



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

2020-2022

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Foreword

Sport e salute S.p.A. (hereinafter also the "*Company*"), established by art. 8 of Decree-Law no. 138 of 8 July 2002, converted with amendments into Law no. 178 of 8 August 2002, and amended according to paragraph 629 and following, article 1 of Law no. 145 of 30 December 2018, is a private company entirely owned by the Ministry of the Economy and Finance (MEF).

More specifically, the 2019 Budget Law (no. 145 of 30 December 2018) introduced significant governance changes concerning CONI (hereinafter, also the "*Body*"), Sport e Salute S.p.A., their relations and their respective areas of operation.

The law states that *"the Company shall be managed by a Board of Directors consisting of three members, one of whom shall act as President. 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 that *"the top management bodies of the Company are incompatible with the top management bodies of CONI"*.

Moreover, on January 16, 2019, the new Statute was approved.

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 of the Board of Directors, within the limits of their authority, may give special proxies for individual acts or categories of acts to Company employees and third parties.

The Board of Directors shall delegate the management powers for the ordinary administration of the Company to the President exclusively, with the option of sub-delegation, as well as all other powers that the Board of Directors may decide to delegate, within the limits of the powers that may be delegated by law.

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 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* department, which shall report internal auditing activities to the President and the Board of Directors.

During 2019 the Company issued a series of internal service messages to outline a new organisational structure and define new processes.

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

- the Company produces and provides public sport services while acting both as CONI's special purpose vehicle and independently implementing sports policies of the Government Body in charge of sport and supporting, for instance, National Sports Federations;
- the functions assigned by law are held by CONI, which uses the Company's premises. The Company therefore acts in an auxiliary capacity and is subject to CONI's management and monitoring powers for the functions performed by CONI;
- the service contract shall determine the services to perform the special and executive activities needed for CONI's operation and shall specify the staff units needed to perform such activities, provided that the Body manages and monitors the organised structure at its disposal, which is essential to perform its institutional tasks, although the employees' work relationship is exclusively with the Company.

Therefore, on 4 November 2019, the Company signed a new service contract with CONI defining their scopes of activity and issued a service message indicating, partially, the offices dedicated to CONI operations.

Considering all the above, unlike before, the first Sport e Salute S.p.A. Three-Year Corruption Prevention Plan (PTPC) was drawn up independently from CONI.

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

Sport e salute S.p.A.'s mission is to create value for Italian sport by efficiently managing the task given to it by CONI and Law 145/2018. Using its unique know-how in Italy and making the most of its assets, the Company provides high added value services to sport.

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

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

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

- b) under specific agreements, shall provide services to support the activities of National Sports Federations, National Sports Organisations, Sports Promotion Bodies, Military Sports Groups, Law Enforcement Agencies and well-deserving Associations;
- c) shall provide services and develop activities in the field of sport, including, among others, promoting and organising events, managing sports centres and facilities on behalf of either governmental or private entities working in the field of sport and health and developing and supporting the practice of sport, projects and other initiatives designed to conduct activities promoting sport, health and the development of sports culture;
- d) according to the service contract referred to in art. 8 of Decree Law no. 138 of 8 July 2002, converted with amendments into Law no. 178 of 8 August 2002, shall provide the Italian National Olympic Committee with services to fulfil its official duties as explicitly stated by law.

The Three-Year Corruption Prevention Plan

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

This law requires Public Administrations to adopt a Three-Year Corruption Prevention Plan 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.

Moreover, the *"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 limits the scope of the anti-corruption law and transparency law to companies controlled by the Ministry concerned.

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 party¹.

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*;

¹ See ‘Corruption: a glossary of International Criminal Standards’ by OECD, 2007.

- *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.*

1.2 National framework

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

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

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

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

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

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

- appoint the Anti-Corruption and Transparency Officer (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. ANAC better defined the roles of internal actors involved in the Plan's adoption process, specified the different phases of the corruption risk management process and, above all, in a special section, detailed the public contracts risk area.

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

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

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

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

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

On 2 October 2018, ANAC adopted Resolution no. 840 of 2 October 2018, which provided guidance on how to interpret and implement the 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 definitively approved the 2019 National Anti-Corruption Plan (PNA 2019). The Plan focuses on the general section of the PNA. It reviews and combines all past indications in one single steering document. It also includes directives developed over time, which have also been regulated by specific acts. In 2019 PNA, ANAC points out that corruption of public officials can occur in different environments and positions. There can therefore be corruption in political, law-making, legal and administrative decision-making. This does not change the unified nature of corruption as one single phenomenon. In this sense, expressions such as "*political corruption*" or "*administrative corruption*" refer to the context in which corruption occurs rather than to different kinds of corruption. Sport e salute S.p.A. also references the following resolutions:

- no. 833 of 3 August 2016 containing guidelines on how the Anti-Corruption and Transparency Officer shall assess the ineligibility and incompatibility of administrative positions, as well as ANAC's monitoring activities and assessment powers in the event of ineligible and incompatible positions;
- no. 1310 of 28 December 2016 containing "First guidelines on how to implement the obligations of disclosure, transparency and dissemination of information contained in Legislative Decree no. 33/2013 as amended by Legislative Decree no. 97/2016";
- no. 1134 of 8 November 2017, containing "Guidelines to implement rules on corruption prevention and transparency for government-owned or controlled private companies and bodies and government economic bodies".

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.

A number of international initiatives have been launched to respond to these scandals, the most significant of which is the IPACS (International Partnership against Corruption in Sport), which was first promoted at the "IOC's International Forum on Sport Integrity (IFSI)" held in February 2017.

It is a 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 integrity standards.

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

In the introduction, the Resolution 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 business is stressed with a multi-stakeholder focus.

In the operational part, on the other hand, 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 confidential whistleblowing systems along with protection programmes for whistleblowers and witnesses. Finally, the Parties are encouraged to promote ethical practices, improve their own whistleblowing schemes and cooperate in the investigation of corruption, also in a broader sense.

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

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

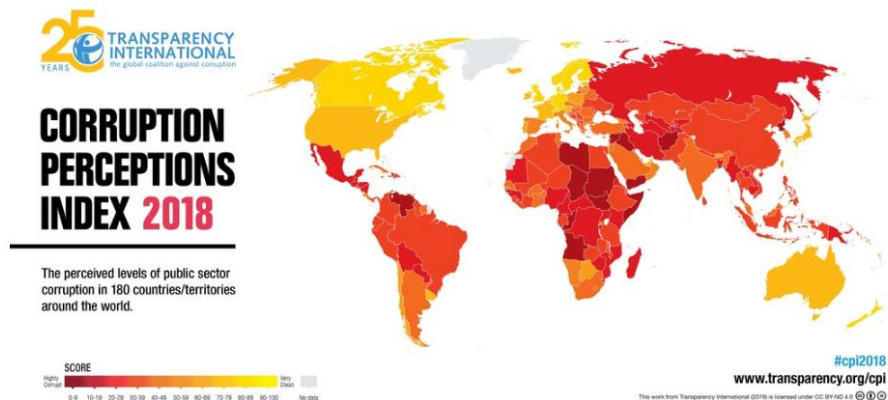
Lastly, the Eighth Conference of the States Parties (CoSP) to the United Nations Convention against Corruption (UNCAC) was held in Abu Dhabi from 16 to 20 December 2019. This biennial meeting is intended to assess and steer the implementation of the Convention, a global binding tool to prevent and fight corruption. More than 1,300 delegates attended the Conference, representing 156 countries and numerous intergovernmental and non-governmental organisations. Italy endorsed the resolution presented by Russia on protecting sport from corruption, largely based on Resolution 7/8, presented by Italy in the previous 2017 CoSP, supplemented with a few innovative elements, such as the acknowledgement of organised crime infiltrating the sport industry and the call to improve cooperation between sports federations and law enforcement agencies, while maintaining the principle of sport's independence. The resolution also has an operational purpose, which led to UNODC's task of drawing up a thematic study on corruption in sport.

Besides, Italy presented the resolution on how to measure corruption. The issue, already addressed at the G7 during the Italian Presidency in 2017 and then at the G20, was brought for the first time to the attention of the CoSP UNCAC. The resolution stresses the importance of developing an international statistical framework based on scientific methods and reliable data sources, such as direct experience data, official court statistics and risk and vulnerability indicators, in order to overcome the effects resulting from merely perceptive indicators, which may increase public corruption perception based on the effectiveness and reputation of competent authorities' law enforcement action, rather than on its actual size.

To date, the best known and most widely used index is the ***Corruption Perception Index***, published by Transparency International (TI-CPI), which provides a national measure for most of the world's countries. The

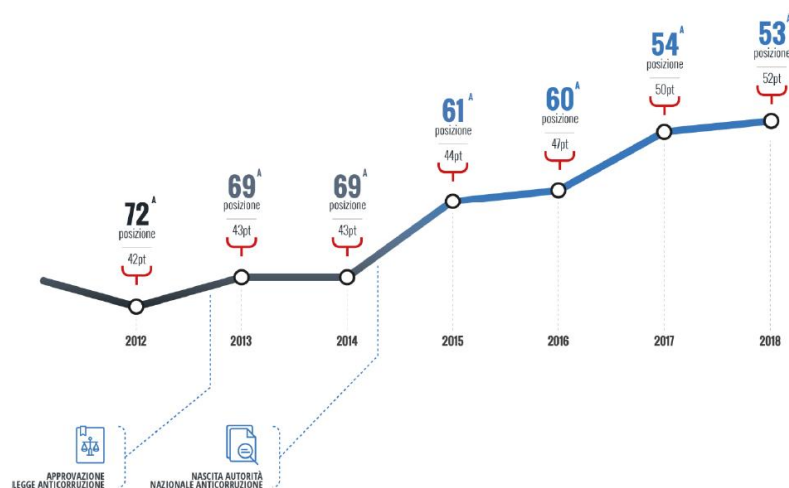
index measures the amount of corruption perceived in public administrations by aggregating data from surveys conducted by consulting agencies (at least three for each country analysed).

The study, published annually, is based on 13 surveys conducted by corruption experts in 180 countries around the world. 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 : www.transparency.it/indice-percezione-della-corruzione-2018-italia-al-53-posto-nel-mondo/

In 2018, the Corruption Perception Index ranked Italy 53rd out of 180 countries in the world, with a score of 52 out of 100, with a slowly growing trend compared to the global and European rankings, where Italy is moving away from the last places.



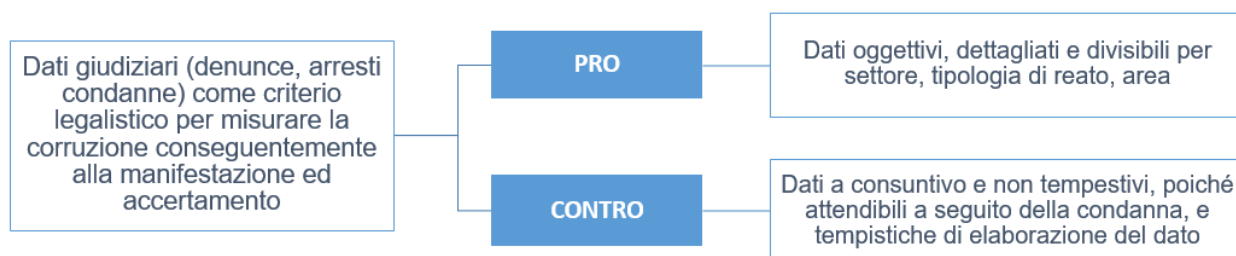
source: www.transparency.org/cpi

On this, there are three types of measurements.

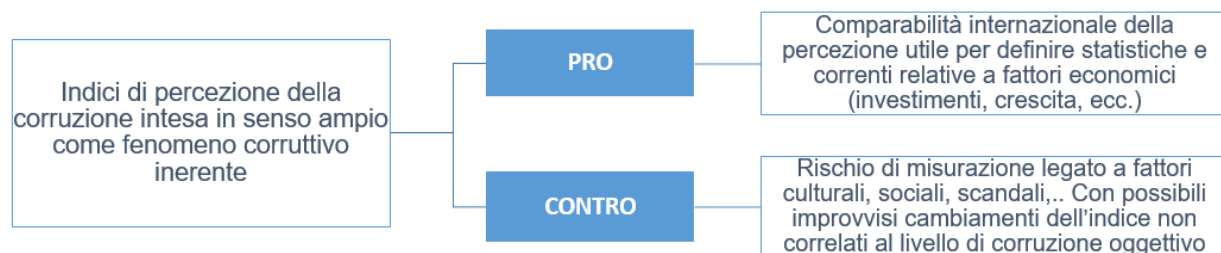
- a) Court data: corruption measured by the "legal" criterion, which concerns a direct experience of the phenomenon and corruption that already manifested itself (complaints, arrests or convictions);
- b) Perception indicators: corruption measured in a broad sense, i.e. deviation from commonly accepted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

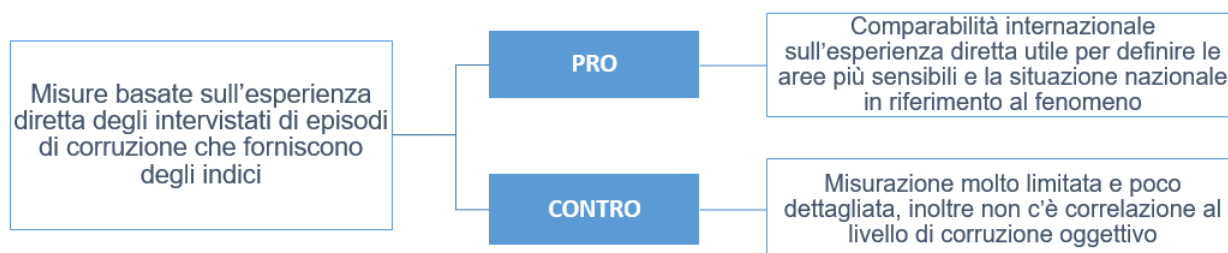
Dati giudiziari



Indici di percezione della corruzione



Misure basate sull'esperienza



Source: "la corruzione – definizione, misurazione e impatti economici" Vol.1 Fornez.

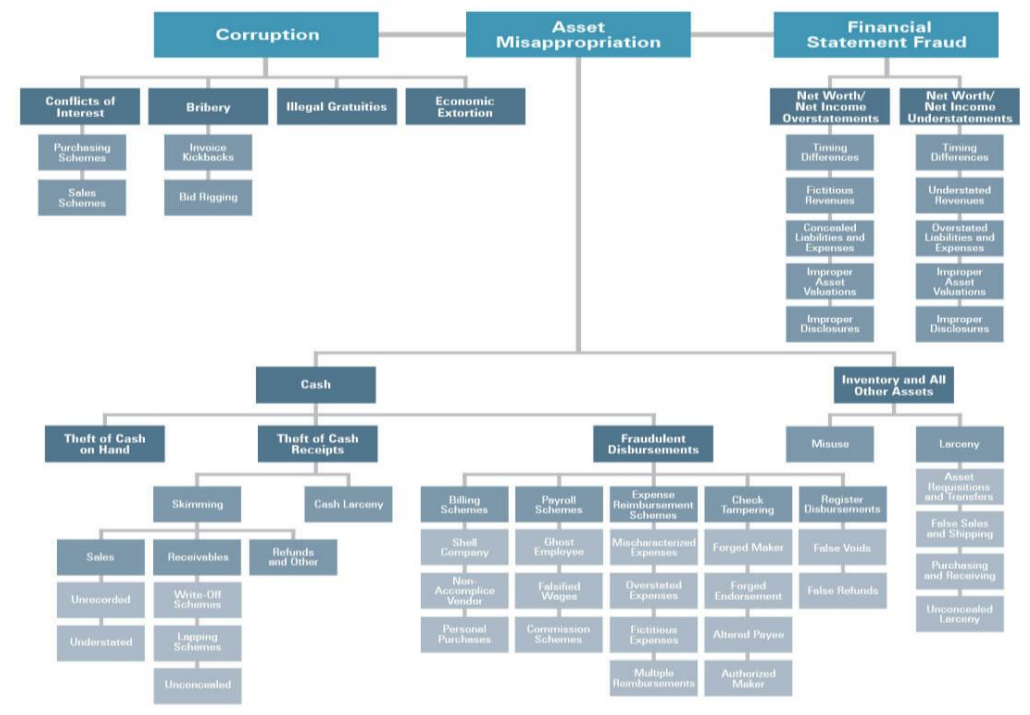
Recent national and international studies on corruption and fraud

The legal definition of fraud may vary according to jurisdiction. In Italy, there are several offences relating to fraud², 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".



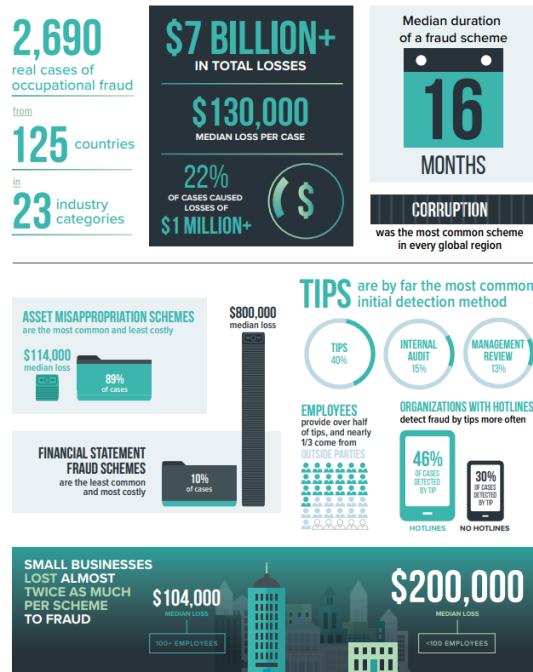
Source: "la corruzione – definizione, misurazione e impatti economici" Vol.1 Formez.

² Such as, for instance:

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

Lastly, ACFE draws up the "Report to Nations", a report on fraud, every two years. The latest was released in 2018 and contains an analysis of 2,690 occupational fraud cases reported between January 2016 and October 2017, in 125 countries and 23 different industries. It is based on an online survey completed by 41,573 certified fraud examiners who have dealt with such cases.

KEY FINDINGS



Source: Report to the Nations – 2018 Global Study on occupational fraud and abuse (ACFE)

This study shows that corruption is one of the greatest risks of fraud for organisations. Specifically, the study shows the frequency and "financial damage" caused by fraud in businesses. The first three departments by fraud frequency are accounting, operations and sales, which together account for 40% of total fraud cases.

In terms of "financial damage", the largest damage is done by Executive and Upper Management, which caused a median loss of \$729k, along with Information Technology, \$225k, and accounting, \$212k.

Department*	Percent of cases	Median loss
Accounting	14%	\$ 212,000
Operations	14%	\$ 88,000
Sales	12%	\$ 90,000
Executive/upper management	11%	\$ 729,000
Customer service	8%	\$ 26,000
Administrative support	8%	\$ 91,000
Other	6%	\$ 77,000
Finance	6%	\$ 156,000
Purchasing	5%	\$ 163,000
Facilities and maintenance	3%	\$ 175,000
Warehousing/inventory	3%	\$ 200,000
Information technology	3%	\$ 225,000
Marketing/public relations	2%	\$ 80,000
Manufacturing and production	2%	\$ 200,000
Human resources	1%	\$ 76,000

*Departments with fewer than ten cases were omitted.

Source: Report to the Nations – 2018 Global Study on occupational fraud and abuse (ACFE)

Tips are the most frequent way of detecting fraud (40%), but it is important to understand that 53% of tips are from employees and 32% from third parties (suppliers, customers, etc.).

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 median financial damage caused by men amounts to \$1,000k, while that caused by women amounts to \$295k.

As for corruption in Italy, on October 17, 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): 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.³ 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.

³ See *A Strategy for Safeguarding against Corruption in Major Public Events*, UNODC, 2013.

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

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

2.2 Inner context analysis

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

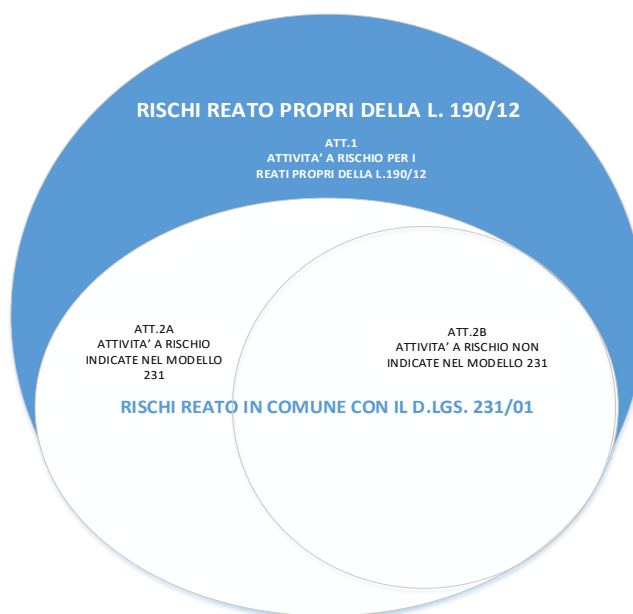
The activities at risk are determined according to how corrupt behaviours could be implemented, based on the risky behaviours specified in Law no. 190/2012.

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

- a) (3) activities with own risk, defined in Law 190/2012 (see *Table 1*);
- b) (16) activities with risks defined in Law 190/2012 and defined in Legislative Decree 231/2001 (included in Sport e salute S.p.A.'s Organisation, Management and Control Model, hereinafter also referred to as "Model 231"), where further methods to commit the offence have been found (see *Table 2*);
- c) (15) activities with risks defined in Law 190/2012 and defined in Legislative Decree 231/2001 (included in Sport e salute S.p.A.'s Organisation, Management and Control Model), where no further methods to commit the offence have been found (see *Table 3*).

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

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



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

In this category, the activities are all under Sport e Salute S.p.A.'s governmental profile and, therefore, under this law, its personnel is intended as civil servants. Special reference is made to embezzlement and abuse of power, which are committed during activities that are necessary or in any case intended to issue acts which create, modify or eliminate a certain legal status for a given third party. For instance, the most significant activity is allocating funds to National Sports Federations.

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

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

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

Table 1. (3) activities with Law 190/2012's own risks (ATT.1)

Codice attività	Attività a rischio	Livello di RISCHIO INERENTE
A1.3	Gestione dei progetti di promozione dello sport sul territorio nazionale	ALTO
A1.1	Gestione dell'assegnazione dei contributi pubblici agli organismi sportivi	MEDIO
A1.16	Procedure amministrative dei Comitati Territoriali (acquisto di beni e/o servizi, collaborazioni, spese di rappresentanza, missioni)	MEDIO

Table 2. (16) activities with risks shared with Legislative Decree 231/2001 (ATT.2a) where further methods to commit the offence have been found.

Codice attività	Attività a rischio	Livello di RISCHIO INERENTE
A2.1a	Programmazione degli acquisti	ALTO
A2.2a	Individuazione delle procedure di affidamento da effettuare	ALTO
A2.3a	Esecuzione delle procedure di affidamento e aggiudicazione	ALTO
A2.4a	gestione progetti "sport e periferie"	ALTO
A2.5a	Assegnazione di incarichi a professionisti esterni	ALTO
A2.7a	Gestione dei rimborsi spese a terzi	MEDIO
A2.8a	Gestione delle attività di incassi e pagamenti	MEDIO
A2.9a	Gestione della piccola cassa	MEDIO
A2.11a	Gestione e controllo delle carte di credito	MEDIO
A2.12a	Assunzione del personale	MEDIO
A2.13a	Valutazione della performance del personale	MEDIO
A2.14a	Gestione dei rimborsi spese dipendenti	MEDIO
A2.15a	Gestione operativa dei contratti, verifica dell'erogazione e pagamento delle prestazioni	MEDIO
A2.16a	Assegnazione di incarichi e consuntivazione di prestazioni	MEDIO
A2.6a	Dimissione cespiti aziendali	BASSO
A2.10a	Gestione e controllo delle spese di rappresentanza	BASSO

Table 3. (15) activities with risks shared with Legislative Decree 231/2001 (ATT.2b) where no further methods to commit the offence have been found.

Codice attivi	Attività a rischio	Livello di RISCHIO INERENTE
A2.1b	Gestione delle comunicazioni relative al personale appartenente alle categorie protette	N/A
A2.2b	Gestione del contenzioso giudiziale e stragiudiziale	N/A
A2.3b	Gestione delle visite ispettive da parte di soggetti pubblici per gli aspetti che riguardano la sicurezza, l'igiene sul lavoro (D.lgs. 81/2008)	N/A
A2.4b	Richiesta di autorizzazione presso la Regione Lazio per l'esercizio delle attività medico-sanitarie	N/A
A2.5b	Richiesta/gestione delle certificazioni di sicurezza, abitabilità, agibilità degli immobili/impianti di proprietà o in gestione	N/A
A2.6b	Trasmissione delle informazioni/dei dati richiesti periodicamente dall'Agenzia delle Entrate	N/A
A2.7b	Vendita di servizi di consulenza/progettazione e formazione in materia di impiantistica sportiva	N/A
A2.8b	Gestione delle ispezioni presso gli IMSS	N/A
A2.9b	Gestione dei rapporti e delle visite ispettive da parte dei soggetti pubblici	N/A
A2.10b	Gestione delle verifiche ispettive in materia fiscale	N/A
A2.11b	Gestione delle visite ispettive in materia previdenziale e assicurativa	N/A
A2.12b	Supporto alla Commissione Impianti sportivi per il rilascio di pareri relativi all'impiantistica sportiva	N/A
A2.13b	Predisposizione dei contratti intercompany	N/A
A2.14b	Gestione degli adempimenti previdenziali e assicurativi relativi al personale	N/A
A2.15b	Assegnazione incarichi e consuntivazione di prestazioni relativi a medici e personale fisioterapico	N/A

The above activities at risk, and their inherent risk assessment, are specifically analysed by the Officers of the companies involved, with the support of Sport e salute S.p.A.'s RPCT, (see par. 2.3 below "*Risk assessment - Operating procedures*") in order to understand the results of Sport e salute S.p.A. RPCT's supervisory and control activities carried out during the year, the level of risk awareness and knowledge of the companies involved and recent important organisational and legal news on the matter.

2.3 Risk Assessment

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

For the purpose of PTPC, risk activities in Model 231, in which are conceivable further conduct to carry out in addition to those identified, are not subject to risk assessment because they have already been assessed by the Supervisory Body (OdV).

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

- Probability;
- Potential impact.

Probability of occurrence assessment

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

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

For each variable are defined the following three levels:

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

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

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

Additional qualitative/quantitative factors, such as the frequency of risky acts/measures, the presence of strong external pressure, the professional/institutional/high risk market environment, etc., are also considered in the probability assessment.

Level of potential impact assessment

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

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

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

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

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

Dimensions	High (A)	Medium (M)	Low (B)
Reputational Impact	Alert by national and international media with long-term damage of CONI public image	Alert continued by local media with consequence on CONI stakeholders	Minimum alert at local media level and with short-term.
Economic-Financial Impact	Economic-financial estimated impact is more than 1% of the production value of Sport e Salute S.p.A.	Economic-financial estimated impact is between 0.5% and 1% of the production value of Sport e Salute S.p.A.	Economic-financial estimated impact is less than 0,5 % of the production value of Sport e Salute S.p.A.
Legal Sanction Impact	Constant concerning the initiation of administrative and judicial proceedings and the imposition of the sanctions.		

Inherent risk assessment

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

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

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

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

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

Operating Procedures

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

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

2.4 Risk Treatment

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

- Confindustria Guidelines for the construction of Organizational, Management and Control Models, pursuant to D.Lgs. no. 231/2001;
- measures for the prevention listed in the Anti-corruption Plan and considered more important and/or in consideration of the organizational structure of Sport e Salute S. p. A.

The control criteria identified are applicable in relation to the two Organizations as indicated in the table below:

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

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

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

- adequate - the control/measure detected is adequately planned in order to reduce the inherent risk level of crime commission to a minimum residual risk level;
- partially adequate - the control/measure detected shows aspects to be reviewed/integrated or needs improvement in order to reduce the residual risk level to a minimum level;
- inadequate - The control/measure is not detected or is not logically able to reduce the inherent risk level, which remains substantially unchanged.

The following scores are associated with the individual controls assessment:

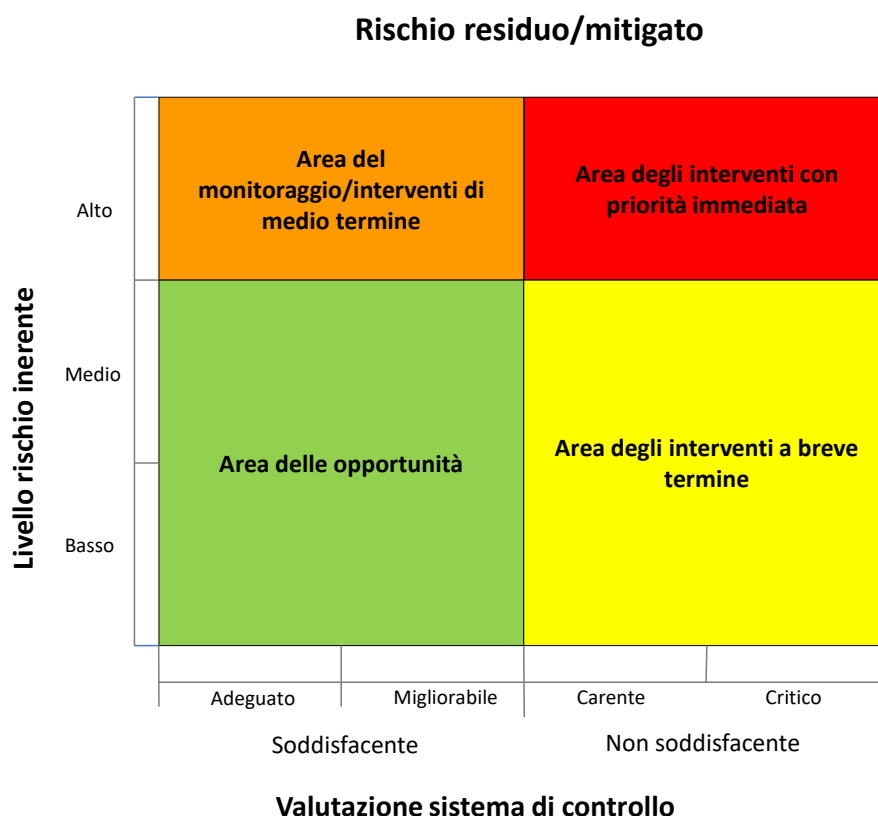
- 1 (Adequate);
- 0,5 (partially Adapted);
- 0 (No Adequate).

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

SATISFACTORY MONITORING SYSTEM (range 100%-80%)		NO SATISFACTORY MONITORING SYSTEM (range 79%-0%)	
Adequate	Improvable	Lacking	Crucial
Range: 100%-90%	Range:89% -80%	Range: 79% -51	Range:50%-0
Every single controls/measures deemed adequate or just one control showed improvable aspects in order to optimize monitoring system considered mainly satisfactory.	A Control/measure needed substantial changes or two controls showed improvable aspects in order to optimize monitoring system considered mainly satisfactory.	At least two controls/measures needed substantial changes or more controls showed improvable aspects in order to optimize monitoring system considered not satisfactory.	Most of controls/measures needed substantial changes or showed improvable aspects in order to optimize monitoring controls considered not satisfactory.

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

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



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

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

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

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

Operating Procedures

R.P.C.T. annually supports the Company Departments Manager in adequate controls/measures identification and assessment for each risk activities identified in PTPC.

Controls/measures Mapping and Assessment are formalized in self-assessment forms sent to the single activities Managers, in which those controls/measures description and evaluation are identified in reference to each applicable control criteria, as well as any necessary and appropriate corrective actions. These forms are integrated part of this PTPC.

2.5 Process Monitoring

Sport e Salute S.p.A. identify the monitoring system procedures, techniques and frequency for corruption prevention measures, also in order to periodical update them.

Every 15th December of each year, R.P.C.T. publishes on the website in the "Amministrazione Trasparente" section, and sends to Sport e Salute S. p. A. Board of Directors a report containing the prevention activities results carried out with a form set by ANAC, as well as another internal report containing:

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

In general:

1. Afterwards residual risk assessments, some controls/measures may go through corrective actions in order to improve their logical adequacy level. These actions are implemented by Company Department Managers and monitored by R.P.C.T.;
2. if residual risk assessments are positive and it is no need corrective actions, the controls/measures will be monitored with specific tests in order to assess their operational effectiveness. These assessment reports, included in the intervention plan that R.P.C.T. shares with OdV, with the UPCCIA support. The whole process is defined in a specific Company Procedure. Furthermore, the competent departments receive the assessment reports with tips;
3. Risk activities are monitored also according to information flows defined by R.P.C.T. and OdV.

2.6 Roles and Responsibilities

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

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

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

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

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

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

The Sport e Salute's Committee ("GN"), like CONI policy-making body:

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

Sport e salute S.p.A. Chairman:

- in case of missed policy-making bodies meeting within the legal deadlines, they can approve the Three-year Anti-Corruption Plan, ratifying it at the first useful National Council and the Board of Directors Meeting;
- can be delegated to make any changes to the PTCP during the year, notifying the first useful meeting of the BoD;
- receives reports from the RPCT about cases of non-support or collaboration, failure or delayed fulfilment of interventions or publication obligations and conflicts of interest;
- notifies the Human Resources Department of cases of non-support and collaboration with the RPCT for the purpose of eventual activation of the most appropriate actions and / or disciplinary proceedings;
- performs the necessary and appropriate actions in the event of reports of conflicts of interest reported by the RPCT
- The Independent Evaluation Body (OIV):
 - verifies that the Three-year Anti-corruption Plans are consistent with the mission and objectives, if formalised;
 - verifies R.P.C.T. Annual Report contents in compliance with Anti-corruption Plan goals and transparency goals. For this purpose, the Body itself may ask R.P.C.T. necessary information and documents and may carry out hearings of employees;
 - reports to the National Anti-corruption Authority the state of implementation of corruption prevention and transparency measures.

Manager on charge of Corruption Prevention (RPCT):

- prepares and updates the Three-year Corruption Prevention Plan and sends it to the Board of Directors for approval and publishes it;
- participate in the BoD meeting, both during the first assessment and upon approval of the PTPC, in order to adequately verify the contents and implementation implications;
- prepares the audit plan, sharing its contents with the Supervisory Body pursuant to Legislative Decree 231/2001 (OdV) and giving information to the OIV (if appointed);
- supports the managers of the structures in the identification, evaluation and management of potential corruption risks;
- monitors the implementation of corrective interventions by the managers of the structures;
- carries out second level monitoring on the controls and first level prevention measures of activities at risk;
- plans and monitors staff training with risk-based logic;
- relates to the SB in the various phases of planning activities, managing and monitoring corrective actions in order to evaluate possible synergies;
- reports to the BoD at least once a year or transmits the PTPC and the annual report;
- reports cases of non-support or collaboration, failure or delayed fulfillment of interventions or publication obligations and any other critical issues to the President. In case of inaction of the aforementioned bodies, and if necessary, the RPCT reports directly to the ANAC;
- transmits the annual report on the activities carried out within the legal deadlines to the BoD;
- ascertains any cases of incompatibility and non-compatibility, declares the nullity of the appointments and assesses the application of the sanction pursuant to Legislative Decree 39/13;
- receives reports of conflicts of interest detected by the corporate structures through specific forms and reports to the President.

Responsible of corporate structures

- identify and assess the risks and control measures of the activities for which they are responsible, with the support of R.P.C.T.;
- carry out first level checks and prevention measures;
- implement all the corrective actions identified with the support of the R.P.C.T.;

- make appropriate or necessary alerts to R.P.C.T., also in relation to malfunctions of the internal control system and conflicts of interest detected.

Employees and collaborators involved in corruption risk's area:

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

3. Appointment, powers and duties of the 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, as the timespan between Olympic games;
- b) the term shall tacitly be renewable for a maximum of three terms;
- c) it can be revoked for a just cause by the Company's BoD;
- d) the revocation shall be automatic if criminal proceedings have been initiated against the Officer for corruption;
- e) in the cases referred to in letters c) and d) above and in case of employment contract termination, art. 15 of Legislative Decree no. 39/2013 shall apply, which requires ANAC to be notified of the dispute so that ANAC can request a review before the termination becomes effective.⁴

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.

⁴ 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.

In order to perform their monitoring and control duties, the RPCT shall rely on the Company's Internal Auditing and Corporate Compliance 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.

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

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

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

If the Anti-Corruption and Transparency Officer 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, paragraph 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. Information Flows

The information flows are an important prevention measure and are defined jointly by OdV, deputed to supervise on the Organizational Model established by D.Lgs. no. 231/2001, and by R.P.C.T who monitors Three-year Anti-corruption Plan respect. This synergy:

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

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

Regarding these information flows R.P.C.T. and ODV can request some specific details, using Company UPCCIA support, informing CEO about weaknesses.

The information flow has been defined based on mapping and potential risk mapping and potential risk profile for Sport e Salute S.p.A. activities with reference to both Plan and to Model 231.

For each activity assessed, that shows “medium” or “high” risk, have been identified specific “red flags” indicators for potential fraud or misconducts/no compliant conducts (in reference to the offences of D.Lgs. no. 231/2001, and offences of Law no. 190/2012).

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

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

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

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

R.P.C.T. and OdV with UPCCIA support define the information flow and provide information to the Sport e Salute S.P.A. CEO.

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

UPCCIA supports R.P.C.T./OdV through the request and collection of alerts and flows coming from all competent departments.

5. Whistleblowing

Sport e Salute S.P.A. adopt a whistleblowing system in accordance with article 54-bis of the D.Lgs. no. 165/2001, as amended by art. 1 of Law no. 179/2017, concerning the protection of whistleblower of crimes or anomalies they became aware in the context of the public or private employment relationship.

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

Whistleblowing submission and management takes place through a specific Company intranet application, who guarantees to whistleblowers confidentiality on privacy among all the process.

The obligation to report through the intranet application applies to all departments in order to prevent and verify all measures or behaviors not compliant with corporate policies or national legislation. Intranet application will also highlight prevention measures and frauds.

The obligation refers primarily to corporate departments or units that manage processes exposed to corruption risks.

Apply the following general provisions:

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

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

Pursuant to law, is recalled that any retaliatory action put in place after an internal report or addressed to the ANAC or after a report to Judicial Authorities, will be evaluated as invalid and, when verified, sanctioned⁵.

⁵ Art. 54-bis paragraph 6. If it is ascertained, in the context of the investigation conducted by ANAC, the adoption of discriminatory measures by one of the public administrations or one of the entities referred to in paragraph 2, without prejudice to the other liability profiles, the ANAC applies a pecuniary administrative sanction from 5,000 to 30,000 euros to the manager who has adopted this measure. If it is ascertained that there are no

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.

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

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

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

The preliminary activities for the reports start from UPCCIA, who periodically verifies the presence of reports or after the automatic alert. Later, this department gives the information according to the respective competences of R.P.C.T. and OdV of CONI Servizi S.P.A., who evaluate if the warning is in good faith and correctly described, or considered mala fides.

In case where the report is objectively confirmed such as some critical aspects have been pointed out, ODV/RPCT inform the SG of CONI Servizi S.P.A. and, if appropriate, they request to DRU to evaluate to start a disciplinary action.

procedures for forwarding and managing reports or the adoption of procedures that do not comply with those referred to in paragraph 5, the ANAC applies a pecuniary administrative sanction from 10,000 to 50,000 euros to the manager. If it is ascertained that the manager does not carry out verification and analysis of the reports received, the administrative fine of from 10,000 to 50,000 euros is applied to the manager. The ANAC determines the entity of the sanction taking into account the size of the administration or body to which the report refers.

SG/AD will take action considered necessary and appropriate in relation to what reported by OdV/R.P.C.T. and will communicate the information to the competent authorities.

The reporting system is defined in the DRU21 procedure "Managing reports- Whistleblowing.

6. Verification of compliance with the provisions of D.Lgs. no. 39/2013

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

- a) define the set of forms for the gathering of the self-certifications and they take care of collecting them for the interested in the moment of the designation (art.20 of D.Lgs. no.39/2013), even with the support of the Corporate Compliance Internal Auditing (UPCCIA);
- 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 defense within 30 days after the receipt of the communication. In the hypothesis in which the legal action is investigating on a possible situation of foreclosure to confer an assignment similar notice is transmitted from R.P.C.T. to the Authority, which made the appointment.

The examination, is annually done on sample case, and has as an object the reliability of incompatibility and foreclosure to confer an assignment of the declarations released by the interested person, according to art. 20 of D.Lgs. 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.

R.P.C.T., in order to verify, can request the support of the Legal and Corporate Affairs Department.

The interest subjects are requested to provide the maximum collaboration and support of R.P.C.T. in order to get the maximum collaboration and support of R.P.C.T. in the purpose to verify objective and subjective elements.

In the case in which the procedure ends with the verification of the existence of a situation of foreclosure to confer an assignment, R.P.C.T.: (i) sends the notification to the interested subject; ii) provides for the invalidity of the conferral deeds/acts results not conferrable and for the related contract in compliance with the art. 17 of D. Lgs no. 39/2013; (iii) sends the complaint to the body that made the appointment, proceeding with the assessment of any guilty profiles in order to apply the penalties referred to art 18 of D.Lgs. no. 39/2013, in compliance with the principle of the contradiction and within the limits of the instruments available.

In case of proceeding assessment ends with incompatible situation, R.P.C.T.: (i) sends the notification to interested individual, within 15 days that person can renege because of incompatibility; (ii) expires of the entrustment resulted incompatible and the contract resolution according to art. 19 of D.Lgs. no. 39/2013.

For the activity of assessment, complaints and sanctions enforcement, CONI and CONI Servizi S.P.A. ensure to R.P.C.T. maximum autonomy and independence.

7. Staff training

The training is intended as staff management in order to create a culture and control environment for corruptive phenomena prevention.

R.P.C.T. has the mission to define long-time risk-based training, in order to give to employees, above all who worked in process with higher corruption risk, providing an internal and external context representation concerning the methodologic tools designed in order to recognize the red flag cd or each process "fake positive" and whistleblowing system application.

8. Corruption prevention goals

Sport e salute S.p.A.'s PTCP, in line with 2019 PNA, endorses and confirms the following strategic goals for the three-year period 2020-2022:

- 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 2020, which will be implemented with IAAC and, if necessary, external support:

SPECIFIC GOAL 2020		REFERENCE STRATEGIC GOAL	TIMEFRAME
1	Performing anti-corruption due diligence and surveys on third parties	Increasing the ability to detect corruption cases and improving response times Creating a corruption-unfriendly environment	January - December
2	Implementing an integrated corporate risk management system	Increasing the ability to detect corruption cases and improving response times	February - October
3	Performing the checks described in the Audit Plan	Reducing the likelihood of corruption events	March - December
4	Developing a "mobile" whistleblowing tool	Reducing the likelihood of corruption events	February-April
5	Participating in anti-corruption international events	Increasing the ability to detect corruption cases and improving response times	January - December

9. Disciplinary System

In relation to the management bodies, without prejudice to the responsibilities provided by D.Lgs. 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 8th 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.

The provisions, conduct rules, procedures and policies infringement by employees is considered 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).

With infringement event, it is possible to promote an action. In particular, in the assessment, the charge penalties can be challenged to the employee and, in addition, guaranteed the term of reply provide by the National Collective Bargaining Agreement (CCNL) in order to defend that employee.

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

Disciplinary proceedings initiation and conclusion is promptly communicated to R.P.C.T

The disciplinary system's adequacy to the Plan requirements is monitored by R.P.C.T

The type and extent of each sanction shall also be applied taking 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.

Provision, conduct rules, policies and procedure infringement by managers, following confirmed it, the person accountable for the crime shall be punished with the most appropriate sanction in compliance with the CCNL provisions for managers. Afterwards, if trust relationship between Company and the manager failed, the sanction may be dismissal for just cause.

10. Transparency plan

10.1 Transparency management process

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

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

Transparency days are also an important way of involving stakeholders, promoting and fostering corporate transparency and also listening to stakeholders.

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.coni.it

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 departments 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 Departments and publishing data, except for data on calls for tenders and contracts, which are published directly by the Purchase Department.

Sport e Salute S.p.A.'s Departments and offices shall provide the requested data and documents in a timely and complete manner, as far as it is in their capacity.

The Administration, Finance and Control Department may ask the RPCT to verify the disclosure of data before authorising payments to consultants and partners. The following table shows which data and documents to be published each Department shall collect and submit.

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ADEMPIMENTO	CONTENUTI	RIFERIMENTO NORMATIVO	OWNER DEI DATI E DELLE INFORMAZIONI
Disposizioni generali	1) Piano Triennale prevenzione e corruzione 2) Atti generali 3) Codice Etico	d.lgs. 33/13: art. 10 art. 12	INTERNAL AUDITING E CORPORATE COMPLIANCE
Organizzazione	1) Titolari di incarichi di amministrazione, di direzione o di governo (salvo gratuiti): I. Presidente II. CdA IV. P.O. con deleghe Per tutti i soggetti 1): <u>Dati per ciascun componente:</u> - compensi (indennità e gettoni) - importi viaggi <u>Documenti:</u> - atto di nomina con indicazione della durata - cv - dichiarazione irpef parzialmente oscurata - dichiarazione predisposta secondo modello e contenente: . assenza cause di incompat. e inconf. (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 incompat. 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 DIREZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI per gli importi dei viaggi delle cariche
Consulenti e collaboratori	Incarichi consulenti e collaboratori <u>Dati oggetto di pubblicazione per ciascun componente:</u> i) estremi atto di conferimento, durata, compenso e oggetto incarico, ragione dell'incarico ii) il tipo di procedura seguita per selezione contraente e numero partecipanti <u>Documenti oggetto di pubblicazione:</u> III) cv IV) dichiarazione ai sensi dell'art.15-bis	d.lgs. 33/13: art. 15-bis	TUTTE LE DIREZIONI

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ADEMPIMENTO	CONTENUTI	RIFERIMENTO NORMATIVO	OWNER DEI DATI E DELLE INFORMAZIONI
Personale	<p>1) Personale:</p> <p>a) CCNL dirigenti</p> <p>b) CCNL non dirigenti</p> <p>c) personale a tempo indeterminato: dato distinto per categoria (tipo contratto, costo complessivo, numero risorse in servizio)</p> <p>d) personale non a tempo indeterminato: dato distinto per categoria (tipo contratto, costo complessivo, numero risorse in servizio)</p> <p>e) tassi di assenza - tabella strutturata per direzione con indicazione del tasso di assenza delle direzioni</p> <p>f) elenco degli incarichi conferiti o autorizzati a ciascun dipendente. Dati: oggetto, durata e compenso</p> <p>2) Titolari di incarichi dirigenziali:</p> <p>Per ciascun titolare di incarico:</p> <p>Dati oggetto di pubblicazione:</p> <p>1) sintesi dei dati del contratto (quali data della stipula, durata, oggetto dell'incarico)</p> <p>2) compensi con evidenza delle parti variabili</p> <p>Documenti:</p> <p>1) cv</p> <p>2) dati relativi all'assunzione di altre cariche, presso enti pubblici o privati e relativi compensi a qualsiasi titolo;</p> <p>3) altri eventuali incarichi con oneri a carico della finanza pubblica e indicazione dei compensi spettanti;</p> <p>4) dich. insussistenza cause inconferibilità e incompatibilità dich. 39/13;</p> <p>Per ciascun dirigente l'amministrazione pubblica sul proprio sito istituzionale:</p> <p>Ammontare complessivo degli emolumenti percepiti a carico della finanza pubblica</p>	<p>d.lgs. 33/13: art. 14</p> <p>art.14 c. 1-ter</p> <p>art. 16</p> <p>art. 17</p> <p>art. 18</p> <p>art. 21</p> <p>d.lgs. 39/13: art. 20</p>	DIREZIONE RISORSE UMANE, ORGANIZZAZIONE E SCUOLA DELLO SPORT
Selezione del personale	<p>Selezione del personale:</p> <p>Criteri e modalità:</p> <p>Provvedimenti/regolamenti/atti generali che stabiliscono criteri e modalità per il reclutamento del personale</p> <p>Avvisi di selezione:</p> <p>per ogni procedura selettiva:</p> <p>1) avviso di selezione</p> <p>2) criteri di selezione</p> <p>3) esiti della selezione</p>	<p>d.lgs. 33/13: art. 19</p> <p>L. 190/12: art. 1 c. 16</p> <p>d.lgs. 175/16: art. 19</p>	DIREZIONE RISORSE UMANE, ORGANIZZAZIONE E SCUOLA DELLO SPORT
Performance	<p>Premialità:</p> <p>criteri di distribuzione dei premi al personale e ammontare aggregato dei premi effettivamente distribuiti</p>	<p>d.lgs. 33/13: art. 20</p>	DIREZIONE RISORSE UMANE, ORGANIZZAZIONE E SCUOLA DELLO SPORT
Enti controllati	<p>Società partecipate:</p> <p>1) Dati relativi alle Società partecipate (Coninet- Parco Foro Italico) TABELLA:</p> <p>- funzioni attribuite; - info relative all'oggetto sociale delle partecipate, ragione sociale, quota di partecipaz., data costituzione, durata impegno, onere gravante sull'ente, risultati di bilancio degli ultimi 3 esercizi finanziari e numero rappresentanti designati da CONI Servizi; - emolumenti di rappresentanti di Coni-Servizi e degli amministratori, dichiarazione sulla insussistenza cause di inconferibilità e incompatibilità (dich. 39/13) (con link al sito dell'ente)</p> <p>2) rappresentazione grafica rapporti tra Coni-Servizi e controllate</p> <p>3) link a sito web delle controllate</p>	<p>d.lgs. 33/13: art. 22</p> <p>d.lgs. 39/13: art. 20</p>	DIREZIONE AMMINISTRAZIONE FINANZA E CONTROLLO, FINANZIAMENTO AGLI ORGANISMI SPORTIVI
Bandi di gara e contratti	<p>1) Dati oggetto di pubblicazione in tabelle riassuntive per ogni procedura:</p> <p>- Codice Identificativo Gara (CIG); - Struttura proponente; - Oggetto del bando; - Elenco degli operatori invitati a presentare offerte/Numero di offerenti che hanno partecipato al procedimento; - Aggiudicatario; - Importo di aggiudicazione; - Tempi di completamento dell'opera servizio o fornitura; - Importo delle somme liquidate; - procedura di scelta del contraente; - la composizione della commissione giudicatrice</p> <p>2) Documenti oggetto di pubblicazione per ogni procedura (art. 29 d.lgs. 50/2016):</p> <p>a - il provvedimento che determina le esclusioni dalla procedura di affidamento (entro 2 giorni);</p> <p>b - il provvedimento che determina le ammissioni all'esito delle valutazioni dei requisiti soggettivi, economico-finanziari e tecnico-professionali (entro 2 giorni);</p> <p>c - i curricula dei componenti della commissione giudicatrice;</p> <p>d - i resoconti della gestione finanziaria dei contratti al termine dell'esecuz.</p> <p>e - elenchi ufficiali di operatori economici riconosciuti e delle certificazioni (albo);</p> <p>3) Ulteriori documenti sottoposti a pubblicazione (ex d.lgs. 50/2016):</p> <p>- Programma biennale degli acquisti di beni e servizi, e relativi aggiornamenti annuali (art. 21);</p> <p>- Programma triennale dei lavori pubblici, e relativi aggiornamenti annuali (art. 21);</p> <p>- Avviso di preinformazione artt. 70, 72, 73 e 98 d.lgs. 50/16;</p> <p>- Delibera a contrarre;</p> <p>- Avvisi, bandi ed inviti artt. 36, 72, 73, 114 e 122 d.lgs. 50/16;</p> <p>- Avvisi sui risultati della procedura di affidamento artt. 72, 73 e 98 d.lgs. 50/16;</p> <p>- Avvisi sul sistema di qualificazione artt. 72, 73 e 127 d.lgs. 50/16</p>	<p>L. 190/12: art. 1 c. 32</p> <p>d.lgs. 33/13: art. 37</p> <p>Delibera ANAC n. 39/13: art. 4</p> <p>d.lgs. 50/16: art. 29</p>	DIREZIONE ACQUISTI

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

10.2 Transparency goals

In order to make transparency management effective, efficient and keep compliance with the law, the goal for 2020 is to **design the Company's new "Corporate Transparency" website.**

Annex - Drill down

Conflicts of interests

Sport e Salute S.p.A. identify and manage conflicts of interests.

In general terms, according to the OECD Managing conflict of interest in the public service guidelines, a "conflict of interest" implies a conflict between a public official's mission and his/her private interests that could unduly affect the fulfilment of his/her duties and responsibilities⁶.

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

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

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

Italian Civil Code

- Art. 1394. Conflict of interest.

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

- Art. 1395. Contract with itself.

⁶ Definition present within OECD GUIDELINES AND COUNTRY EXPERIENCES "Managing Conflict of Interest in the Public Service", published by the Organization for Economic Cooperation and Development (OECD), Ed. 2003, pp. 24-25.

The contract that the legal representative having a conflict of interest agrees with itself 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.

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

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

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

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

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

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

Purchasing Process Description and Monitoring

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

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

The following table summarizes the anomalies indicated for each phase.

Stage	Alerts
Planning	<ul style="list-style-type: none"> - Urgent Purchasing Procedure - Contractual Extensions - Repeated Direct Contracting to the same Supplier - Direct Contracting Value above EU thresholds for the Same Merchandise Categories
Contract/Project Tender Management	<ul style="list-style-type: none"> - Transparency Lack while Consulting Preliminary the Market - Approximative or Discriminatory Technical Specifications - Discriminatory Selection and Award Criteria - Lack of Contractual Essential Requirements - No Sufficient Estimate Value - Lack of Criteria to Evaluate and Permitted Variants from Technical Specifications - Restriction within the Participation Requirements - Most Economically Advantageous Tender (MEAT) Abuse
Contractor/Bidders Evaluation	<ul style="list-style-type: none"> - Lack of Tender Publication and Advertising - Unjustified Contractual Extensions - Tender Cancellation - Claims or Appeals by Excluded Bidders - No Sufficient Number of Bid Submitted/ Single Bid Submission - Contract Awarded to the same Bidder to often - Lack of Objective Selection Criteria for Weighting
Contract Awarding & Selection Proceeding Review	<ul style="list-style-type: none"> - Law Infringement Complaints/Appeals by Competitors towards the Contracting Authority - Missed/Inaccurate/incomplete/Untimely Communication on: <ul style="list-style-type: none"> * Invitation; * Exclusions; * Awards. - Final Contract Awarding Procedure Delay
Contract Implementation	<ul style="list-style-type: none"> - No Justified Variant Adoption - Lack of Necessary Opinions/Authorizations Collection - Service Execution with Variant before Approval - Dispute between Bidders and Contracting Authority - Lack of Coordination and Safety Plan - Lack of Authorization by Manager before Price Changes
Reporting	<ul style="list-style-type: none"> - Incomplete Documentation sent by Tender Manager - Non-Transmission of Documents sent to Tender Manager - Regular Execution Certificate Issued for Services not actually Performed - Financial Flows Traceability Obligations Avoidance - Failure to Acquire CIG or Smart CIG

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

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