:** the reputational impact is assessed taking account of the news spread level from media and of any consequent damage of Sport e Salute image.;
- **economic-financial:** the economic and financial impact is assessed taking account of Sport e Salute S.p.A. damages caused by crime commission;

legal sanction: the legal impact at sanction level is linked to possible crime commission, which may involve the initiation of a judicial proceeding and/or the sanction imposition.

In this way, that dimension has the same impact level on each sensitive activity therefore, being a "constant", it is not assessment topic.

The table below provides the assessment scale of the level of potential impact.

Dimensions	High	Medium	Low
Reputational Impact	National (and international) media attention with long-term damage to the public image of Sport e salute S.p.A.	Sustained attention of local media with consequences on Sport e salute S.p.A.'s stakeholders.	Minimal attention at local media level and short term duration.
Economic-financial Impact	The estimated financial impact is greater than 1% of the value of Sport e salute S.p.A.'s production.	The estimated financial impact is between 0.5% and 1% of the value of Sport e salute S.p.A.'s production.	The estimated financial impact is less than 0.5 % of the value of production of Sport e salute S.p.A..
Legal Sanction Impact	Constant. Related to the initiation of judicial and administrative proceedings. Imposition of sanctions.		

Inherent risk assessment

The inherent risk assessment is carried out through the combination of probability and potential impact levels for each corruptive crime pattern.

Where inherent risk value is high (A) these activities have a high relevance, needed priority and the periodic monitoring cycle, for each subsequent stage of the risk management process.

Where inherent risk value is medium (M) these activities have a relevance that is conditioned by the priority assigned to activities with a high inherent level of risk.

Where inherent risk value is low (B) these activities are characterized by opportunities assessment regarding monitoring terms and any corrective actions to be implemented.

		Livello di rischio inerente		
Probabilità	Alto	M	A	A
	Medio	B	M	A
	Basso	B	B	M
		Basso	Medio	Alto
		Impatto potenziale		

Operating Procedures

R.P.C.T. supports the Company Managers competent to identify the relevant risk activities for the purposes of the Law 190/2012 and carry out an inherent risk assessment for each activity.

The results of the analyses carried out are formalized in a *matrix of risk activities*, in which for each activity the conceivable offences, the patterns of conduct and the assessment of the inherent risk are indicated. This documentation is considered to be an integrated part of this PTPC.

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2.4 Risk Treatment

Considering the organisational structure that characterizes Sport e Salute S. p. A., the control criteria to monitor the risk activities have been identified in relation to:

- Confindustria Guidelines for the construction of Organizational, Management and Control Models, pursuant to Legislative Decree no. 231/2001;
- Prevention measures listed in the PNA 2019 considered to be of greater relevance and/or in consideration of the organisational structure of Sport e salute S.p.A.

The control criteria identified are indicated by the table below:

Control criteria	Sport e salute S.p.A.
1. Duties separation	✓
2. DATA and documents traceability	✓
3. Powers formalization	✓
4. Procedures, protocols, acts on activities management	✓
5. Anti-Corruption Staff training	✓
6. Conflict of interest management and integrity requirements related to corruption crime	✓
7. Collegial decision-making	n/a
8. Decision traceability	Applicable after single activity assessment
9. DATA, documents, actions transparency and accessibility	✓
10. Information flows towards R.P.C.T.	Applicable after single activity assessment

R.P.C.T. supports the Company Departments Manager in charge of specific prevention controls/measures identification and assessment for each activity mapped in the Plan through above criteria.

In particular, the assessment is carried out by the following values scale:

- adequate - the control/measure detected is adequately planned in order to reduce the inherent risk level of crime commission to a minimum residual risk level;
- partially adequate - the control/measure detected shows aspects to be reviewed/integrated or needs improvement in order to reduce the residual risk level to a minimum level;

- inadequate - The control/measure is not detected or is not logically able to reduce the inherent risk level, which remains substantially unchanged.

The following scores are associated with the individual controls assessment:

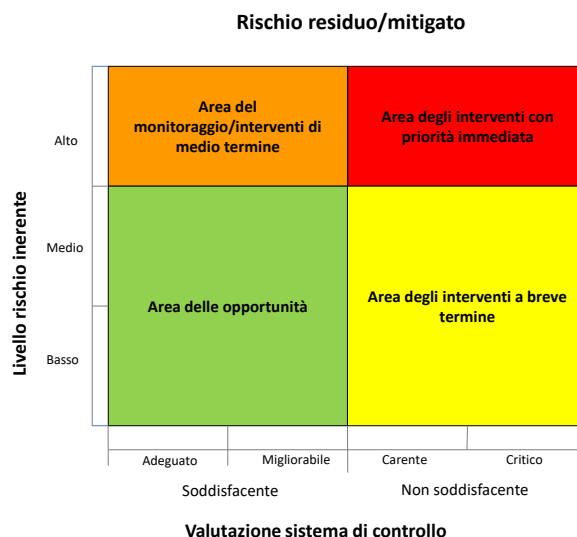
- 1 (Adequate);
- 0,5 (partially Adapted);
- 0 (No Adequate).

The scores sum obtained by the individual checks/measures detected expresses the summary monitoring system assessment based on the following ranges:

SATISFACTORY MONITORING SYSTEM (range 100%-80%)		NO SATISFACTORY MONITORING SYSTEM (range 79%-0%)	
Adequate	Improvable	Adequate	Improvable
Range: 100%-90%	Range:89% -80%	Range: 100%-90%	Range:89% -80%
Every single controls/measures deemed adequate or just one control showed improvable aspects in order to optimize monitoring system considered mainly satisfactory.	A Control/measure needed substantial changes or two controls showed improvable aspects in order to optimize monitoring system considered mainly satisfactory.	Every single controls/measures deemed adequate or just one control showed improvable aspects in order to optimize monitoring system considered mainly satisfactory.	A Control/measure needed substantial changes or two controls showed improvable aspects in order to optimize monitoring system considered mainly satisfactory.

The adequacy individual controls/measures assessment and the monitoring system do not include any evaluation of their effectiveness, because next stage object of the risk management system.

The **residual or "mitigated"** level of risk, defined as risk remained in an activity after the assessment, derives from the combination of the inherent risk level and monitoring system assessment as indicated in the following matrix:



◆ **Interventions Area with Immediate Priority:** the inherent risk level in the activities has been assessed as "High" and the monitoring system appears to be "no satisfactory" overall (lacking or crucial) in relation to its ability to mitigate this risk level; it is therefore necessary to define and implement corrective actions to be carried out rapidly, giving priority sensitive activities that present critical control aspects.

◆ **Short-Term Interventions Area:** the inherent risk level in the activities has been assessed as "Medium/low" and the monitoring system appears to be "no satisfactory" overall (lacking or crucial) in relation to its ability to mitigate this level of risk; it is therefore necessary to define corrective measures to be implemented, giving priority actions in relation to the previous area, but maintaining a constant level of attention to these activities at risk.

◆ **Medium -Term Monitoring/Interventions Area:** the inherent risk level in the activities has been assessed as "High" and the monitoring system appears to be "satisfactory" overall (adequate or improvable) in relation to its ability to mitigate this risk level; it is therefore necessary to continue control the effective functioning of the monitoring system or the possible presence of organizational, technical and procedural changes. In some cases, the already satisfactory control system has optimization aspects, so as to asset possible intervention, giving priority actions in relation to the previous areas.

◆ **Opportunity Area:** the inherent risk level in the activities has been assessed as "Medium/low" and the control system appears to be overall "satisfactory" (adequate or improvable) in relation to its ability to mitigate this risk level; therefore, no needs priority actions.

Operating Procedures

The R.P.C.T. of Sport e salute S.p.A annually supports the Company Departments Manager in adequate controls/measures identification and assessment for each risk activities identified in PTPC.

Controls/measures Mapping and Assessment are formalized in **self-assessment forms** sent to the single

activities Managers, in which those controls/measures description and evaluation are identified in reference to each applicable control criteria, as well as any necessary and appropriate corrective actions. These forms are integrated part of this PTPC.

2.5 Process Monitoring

Sport e salute S.p.A., in line with what has already been provided for the implementation of the measures adopted pursuant to Legislative Decree no. 231/2001, identifies the methods, techniques and frequency of the monitoring of the implementation of the measures for the prevention of corruption, also for the purpose of their periodic updating.

The R.P.C.T. of Sport e salute S.p.A., by 15 December of each year, publishes on the part of the CONI website dedicated to the Company, in the section 'Transparent Administration', and transmits to the Board of Directors of Sport e salute S.p.A., a report containing the results of the prevention activity carried out on the basis of a scheme prepared by ANAC, as well as an internal report containing:

- achievement status on goals regarding corruption prevention, as well as transparency and integrity;
- periodic information flows;
- audit performed;
- training conducted;
- assessment performed on incompatibility declarations and foreclosure to confer an assignment according to Legislative Decree no. 39/2013.

In general:

1. Afterwards residual risk assessments, some controls/measures may go through corrective actions in order to improve their logical adequacy level. These actions are implemented by Company Department Managers and monitored by R.P.C.T.;
2. if the outcome of the residual risk assessments is positive and no need for corrective action on adequacy is identified, the controls/measures may be subject to specific checks (tests) aimed at assessing their operational effectiveness. These checks are contained in the Annual Action Plan that the R.P.C.T. shares with the Supervisory Board and are carried out with the support of the Internal Audit Corporate Compliance office (IACC) as defined in the specific corporate manual. The audit reports are sent to the competent structures with any suggestions and actions to be taken;
3. Risk activities are monitored also according to information flows defined by R.P.C.T. and OdV. On this point, see the next chapter.

2.6 Roles and responsibilities

“Corruption” risk management is a cross, ongoing and iterative process that provides for active participation and involves top management bodies, managers, staff and collaborators, who must apply corruption risk prevention actions.

2013 Anti-corruption Plan states: *"all departments employees involved in the activity shall maintain their own responsibility level in relation to actually duties performed. Furthermore, in order to achieve corruption prevention, the manager activity must be closely connected and coordinated with that of all departments employees activities"*.

Within their own responsibilities, duties and tasks, all employees and collaborators must perform their activities in compliance with the procedures and controls, as well as they must make appropriate and necessary non-compliance reports, also in relation to malfunctions of monitoring system.

The Company Departments Managers perform relevant activities assessments - supported by R.P.C.T. -, monitoring prevention controls/measures adequacy and effectiveness in those activities, as well as implementing any corrective actions identified and, finally, making any appropriate and necessary non-compliance reports, also in relation to malfunctions of management system applied.

The Top Management Bodies must know the organization main risks, the monitoring process, the anti-corruption goals in compliance with the organization mission, as well as the main control activities results and the remedies to be taken.

R.P.C.T. manages and monitors the corruption prevention process, eventual updating and integration needed, supporting the assessment management, auditing the corrective actions to implement.

The Board of Directors of Sport e salute S.p.A. (BoD) as the Company's policy-making body:

- appoints the Sport e Salute Manager in charge of Corruption Prevention and Transparency;
- defines the strategic objectives for the prevention of corruption and transparency which constitute the necessary content of the PTPC;
- approves the Three-Year Anti-corruption Plan within the legal deadlines;
- receives the annual Internal Report form R.P.C.T.;
- is the recipient of the reports of the R.P.C.T. on any malfunctions found on the implementation of prevention and transparency measures;
- appoints the Independent Assessment body (“OIV”).

Sport e salute S.p.A. Chairman and CEO:

- approves the Three-Year Corruption Prevention Plan if meetings of the relevant bodies are not scheduled within the deadlines laid down by law. In this case, the said Plan is ratified at the first useful meeting of the Board of Directors;
- may be delegated to make any amendments to the PTCP during the year, giving notice thereof at the first useful meeting of the Board of Directors.
- receives reports from the R.P.C.T. on cases of failure to provide support or cooperation, failure or delay in fulfilling actions or publication obligations and conflicts of interest;
- communicates to the Human Resources Function the cases of failure to support and collaborate with the R.P.C.T. for the purposes of the possible activation of the most appropriate actions and/or disciplinary proceedings;
- takes the necessary and appropriate action in case of reports of conflicts of interest reported by the R.P.C.T.

The Independent Evaluation Body (OIV):

- verifies that the Three-year Anti-corruption Plans are consistent with the mission and objectives, if formalised;
- verifies R.P.C.T. Annual Report contents in compliance with Anti-corruption Plan goals and transparency goals. For this purpose, the Body itself may ask R.P.C.T. necessary information and documents and may carry out hearings of employees;
- reports to the National Anti-corruption Authority the state of implementation of corruption prevention and transparency measures.

Manager in charge of Corruption Prevention (R.P.C.T.):

- prepares and updates the Three-year Corruption Prevention Plan and sends it to the Board of Directors for approval and publishes it;
- participate in the BoD meeting, both during the first assessment and upon approval of the PTCP, in order to adequately verify the contents and implementation implications;
- prepares the audit plan, sharing its contents with the Supervisory Body pursuant to Legislative Decree 231/2001 (OdV) and giving information to the OIV (if appointed);
- supports the managers of the structures in the identification, evaluation and management of potential corruption risks;
- monitors the implementation of corrective interventions by the managers of the structures;

- carries out second level monitoring on the controls and first level prevention measures of activities at risk;
- plans and monitors staff training with risk-based logic;
- liaises with the OdV in the different phases of planning of activities, management and monitoring of corrective actions in order to assess possible synergies;
- reports at least once a year in the BoD or transmits the PTPC and the annual report;
- reports cases of failure to provide support or cooperation, failure or delay in fulfilling actions or publication obligations and any other critical issues to the President. In the event of inaction by the above-mentioned bodies, and if necessary, the R.P.C.T. reports directly to ANAC;
- sends the annual report on the activities carried out within the legal deadlines to the BoD;
- ascertains any cases of incompatibility and incompatibility, declares the nullity of appointments and assesses the application of sanctions pursuant to Legislative Decree no. 39/13;
- receives reports of conflicts of interest detected by the corporate structures using specific forms and reports to the Chairman.

Head of corporate structures

- identify and assess the risks and control measures of the activities for which they are responsible, with the support of R.P.C.T.;
- carry out first level checks and prevention measures in their specific sectors;
- implement all the corrective actions identified with the support of the R.P.C.T.;
- make appropriate or necessary alerts to R.P.C.T., also in relation to malfunctions of the internal control system and conflicts of interest detected.

Employees and collaborators involved in corruption risk's area:

- carry out relevant activities in compliance with the procedures established for corruption risk activities;
- carry out appropriate and necessary reports, also in relation to malfunctions of the internal control system;
- sign declarations about conflicts of interest, when it is required.

3. Appointment, powers and duties of the R.P.C.T.

Sport e salute S.p.A.'s R.P.C.T. must be able to unbiasedly perform their duties and be protected from possible retaliation. To this end:

- a) the R.P.C.T. term shall last four years, as the timespan between Olympic games;
- b) the term shall tacitly be renewable for a maximum of three terms;
- c) it can be revoked for a just cause by the Company's BoD;
- d) the revocation shall be automatic if criminal proceedings have been initiated against the Officer for corruption;
- e) in the cases referred to in letters c) and d) above and in case of employment contract termination, art. 15 of Legislative Decree no. 39/2013 shall apply, which requires ANAC to be notified of the dispute so that ANAC can request a review before the termination becomes effective.⁸

Sport e salute S.p.A.'s R.P.C.T. shall be independent and shall only report directly to the Company's BoD.

The R.P.C.T. shall be assigned appropriate and adequate powers to independently and effectively perform their duties, including the power to monitor the actual implementation of control measures provided in the Plan.

In order to perform his duties, the R.P.C.T. has unrestricted access to the corporate information relevant to his investigation, analysis and control activities; he may request information, relevant to his activities, from any corporate structure that is required to respond.

In carrying out his supervisory and control duties, the R.P.C.T. is supported by the Company's Internal Auditing Corporate Compliance office, in order to have the highest level of specific professionalism and continuity of action.

The R.P.C.T. may rely on the advice of other internal functions, if necessary or appropriate, in order to have the highest level of specific professionalism and continuity of action, as well as the availability of dedicated and technically prepared resources.

⁸ See also "Regulation on the exercise of the Authority's power to request a review of revocation measures or discriminatory measures taken against the Officer of Corruption Prevention and Transparency (R.P.C.T.) for activities carried out in the field of corruption prevention", Resolution No. 657 of 18 July 2018.

Il R.P.C.T. ha una dotazione di budget adeguata al corretto e regolare svolgimento delle proprie funzioni e alla realizzazione degli obiettivi del Piano.

All those involved in the corruption prevention system must cooperate with the R.P.C.T. by providing the information required so that the R.P.C.T. can properly perform their task both while preparing and updating the PTPC and during the following phases of measures implementation check and monitoring.

The R.P.C.T. and all those working with them, in any capacity whatsoever, must comply with the obligation of confidentiality on all the information they learn while performing their duties.

In any case, all information shall be managed according to the relevant legislation in force and, in particular, in compliance with Legislative Decree no. 101 of 10 August 2018 *"Adaptation to EU Regulation 2016/679 for personal data protection"*.

The R.P.C.T. shall report anomalies and cases of failure to provide support and cooperation to the President, who shall inform the Human Resources Department for the initiation of disciplinary proceedings and the consequent application of the sanctions provided for by the CCNL applied and by the Disciplinary System in force.

In the event of non-compliance with the obligations connected to the role of the Anti-Corruption and Transparency Officer, the provisions on disciplinary liability set out in the CCNL and the Disciplinary System in force shall apply. Moreover, pursuant to Article 1, paragraph 12 of Law 190/2012, in the event of commission of a corruption offence ascertained by a final judgement, the R.P.C.T. shall be liable pursuant to Article 21 of Legislative Decree 165/2001, as amended, as well as on a disciplinary level he shall be liable for pecuniary damage and for damage to the image of Sport e salute S.p.A., unless he proves that he has:

- prepared the PTPC before the fact and complied with the requirements of Law 190/2012 about their duties;
- supervised PTPC implementation and compliance.

4. Information Flows

Information flows are an important prevention measure and are defined jointly by the OdV, which is in charge of overseeing Model 231, and the R.P.C.T. of Sport e salute S.p.A., which oversees compliance with the shared three-year Corruption Prevention Plan. This synergy:

- ensures the efficacy and efficiency of auditing and prevention activities;
- allows an integrated risk vision, avoiding information and control duplications;
- avoids requests overload to corporate structures for information.

The information flows can be periodically revised, without prejudice of R.P.C.T. and OdV power of modifying or integrating ongoing the information needed to fulfil the control duties, also based on organizational or regulatory changes, as well as infringement alerts and reports.

On the basis of these information flows, the R.P.C.T. and the OdV may request specific in-depth analyses, availing themselves of the support of the Company's IACC, and report any criticalities to the Chairman.

The information flows have been defined on the basis of the mapping and assignment of the potential risk profile of Sport e salute S.p.A.'s activities with reference to both the Three-Year Corruption Prevention Plan and the 231 Model.

For each activity assessed as having a "medium" or "high" risk, "red-flags" were identified, i.e. indicators of potential fraud or illegal/non-compliant conduct (both with reference to offences under Legislative Decree 231/2001 and with reference to offences under Law 190/2012).

The red-flag are “anomalies”, not compliant and forbidden behaviours, events or actions with “exceptions” or “derogation” to daily operations or policies (i.e. are not allowed invoice paying requests by a supplier, forwarding of a resume by a candidate).

These red-flag or anomalies have to be recognized and identified by the competent corporate structure, that being the first level of corporate control have the duty to identify and point out to OdV and or R.P.C.T.

In relation to every red-flag identified some information flows have been defined based on following criteria:

- a) *Exception*: the flow contents relate to exceptions;
- b) *Drill Down*: information flows contents are generally not specific and can be subject to following detailed analysis or detail revision;
- c) *Periodicity*: the flow periodicity is defined in relationship of the risk level and the frequency of the sensible activities of which they are related to.

The R.P.C.T. and the OdV with the support of IACC define the information flows and inform the Chairman of Sport e salute S.p.A.

The competent corporate departments are in charge of first level control, anomalies warnings and information flow transmission to ODV/R.P.C.T., based on defined time set. Therefore, they provide all detailed studies if requested and supports audits.

IACC supports R.P.C.T./OdV in requesting and collecting reports and flows from the relevant structures.

5. Whistleblowing

Sport e Salute S.P.A. adopt a whistleblowing system in accordance with article 54-bis of the Legislative

Decree no. 165/2001, as amended by art. 1 of Law no. 179/2017, concerning the protection of whistleblower of crimes or anomalies they became aware in the context of the public or private employment relationship.

Whistleblowing coming from employees that, in their own working duties, became aware of misconducts are regulated by the dedicated procedure (DRU 21 “Report Management for Whistleblowing”).

Reports are submitted and managed by means of a computer system which guarantees the confidentiality of the identity of the person making the report, including with regard to the offices responsible for receiving it. The system is accessible both from the company's intranet and from the Company's website at the following address:

<https://www.sportesalute.eu/whistleblowing.html>

The obligation to report by means of the computer system is incumbent on all corporate structures and is aimed at preventing and detecting conduct that is not in line with corporate provisions or the law and shortcomings or deception in prevention measures.

The obligation is aimed primarily at the corporate functions that manage processes exposed to the risk of corruption.

Apply the following general provisions:

- managers and staff, primarily those working on corruption risk activities, have to monitor the controls performed (first level control) and report anomalies, lacks or frauds;
- reports, related to the commission or the reasonable risks of commission of corruption crimes or not compliant with Plan and Code of Ethics, must be transmitted.

The procedure clarifies that no retaliatory actions and no prejudice will happen after reporting if done in good faith.

Pursuant to law, is recalled that any retaliatory action put in place after an internal report or addressed to the ANAC or after a report to Judicial Authorities, will be evaluated as invalid and, when verified, sanctioned⁹.

Anyway R.P.C.T. will act in order to guarantee the reporter against any type of retaliation, understood as action that might lead to even only suspect of discrimination or penalization, guaranteeing through dedicated channels, the confidentiality of the identity of the reporter, without prejudice to the law

⁹ Art. 54-bis paragraph 6. If the investigation carried out by ANAC reveals the adoption of discriminatory measures by one of the public administrations or bodies referred to in paragraph 2, without prejudice to other liability profiles, ANAC shall apply a pecuniary administrative sanction ranging from 5,000 to 30,000 Euros to the manager who adopted such measure. If it is ascertained that there are no procedures for the forwarding and management of reports, or that the procedures adopted do not comply with those set out in paragraph 5, ANAC shall apply to the person in charge a pecuniary administrative sanction ranging from 10,000 to 50,000 Euros. If it is ascertained that the person in charge has failed to carry out verification and analysis activities on the reports received, the pecuniary administrative sanction from 10,000 to 50,000 Euros shall be applied to the person in charge. The ANAC determines the amount of the sanction, taking into account the size of the administration or body to which the report refers.

obligations in protection of the rights of the Society or the people erroneously or bad faith accused.

In this regard:

- in the area of criminal actions, the identity of the reporter is secret within the limits of the art. 329 of the Italian Civil Code;
- in the area of the legal action in the Court of Auditors, the identity of the reporter can't be revealed until the conclusion of preliminary investigations;
- in the area of the disciplinary proceeding, the identity of the reporter can't be revealed, where the objection of disciplinary proceedings is validated on clear verification and other in compliance to the report.

The report-notification is also excluded from the right of access to the documents according to art. 22 and following in Law no. 241/90.

R.P.C.T. annually sends to every employee a communication of the existence and the modality of usage of the whistleblowing system.

Sport e Salute S.P.A. manage the reports done by employees and partners, though anonymous application "whistleblowing" into the corporate intranet with the final details that can be found in the available manual.

This system guarantees confidentiality for the identity of the reporter and even the anonymous report though an informatics system that gathers all the data, but these are not accessible and recognizable by the bureau in charge of the reports management.

The preliminary activities for reports start from IACC, which checks for reports periodically or following an automatic alert from the application. Subsequently, this office informs the R.P.C.T. and the OdV, in accordance with their respective responsibilities, who assess whether the report is bona fide and adequately substantiated, or considered to be in bad faith.

If the report is objectively confirmed or if critical aspects emerge, the OdV/R.P.C.T. informs the Chairman and, if appropriate, asks the Human Resources Department to assess the initiation of disciplinary proceedings.

The Chairman takes the actions deemed necessary or appropriate in relation to the information provided by the SB/R.P.C.T. and makes the necessary communications to the competent authorities.

The reporting system is defined in procedure DRU21 "Gestione segnalazioni" - Whistleblowing'.

6. Verification of compliance with the provisions of Legislative Decree 39/2013

In accordance with art. 15 of Legislative Decree no. 39/2013 and with the Decision n. 833/2016 dell'ANAC, the RPTC ensure the compliance with the dispositions of the Decree in incompatibility and foreclosure to confer an assignment matters. Specifically, R.P.C.T.:

- defines the forms for the collection of self-certifications and ensures that they are collected from all persons concerned at the time of appointment (Article 20 of Legislative Decree 39/13), also with the support of the Internal Auditing Corporate Compliance Office;
- in the case in which they come across spread news or information, even by media or internet, such as information described in details, even anonymous, or through other specific situations, ensuring the foreclosure to confer an assignment or incompatibility for the position.

In the hypothesis of point b) above, R.P.C.T. starts a verification procedure, alerting the interested party, with the intent to provide a brief indication of the facts, the reference to the position undergone on investigation of foreclosure to confer an assignment or incompatibility situations, the specification of the regulation that could be interpreted as violated and it's encouraged to present a statement of defense within 30 days after the receipt of the communication. In the hypothesis in which the legal action is investigating on a possible situation of foreclosure to confer an assignment similar notice is transmitted from R.P.C.T. to the Authority, which made the appointment.

The examination, is annually done on sample case, and has as an object the reliability of incompatibility and foreclosure to confer an assignment of the declarations released by the interested person, according to art. 20 of Legislative Decree no. 39/2013, in relation to the accuracy and completeness of these.

The examination can be directly done or with the support of companies either outside, through public sources, noted depositions by the interested subject such as with the request of documents or certificates relevant with the content of the declaration.

For the purposes of the assessment, the R.P.C.T. may request the support of the Legal and Corporate Affairs Department.

The persons concerned are required to provide the utmost cooperation and support to the R.P.C.T. for the purposes of ascertaining both objective and subjective elements.

If the proceedings end with the ascertainment of the existence of a situation of incompatibility, the R.P.C.T.: (i) transmits the notification to the person concerned and in it grants a term of 15 days within which the person may exercise the option that would result in the disappearance of the cause of incompatibility; (ii) orders the forfeiture of the conferment acts found to be incompatible and the termination of the relevant contract pursuant to art. (ii) orders the forfeiture of the acts of conferment that are incompatible and the termination of the related contract pursuant to Article 19 of Legislative Decree No. 39/2013, in cases where the option is not exercised or where the option exercised has not resulted in the disappearance of the cause of incompatibility.

For the purposes of the activities of assessment, challenge and imposition of sanctions, Sport e salute S.p.A. guarantees the maximum autonomy and independence to the R.P.C.T.

7. Staff Training

Training is intended as a management lever aimed at creating a culture and a control environment for the prevention of corruption.

In this sense, the R.P.C.T. defines, on a multiannual basis, the training interventions in a risk-based logic, i.e. giving priority to staff working on processes presenting a higher degree of risk and providing, among other things, a representation of the external and internal context, understood both in terms of legislation and risk factors, of the methodological tools aimed at recognising the so-called red-flags or "false positives" of each process, of the methods of using the whistleblowing system.

8. Post-employment Ban (*pantouflage - revolving doors*)

Pursuant to Article 53, paragraph 16-ter, of Legislative Decree 165/2001, employees who have exercised authoritative or negotiating powers on behalf of the CIP are not allowed - in the three years following termination of service - to carry out work or professional activities in private entities receiving the activities of the Administration to which they belong carried out through the same powers.

Under Article 1(2)(c) of the decree, the addressees of this legislation also include "*companies and other private-law bodies performing administrative functions, producing goods and services for public administrations or managing public services, which are controlled by public administrations pursuant to Article 2359 of the Civil Code (...)*".

The specific risk consists in the circumstance that, during the period of employment with the CIP, the employee may pre-establish advantageous working situations, exploiting, for a private purpose, his position and power within the Entity, in order to obtain future employment with the company or private entity with which he comes into contact by reason of his service. Consequences of the breach are:

- – the nullity of the contracts concluded and the assignments conferred on the former civil servant by the private entities indicated in the provision;
- the prohibition, for the private persons who concluded or conferred them, to contract with the public administrations for the following three years with the obligation to return any remuneration received and ascertained to refer to them.

The institution has been deepened by some interventions of ANAC in order to provide operators in the sector with indications on its scope of application.

In particular, ANAC considers that as soon as the R.P.C.T. becomes aware of a breach of the prohibition of pantouflage by a former employee, he should report such a breach to ANAC and to the top management of the Administration in which the employee was employed and, possibly, also to the entity which employed the former employee.

Moreover, ANAC has clarified that employees with authoritative and negotiating powers, to which the provision refers, are *"those persons who concretely and effectively exercise, on behalf of the public administration, the powers mentioned above, through the issuance of administrative measures and the completion of legal transactions by entering into contracts in legal and economic representation of the entity"* (see ANAC Opinions AG/8/ of 18 February 2015 and AG/2 of 2015).

Finally, ANAC considers that the risk of pre-establishing favourable employment situations may also apply to an employee who has had the power to have a decisive impact on the decision which is the subject of the final measure, by collaborating in the preliminary investigation, for example by drafting mandatory end-of-procedure documents (opinions, expert opinions, certifications) which significantly influence the content of the decision. Therefore, the prohibition of pantouflage applies not only to the person who signed the act but also to those who participated in the procedure.

9. Corruption prevention goals

Sport e salute S.p.A.'s PTCP, in line with 2019 PNA, endorses and confirms the following strategic goals for the three-year period 2021-2032:

- reducing the likelihood of corruption events;
- increasing the ability to detect corruption cases and improving response times;
- creating a corruption-unfriendly environment.

In order to achieve the strategic goals, Sport e salute S.p.A.'s R.P.C.T. established the following specific goals for 2021, which will be implemented with IAAC and, if necessary, external support:

SPECIFIC GOAL 2021		REFERENCE STRATEGIC GOAL	TIMEFRAME
1	Performing anti-corruption due diligence and surveys on third parties	Increasing the ability to detect corruption cases and improving response times Creating a corruption-unfriendly environment	March - December
2	Implementing an integrated corporate risk management system	Increasing the ability to detect corruption cases and improving response times	June - December
3	Performing the checks described in the Audit Plan	Reducing the likelihood of corruption events	April – December

10. Disciplinary System

In relation to the management bodies, without prejudice to the responsibilities provided by Legislative Decree no. 231/2001, as well as the actions pursuant to art. 2392 of the Italian Civil Code for Company damages caused, pursuant to ANAC Resolution no. 1134 of 8 November 2017, it is promoted sanctioning mechanisms implementation towards Managers who have not adopted organisational and management measures for corruption prevention according to the Law no. 190/2012 or PTPC.

The compliance with the provisions and conduct rules contained in the Plan and Anti-corruption policies and procedures constitutes Sport e Salute S. p. A. employees obligations implemented set by the art. 2104, comma 2, Italian Civil Code.

Violation of the provisions and behavioural rules of the Plan, policies and procedures by Sport e salute S.p.A. employees constitute a disciplinary offence.

Disciplinary measures may be imposed in accordance with the provisions of art. 7 Law no. 300/1970 (so- called "Statutory Employee") and the National Collective Bargaining Agreement (CCNL).

Each time a violation is reported, an action may be brought to ascertain it. In particular, in the investigation phase, the employee may be notified of the charge and may also be granted the period of reply provided for by the CCNL with regard to his defence.

When the infringement is established, a disciplinary measure shall be imposed in proportion to its seriousness and possible recidivism.

The R.P.C.T. is promptly notified of the commencement and conclusion of disciplinary proceedings (both in the case of imposition of a sanction and in the case of cancellation).

The adequacy of the disciplinary system to the requirements of the Plan is monitored by the R.P.C.T.

The type and extent of each of the sanctions are also applied taking into account:

- the conduct's intentionally or negligence degree, imprudence or inexperience with regard also to the event predictability;
- the overall employee behaviour, with particular regard to the existence or previous disciplinary procedures, within the limits allowed by law;
- the employee's duties;
- the individual operation position involved in the event;
- other particular circumstances.

Sport e Salute S. p. A. may claim compensation and damages resulting from Plan, policies and procedures violation.

In the event of violation of the provisions and rules of conduct contained in the Plan and in the procedures by managers, once the responsibility of the author of the violation has been ascertained, the sanction deemed most appropriate shall be adopted against the person responsible, in accordance with the provisions of the current CCNL applicable to managers.

If the breach leads to a supervening lack of trust between the Company and the manager, the sanction may be dismissal for just cause.

11. Transparency Plan

11.1 Transparency management process

Transparency is intended as a complementary element to achieve the goals of the shared Three-Year Corruption Prevention Plan. It helps to root and develop the concept of "transparent administration" and reduces the possibility of creating corruption-friendly environments.

In this sense, transparency, i.e. disclosure of data concerning activities at risk, is a criterion that can reveal the degree of corruption risk limitation.

Transparency days are also intended as an important means of involving stakeholders in the promotion and enhancement of the Company's transparency.

Sport e salute S.p.A. may publish web questionnaires on the institutional website to collect evaluations on the ease of consultation of the website, on the completeness of the data and information published by the Company and to receive suggestions for further requests for publication relating to other categories of data, in addition to the mandatory ones.

In order to make the principles of transparency and accessibility of data operational and to create an open administration at the service of citizens, a dedicated certified e-mail box has been set up.

The transparency management process concerns both the management of publication obligations and the achievement of specific objectives. In general, the R.P.C.T. requests from the Functions of Sport e Salute S.p.A. the data within its competence that are necessary to fulfil the legal obligations and sends them for publication to the company CONINet, which manages the institutional website.

The R.P.C.T. reports to the Board of Directors of Sport e salute S.p.A., or directly to the Authority if necessary, the cases of failure or delay in fulfilling the obligations of publication also for the purpose of the possible adoption of disciplinary measures.

The Board of Directors of Sport e salute S.p.A. is informed of cases of non-compliance or delayed compliance with publication obligations by Managers and initiates the necessary actions also with reference to any disciplinary procedures.

IACC operationally supports the R.P.C.T. in requests to the competent Functions and in the publication of data, except for data relating to calls for tenders and contracts, which are published directly by the Procurement Function.

The Functions and offices of Sport e salute S.p.A., provide the requested data and documents ensuring the timeliness and completeness of the data, as far as they are concerned.

IACC verifies the conformity of the data received and takes care of their publication by sending the request to Coninet, which manages the institutional website.

The following diagram shows the responsibilities of the individual Functions for the collection and transmission of data and documents subject to publication.

SCHEMA ADEMPIMENTI "SOCIETA' TRASPARENTE" EX D.LGS.33/13 DI SPORT E SALUTE S.P.A.

Review sito SPORT E SALUTE S.P.A. - SOCIETA' TRASPARENTE - come da schema allegato alla Delibera ANAC. N. 1134 del

ADEMPIMENTO	CONTENUTI	RIFERIMENTO NORMATIVO	OWNER DEI DATI E DELLE INFORMAZIONI
Disposizioni generali	1) Piano Triennale prevenzione e corruzione 2) Atti generali 3) Codice Etico	d.lgs. 33/13: art. 10 art. 12	INTERNAL AUDITING E CORPORATE COMPLIANCE
Organizzazione	1) Titolari di incarichi di amministrazione, di direzione o di governo (salvo gratuiti): I. Presidente II. CdA IV. P.O. con deleghe Per tutti i soggetti 1): Dati per ciascun componente: - compensi (indennità e gettoni) - importi viaggi Documenti: - atto di nomina con indicazione della durata - cv - dichiarazione irpef parzialmente oscurata - dichiarazione predisposta secondo modello e contenente: . assenza cause di incompat. e inconferib. (ex D.Lgs. 39/2013); . dati relativi all'assunzione di altre cariche e relativi compensi, altri eventuali incarichi con oneri a carico della finanza e relativi compensi (ALL. B - Sez. A); . situazione patrimoniale (ALL. B - Sez. B); . mancato consenso coniuge e parenti (ALL. B - Sez. C) - dichiarazione predisposta secondo modello contenente: invarianza / variazione delle cause incompatib. e della situaz. patrimoniale 2) Sanzioni per mancata comunicazione dei dati 3) Articolazione degli uffici organigramma con indicazione competenze 4) Telefono e posta elettronica: elenco completo numeri e caselle mail e pec	d.lgs. 33/13: art. 13 art. 14 art. 47 d.lgs. 39/13 art. 20	INTERNAL AUDITING E CORPORATE COMPLIANCE per i dati e le dichiarazioni relative alle cariche FUNZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI per gli importi dei viaggi delle cariche
Consulenti e collaboratori	Incarichi consulenti e collaboratori Dati oggetto di pubblicazione per ciascun componente: i) estremi atto di conferimento, durata, compenso e oggetto incarico, ragione dell'incarico ii) il tipo di procedura seguita per selezione contraente e numero partecipanti Documenti oggetto di pubblicazione: III) cv IV) dichiarazione ai sensi dell'art.15-bis	d.lgs. 33/13: art. 15-bis	TUTTE LE FUNZIONI

SCHEMA ADEMPIMENTI "SOCIETA' TRASPARENTE" EX D.LGS.33/13 DI SPORT E SALUTE S.P.A.

Review sito SPORT E SALUTE S.P.A. - SOCIETA' TRASPARENTE - come da schema allegato alla Delibera ANAC. N. 1134 del

ADEMPIMENTO	CONTENUTI	RIFERIMENTO NORMATIVO	OWNER DEI DATI E DELLE INFORMAZIONI
Personale	<p>1) Personale:</p> <ul style="list-style-type: none"> a) CCNL dirigenti b) CCNL non dirigenti c) personale a tempo indeterminato: dato distinto per categoria (tipo contratto, costo complessivo, numero risorse in servizio) d) personale non a tempo indeterminato: dato distinto per categoria (tipo contratto, costo complessivo, numero risorse in servizio) e) tassi di assenza - tabella strutturata per direzione con indicazione del tasso di assenza delle direzioni f) elenco degli incarichi conferiti o autorizzati a ciascun dipendente. Dati: oggetto, durata e compenso <p>2) Titolari di incarichi dirigenziali:</p> <p>Per ciascun titolare di incarico:</p> <p>Dati oggetto di pubblicazione:</p> <ul style="list-style-type: none"> 1) sintesi dei dati del contratto (quali data della stipula, durata, oggetto dell'incarico) 2) compensi con evidenza delle parti variabili <p>Documenti:</p> <ul style="list-style-type: none"> 1) cv 2) dati relativi all'assunzione di altre cariche, presso enti pubblici o privati e relativi compensi a qualsiasi titolo; 3) altri eventuali incarichi con oneri a carico della finanza pubblica e indicazione dei compensi spettanti; 4) dich. insussistenza cause inconferibilità e incompatibilità dich. 39/13; <p>Per ciascun dirigente l'amministrazione pubblica sul proprio sito istituzionale:</p> <p>Ammontare complessivo degli emolumenti percepiti a carico della finanza pubblica</p>	<p>d.lgs. 33/13: art. 14 art.14 c. 1-ter art. 16 art. 17 art. 18 art. 21</p> <p>d.lgs. 39/13: art. 20</p>	FUNZIONE RISORSE UMANE, ORGANIZZAZIONE E SCUOLA DELLO SPORT
Selezione del personale	<p>Selezione del personale:</p> <p>Criteri e modalità:</p> <p>Provvedimenti/regolamenti/atti generali che stabiliscono criteri e modalità per il reclutamento del personale</p> <p>Avvisi di selezione:</p> <p>per ogni procedura selettiva:</p> <ul style="list-style-type: none"> 1) avviso di selezione 2) criteri di selezione 3) esiti della selezione 	<p>d.lgs. 33/13: art. 19</p> <p>L. 190/12: art. 1 c. 16</p> <p>d.lgs. 175/16: art. 19</p>	FUNZIONE RISORSE UMANE, ORGANIZZAZIONE E SCUOLA DELLO SPORT
Performance	<p>Premialità:</p> <p>criteri di distribuzione dei premi al personale e ammontare aggregato dei premi effettivamente distribuiti</p>	<p>d.lgs. 33/13: art. 20</p>	FUNZIONE RISORSE UMANE, ORGANIZZAZIONE E SCUOLA DELLO SPORT
Enti controllati	<p>Società partecipate:</p> <p>1) Dati relativi alle Società partecipate (Coninet- Parco Foro Italico) TABELLA:</p> <ul style="list-style-type: none"> - funzioni attribuite; - info relative all'oggetto sociale delle partecipate, ragione sociale, quota di partecipaz., data costituzione, durata impegno, onere gravante sull'ente, risultati di bilancio degli ultimi 3 esercizi finanziari e numero rappresentanti designati da CONI Servizi; - emolumenti di rappresentanti di Coni-Servizi e degli amministratori, dichiarazione sulla insussistenza cause di inconferibilità e incompatibilità (dich. 39/13) (con link al sito dell'ente) <p>2) rappresentazione grafica rapporti tra Coni-Servizi e controllate</p> <p>3) link a sito web delle controllate</p>	<p>d.lgs. 33/13: art. 22</p> <p>d.lgs. 39/13: art. 20</p>	FUNZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI
Bandi di gara e contratti	<p>1) Dati oggetto di pubblicazione in tabelle riassuntive per ogni procedura:</p> <ul style="list-style-type: none"> - Codice Identificativo Gara (CIG); - Struttura proponente; - Oggetto del bando; - Elenco degli operatori invitati a presentare offerte/Numero di offerenti che hanno partecipato al procedimento; - Aggiudicatario; - Importo di aggiudicazione; - Tempi di completamento dell'opera servizio o fornitura; - Importo delle somme liquidate; - procedura di scelta del contraente; - la composizione della commissione giudicatrice <p>2) Documenti oggetto di pubblicazione per ogni procedura (art. 29 d.lgs. 50/2016):</p> <ul style="list-style-type: none"> a - il provvedimento che determina le esclusioni dalla procedura di affidamento (entro 2 giorni); b - il provvedimento che determina le ammissioni all'esito delle valutazioni dei requisiti soggettivi, economico-finanziari e tecnico-professionali (entro 2 giorni); c - i curricula dei componenti della commissione giudicatrice; d - i resoconti della gestione finanziaria dei contratti al termine dell'esecuz. e - elenchi ufficiali di operatori economici riconosciuti e delle certificazioni (albo); <p>3) Ulteriori documenti sottoposti a pubblicazione (ex d.lgs. 50/2016):</p> <ul style="list-style-type: none"> - Programma biennale degli acquisti di beni e servizi, e relativi aggiornamenti annuali (art. 21); - Programma triennale dei lavori pubblici, e relativi aggiornamenti annuali (art. 21); - Avviso di preinformazione artt. 70, 72, 73 e 98 d.lgs. 50/16; - Delibera a contrarre; - Avvisi, bandi ed inviti artt. 36, 72, 73, 114 e 122 d.lgs. 50/16; - Avvisi sui risultati della procedura di affidamento artt. 72, 73 e 98 d.lgs. 50/16; - Avvisi sul sistema di qualificazione artt. 72, 73 e 127 d.lgs. 50/16 	<p>L. 190/12: art. 1 c. 32</p> <p>d.lgs. 33/13: art. 37</p> <p>Delibera ANAC n. 39/13: art. 4</p> <p>d.lgs. 50/16: art. 29</p>	FUNZIONE ACQUISTI

SCHEMA ADEMPIMENTI "SOCIETA' TRASPARENTE" EX D.LGS.33/13 DI SPORT E SALUTE S.P.A.

Review sito SPORT E SALUTE S.P.A. - SOCIETA' TRASPARENTE - come da schema allegato alla Delibera ANAC. N. 1134 del

ADEMPIMENTO	CONTENUTI	RIFERIMENTO NORMATIVO	OWNER DEI DATI E DELLE INFORMAZIONI
Sovvenzioni, contributi, sussidi, vantaggi economici	1) Atti di determinazione dei criteri e modalità di concessione per contributi e vantaggi superiori a 1.000 2) Tabella con indicazione de: a) il nome dell'impresa o dell'ente e i rispettivi dati fiscali o il nome di altro soggetto beneficiario; b) l'importo del vantaggio economico corrisposto; c) la norma o il titolo a base dell'attribuzione; d) l'ufficio e il funzionario o dirigente responsabile del relativo procedimento amministrativo; e) la modalità seguita per l'individuazione del beneficiario; f) il link al progetto selezionato e al curriculum del soggetto incaricato.		FUNZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI FUNZIONE AFFARI LEGALI E SOCIETARI per i dati e documenti relativi a: Federazioni Sportive Nazionali; Discipline Sportive Associate; Enti di Promozione Sportiva; Associazioni Benemerite; Gruppi Militari e Gruppi Civili. FUNZIONE SPORT E PERIFERIE E SVILUPPO INFRASTRUTTURE SPORTIVE per "Fondo Sport e Periferie"
Bilanci	A) Bilanci consuntivi con allegati B) Entrate e Spese in formato tabellare	d.lgs. 33/13: art. 29 d.lgs. 175/16: art. 6	FUNZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI
Beni immobili	Dati: 1) Tabella relativa al patrimonio immobiliare - elenco impianti sportivi e immobili e loro indirizzo; 2) Tabella relativa alle locazioni passive - info relative all'immobile con destinaz. d'uso, indirizzo, locatario, canone annuo	d.lgs. 33/13: art. 30	FUNZIONE INFRASTRUTTURE, SISTEMI E INGEGNERIA DELLO SPORT per le locazioni passive FUNZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI per il patrimonio immobiliare
Controlli e rilievi sull'amministrazione	Nominativi OIV documenti: 1) attestazioni OIV 2) relazione dei revisori (ora alleg. al bilancio) 3) I rilievi della Corte dei Conti (Tutti, receipti e non receipti, su organizzazione e attività o singoli atti)	d.lgs. 33/13: art. 31 L. 190/12: art. 1 c. 8 bis	INTERNAL AUDITING E CORPORATE COMPLIANCE
Pagamenti	Dati sui pagamenti: A) elenco pagamenti per importo, tipologia spesa e beneficiario Indicatore di tempestività dei pagamenti: B) indicatore di tempestività dei pagamenti C) ammontare complessivo dei debiti e numero delle imprese creditrici	d.lgs. 33/13: art. 4-bis art. 33	FUNZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI
Altri contenuti	Prevenzione della Corruzione: A) PTCP B) Nominativo e recapito RPCT C) Relazione RPCT (entro il 15 dicembre di ogni anno - prorogata al 31 gennaio) D) Atti accertamento violazioni di cui al d.lgs. 39/13 Accesso civico: Accesso civico e generalizzato: Nome del RPCT a cui rivolgere la richiesta di accesso civico e nomi Uffici competenti a cui presentare la richiesta, nonché le modalità di esercizio di tale diritto, con indicazione dei recapiti telefonici e delle caselle di posta elettronica istituzionale Registro degli accessi Dati Ulteriori: Questionario sulla trasparenza Link alle pagine dei siti web delle Federazioni Sportive Nazionali ove sono pubblicati i bilanci federali Procedura di Internal Audit	d.lgs. 33/13: art. 5 art. 7 bis art. 10 art. 43 L. 241/90: art. 2 L. 190/12: art. 1 d.lgs. 39/13: art. 18 Linee guida Anac FOIA (del. 1309/2016)	INTERNAL AUDITING E CORPORATE COMPLIANCE

11.2 The Head of the Contracting Station Register (RASA)

The Head for the Contracting Station Register (RASA), ensures the effective inclusion in the ANAC' Single Register of Contracting Stations (*Anagrafe Unica delle Stazioni Appaltanti- AUSA*) of the data relating to the identifying elements of the Organisation, pursuant to Article 33-ter of Law Decree no. 179/2012, converted, with amendments, into Law no. 221/2012.

Sport e salute S.p.a., by a determination of the Chairman and Chief Executive Officer dated 16 March 2021, has appointed Mr. Mario Coppola as Head of the Contracting Authority Register.

This appointment will constitute a specific organisational measure of transparency aimed at preventing corruption, which will remain on a transitional basis, in accordance with the provisions of Article 216, paragraph 10, of Legislative Decree no. 50/2016, until the date of entry into force of the qualification system for contracting stations referred to in Article 38 of the same Legislative Decree.

11.3 Transparency Goals

In order to make the management of transparency effective, efficient and maintain compliance with the law, the aim is **to provide for an indicator of visits to the Company's "Transparent Company" web page in 2021.**

Annex - Drilldown

Conflicts of interest

Sport e salute S.p.A. identifies and manages conflicts of interest.

In general terms, according to the OECD Guidelines "Managing conflict of interest in the public service", a "conflict of interest" implies a conflict between the public mission and the private interests of a public official, where the latter has private interests that could unduly influence the performance of his public duties and responsibilities¹⁰.

Within these Guidelines, three types of conflicts of interest are identified:

- Real: there is a conflict between the public mission and the private interests of a public official, who has private interests which could unduly affect the fulfilment of his or her public obligations and responsibilities.
- Apparent: it seems, but not happening, that public official private interests may unduly influence the fulfilment of his obligations.
- Potential: a public official may have private interests that could give rise to a conflict of interest if the official will assume responsibility in future conflict situations.

The concept of conflict of interest has also been declined in Italian law. In general terms, in the Civil Code, in articles 1394, 1395 and 2373 and, subsequently, with particular reference to public employees, in the article 6-bis of Law 241/1990 (article introduced by art. 1, c. 41 of Law 190/2012, c.d. Anti-corruption law).

Italian Civil Code

- Art. 1394. Conflict of interest.

The contract signed by the legal representative having a conflict of interest with the represented party may be cancelled if requested by the represented party if the conflict of interest was known or recognisable by the contract counter party.

- Art. 1395. Contract with himself.

The contract that the legal representative having a conflict of interest agrees with himself or on behalf of

¹⁰ Definition found in OECD GUIDELINES AND COUNTRY EXPERIENCES "Managing Conflict of Interest in the Public Service", published by the Organisation for Economic Co-operation and Development (OECD), Ed. 2003, pp. 24-25.

another third party he represents may be cancelled, unless the represented party specifically authorized the legal representative, or contract content is determined in order to exclude the possibility of conflict of interest. An appeal may be lodged only by the represented party.

- Art. 2373. Conflict of interests.

A resolution approved thanks to the vote of those who, personally or representing third parties, have conflict of interest with the company, may be challenged under article 2377 if it could cause damage to the company.

Directors cannot vote in resolutions concerning their responsibility. The members of the Management Board cannot vote in resolutions concerning the appointment, removal or duties of the Supervisory Board members.

Finally, the art. 6-bis of Law no. 241 of 7 August 1990 defines Conflict of interest:

The person in charge of proceedings and who in charge of offices competent to adopt opinions, technical evaluations, and the final decision must refrain in the event of a conflict of interest and report any situation of conflict, including potential conflict.

Sport e Salute S.p.A. requires specific declaration signed for conflicts of interest identification towards:

- consultants and external collaborators;
- internal staff working in risk areas;
- suppliers and institutions requesting direct assignment.

Finally, art. 42 of Legislative Decree 50/2016, Procurement Code. Conflict of interest:

The conflict of interest is the situation in which the existence of a personal interest for a person who intervenes in any way in the tender procedure or could in any way influence its outcome is potentially suitable for undermining impartiality and independence of the contracting authority in the tender procedure. In other words, the interference between the institutional and personal spheres of the public official occurs when decisions requiring impartial judgment are adopted by a subject who has, even if only potentially, private interests in contrast with the public interest.

Monitoring the Purchasing process

In the PNA 2015, ANAC carried out a purchasing process and contract management in-depth analysis.

The process was divided into 6 stages with specific alerts annexed, as well as possible preventive measures were identified for each one.

The following table summarizes the anomalies indicated for each phase.

Fase	Anomalie
Programmazione	<ul style="list-style-type: none"> - procedure di urgenza - proroghe contrattuali - reiterazione di affidamenti diretti al medesimo fornitore - valore affidamenti diretti per stessa classe merceologica superiore a soglia comunitaria
Progettazione	<ul style="list-style-type: none"> - mancanza di trasparenza nelle consultazione preliminare di mercato - specifiche tecniche e capitolato approssimativi o discriminatori - procedura di aggiudicazione discriminatoria - assenza degli elementi essenziali del contratto - insufficiente stima del valore - mancanza di limiti di ammissibilità di varianti nell'offerta - requisiti restrittivi di partecipazione - eccessivo ricorso a Offerta Economica Più Vantaggiosa
Selezione del contraente	<ul style="list-style-type: none"> - assenza di pubblicità del bando - proroghe immotivate - annullamento di gara - reclami o ricorsi da parte di offerenti esclusi - ristretto numero di partecipanti/unica offerta - gare aggiudicate con frequenza agli stessi operatori - assenza di criteri nell'attribuzione dei punteggi
Verifica aggiudicazione e stipula del contratto	<ul style="list-style-type: none"> - denunce/ricorso da parte di concorrenti o aggiudicatario per violazione di legge da parte dell'amministrazione - mancata/inesatta/incompleta/intempestiva comunicazione su: <ul style="list-style-type: none"> *inviti; *esclusioni; *aggiudicazioni. - ritardo nella formalizzazione del provvedimento di aggiudicazione definitiva.
Esecuzione del contratto	<ul style="list-style-type: none"> - motivazione illogica dell'adozione di una variante - mancata acquisizione di necessari pareri o autorizzazione - esecuzione dei lavori in variante prima dell'approvazione della perizia - contenzioso tra stazione appaltante e operatori economici - assenza del Piano di Sicurezza e coordinamento - assenza di istruttoria dei dirigenti responsabili prima della revisione del prezzo
Rendicontazione	<ul style="list-style-type: none"> - incompleta documentazione inviata dal Responsabile del Procedimento (rp) - mancato invio a rp - certificato di regolare esecuzione su prestazioni non effettivamente eseguite - elusione degli obblighi di tracciabilità dei flussi finanziari - mancata acquisizione CIG o smart CIG

Sport e Salute S. p. A., taking into account of above, has implemented the following measure:

- preventive:
 - a) internal regulations for the works, services and supplies acquisition for amounts up to 1,000,000 euros in order to regulate and manage the unitary and correct processes, in compliance with National and European legislation, unitary procurement processes necessary for the proper functioning of the acquisitions of Sport e salute S.p.A.;
 - b) procedure about the goods, services and works purchasing administrative management in order to regulate and define Company purchasing process activities;
 - c) SAP application system, implemented with specific profiles authorization adoption and aimed at accounts management and active and passive cycle processes flows, which manages the segregation of functions between purchase request, purchase order and goods receipt;
 - d) DRU 25 procedure "Conflict of interest management": conflict of interest declarations form to be completed and signed by the applicant department and the supplier for direct contracting with amount above 5.000€.
- ongoing:
 - e) periodic information flows from the purchasing department to R.P.C.T. and to OdV, in relation to the following aspects:
 - number and total amount of direct contracting during the period;
 - negotiation procedures carried out during the period in which bid have not been received or awarded but for which only single bid has been received;
 - integration and contractual variants;
 - contractual extensions;
 - tender cancellation;
 - complaints and appeals.
- detective:
 - f) periodic survey about the negotiation procedures to check customer satisfaction concerning their transparency and effectiveness;
 - g) periodic Purchasing Process audits.