



---

**THREE-YEAR CORRUPTION  
PREVENTION AND TRANSPARENCY PLAN  
2022-2024**

---

Rome, 22 March 2022

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

*(Mr. Marco Befera)*

## Table of contents

<b>Foreword .....</b>	<b>3</b>
The Three-Year Corruption Prevention Plan .....	3
Sport e salute S.p.A.'s Mission .....	5
<b>1. Regulatory framework .....</b>	<b>6</b>
1.1 International Framework.....	6
1.2 National Framework .....	7
<b>2. Corruption prevention process.....</b>	<b>11</b>
2.1 Outer context analysis.....	11
2.2 Inner context analysis.....	21
2.3 Risk assessment .....	23
2.4 Risk management .....	26
2.5 Monitoring the process .....	29
2.6 Roles and responsibilities .....	30
<b>3. Appointment, powers and duties of the RPCT .....</b>	<b>33</b>
<b>4. Data flows.....</b>	<b>35</b>
<b>5. Whistleblowing .....</b>	<b>36</b>
<b>6. Verification of compliance with the provisions of Legislative Decree 39/2013 .....</b>	<b>38</b>
<b>7. Staff Training.....</b>	<b>39</b>
<b>8. Post-employment Ban (<i>pantouflage - revolving doors</i>).....</b>	<b>40</b>
<b>9. Corruption prevention goals .....</b>	<b>41</b>
<b>10. Disciplinary system.....</b>	<b>42</b>
<b>11. Transparency plan .....</b>	<b>44</b>
11.1 Transparency management process .....	44
11.2 The Head of the Contracting Station Register.....	47
11.3 Transparency goals.....	47
<b>12. Appendix - Insights .....</b>	<b>48</b>
12.1 Procurement process .....	48
12.2 Conflicts of interest .....	50

## Foreword

### The Three-Year Corruption Prevention Plan

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

This law requires Public Administrations, as well as private entities subject to public control<sup>1</sup>, to adopt a PTPC to develop a corruption prevention strategy, outline an action plan based on the analysis of risk exposure levels of the offices and indicate sensitive areas, practical measures to implement according to each specific risk danger level and who is in charge of implementing each measure in a set time frame.

\*\*\*

Sport e salute S.p.A. (hereinafter also the "*Company*") - established by Decree-Law no. 138 of 8 July 2002, converted into Law no. 178 of 8 August 2002, and amended by Law no. 145 of 30 December 2018 - is a private company entirely owned by the Ministry of the Economy and Finance (MEF).

On 23 March 2021, Law Decree no. 5<sup>2</sup>, containing urgent measures on the organisation and functioning of CONI, established that the staff of Sport e salute S.p.A. - who were already employed by CONI on 2 June 2002 and who, when the decree came into force, were working for CONI on an outsourcing basis - would be transferred to the staff of CONI with the same qualification, with the option of remaining employed under Sport e salute S.p.A.

Law no. 234 of 30 December 2021 ("Budget Law 2022") established "*in order to achieve CONI's full organisational independence*", the transfer to CONI of permanent employment contracts of executive and non-executive staff of Sport e salute, already employed by CONI as of June 2002, who, as of 30 January 2021, were working at CONI under an outsourcing arrangement, as well as those who were working without being employed before 2 June 2002. The permanent employment contracts of executive and non-executive staff of Sport e salute S.p.A. to be identified among resources employed by CONI in execution of the service contract as of 30 January 2021 are also transferred.

The same Decree-Law 5/2021 established that CONI and Sport e Salute S.p.A. may regulate, with specific service contracts, specific tasks or services other than those of CONI.

---

<sup>1</sup> "Document shared between the Ministry of the Economy and Finance and the Italian Anti-Corruption Authority to reinforce anti-corruption and transparency schemes in companies owned and/or controlled by the Ministry of the Economy and Finance" of December 2014 and ANAC Resolution No. 1134 of 8 November 2017: "New guidelines for the implementation of corruption prevention and transparency regulations by companies and private entities controlled and participated by public administrations and economic governmental bodies".

<sup>2</sup> On 23 March 2021 the Decree was converted into Law no.43.

\*\*\*

The Company shall be managed by a Board of Directors consisting of three members, one of whom shall act as President, supplemented by a member appointed by CONI as deputy director. The President shall be appointed by the government authority in charge of sport after consulting the appropriate parliamentary committees, while the other members shall be appointed by the Minister of Health and the Minister of Education, University and Research, respectively, in agreement with the Minister of Economy and Finance, after consulting the relevant parliamentary committees and the top management bodies of the Company are incompatible with the top management bodies of CONI. The Board of Directors shall normally meet every three months, whenever the President deems it appropriate or when requested by the majority of its members or by the Audit Committee.

The President of the Board of Directors, who also acts as Chief Executive Officer, shall represent the Company before any judicial and administrative authority and before third parties, as well as signing on behalf of the Company. The President shall ensure that the organisational, administrative and accounting structure is appropriate to the nature and size of the company and shall report to the Board of Directors and the Audit Committee at least every three months on the general management performance, its foreseeable development and the most significant transactions, by size or nature, of the Company and its subsidiaries.

The Company appointed, by resolution of the Board of Directors as provided for in the Statute, a General Manager, and defined his duties and powers.

The Audit Committee is composed of three standing members and two alternate members. The Audit Committee composition must comply with current laws and regulations on gender balance. According to Law no. 145 of 30 December 2018, the President of the Audit Committee shall be appointed by the Minister of Economy and Finance, while the other two standing members and the two alternate members shall be appointed by the Government Authority in charge of sport.

The Company's accounts shall be audited by an auditing firm registered in the Register established by law.

After receiving the Audit Committee mandatory opinion, the Board of Directors shall appoint, for a period not shorter than the Board's term of office and not longer than six financial years, a manager in charge of drawing up the accounting documents. The President and the manager in charge shall certify, in a specific report attached to the financial statement, the adequacy and application of the procedures during the year covered by the documents, the consistency of the documents with the books and accounting records and their verity and fairness about the company's equity, economic and financial position.

The Court of Auditors shall monitor the management of Sport e Salute S.p.A. and report its findings to the Presidents of the Houses of Parliament.

Lastly, the Company has an *Internal Auditing and Corporate Compliance (IACC)* department, which shall report internal auditing activities to the President and the Board of Directors.

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

Sport e salute S.p.A.'s mission is to promote sport by all and for all, to enhance the social function of sport and the irreplaceable role of physical activity and exercise in improving the mental, physical and social wellbeing of the Italian population. The Company acts as a reference for sports organisations, associations and clubs, athletes and enthusiasts. It is an active reference with practical goals to be pursued by adopting incisive and immediate measures to support the sports system and combat non-self-sufficiency, social discomfort, chronic diseases and loneliness-related diseases and thus reduce the expenditure of the Italian healthcare system.

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. Specifically, the Company:

- a) under specific agreements, shall provide services to support the activities of CONI, National Sports Federations, National Sports Organisations, Sports Promotion Bodies, Military Sports Groups, Law Enforcement Agencies and well-deserving Associations;
- b) 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;
- c) is the public sport policymaker, in charge of granting subsidies for sporting activities to be allocated to National Sports Federations and to 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.

## 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<sup>3</sup>. It is also defined as "the unlawful use of influence to obtain a benefit for oneself or others, while violating the duties or rights of others".<sup>4</sup>

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

Italy has ratified a series of anti-corruption Conventions, such as:

- 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 contents 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:

- *United Nations Office on Drugs and Crime’s 2010 Good Practice Guidance on Internal Controls, Ethics, and Compliance*;
- *OECD’s 2012 Recommendation on Fighting Bid Rigging in Public Procurement*;
- *United Nations Office on Drugs and Crime’s 2013 A Strategy for Safeguarding against Corruption in Major Public Events*;
- *OECD’s 2015 Effective Delivery of Large Infrastructure Projects*;
- *OECD’s 2015 High-Level Principles for Integrity, Transparency and Effective Control of Major Events and Related Infrastructures e Recommendation on Public Procurement*;

---

<sup>3</sup> See ‘*Corruption: a glossary of International Criminal Standards*’ by OECD, 2007.

<sup>4</sup> A.C.F.E (Association of Certified Fraud Examiner).

- OECD's 2016 *Principles for Leveraging Local Benefits from Global Sporting Events and Organising Sporting Events*;
- OECD's 2017 *Recommendation on Public Integrity*;
- United Nations Office on Drugs and Crime's 2018 *Manual on corruption surveys: Methodological guidelines on the measurement of bribery and other forms of corruption through sample surveys*;
- *Corruption Risks and Useful Legal References in the context of COVID-19*, published by the Group of States against Corruption (GRECO) on 15 April 2020;
- *Integrating Responsible Business Conduct in Public Procurement* published by OECD in 2020.
- *Recommendation of the Council for OECD Legal Instruments Further Combating Bribery of Foreign Public Officials in International Business Transactions* published by OECD in 2021.
- *La Prévention des Conflits D'intérêts dans L'entreprise* published by AFA-French Anti-corruption Agency in November 2021.

## 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 each Administration to:

- appoint the Anti-Corruption and Transparency Officer (RPCT);
- 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. It 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 (PTT) 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 RPCT'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 RPCTs.

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 RPCT revocation procedure and the creation of the Authority's list of officers.

Lastly, with resolution no. 1064 of 13 November 2019, ANAC definitely 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 the 2019 PNA, ANAC pointed 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. 1134 of 8 November 2017, containing "Guidelines to implement rules on corruption prevention and transparency for government-owned or controlled private companies and bodies and government economic bodies";

and the document "Guidelines for Anti-Corruption and Transparency Planning" approved by ANAC on 2 February 2022.

## 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 industries.

As in these industries, 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.

Several international initiatives have been launched to respond to these scandals, including the IPACS (International Partnership against Corruption in Sport), created during the International Forum on Sport Integrity (IFSI) held in February 2017. It is a multi-stakeholder platform with the mission “to bring together international sports organisations, governments, inter-governmental organisations, and other relevant stakeholders to strengthen and support efforts to eliminate corruption and promote a culture of good governance in and around sport”, as agreed at IPACS’ first working group meeting in June 2017. For this, the IPACS involves both national states and international organisations such as OECD, Council of Europe, IOC, with the aim of establishing anti-corruption and moral integrity standards.

In November 2017, during the Conference of States that are part of the United Nations Convention against Corruption (UNCAC), resolution no. 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 underlines both UNCAC's key role in coordinating the actions of governments in the fight against corruption and the negative consequences that corruption has on sport as it undermines its importance in our society. The role of civil society, media, universities and private businesses is stressed with

a multi-stakeholder focus. Besides, in the operational part of the document, the importance of a solid domestic law-making system along with law enforcement procedures to coordinate and exchange information is emphasised. States are encouraged to develop whistleblowing systems along with protection programmes for whistleblowers and witnesses. Lastly, Governments are encouraged to promote ethical practices, improve their own whistleblowing schemes and cooperate in the investigation of corruption.

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 Eighth Conference of the States that are part of the Merida Convention (UNCAC) was held in Abu Dhabi in December 2019. This biennial meeting is intended to assess and steer the implementation of the Convention, the only legally binding international multilateral treaty against corruption. During the conference, a resolution tabled by Italy on measuring corruption was approved, containing a call for the development of more objective methods that can overcome an approach based solely on perception indicators.

On 23 April 2021, a new international task force was launched by the United Nations Office on Drugs and Crime (UNODC) and the International Olympic Committee (IOC) - with the patronage of IPACS - to improve effective cooperation between law enforcement, criminal justice authorities and sports organisations.

A Special Session on Corruption organised by the United Nations General Assembly was held in New York from 2 to 4 June 2021. On this occasion, UNODC presented the first Global Report on Corruption in Sport, which was developed with about 200 experts from different international institutions, sports organisations, the private sector and universities around the world. The document aims to analyse the different forms of corruption in sport and to present important recommendations to prevent corruption. During the session, a joint statement was issued by G7 Ministers (Canada, France, Germany, Italy, Japan, United Kingdom and the United States of America) stressing, among other things, the crucial role of civil society and freedom of the press in the fight against corruption and the importance of '*corporate compliance in the private sector to effectively prevent corruption*'.

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.

On 20 and 21 November 2020, during the G20 Virtual Summit organised by Saudi Arabia, the Leaders of the participating countries confirmed their pledge to promote the fight against global corruption and launched the "COVID-19 Call to Action Statement" which outlines key objectives and priorities of the 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.

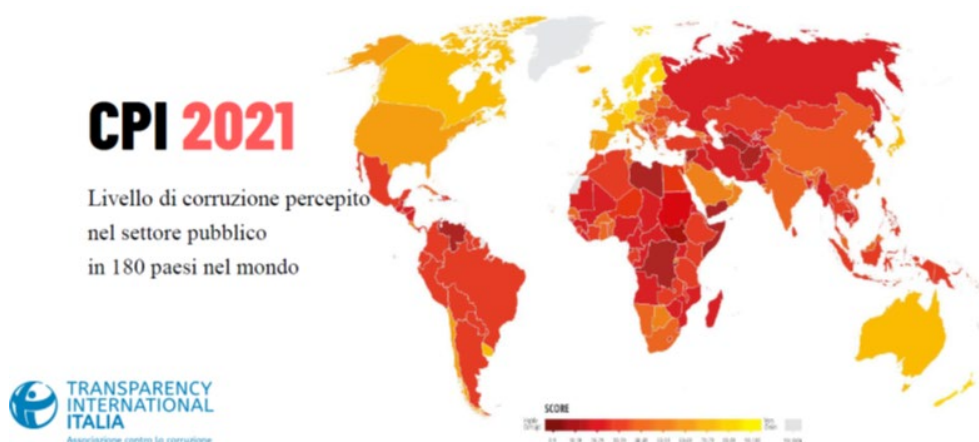
From 29 March to 1 April 2021, the first ACWG meeting was held, which was also attended by the President of ANAC, Giuseppe Busia. ACWG promoted regulatory harmonisation among G20 countries and the enhancement of best practices in preventing and combating corruption. The Group also paid particular attention to new forms of corruption - increasingly linked to organised crime - and to the development of reliable indicators in the most at-risk industries.

At the end of the G20-2021 proceedings, the new *G20 Anti-Corruption Action Plan* for 2022-2024 - which aims to implement past pledges and develop preventive actions that have a greater international impact - the *Anti-Corruption Accountability* report - which reports on the progress made by G20 countries on past pledges - and the *High-Level Principles on Tackling Corruption in Sport* - which contains some important principles to adopt in the fight against corruption in sport - were presented.

\*\*\*

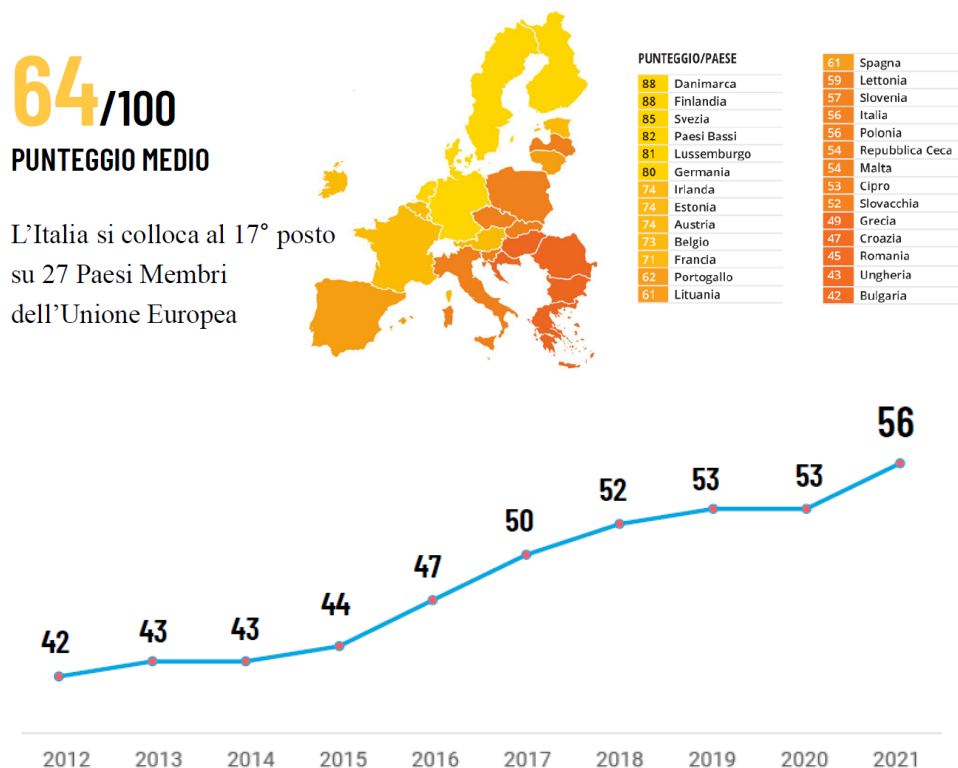
As for measuring corruption, to date, the best known and most widely used index is the **Corruption Perception Index**, published by Transparency International, which provides a national measure for most of the world's countries. The index, developed annually by the world's leading anti-corruption organisation, ranks countries according to the level of perceived corruption in government through the use of 13 analytical tools and surveys of business experts. The final score is determined on a scale ranging from 0 (high level of perceived corruption) to 100 (low level of perceived corruption).

Also, data from studies in other areas were cross-referenced: the "Democracy Index" published by "The Economist Intelligence Unit", the "Freedom in the World Index" published by "Freedom House", and the "Annual Democracy Report" published by "Varieties of Democracy".



source: <https://www.transparency.it/indice-percezione-corruzione>

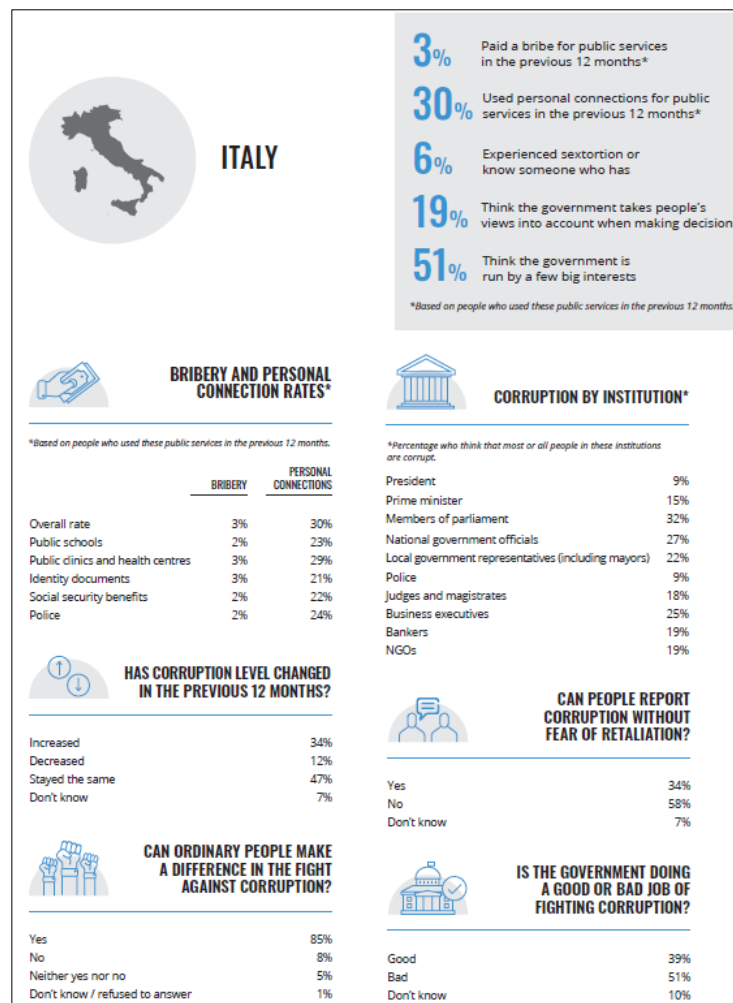
In the 2021 edition of the Corruption Perceptions Index (CPI2021), Italy gained 3 points compared to 2020, taking it up 10 places in the ranking of 180 countries worldwide. The CPI2021 places Italy in 42nd place, with a score of 56, confirming the positive trend since 2012: +14 points



source: <https://www.transparency.it/>

Another useful tool for understanding corruption is the **Global Corruption Barometer (GCB)**, also developed by Transparency International, which provides an in-depth look at people's views on corruption and their experiences of corruption and/or favouritism. In 2021, the *Global corruption Barometer European Union 2021* was published, which reports the results of interviews conducted with more than 40,000 people in 27 EU countries between October and December 2020. The results show that almost a third of the people interviewed believe that corruption is on the rise in their country and almost half say that the government is not doing enough to combat it. The GCB 2021 also found that around three in 10 people surveyed either bribed or used a personal connection to access public services, such as healthcare or education (30% in Italy). There is also widespread concern about the relationship between business and politics: more than half of the people surveyed think that their government is run for private interests.

The GCB also offers some positive insights: almost two-thirds of people interviewed in the EU (64%) believe that ordinary people can help in the fight against corruption, which is particularly true in Italy, Portugal and Ireland. Interviews in Italy show a low level of trust in politicians and institutions and a strong awareness of the role citizens can play in the fight against corruption.



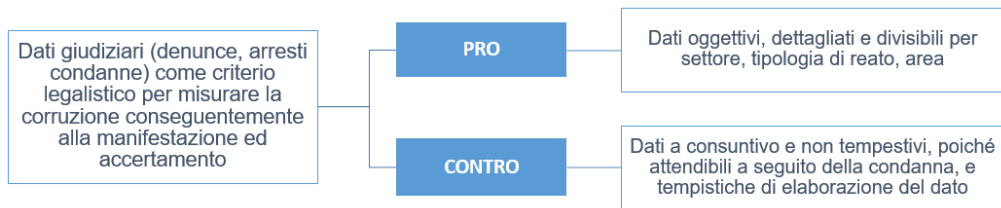
source: Global Corruption Barometer – European Union 2021

There are three types of corruption measurement.

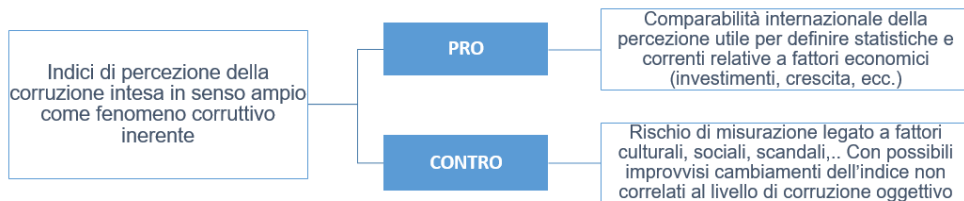
- Court data:** corruption measured by the "legal" criterion, i.e. a direct experience of the phenomenon and corruption that already manifested itself (complaints, arrests or convictions);
- perception indicators:** corruption measured in a broad sense, i.e. deviation from commonly accepted moral rules, 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:

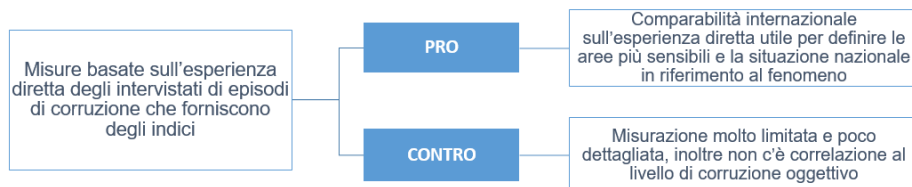
### Dati giudiziari



### 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

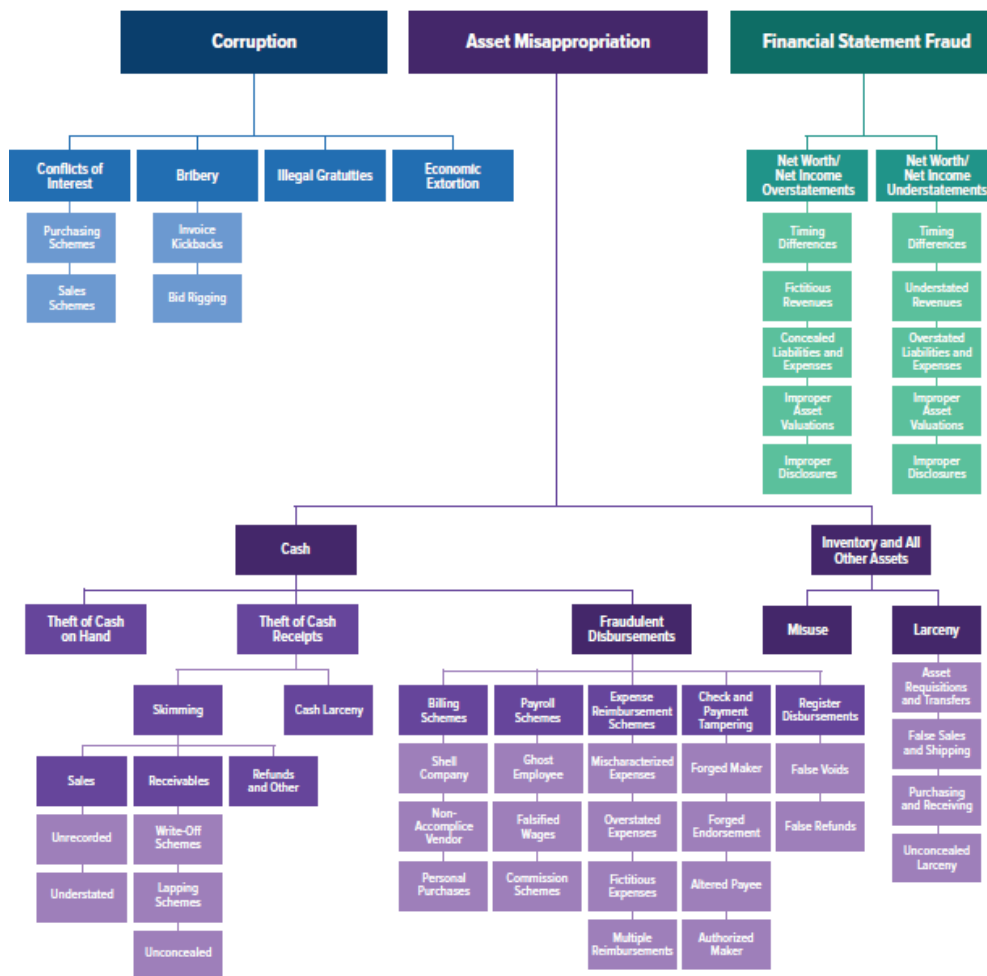
The legal definition of fraud may vary according to jurisdiction. In Italy, there are several offences relating to fraud<sup>5</sup>, besides corruption.

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".

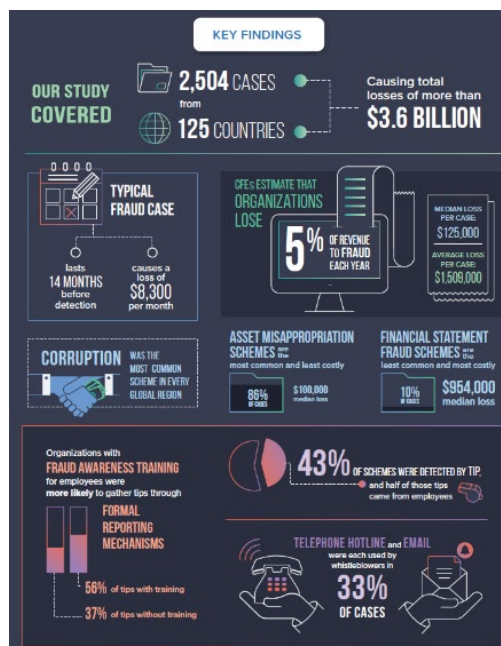
<sup>5</sup> Such as, for instance: Fraud (art. 640 criminal code.), Computer fraud (art. 640 ter criminal code.), Insolvency-related fraud (art. 641 criminal code.), Insurance fraud (art. 642 criminal code.), Financial statement fraud (art. 2621 - 2621-bis - 2621-ter - 2622 civil code.), Asset misappropriation (art. 646 criminal code.), Sales fraud (art. 515 criminal code.) and Public procurement fraud (art. 356 criminal code.)





Source: ACFE "Report to Nations 2020".

Lastly, ACFE draws up the "Report to Nations", a report on fraud, every two years, containing data on corporate fraud cases worldwide. The last one was released in 2020 and is based on the results 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) for an estimated loss of over 3.6 billion USD. In the "Western Europe" area, 128 cases were analysed (of which 10 in Italy) with an estimated average loss of 139 thousand USD.

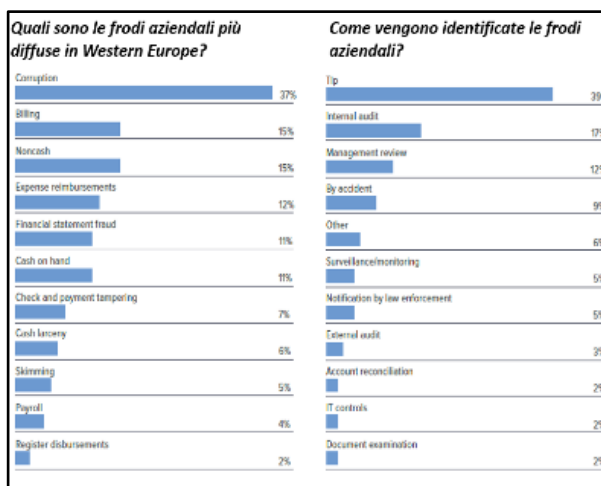


Source: ACFE "Report to Nations 2020".

The study found that in Western Europe, in line with what happened worldwide, the main type of fraud detected was corruption, 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

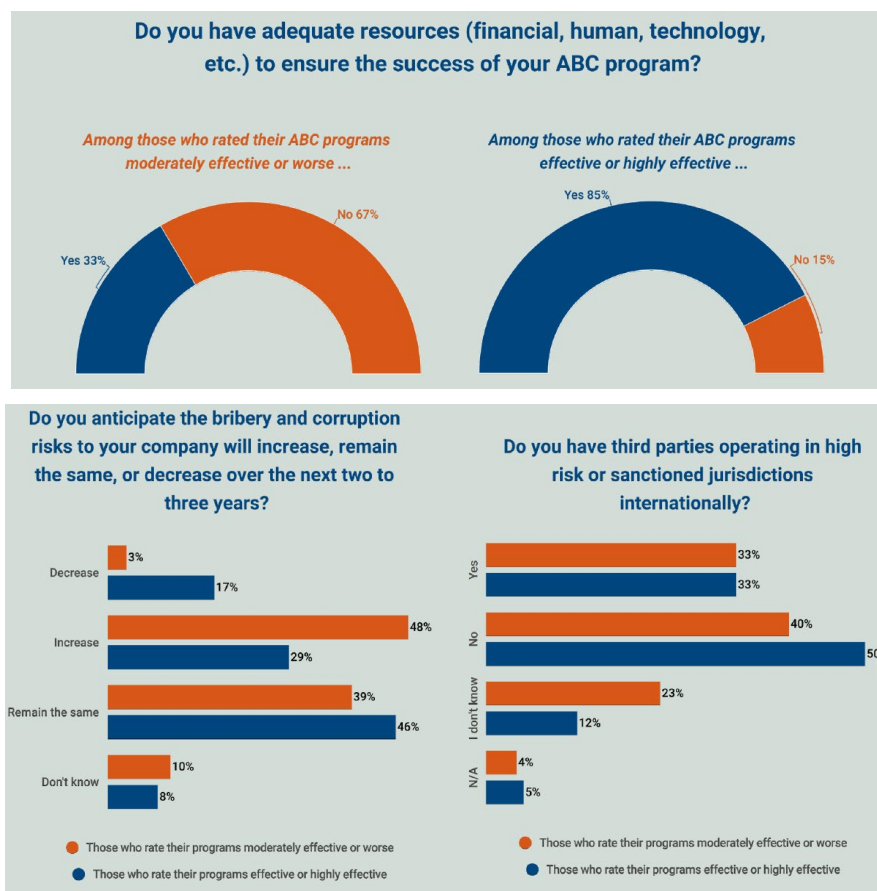


Source: Report to the Nations – 2020 Global Study on occupational fraud and abuse (ACFE)

The first three business departments, as also reported in the 2018 report, by fraud frequency are accounting, operations and sales, which together account for 40% of total fraud cases found. In terms of "financial damage", the largest damage is done by *Executive and Upper Management*, which caused an average loss of \$729k, along with *Information Technology*, \$225k, and accounting, \$212k. To conclude, the Report shows that in Western Europe, the majority of cases (43%) were identified through "tips" (whistleblowing, for instance). This is why it is so important for companies to implement a whistleblowing platform where anyone can report potentially fraudulent actions in order to reduce financial losses due to fraud. Lastly, the ACFE

study shows that, in executive and/or management positions, men cause on average greater financial damage than women (partly because top management positions are often held by men): the average financial damage caused by men amounts to \$150k, while that caused by women amounts to \$85k.

Another interesting study on the subject is the one conducted by Kroll, a division of Duff & Phelps - a global leader in governance, risk mitigation and transparency services and digital products - which surveyed more than 150 ethics and compliance professionals in 2020 to gather their opinions on the global anti-bribery and corruption programme. The survey, published as part of the *Anti-Bribery and Corruption (ABC) Benchmarking Report 2020*, reported that most companies rate their anti-bribery and corruption programmes as effective (56%), and of these, 85% believe they are "adequately resourced"; while those who rated their programmes as "not effective" or "moderately effective" (44%) consistently cited a lack of resources as the reason for their poor performance. Another key finding of the study is that most respondents have never conducted 'enhanced due diligence', an in-depth assessment of third parties. To conclude, the report highlights the challenges that a compliance function faces and offers some guidance on how to overcome these challenges based on successful experiences.



Source: Kroll "Anti-Bribery & Corruption Benchmarking Report 2020"

\*\*\*

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 industry most at risk is still public works, in a broad sense that also includes redevelopment and maintenance operations (buildings, roads, land safety implementation of the total. 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 illegal agreements, 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 procedures.<sup>6</sup> 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, the Company, 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.

## 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.

In mapping the activities at risk for this PTPC 2022-2024, considering the evolution of the legal framework of the Company (see Law No. 145 of 30 December 2018), only activities that presented risks of criminal offences under both Law 190/2012 and Legislative Decree 231/2001 were selected.

These activities were, in turn, divided into two categories considering those already included in the Organisation, Management and Control Model previously adopted pursuant to Legislative Decree 231/2001 by Sport e salute S.p.A. ("Model 231"):

- a) activities where further methods to commit an offence have been found under Law 190/2012 other than those already included in Model 231 ("*to the detriment*" of the Company);
- b) activities where further methods to commit an offence have not been found under Law 190/2012 other than those already included in Model 231 ("*to the benefit*" of the Company);

---

<sup>6</sup> See "A Strategy for Safeguarding against Corruption in Major Public Events", UNODC, 2013.

**Table a).** Activities (22) with risks shared by Legislative Decree 231/2001 and Law 190/2012 where further methods to commit the offence have been found other than those already included in Model 231.

NO.	Activities at risk	INHERENT RISK level
1	Procurement planning	HIGH
2	Definition of procurement procedures to be carried out	HIGH
3	Implementation of procurement and awarding procedures	HIGH
4	Management of collection and payment activities	HIGH
5	Execution of the contract and the service awarded	MEDIUM
6	Management of "sport e periferie" (sport and suburbs) projects	MEDIUM
7	Staff recruitment	MEDIUM
8	Management of third-party expense accounts	MEDIUM
9	Allocation of funds to sports bodies	MEDIUM
10	Allocation of funds to sports bodies for specific projects	MEDIUM
11	Petty cash management	MEDIUM
12	Outsourcing tasks to independent professionals	MEDIUM
13	Development of sponsorships, partnerships and collaborations	MEDIUM
14	Management of national sports promotion projects	MEDIUM
15	Staff performance assessment	LOW
16	Management of employee expense accounts	LOW
17	Management and supervision of representation expenses	LOW
18	Management and supervision of credit cards	LOW
19	Company asset disposal	LOW
20	Passive leasing of real estate	LOW
21	Salary payment management	LOW
22	FSN's budgets auditing and approval	LOW

Compared to activities at risk identified in the 2021-2023 PTPC, we highlight the following changes:

New activities:

- salary payment management;
- FSN's budgets auditing and approval;
- passive leasing of real estate.

Activities for which the inherent risk level changed:

- Management and supervision of credit cards, from MEDIUM to LOW.

**Table b).** Activities (17) with risks shared with Legislative Decree 231/2001 where no further methods to commit the offence have been found other than those already included in Legislative Decree 231/2001.

NO.	Activities at risk
1	Management of communications concerning staff belonging to protected categories
2	Management of in-court and out-of-court litigation
3	Management of inspections by public bodies for safety and occupational hygiene (Legislative Decree 81/2008)
4	Request for authorisation from the Lazio Region to carry out medical and healthcare activities
5	Requesting/managing safety, habitability and fitness certifications for owned or managed buildings/facilities
6	Sending information/data periodically requested by the Italian Revenue Agency
7	Sale of sports facilities consultancy/planning and training services
8	Management of inspections at the Institutes of Sports Medicine (IMSS)
9	Management of relations and inspections by public bodies
10	Management of tax audits
11	Management of social security and insurance audits
12	Support for the Sports Facilities Commission in issuing opinions on sports facilities
13	Preparation and management of Intercompany contracts
14	Management of staff social security and insurance obligations
15	Assigning tasks and accounting for medical and physiotherapy staff services
16	Management of inspections by public bodies
17	Allocating funds to military corps (for sports facilities)

## 2.3 Risk assessment

For each activity belonging to the two types, the RPCT of Sport e salute S.p.A. supports Corporate function Managers involved in assessing the inherent risk in order to define a priority for action.

The activities at risk in Model 231 where, for the purposes of the PTPC, no further ways of committing a crime have been found are not subject to risk assessment as they have already been assessed by the Supervisory Body appointed by Sport e salute S.p.A. pursuant to Legislative Decree 231/2001 (OdV) for the purposes of Model 231. The inherent risk assessment is carried out through a worst-case methodology, based on the following parameters:

- Probability;
- potential impact.

### **Probability score**

Probability is based on the following variables:

- complexity of execution, which is defined on the basis of elements such as the number of actors/offices that need to be involved for the hypothetical execution of the offence, the publicity/dissemination of acts/documents subject to abuse, the technical complexity/accessibility of such documents, etc;

- concreteness of the interest/benefit of the briber/bribe taker, whereby the possible interest/benefit of the conduct is defined in a specific and detailed manner in order to determine the actual '*motivational drive*'.

There are three levels for each variable:

Variable	High	Medium	Low
<b>Complexity of execution</b>	The number of actors to be involved for certain accomplishment is more than three and belong to different structures. The conduct involves numerous business activities and controlled IT systems. The actions involved in the conduct are widespread and easily accessible.	The number of actors to be involved for certain accomplishment is less than three and they belong to different structures. The conduct involves different business activities and IT systems. The actions involved in the conduct are communicated to certain categories of actors only and have contents that can be easily understood only by the actors concerned.	Actors to be involved belong to a single structure. The conduct is not complex and difficult and does not involve the use of controlled IT systems. The actions involved in the conduct are communicated upon request only and have highly technical contents.
<b>Concreteness of the interest or benefit for the actor</b>	The potential benefit or interest of the conduct is concrete, direct and immediate for both passive and active actors. There are documented cases of this kind.	The potential benefit or interest of the conduct is concrete, direct and immediate for one of the two actors only (active and passive), while for the other the scenario is more complex and indirect. There are documented cases of the scheme, even if not directly related to the "sport" system.	The potential benefit or interest of the conduct is hard to conceive. There are no documented cases of this kind.

The probability level (High, Medium, Low) is rated with the following matrix, which expresses a summary score of the two variables explained above.

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

The following additional qualitative/quantitative elements are also considered when assessing probability, such as the frequency of acts/measures at risk, the presence of strong external pressure, the high-risk professional/institutional/market environment, etc.



### **Rating the potential impact level**

The potential impact of a corruption event may be expressed in different ways depending on the corruption scheme and the type of sensitive activity and is rated on the basis of the following parameters:

- **reputational:** the reputational impact is based on the level of media coverage and its consequences on the image of Sport e salute S.p.A.;
- **economic and financial:** the economic and financial impact is based on the extent of the damage to Sport e salute S.p.A. caused by an offence;
- **legal sanctioning:** the legal-sanctioning impact is based on the possibility of the offence being committed, which may lead to the initiation of legal proceedings and/or the imposition of a sanction.

This parameter has the same level of impact on each sensitive activity and is therefore a 'constant', which means that it is not rated.

The following table contains the rating scale of the potential impact level.

Parameters	High	Medium	Low
<b>Reputation damage</b>	National (and international) media coverage with long-term damage to the public image of Sport e salute S.p.A.	Sustained local media coverage affecting Sport e salute S.p.A. stakeholders.	Minimal coverage by local media and short duration.
<b>Financial impact</b>	The estimated financial impact is greater than 1% of Sport e salute S.p.A.'s production value.	The estimated financial impact ranges from 0.5% to 1% of Sport e salute S.p.A.'s production value.	The estimated financial impact is less than 0.5% of Sport e salute S.p.A.'s production value.
<b>Legal sanctioning</b>	Constant. Relating to the initiation of legal and administrative proceedings. Imposition of sanctions.		

### **Inherent risk assessment**

The inherent risk is assessed by combining the levels of probability and potential impact for each corruption scheme.

If an activity has a High inherent risk (H), this means that such activity is highly relevant, hence its prioritisation for each subsequent stage of the risk management process and the frequency of periodic monitoring.

If an activity has a Medium inherent risk (M), this means that such activity has a relevance that is influenced by the priority assigned to the activities with a high level of inherent risk.

If an activity has a Low inherent risk (L), it means that such activity is characterised by the assessment of opportunity in terms of monitoring and implementation of possible corrective actions.

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

## Operational methods

The RPCT of Sport e salute S.p.A. supports relevant Corporate function Managers in detecting relevant activities at risk for the purposes of Law 190/2012 and assesses the inherent risk for each activity.

The results of the analyses are summarised in a *matrix of activities at risk*, indicating for each activity the possible offences, the patterns of conduct and the inherent risk assessment. This documentation is considered part and parcel of this PTPC.

## 2.4 Risk management

Considering the organisational structure of Sport e salute S.p.A., the control criteria to monitor the activities at risk are based on:

- Confindustria Guidelines for the construction of Organisation, Management and Control Models, pursuant to Legislative Decree 231/2001;
- Prevention measures listed in the PNA 2019 considered of greater relevance and/or in consideration of the organisational structure of Sport e salute S.p.A.

Control criteria adopted are shown in the table below:

Control criteria	Sport e salute S.p.A.
1. Function separation	✓
2. Data and document tracking	✓
3. Definition of powers	✓
4. Existence of procedures, protocols or memos to regulate the activity	✓
5. Staff training on corruption	✓
6. Managing conflicts of interest and integrity requirements with regard to corruption offences	✓
7. Collective decision-making	n/a
8. Decision-making tracking	applicability to be assessed for each activity
9. Acts, documents and data transparency and disclosure	✓
10. Data flows to RPCT	applicability to be assessed for each activity

The RPCT of Sport e salute S.p.A. supports relevant Corporate function Managers in detecting and assessing specific prevention measures and controls for each activity outlined in the Plan and in accordance with the above-mentioned criteria.

The assessment is based on the following scale of ratings:

- adequate - The control/measure detected is adequately structured to reduce the level of inherent risk of the offence being committed to a minimum residual risk level;
- partially adequate - The control/measure detected has aspects to be reviewed/supplemented or needs to be improved in order to reduce the residual risk level to a minimum;
- inadequate - The detected control/measure is not in place or is not logically capable of reducing the inherent risk level, which remains substantially unchanged.

The following scores are associated to the rating of individual controls:

- 1 (Adequate);
- 0.5 (Partially adequate);
- 0 (Inadequate);

The sum of the scores obtained from the individual controls/measures detected gives the summary assessment of the control system based on the following ranges:

<b>SATISFACTORY CONTROL SYSTEM</b> <b>(range 100%-80%)</b>		<b>UNSATISFACTORY CONTROL SYSTEM</b> <b>(range 79%-80%)</b>	
<b>Adequate</b>	<b>Improvable</b>	<b>Insufficient</b>	<b>Critical</b>
Range: 100%-90%	Range:89% -80%	Range: 79% -51%	Range:50%-0
All individual controls/measures are adequate or one control has aspects that improve the control system, which is considered satisfactory overall.	One control/measure needs significant action or two controls have aspects that improve the control system, which is considered satisfactory overall.	At least two controls/measures need significant action or several controls have aspects that improve the control system, which is considered unsatisfactory overall.	Most controls/measures need significant action or have aspects that improve the control system, which is considered unsatisfactory overall.

The adequacy of individual controls/measures and of the control system is not subject to any assessment of their effectiveness, which is the subject of the next step of the risk management system.

The **residual or "mitigated"** risk level, defined as the risk that remains in an activity after the assessment of the adequacy of the control system, results from the combination of the inherent risk level and the assessment of the control system as shown in the following matrix:

		Rischio residuo/mitigato			
Livello rischio inerente	Alto	Area del monitoraggio/interventi di medio termine		Area degli interventi con priorità immediata	
	Medio	Area delle opportunità		Area degli interventi a breve termine	
	Basso				
		Adeguato	Migliorabile	Carente	Critico
		Soddisfacente		Non soddisfacente	
		Valutazione sistema di controllo			

◆ **Area of actions with immediate priority:** the inherent risk level of the activities has been rated "High" and the control system appears overall "unsatisfactory" (insufficient or critical) in relation to its ability to mitigate this risk level; it is therefore necessary to define and implement corrective actions to be carried out promptly and to give priority to activities at risk that present critical control aspects.

◆ **Area of short-term actions:** the inherent risk level of the activities has been rated "Medium/Low" and the control system appears overall "unsatisfactory" (insufficient or critical) in relation to its ability to mitigate this risk level; it is therefore necessary to define corrective actions to be carried after giving priority to actions from the previous area, while keeping a constant level of attention on such activities at risk.

◆ **Area of monitoring/medium-term actions:** the inherent risk level of the activities has been rated "High" and the control system appears overall "satisfactory" (adequate or improvable) in relation to its ability to mitigate this risk level; it is therefore necessary to keep monitoring the actual functioning of the control system or the possible presence of organisational, technical or procedural changes. In some cases, the control system, which is already satisfactory, has room for improvement, so that the possibility of action can be assessed, giving priority to actions defined for previous areas.

◆ **Area of opportunities:** the inherent risk level of the activities has been rated "Medium/Low" and the control system appears overall "satisfactory" (adequate or improvable) in relation to its ability to mitigate this risk level; therefore, there is no need for priority action.

## **Operational methods**

On a yearly basis, the RPCT of Sport e salute S.p.A. supports corporate function managers in identifying and assessing the adequacy of controls and measures to monitor each activity at risk identified in the PTPC.

Controls are mapped and assessed in the **risk and control assessment sheets** sent to the Managers of each activity, which contain a description and assessment of specific controls/measures identified for each applicable control criterion and any necessary and appropriate corrective action. These sheets are considered part and parcel of this PTPC.

### **2.5 Monitoring the process**

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

The RPCT of Sport e salute S.p.A., by 15 December of each year, publishes on the Company's website, in the "Transparency" section, and sends to the Board of Directors a report containing the results of prevention activity carried out on the basis of the scheme prepared by ANAC, as well as an internal report containing:

- status on the achievement of targets on corruption prevention and on Transparency and Integrity;
- regular data flows;
- audits carried out;
- training carried out;
- checks carried out on declarations of incompatibility and ineligibility pursuant to Legislative Decree 39/2013.

In general:

1. given the residual risk assessments, some controls/measures may be subject to corrective actions aimed at improving their level of logical appropriateness. These actions, which implementation is entrusted to structure managers, are monitored by the RPCT;
2. if the outcome of the residual risk assessments is positive and there is no need for corrective action on adequacy, the controls/measures may be subject to specific checks (tests) designed to assess their operational effectiveness. These checks are contained in the Annual Action Plan that the RPCT shares with the Supervisory Board and are carried out with the support of IACC as defined in the specific

company manual. Test reports are sent to the relevant structures with recommendations and actions to be taken, if any;

3. activities at risk are also monitored on the basis of data flows defined by the RPCT and the SB. On this point, please refer to the next chapter.

## 2.6 Roles and responsibilities

Corruption risk management is a cross-organisational, continuous and ongoing process that requires the active participation and involvement of top management, managers, staff and contractors, who must comply with the measures put in place to prevent the risk of corruption.

The 2013 PNA states that *'all employees of the structures involved maintain, each, their respective level of responsibility according to the tasks carried out. Also, in order to achieve prevention, the work of the person in charge must be closely linked and coordinated with that of all persons in the organisation'*.

In view of the above, all employees and contractors, within the scope of their duties and tasks carried out in any capacity, are required to perform their activities in compliance with the procedures and controls in place, and to make the appropriate and necessary reports in the event of non-compliance, including malfunctions of the control system.

Corporate function managers assess their relevant activities - with the assistance of the RPCT - and are required to monitor the adequacy and effectiveness of controls and prevention measures in their relevant activities, as well as to implement any corrective measures identified and, lastly, to make any reports deemed appropriate or necessary in the event of non-compliance, also concerning malfunctions of the management system implemented.

The Top Management is required to know the main risks impacting on the organisation and how they are monitored by management, the defined anti-corruption objectives and their alignment with the organisation's Mission, as well as the main findings of control activities and actions to be taken.

The RPCT manages and monitors the corruption prevention process, identifies needs for updating and integration, supports management in assessment activities, verifies that corrective actions are implemented and carries out checks.

\*\*\*

The Board of Directors (BoD) as the policy-making body of the Company:

- appoints Sport e salute S.p.A.'s RPCT;

- defines corruption prevention and transparency strategic goals, which are a necessary content of the PTPC;
- approves the PTPC within legal deadlines;
- receives the annual report from the RPCT;
- is the recipient of reports from the RPCT on any malfunctions found in the implementation of prevention and transparency measures;
- may appoint an Independent Evaluation Body (OIV) or similar structure.

The President and Chief Executive Officer (PCEO):

- approves the PTPC, if meetings of the relevant bodies are not scheduled within the legal deadlines. In that case, said Plan shall be ratified at the first meeting of the Board of Directors;
- may be delegated to make any changes to the PTPC during the year, giving notice at the first meeting of the BoD.

The Director General (DG):

- receives from the RPCT reports of conflicts of interest detected by company departments and takes necessary and appropriate action;
- receives reports from the RPCT on cases of failure to provide support or cooperation, failure or delay in performing actions or fulfilling disclosure obligations;
- notifies the Human Resources, Organisation and School of Sport Department (DRUOSdS) of cases of failure to support and cooperate with the RPCT or cases of false statements, in order to take the most appropriate action.

The RPCT:

- drafts and updates the PTPC and sends it to the BoD for approval and publication;
- participates in Board meetings, both during the initial assessment and when approving the PTPC, in order to properly verify the contents and implementation implications;
- defines the checks and, where possible, shares their contents with the Supervisory Board;
- supports structure managers in identifying, assessing and managing potential corruption risks;
- monitors the implementation of corrective actions by structure managers;
- carries out second-level monitoring of first-level controls and prevention measures for activities at risk;
- plans and monitors staff training on a risk-based approach;

- liaises with the SB in the different stages of activity planning, management and monitoring of corrective actions in order to explore possible synergies;
- reports cases of failure to provide support or cooperation, failure or delay in performing actions or fulfilling disclosure obligations and any other critical point to DG. In case of failure of the above-mentioned bodies to act, and if necessary, the RPCT reports directly to ANAC;
- sends the Annual Activity Report within legal deadlines to the BoD;
- verifies any cases of incompatibility and ineligibility, declares the nullity of appointments and considers the application of sanctions pursuant to Legislative Decree 39/13;
- receives reports of conflicts of interest detected by company departments through the appropriate forms and reports to the DG.

#### Corporate function managers:

- identify and assess the risks and control measures of the activities under their responsibility with the support of the RPCT;
- implement controls and prevention measures for activities under their responsibility;
- implement corrective actions identified with the support of the RPCT;
- make appropriate or necessary reports to the RPCT, including reports on malfunctions of the internal control system and conflicts of interest detected.

#### Employees and contractors:

- carry out their activities in accordance with the procedures laid down for activities at risk of corruption;
- make appropriate or necessary reports, including reports on malfunctions of the internal control system.
- sign declarations of their own conflicts of interest when requested.



### 3. Appointment, powers and duties of the RPCT

Sport e salute S.p.A.'s RPCT must be able to unbiasedly perform their duties and be protected from possible retaliation. To this end:

- a) the RPCT term shall last four years;
- b) the appointment may be extended, even tacitly, once. Subsequent renewals must be adequately justified and approved by the BoD with the approval of the Audit Committee;
- c) it can only 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 RPCT;
- 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.<sup>7</sup>

Sport e salute S.p.A.'s RPCT shall be independent and shall only report directly to the Company's BoD.

The RPCT 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 their duties, CONI's RPCT shall have unrestricted access to relevant company information for their investigation, analysis and monitoring activities; they may request relevant information from any company structure, which is required to respond.

In order to perform their monitoring and control duties, the RPCT shall rely on the Company's IACC Department's support, so as to have the highest level of specific expertise and continuity of action available.

Where necessary or appropriate, the RPCT may use the advice of the other internal departments in order to have the highest level of specific expertise, continuity of action and availability of dedicated and technically prepared resources.

The RPCT shall have an adequate budget to properly and regularly perform their duties and fulfil the Plan's goals.

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

---

<sup>7</sup> See also "Rules on the Authority's power to request a review for revocation or discriminative measures adopted against the Anti-Corruption and Transparency Officer (RPCT) for corruption prevention activities", Resolution no. 657 of 18 July 2018.

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

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

The RPCT must report anomalies and cases of lack of support and cooperation to the DG, who notifies the DRUOSdS, which then starts disciplinary proceedings and applies the sanctions set out in the National Collective Labour Agreement and the rules in force.

If the RPCT should fail to fulfil their obligations, the terms of disciplinary liability set out in the National Collective Labour Agreement and the rules in force shall apply. Furthermore, according to art. 1, par. 12, of Law 190/2012, if a corruption offence is committed and confirmed by a final judgement, the RPCT is liable according to art. 21 of Legislative Decree 165/2001, as amended, and can also be charged of fiscal damage and damage to Sport e salute S.p.A.'s public image, unless the RPCT can prove that they:

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

## 4. Data flows

Data flows are an important prevention measure and are defined jointly by the Supervisory Board, which is in charge of monitoring Model 231, and the RPCT of Sport e salute S.p.A., which monitors compliance with the PTPC.

This cooperation:

- ensures effectiveness and efficiency of supervision and prevention activities;
- provides a comprehensive view of risk, avoiding duplication and redundancy of information and controls;
- avoids "overloads" of information requests to business functions.

Data flows may be subject to periodic review and the RPCT and the Supervisory Board may amend or supplement the information required for their respective supervisory duties during the course of the year, also on the basis of any regulatory or organisational changes, news and reports on possible violations, and the results of the reports themselves.

Based on these data flows, the RPCT and the Supervisory Board may request specific in-depth investigations, with the support of the Company's IACC, and report to the PCEO any critical issues in the areas under their responsibility.

Data flows are based on the mapping and rating of the potential risk profile of Sport e salute S.p.A.'s activities with reference to both PTPC and Model 231.

For each activity rated as "medium" or "high" risk, "red flags" have been identified, which are indicators of potential fraud or illegal/non-compliant conduct (both with reference to offences under Legislative Decree 231/2001 and offences under Law 190/2012). Red flags are "anomalies", non-compliant or prohibited behaviours, events or operations suggesting "exceptions" or "deviations" from normal operations or from the rules prescribed by the procedures (e.g.: request for payment of a supplier's invoice at sight, incorrect use of extensions, etc.). Such *red-flags* or *anomalies* must be recognised and identified by competent corporate functions, which, as the first level of corporate control, must identify and report them to the SB and/or the RPCT.

For each red-flag identified, data flows were defined on the basis of the following criteria:

- a) *exception*: flows have content related to exceptions;
- b) *drill down*: the content of data flows is usually defined at an aggregate level and may be subject to subsequent in-depth analysis or detailed verification;

- c) *frequency*: the frequency of flows is based on the degree of risk and the frequency of their sensitive activity.

The RPCT and the Supervisory Board define data flows with the support of IACC.

Relevant corporate functions are in charge of first-level controls, reporting anomalies and sending data flows to the Supervisory Board/RPCT, according to defined frequency. They must also provide any further information requested and support any hearings or verifications.

IACC supports RPCT/SB in requesting and collecting reports and flows from 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 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, which can come from either internal or external subjects, 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 functions 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 and according to the Guidelines issued by ANAC on the matter<sup>8</sup>, 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, sanctioned<sup>9</sup>. On this matter, the European Parliament in 2019 approved Directive No. 1937 which expands the protections for whistleblowers so that they are encouraged to report any unlawful conduct without fear of possible repercussions. To date, no legislation implementing the Directive has yet been issued in Italy, despite the fact that the deadline for introducing these new principles into Italian law expired on 17 December 2021.

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 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.

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 PCEO and, if appropriate, asks the DRUOSdS to assess the initiation of disciplinary proceedings.

---

<sup>8</sup> "Draft Guidelines on the protection of the authors of reports of crimes or irregularities of which they have become aware due to an employment relationship, pursuant to Article 54-bis of Legislative Decree 165/2001 (so-called whistleblowing)" adopted by ANAC with Resolution No. 469 of 9 June 2021.

<sup>9</sup>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.

The PCEO 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.

## **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 matter. Specifically, R.P.C.T.:

- a) 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 IACC;
- b) 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 defence 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;

(ii) orders the forfeiture of the conferment acts found to be incompatible and the termination of the relevant contract pursuant to art. 17 of Legislative Decree 39/2013; (iii) sends the complaint to the body which made the appointment and judges, in accordance with the adversarial principle and within the limits of the instruments at their disposal, the existence of any evidence of guilt for the purposes of imposing the sanctions referred to in Article 18 of Legislative Decree 39/2013. 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. 19 of Legislative Decree 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 the training interventions in a periodic and risk-based logic, i.e. giving priority to staff working on processes presenting a higher degree of risk.

Actions provide employees involved with 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 of each process, of the methods of using the whistleblowing system adopted by the Company. Besides these matters, the latest key national and international studies published on the subject are presented during the training sessions.

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

Pursuant to Article 53, paragraph 16-ter, of Legislative Decree 165/2001<sup>10</sup>, 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*

---

<sup>10</sup>Art. 53, paragraph 16-ter of Legislative Decree 165/2001: *"Incompatibility, accumulation of employment and positions. Employees who, in the last three years of service, have exercised authoritative or negotiating powers on behalf of public administrations referred to in Article 1(2) may not, in the three years following termination of the public employment relationship, work or engage in professional activities in private entities benefiting from the activities of the public administration carried out through the same powers. Contracts entered into and positions conferred in breach of the provisions of this paragraph shall be null and void, and private persons who entered into or conferred such contracts or positions shall be barred from contracting with the public administration for the following three years, with the obligation to repay any remuneration received and verified."*



*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 PTPC, in line with 2019 PNA, endorses and confirms the following strategic goals for the three-year period 2022-2024:

- 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 RPCT established the following specific goals for 2022, which will be implemented with IAAC and, if necessary, external support:

SPECIFIC GOAL 2022		REFERENCE STRATEGIC GOAL	TIMEFRAME
1	Performing due diligence on third parties	Increasing the ability to detect corruption cases and improving response times  Creating a corruption-unfriendly environment	June - December
2	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.

Sport e salute S.p.A. may publish web questionnaires on its official website to collect feedback on how user-friendly their website is, on how exhaustive the data and information they publish are, and to receive requests to publish other types of data, besides those that are mandatory. In order to implement the principles of transparency and data accessibility and to foster an open administration at the service of the public, the following certified e-mail address has been created: [responsabiletrasparenza@cert.sportesalute.eu](mailto:responsabiletrasparenza@cert.sportesalute.eu)

The transparency management process covers both disclosure obligations management and the achievement of specific goal. Generally, the RPCT requests Sport e salute S.p.A.'s Functions the data needed to comply with legal obligations and then they send it for publication through ConiNet, that manages the corporate website.

The RPCT reports cases where disclosure obligations have not been fulfilled or are delayed to Sport e salute S.p.A.'s BoD or, if necessary, directly to the Authority, so that disciplinary measures can be taken. Sport e salute S.p.A.'s BoD shall be notified whenever the Officers fail or are late in fulfilling their publication obligations and shall initiate the necessary actions, including possible disciplinary proceedings. The IACC actively supports the RPCT when submitting requests to relevant Functions and publishing data, except for data on calls for tenders and contracts, which are published directly by the Purchase Function. Sport e Salute S.p.A.'s Functions and offices shall provide the requested data and documents in a timely and complete manner, as far as it is in their capacity. 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 table shows which data and documents to be published each Function shall collect and submit.

SCHEMA ADEMPIMENTI "SOCIETA' TRASPARENTE" EX D.LGS.33/13 DI SPORT E SALUTE S.P.A.			
SOCIETA' TRASPARENTE - come da schema allegato alla Delibera ANAC. N. 1134 del 08.11.17			
ADEMPIMENTO	CONTENUTI	RIFERIMENTO NORMATIVO	OWNER DEI DATI E DELLE INFORMAZIONI
Disposizioni generali	1) Piano Triennale per la Prevenzione della Corruzione e della Trasparenza 2) Atti generali 3) Codice Etico	d.lgs. 33/13: art. 10 art. 12	INTERNAL AUDITING E CORPORATE COMPLIANCE
Organizzazione	1) <b>Titolari di incarichi di amministrazione, di direzione o di governo</b> (salvo gratuiti): I. Presidente II. CdA IV. P.O. con deleghe  Per tutti i soggetti 1): <u><b>Dati per ciascun componente:</b></u> - compensi (indennità e gettoni) - importi viaggi  <u><b>Documenti:</b></u> - 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	<b>Incarichi consulenti e collaboratori</b> <u><b>Dati oggetto di pubblicazione per ciascun componente:</b></u> i) <b>estremi</b> atto di conferimento, durata, compenso e oggetto incarico, ragione dell'incarico ii) il tipo di procedura seguita per selezione contraente e numero partecipanti  <u><b>Documenti oggetto di pubblicazione:</b></u> III) cv IV) dichiarazione ai sensi dell'art.15-bis	d.lgs. 33/13: art. 15-bis	TUTTE LE FUNZIONI
Personale	1) <u><b>Personale:</b></u> 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. <u><b>Dati:</b></u> oggetto, durata e compenso  2) <u><b>Titolari di incarichi dirigenziali:</b></u>  Per ciascun titolare di incarico: <u><b>Dati oggetto di pubblicazione:</b></u> 1) sintesi dei dati del contratto (quali data della stipula, durata, oggetto dell'incarico) 2) compensi con evidenza delle parti variabili <u><b>Documenti:</b></u> 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.  <b>Per ciascun dirigente l'amministrazione pubblica sul proprio sito istituzionale:</b> Ammontare complessivo degli emolumenti percepiti a carico della finanza pubblica  3) <u><b>Incarico di Direttore Generale</b></u>	d.lgs. 33/13: art. 14 art.14 c. 1-ter art. 16 art. 17 art. 18 art. 21  d.lgs. 39/13: art. 20	FUNZIONE RISORSE UMANE, ORGANIZZAZIONE E SCUOLA DELLO SPORT
Selezione del personale	Selezione del personale: <u><b>Criteri e modalità:</b></u> Provvedimenti/regolamenti/atti generali che stabiliscono criteri e modalità per il reclutamento del personale  <u><b>Avvisi di selezione:</b></u> per ogni procedura selettiva: 1) avviso di selezione 2) criteri di selezione 3) esiti della selezione	d.lgs. 33/13: art. 19  L. 190/12: art. 1 c. 16  d.lgs. 175/16: art. 19	FUNZIONE RISORSE UMANE, ORGANIZZAZIONE E SCUOLA DELLO SPORT

(FOLLOWS)

SCHEMA ADEMPIMENTI "SOCIETA' TRASPARENTE" EX D.LGS.33/13 DI SPORT E SALUTE S.P.A.			
SOCIETA' TRASPARENTE - come da schema allegato alla Delibera ANAC. N. 1134 del 08.11.17			
ADEMPIMENTO	CONTENUTI	RIFERIMENTO NORMATIVO	OWNER DEI DATI E DELLE INFORMAZIONI
Performance	Premialità: criteri di distribuzione dei premi al personale e ammontare aggregato dei premi effettivamente distribuiti	d.lgs. 33/13: art. 20	FUNZIONE RISORSE UMANE, ORGANIZZAZIONE E SCUOLA DELLO SPORT
Enti controllati	<u>Società partecipate:</u> 1) <b>Dati</b> relativi alle Società partecipate (Coninet- Parco Foro Italico) TABELLA: - 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 Sport e salute S.p.A.; - emolumenti di rappresentanti di Sport e salute S.p.A. e degli amministratori, dichiarazione sulla insussistenza cause di inconferibilità e incompatibilità (dich. 39/13) (con link al sito dell'ente)  2) rappresentazione grafica  3) link a sito web delle controllate	d.lgs. 33/13: art. 22  d.lgs. 39/13: art. 20	FUNZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI
Bandi di gara e contratti	1) <b>Dati</b> oggetto di pubblicazione in tabelle riassuntive per ogni procedura: - 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  2) <b>Documenti</b> oggetto di pubblicazione per ogni procedura (art. 29 d.lgs. 50/2016): 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);  3) <b>Ulteriori documenti</b> sottoposti a pubblicazione (ex d.lgs. 50/2016): - 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	L. 190/12: art. 1 c. 32  d.lgs. 33/13: art. 37  Delibera ANAC n. 39/13: art. 4  d.lgs. 50/16: art. 29	FUNZIONE ACQUISTI
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; e per i dati relativi alle indennità ai collaboratori sportivi di cui all'art.96 del D.L."Cura Italia" e ss  FUNZIONE SPORT E PERIFERIE E SVILUPPO INFRASTRUTTURE SPORTIVE per "Fondo Sport e Periferie"
Bilanci	Bilanci consuntivi con allegati	d.lgs. 33/13: art. 29  d.lgs. 175/16: art. 6	FUNZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI
Beni immobili	<b>Dati:</b> 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

(FOLLOWS)

SCHEMA ADEMPIMENTI "SOCIETA' TRASPARENTE" EX D.LGS.33/13 DI SPORT E SALUTE S.P.A.			
SOCIETA' TRASPARENTE - come da schema allegato alla Delibera ANAC. N. 1134 del 08.11.17			
ADEMPIMENTO	CONTENUTI	RIFERIMENTO NORMATIVO	OWNER DEI DATI E DELLE INFORMAZIONI
Controlli e rilievi sull'amministrazione	1) attestazioni dell'Organo di controllo che svolge le funzioni di OIV 2) relazione dei revisori (ora alleg. al bilancio) 3) i rilievi della Corte dei Conti (Tutti, ricevuti e non ricevuti, 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 FUNZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI
Pagamenti	<u>Dati sui pagamenti:</u> A) elenco pagamenti per importo, tipologia spesa e beneficiario  <u>Indicatore di tempestività dei pagamenti:</u> 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	<u>Prevenzione della Corruzione:</u> A) PTPC 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  <u>Accesso civico:</u> 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  <u>Dati Ulteriori:</u> 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

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 20 September 2021, has appointed Mr. Giuseppe Di Gregorio 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 transparency management effective, efficient and keep compliance with the law, the goal for 2022 is to **reorganise the Company's "Corporate Transparency" webpage** in order to make them increasingly user-friendly and to **check the time limits of publications**, also with a view to removing content in accordance with the law.

## 12. Appendix - Insights

### 12.1 Procurement process

In the 2015 PNA, ANAC analysed the procurement process and the management of contracts. The process was divided into 6 stages and for each stage anomalies and possible prevention measures were identified. The following table summarises the anomalies indicated for each stage.

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

On 2 February 2022, ANAC published the document "*Guidelines for Anti-Corruption and Transparency Planning*", containing a specific in-depth analysis of the issue of "resorting to unpermitted extensions and renewals". In ANAC's institutional activity, in fact, it was found that contracting stations make extensive use of the renewal or extension of contracts even without the conditions recognised as admissible by Italian and European law. The document shows, in fact, how EU law, drawing inspiration from the rulings of the Court of Justice, has deemed certain contract amendments admissible, especially in the case of long-term contracts, and has defined certain mandatory conditions for amending contracts. Among these conditions,



the renewal of the contract was also contemplated, but only if it was expressly contemplated in the tender documents and if the amount of the renewal was taken into account in determining the amount to be put up for tender. However, tacit renewal is sometimes found: renewal without an explicit provision, which is inadmissible under Italian law. Moreover, the tacit renewal of public contracts is a serious breach of the law which entitles ANAC to issue a reasoned opinion pursuant to Article 211, paragraph 1-ter, of Legislative Decree No. 50/2016. The use of extensions and renewals occurs for several reasons, including, first and foremost, lack of planning, as well as delays or errors in the preparation and publication of tender documents. Therefore, it appears necessary that contracting stations, also based on the measures proposed in the 2015 PNA, adopt appropriate specific measures to prevent contract renewals without the conditions set out in EU rules, by adequately surveying needs and consequently planning procurement, regularly checking and monitoring future contract expirations and adequately considering the possibility of using framework agreements, including those already in place, for standardised procurement of services and supplies, as well as appropriately designing tenders to include, also as a precautionary measure, the option of renewal.

In the document "*Guidelines for Anti-Corruption and Transparency Planning*" ANAC also addresses the issue of "direct awards due to lack of competition for technical reasons without any preconditions" on which, while recalling Guidelines no. 8, ANAC with deliberation no. 548 of 13 July 2021, reaffirmed that the concepts of non-fungibility and exclusivity are not synonyms, since a good or a service is non-fungible when it is the only one that can meet a certain need of the Administration. Therefore, even where there are exclusive rights, the Administration's need may still be adequately met by resorting to other solutions. Likewise, "*not even an allegedly higher level of quality of the service or its compliance with parameters of greater efficiency can be considered sufficient to justify non-fungibility. In fact, these are elements that, by themselves, cannot lead to the negotiated procedure without a call for tenders, thus preventing other potential competitors from submitting bids that are qualitatively equivalent, if not superior, to the allegedly sole supplier capable of meeting certain standards*".

Sport e salute S.p.A., in light of the above, adopts the following measures:

- 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.

## 12.2 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 responsibilities<sup>11</sup>.

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

---

<sup>11</sup>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

- 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 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.

Art. 6-bis of Law no. 241 of 7 August 1990. 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.

For this reason, we need to identify managers and employees who are exposed to the risk of conflict of interest. These are individuals who, in their job, have the ability to make decisions that create obligations for the organisation towards third parties, or individuals who may have a significant influence on such decisions,

and whose potential conflicts of interest could be detrimental to the interests of the organisation due to their nature and importance<sup>12</sup>.

It is therefore advisable to devise organisational measures which, while considering the objective and subjective situations that may lead to a potential conflict of interest, are capable of substantially avoiding its occurrence.

ANAC's document "*Guidelines for Anti-Corruption and Transparency Planning*"<sup>13</sup> addresses the issue of conflicts of interest in the awarding of contracts. On this point, ANAC, in accordance with EU directives and in order to avoid any distortion of competition and ensure equal treatment of all economic players, stresses that contracting stations are required to adopt appropriate measures to prevent, identify and effectively remedy conflicts of interest in procedures for the awarding of contracts and concessions.

A conflict of interest arises when the person in charge of a contracting station or of a service provider who has, directly or indirectly, a financial, economic or other personal interest which may be perceived as a threat to their impartiality and independence in the tender or concession procedure takes part in the procedure and may influence its outcome in any way. As part of its supervisory activity on public contracts, the Authority has had the chance to verify how even organisational measures that seem to comply with the aims of EU regulations can prove inadequate because they are just formalities that are insufficient to protect the legitimacy of the adoption of the acts, with the associated risk of causing the economic player involved to be excluded.

One such case is the one reviewed in ANAC's resolution no. 712 of 27 October 2021, where the conflict of interest concerned the head of the technical office of a small town hall and concerned the inclusion of the head's relatives in the list of professionals, which the town hall used to identify contractors for engineering services below EU-relevant thresholds. It turned out, in fact, that the solution identified by the contracting station to address the conflict of interest, consisting in arranging, for the individual award procedure, that an officer other than the head of the technical office should adopt the relevant acts, left the head's power intact to allow/plan - precisely through the assignment of the position of Sole Project Manager to a substitute - the invitation of their relative to a specific award procedure, for possible reasons of personal convenience.

For this purpose, Sport e Salute S.p.A. requires specific declaration signed for conflicts of interest identification by the following subjects:

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

---

<sup>12</sup> See document "La Prévention des Conflits D'intérêts dans L'entreprise" published by AFA-French Anti-corruption Agency in 2021.

<sup>13</sup> Published by ANAC on Feb 02, 2022