



ITALIAN PARALYMPIC COMMITTEE (CIP)

2021-2023 THREE-YEAR CORRUPTION PREVENTION AND TRANSPARENCY PLAN

Rome,

CIP Anti-Corruption and Transparency Officer

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FOREWORD

The Italian Paralympic Committee (CIP), recognised as a government body under Law no. 124 of 7 August 2015, art. 8, paragraph 1 letter f) and Legislative Decree no. 43 of 27 February 2017, is the Confederation of Paralympic Sport Federations and Paralympic Sporting Disciplines, recognised by the Committee. National Sports Federations and Associated Sports Disciplines recognised by CONI, which Paralympic activities have been recognised by CIP, are also members of CIP.

CIP organises and develops national Paralympic sport, recognises and coordinates Italian Federations, Disciplines and organisations that mainly or exclusively engage in Paralympic sport and the Paralympic activity of Federations, Disciplines and organisations that engage in Paralympic sport as a side activity, prepares Paralympic athletes and provides them with adequate means to participate in the Summer and Winter Paralympic Games and in all other national or international Paralympic sporting events. Moreover, as part of Paralympic sports regulations, CIP adopts prevention and repression measures for substances altering natural physical performances of Paralympic athletes in Paralympic sports activities. CIP also endorses and promotes appropriate initiatives against all forms of discrimination and violence in sport.

To date, CIP recognises 28 Paralympic Federations, 7 Paralympic Disciplines, 12 Paralympic Promotion Bodies and 11 Paralympic Well-deserving Associations.

Besides Paralympic preparation, other CIP institutional activities include promotion, school, purchase, work, training and education.

CIP operates through its own bodies which are, according to art. 4 of the Statute, the National Council, the National Board, the President, the Secretary General and the Board of Auditors.

Considering the above, CIP is the lawmaker-appointed body in charge of fostering wellbeing and promoting the practice of sport among the disabled population at any level and for any type of disability and, therefore, the body in charge of recognising and coordinating IPC (International Paralympic Committee) and IOC-recognised (International Olympic Committee) Federations, organisations and Sporting Disciplines that engage in sports activities for disabled people, operating on Italian soil.

CIP therefore steers, coordinates and supervises Paralympic sport. It does not act directly on single sports disciplines and movements, which manage sports activities in its stead, but supervises them. CIP is currently under the supervision of the Prime Minister's Office, according to art. 1, paragraph 19, letter a) of Decree Law no. 181 of 18 May 2006.

To fulfil and implement its institutional duties, CIP employs Sport e salute S.p.A., a private company entirely owned by the Ministry of the Economy and Finance (MEF), established under art. 8 of Decree Law no. 138 of 8 July 2002 and converted with amendments into Law no. 178 of 4 August 2002. CIP employs Sport e salute S.p.A. under a service contract governing relations, including financial relations, between them.

CIP also employs Sport e Salute S.p.A.'s human resources, in line with what has been established between CONI and Sport e Salute Spa, which has taken on all the staff already employed by CIP, as per art. 17, paragraph 4, of Legislative Decree no. 43 of 27 February 2017.

The adoption of the Three-Year Corruption Prevention and Transparency Plan (PTPC) is set out in Law no. 190 of 6 November 2012, containing and fulfilling the indications of 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.

On 29 May 2018, CIP decided to appoint the person who holds the same position in CONI and Sport e Salute S.p.a. as its Anti-corruption and Transparency Officer (R.P.C.T.) and to adopt the same corruption prevention process used by both bodies (see par. 2 below)

Lastly, it should be pointed out that recent provisions included in Law no. 145 of 30 December 2018, "*Government Budget for 2019 and multi-annual budget for the three-year period 2019- 2021*" and the recently approved Sport e Salute S.p.A. Statute (dated 16 January 2019) called for a review of the processes and a redefinition and evaluation of activities at risk of corruption during 2019.

1. REGULATORY FRAMEWORK

1.1. International Framework

Corruption, in its broadest definition, means directly or indirectly offering, giving, receiving or requesting anything valuable to improperly influence the actions of another party.¹

The Council of Europe, the OECD and the UN require their Conventions signatories to criminalise the "offering", "promising" and "giving" of a bribe by invoking the concept above.

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

- the 1997 *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (Anti-Bribery Convention)*, ratified by Italy with Law no. 300 of 2000, and the *Recommendations* proposed by the Organisation for Economic Cooperation and Development

¹ See OECD "*Corruption: a glossary of International Criminal Standards*", 2007.

glossary of International Criminal Standards' by OECD, 2007.⁵ 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.

It is worth mentioning that there are two separate but related corruption prevention areas in the sports system, which must be taken into account in the fight against corruption.

The first area, defined *on the field*, concerns sports performance and events (i.e. doping, referee and athlete fraud). The *off-the-field* area, on the other hand, covers organisational and administrative structure of institutions (internal sponsorship management processes, procurement, voting systems and event-bidding)²

These two areas have been the object of a recent production of soft laws, including:

- Committee of Ministers of the Council of Europe, *Recommendation Rec2005(8) on the Principles of Good Governance in Sports*;
- United Nations Office on Drugs and Crime (2010), *Good Practice Guidance on Internal Controls, Ethics, and Compliance*;
- OECD (2012), *Recommendation on Fighting Bid Rigging in Public Procurement*;
- United Nations Office on Drugs and Crime (2013), *Strategy for Safeguarding against Corruption in Major Public Events*;
- OECD (2015), *Effective Delivery of Large infrastructure Projects*;
- OECD (2015), *High-Level Principles for Integrity, Transparency and Effective Control of Major Events and Related Infrastructures and Recommendation on Public Procurement*;
- OECD (2016), *Principles for Leveraging Local Benefits from Global Sporting Events and Organising Sporting Events*;
- OECD (2017), *Recommendation on Public Integrity*;
- United Nations Office on Drugs and Crime (2018), *Manual on corruption surveys: Methodological guidelines on the measurement of bribery and other forms of corruption through sample surveys*;

²CIP's PTPC is part of the off-the-field area.

- Group of States against Corruption – GRECO (15 April 2020), *Corruption Risks and Useful Legal References in the context of COVID-19*;
- OECD (2020), *Integrating Responsible Business Conduct in Public Procurement*;
- OECD (2020), *Procurement of major international sport-events-related infrastructure and services – Good practices and guidelines for the Olympic Movement*.

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 Company undue advantages.

Among the crimes against the Public Administration within the Penal Code, the crime of corruption occurs when a Public Official or a Person in Charge of a Public Service receives or accepts the promise, from a private party, of an undue remuneration for:

- 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).

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.

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

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

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

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

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

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

After that, the National Anti-Corruption Authority, with Resolution no. 831 of 3 August 2016, approved the 2016 National Anti-Corruption Plan (PNA 2016), where ANAC provided important clarifications on the contents of the previous PNA and Legislative Decree no. 97/2016.

More specifically, as a result of Legislative Decree no. 97/2016, the explicit reference to the Three-Year Transparency and Integrity Plan (PTTI) has been deleted. Instead, the methods to implement transparency must be identified no longer in a separate act, but as an integral part of the PTPC, where those in charge of conveying and publishing documents, information and data are indicated in a special section along with organisational solutions that can ensure that transparency obligations in force are complied with.

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

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

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

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

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

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

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

CIP refers to the following resolutions in its PTPC:

- 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".

2. CORRUPTION PREVENTION PROCESS

CIP's corruption prevention process includes the following steps:

1. Inner and outer context analysis;
2. Risk assessment;
3. Risk management;
4. 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 public and private industries.

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

Several international initiatives have been launched to respond to these phenomena in sport, including the IPACS (International Partnership against Corruption in Sport), which 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 businesses 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 this, 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 sport organisations are discussed in depth, are also worth mentioning.

Finally, it should be pointed out that the International Paralympic Committee (IPC), after 18 months of consultation, on 25 October 2019 published its own governance review proposals which included a few significant changes for the organisation. Important key principles for change, including transparency and anti-corruption, have been laid down in the proposals submitted, including:

Greater involvement: improving the decision-making process to enable all IPC and other members to participate regularly and extensively in the Paralympic movement.

Clear roles: the President, IPC Board of Directors and the Director-General's roles and procedures will be clarified to ensure effective and efficient decision-making and to define their leadership, governance and management obligations.

Adjusted committees: number, nature, composition and role of the various committees and working groups will be updated to match IPC's strategic priorities.

Qualified and diverse people: People who sit on IPC's decision-making bodies must have the necessary skills and expertise for the tasks they are performing. They must also reflect the Paralympic Movement's diverse nature, which involves giving priority to the appointment of people with disabilities, people from all regions of the world and gender balance.

Integrity standards: high integrity and conduct standards will be required of people and members with independent bodies in order to enforce these standards.

Transparency: greater transparency in decision-making with new IPC procedures to be implemented that will ensure transparency and accountability to members, stakeholders and the wider Paralympic movement.

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.

Italy supported the resolution presented by Russia on safeguarding sport against corruption and, in particular, for the recognition of the infiltration of organised crime in the world of sport and the call to strengthen cooperation between sports federations and law enforcement authorities, without prejudice to the principle of autonomy of sport.

Italy also presented the resolution on the measurement of corruption, which stresses the importance of developing an international statistical framework based on scientific methodologies and reliable data sources, such as direct experiential data, official judicial statistics and risk and vulnerability indicators, in order to overcome the effects of using merely perceptive indices, which risk increasing public perception of

the phenomenon, depending not on its actual size, but on the effectiveness and notoriety of the action taken to combat it by the competent authorities.

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

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

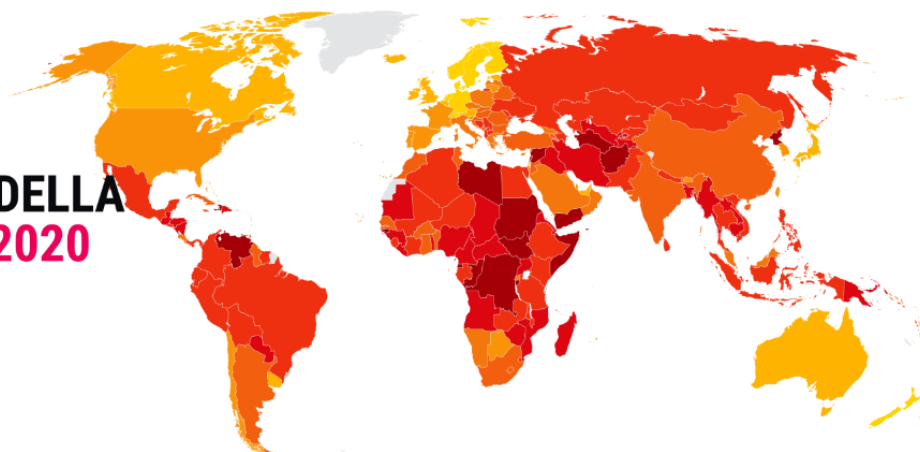
From December 2020, until November 2021, Italy assumed the chairmanship of the G20 with particular responsibility for the Anti-Corruption Working Group in order to provide a high-profile contribution to the preparation and implementation of the first UN Special Session on Corruption scheduled for 2021.

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

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

INDICE DI PERCEZIONE DELLA CORRUZIONE **2020**

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



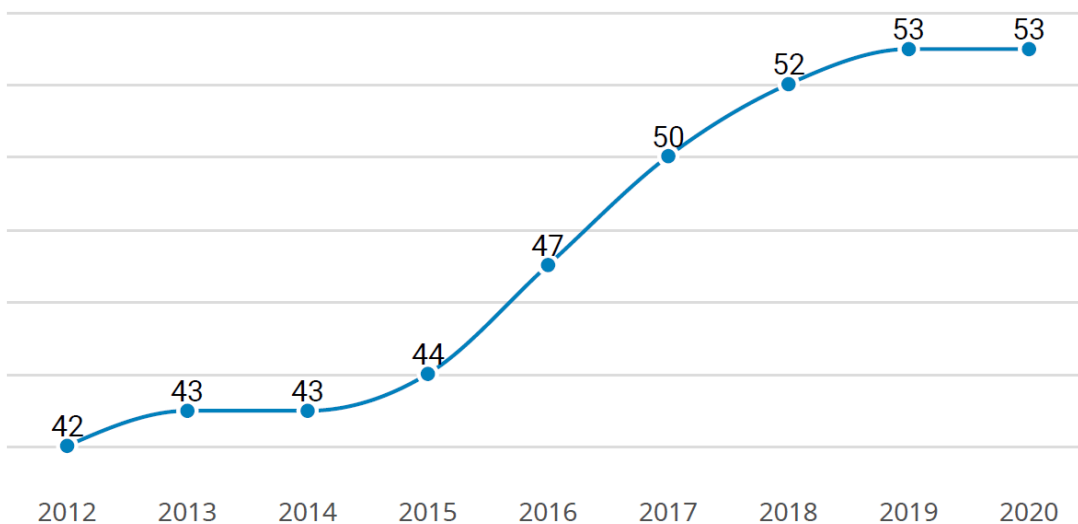
www.transparency.it/indice-percezione-corruzione
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source: <https://www.transparency.it/indice-percezione-corruzione-20120>

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

ITALY'S TREND: 11 POINTS GAINED SINCE 2012



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

INDICE DI PERCEZIONE DELLA CORRUZIONE 2020

UNIONE EUROPEA

64/100

PUNTEGGIO MEDIO



PUNTEGGIO PAESE	POSIZIONE	PAESE	POSIZIONE
88	1	Slovenia	35
85	2	Cipro	42
85	3	Lettonia	42
82	3	Polonia	45
82	8	Rep. Ceca	49
80	9	Italia	52
80	9	Malta	52
79	15	Grecia	59
79	15	Slovacchia	60
78	17	Croazia	63
77	20	Bulgaria	69
69	23	Ungheria	69
62	32	Romania	69
61	33		
60	35		

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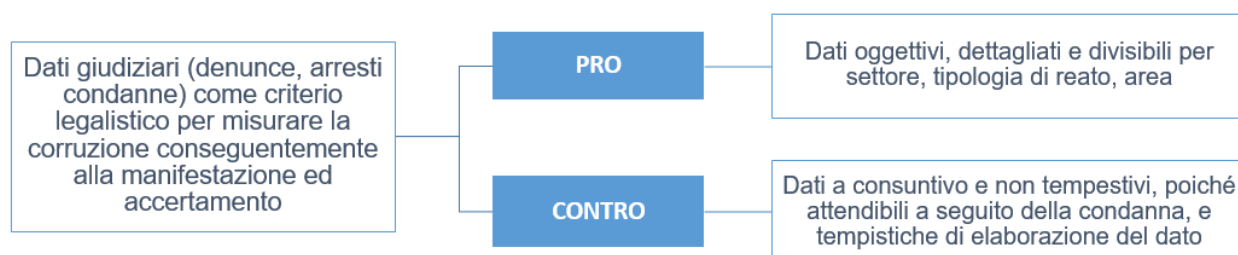
source: https://www.transparency.it/images/cpi2020/CPI2020_Map_European-Union_logo.jpg

On this, there are three types of measurements.

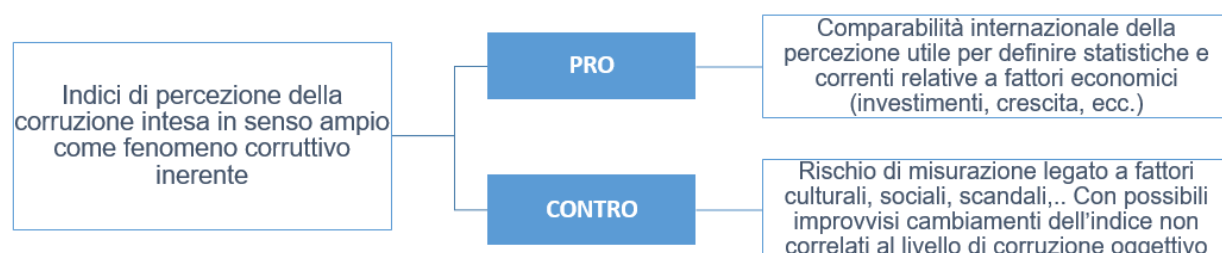
- a) Court data: corruption measured by the "legal" criterion, i.e. a direct experience of the phenomenon and corruption that already manifested itself (complaints, arrests or convictions);
- b) Perception indicators: corruption measured in a broad sense, i.e. deviation from commonly accepted moral rules,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

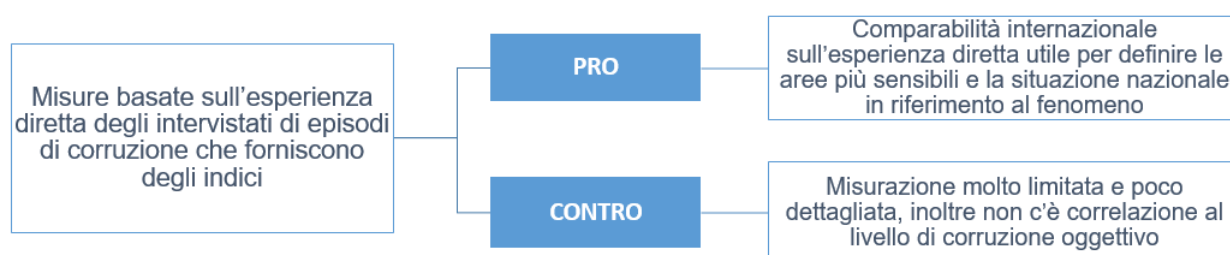
Dati giudiziari



Indici di percezione della corruzione



Misure basate sull'esperienza



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

Recent national and international studies on corruption and fraud

The legal definition of fraud may vary according to jurisdiction. In Italy, there are several offences relating to fraud³, 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:

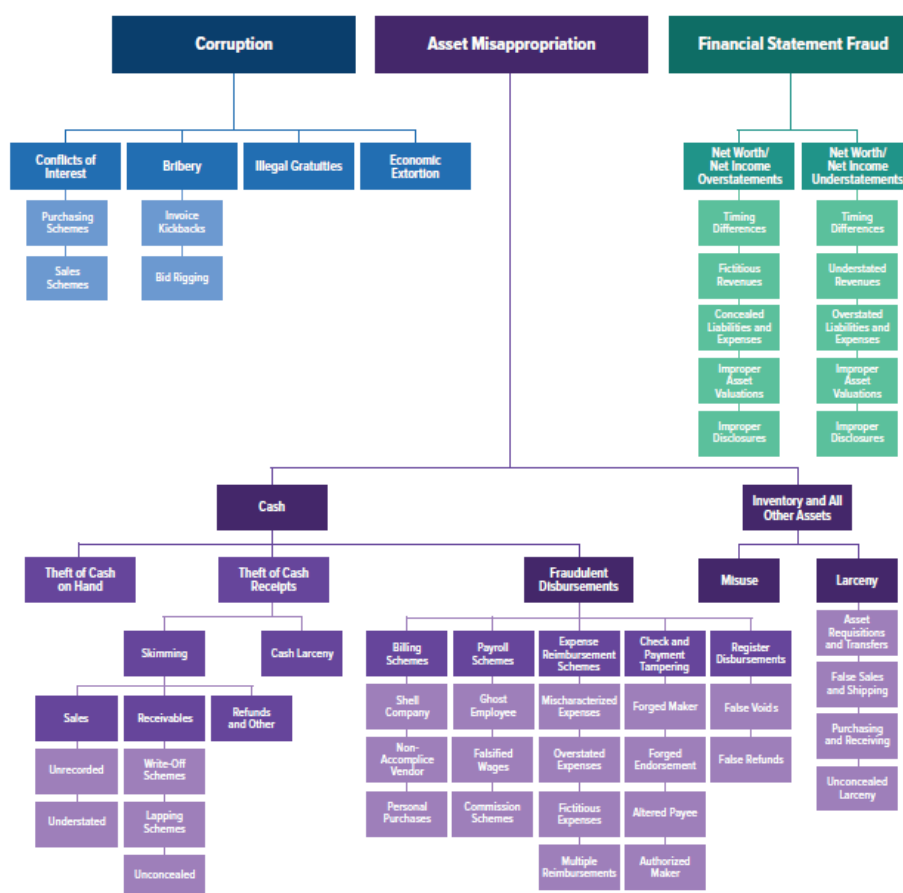
³ Such as, for instance:

- 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)

“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.

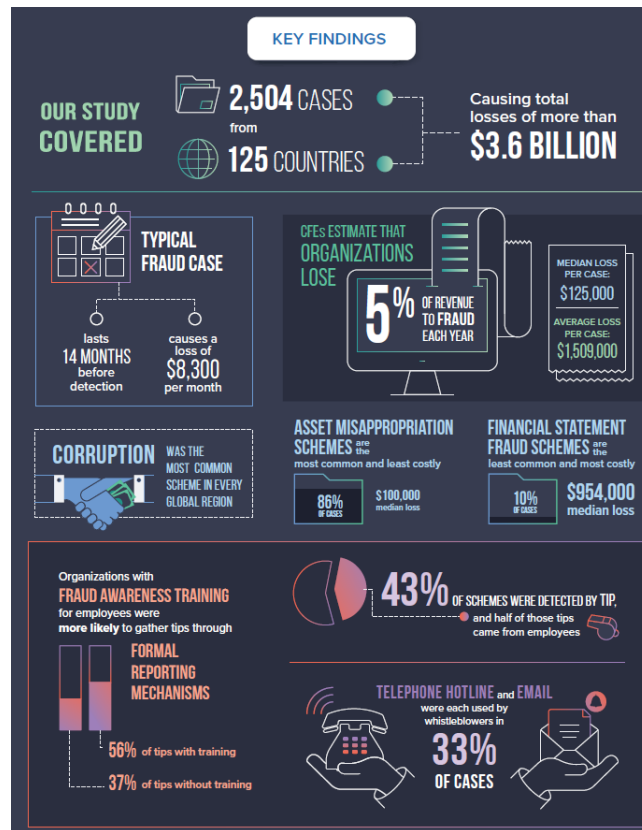
The corruption "branch" is then divided into "conflicts of interest", "bribery", "illegal gratuities" and "economic extortion".



Source: ACFE "Report to Nations 2020".

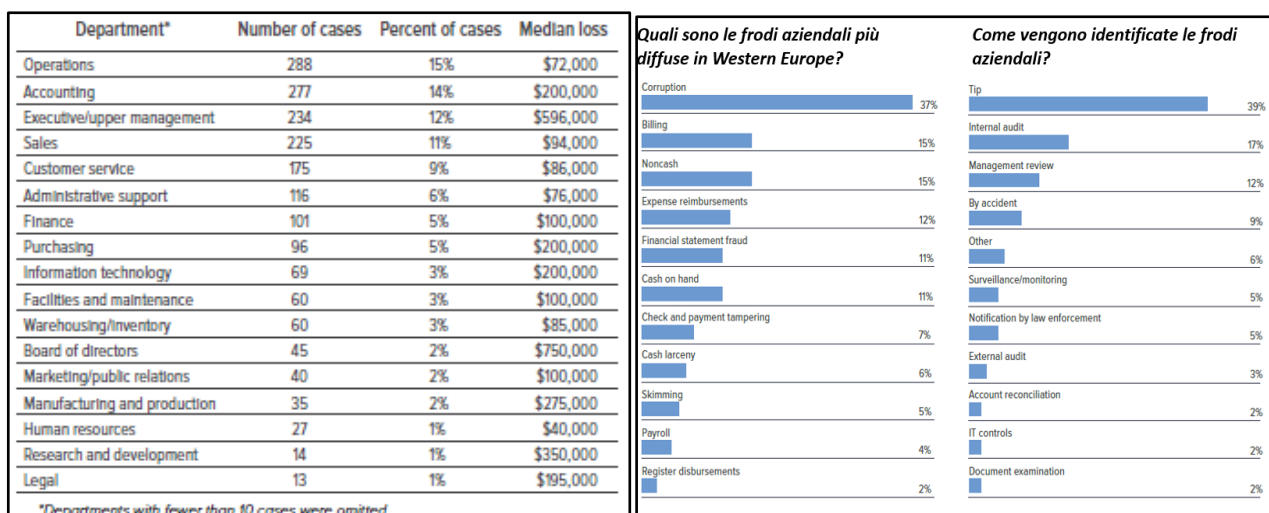
Finally, the ACFE itself produces every two years the "Report to Nations" in which data on global corporate fraud cases are reported. The latest report was released in 2020 and is based on the findings of the *"2019 Global Fraud Survey"*, which collected data on 2,504 cases of fraud between January 2018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

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



Source: ACFE "Report to Nations 2020".

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



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

The top three departments, as also reported in the 2018 report, by frequency of the "fraud" event are accounting, production and sales, which together account for 40% of the total fraud cases. In terms of "economic damage", the greatest damage is done by Executive and Upper Management, which caused a median damage of \$729k, along with Information Technology for \$225k and Accounting for \$212k.

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

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

In relation to the corruptive phenomenon in Italy, ANAC published on 17 October 2019 the document "*Corruption in Italy (2016-2019)*" in which, with the support of the Guardia di Finanza, the measures issued by the judicial Authorities in the last three years were analysed and a detailed picture of the corruptive events was drawn up in terms of geographical location, counterparts, entities, sectors and persons involved.

Although the type of analysis is of little use for the purposes of prevention, since it refers to a more restricted phenomenon of integrity and is drawn up with a considerable time lag from the event (e.g. a conviction is detected even many years after the corruptive episode took place), the results are objective and very detailed and broken down by territorial areas and sectors.

The most at-risk sector is public works, in a broad sense that also includes redevelopment and maintenance (buildings, roads, land safety): 61 corruption incidents were detected in the three-year period, representing 40% of the total. This is followed by the waste cycle (collection, transport, management, disposal in landfills) with 33 cases (22%) and the health sector with 19 cases (supply of medicines, medical equipment and instruments, washing and cleaning services), equivalent to 13%.

On the whole, an examination of the events that have come to light shows that corrupt exchanges take place in accordance with stable regulatory mechanisms, which ensure widespread compliance with a series of informal rules and which take on a different appearance depending on the predominant role played by the various centres of power (political, bureaucratic, business). In this respect, the ANAC analysis has made it possible to provide factual evidence of the so-called "dematerialisation" of the bribe, whereby the economic counterpart is becoming less and less frequent. Money continues to represent the main instrument of the unlawful agreement, so much so that it is used in 48% of the cases examined, often for small amounts (2,000-3,000 euros but in some cases as little as 50-100 euros) and sometimes as a fixed percentage of the value of the contracts.

In particular, the workplace is the new frontier of the *pactum sceleris*: especially in the South, the hiring of spouses, relatives or persons in any case linked to the corrupt (often for reasons of patronage) was found in 13% of cases. Next, testifying to the prevalence of more sophisticated criminal methods, is the assignment

of professional services (11%), especially in the form of consultancy, often conferred on persons or legal entities linked to the bribe-giver or in any case compliant. Gifts are present in 7% of the cases.

The outer context analysis aims to identify external factors/events, which may potentially represent corruption risk drivers.

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 procedures⁴ It is well known that such issues have historically been observed both in event bidding and in event organisation. This is an inherent risk with high potential impact in financial and reputational terms and the likelihood of its occurrence is also high due to the pressure associated with the event.

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

As for legal, financial and political factors, most of the cases are lobbying activity to obtain undue legislation for one's own benefit, especially in terms of financial resources allocation and in matters that may affect CIP.

Among these cases is also the case where, after new rules are introduced for which *compliance* is required, CIP, 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.

⁴See *A Strategy for Safeguarding against Corruption in Major Public Events*, UNODC, 2013.

CIP's activities at risk, sorted by level of inherent risk, are shown in the table below:

Table 1. Activities(n.12) activities with Law 190/2012's own risks

Attività a rischio	Livello di RISCHIO INERENTE
Programmazione degli acquisti	ALTO
Individuazione delle conformi procedure da effettuare per l'affidamento e dei criteri di assegnazione	ALTO
Effettuazione delle procedure di affidamento e aggiudicazione	ALTO
Gestione operativa dei contratti e verifica dell'erogazione delle prestazioni	ALTO
Assegnazione dei contributi per l'attività di preparazione paraolimpica e di alto livello delle FSP	MEDIO
Assegnazione e gestione di fondi pubblici per progetti finanziati	MEDIO
Gestione dei pagamenti	MEDIO
Gestione e controllo delle carte di credito	MEDIO
Gestione contabilità e Bilancio	BASSO
Gestione della piccola cassa	BASSO
Controllo e approvazione dei Bilanci delle FSP	BASSO
Gestione delle visite ispettive da parte di soggetti pubblici per gli aspetti che riguardano la sicurezza, l'igiene sul lavoro (D.lgs. 81/2008)	BASSO

The above activities at risk, and their inherent risk assessment, are specifically analysed by the Managers of the departments involved, with the support of CIP's R.P.C.T., (see par. 3.3 below "*Risk assessment - Operating procedures*") in order to understand the results of the R.P.C.T.'s supervisory and control activities carried out during the year and recent important organisational and legal news on the matter.

2.3. Risk assessment

For each activity, the CIP R.P.C.T. supports the managers of the company structures involved in assessing the inherent risk in order to define a priority for intervention.

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

- a) Probability;
- b) 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	People to be involved to realize the infringement have to be more than 3 and belonging to different departments/units. Actions needed to realize the infringement involve several business activities and information systems equipped with application controls. Documents needed to realize the infringement is easily accessible within the organization and contents are easily understandable.	People to be involved to realize the infringement have to be less than 3 and belonging to different departments/units. Actions needed to realize the infringement involves different activities and information systems. Documents needed to realize the infringement is accessible only to limited user categories and contents can be easily understood only by concerned people.	All people belong to the same department/unit. Actions needed to realize the infringement is not complex or difficult and do not require the use of information system equipped with application controls. Documents needed to realize the infringement is accessible only with formal request and contents are highly technical.
Real interest/benefit obtained from the infringement	Interest/benefit that could be realized is real, direct and immediate, either for passive and active parties. There are documented historical cases related to the infringement.	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. There are documented historical cases related to the infringement, even if not directly attributable to the sports system.	Interest/benefit that could be realized is difficult to configure. There are not documented historical cases related to the infringement.

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 CIP image;
- **economic-financial:** the economic and financial impact is assessed taking account of CIP 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 CIP S.p.A.	Economic-financial estimated impact is between 0.5% and 1% of the production value of CIP	Economic-financial estimated impact is less than 0,5 % of the production value of CIP
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 CIP, the control criteria to monitor the risk activities have been identified in relation to the measures for the prevention listed in the Anti-corruption Plan and considered more important and/or in consideration of the organizational structure of CIP.

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

Control criteria	CONI
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
8. Decision traceability	Applicable after single activity assessment
9. DATA, documents, actions transparency and accessibility	✓
10. Information flows towards R.P.C.T.	Applicable after single activity assessment

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

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

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

The following scores are associated with the individual controls assessment:

- 1 (Adequate);
- 0,5 (Partially adequate);
- 0 (Inadequate).

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:

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

◆ **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

CIP identifies 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 CIP 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;
- audit performed;
- training conducted;
- assessment performed on incompatibility declarations and foreclosure to confer an assignment according to Legislative Decree no. 39/2013.

In general:

1. Afterwards residual risk assessments, some controls/measures may go through corrective actions in order to improve their logical adequacy level. These actions are implemented by Company Department Managers and monitored by R.P.C.T.;
2. if 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.

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 those activities, as well as

implementing any corrective actions identified and, finally, making any appropriate and necessary non-compliance reports, also in relation to malfunctions of management system applied.

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

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

CIP's National Council:

- appoints the CIP Manager in charge of Corruption Prevention and Transparency;
- appoints the Independent Assessment body ("OIV");
- approves the Three-Year Anti-corruption Plan within the legal deadlines;
- receives the annual Internal Report form R.P.C.T.

CIP 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.

CIP Secretary:

- receives reports from the R.P.C.T. about cases of non-support or collaboration, failure or delayed fulfilment of interventions or publication obligations and conflicts of interest;
- performs the necessary and appropriate actions in the event of reports of conflicts of interest reported by the R.P.C.T.

The Independent Evaluation Body:

- 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 (R.P.C.T.):

- prepares and updates the Three-year Corruption Prevention Plan and sends it to the Board of Directors for approval and publishes it;
- prepares the audit plan, giving information to the OIV;
- 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;
- 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 R.P.C.T. 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 Secretary.

Head of corporate structures:

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

Employees and collaborators involved in corruption risk's area:

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

3. APPOINTMENT, POWERS AND DUTIES OF THE R.P.C.T.

CIP's R.P.C.T. must be able to unbiasedly perform their duties and be protected from possible retaliation. To this end:

1. the R.P.C.T. term shall last four years, as the timespan between Olympic games;
2. the term shall tacitly be renewable for a maximum of three terms;
3. it can be revoked for a just cause by the National Board;
4. the revocation shall be automatic if criminal proceedings have been initiated against the Officer for corruption;
5. 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.⁵

The R.P.C.T. shall be independent and shall only report directly to the National Board.

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

In order to perform their duties, the R.P.C.T. shall have unrestricted access to relevant company information for their investigation, analysis and monitoring activities; they may request relevant information from any department, which is required to respond.

⁵ 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.

Where necessary or appropriate, the R.P.C.T. 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 R.P.C.T. shall have an adequate budget to properly and regularly perform their duties and achieve the Plan's goals.

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

The R.P.C.T. and all those working with them, in any capacity whatsoever, must comply with the obligation of confidentiality on all the information they learn while performing their duties. In any case, all information shall be managed according to the relevant legislation in force and, in particular, in compliance with Legislative Decree no. 101 of 10 August 2018 *"Adaptation to EU Regulation 2016/679 for personal data protection"*.

The R.P.C.T. must report anomalies and cases of lack of support and cooperation to CIP's Secretary General and to OIV, 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 R.P.C.T. is liable according to art. 21 of Legislative Decree 165/2001, as amended, and can also be charged of fiscal damage and damage to CIP's public image, unless the R.P.C.T. 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

Information flows are an important prevention measure and are defined by the R.P.C.T., who supervises compliance with the three-year Corruption Prevention Plan.

The information flows may be subject to periodic review, without prejudice to the power of the R.P.C.T. to amend or supplement, during the course of the year, the information necessary and functional to the respective supervisory duties, also on the basis of any regulatory or organisational changes, news and reports on possible violations, and the results of the reports themselves.

On the basis of these information flows, the R.P.C.T. may request specific in-depth analyses, with the support of the Internal Auditing Corporate Compliance (IACC) office of Sport e Salute S.p.A., and report to the Secretary General of the CIP any criticalities.

The information flows have been defined on the basis of the mapping and assignment of the potential risk profile of the activities of the CIP with reference to the Three-Year Corruption Prevention Plan.

For each activity assessed as having a "medium" or "high" risk, "red flags" have been identified, i.e. indicators of potential fraud or illegal/non-compliant conduct, with reference to the offences under Law 190/2012.

Red flags are "anomalies", non-compliant or prohibited conduct, events or operations indicative of "exceptions" or "derogations" with respect to normal operations or to the rules prescribed by the procedures (e.g.: request for payments on demand by a supplier's invoice, sending a candidate's CV).

Such red-flags or anomalies must be recognised and identified by the competent corporate structures, which, as the first level of corporate control, are obliged to identify and report them to the R.P.C.T. In relation to each red-flag identified, information flows have been defined on the basis of the following criteria:

a) exception: the flows have contents related to exceptions;

b) drill down: the information contents of the flows are normally defined at an aggregate level and may be subject to subsequent in-depth analysis or detailed checks;

c) periodicity: the periodicity of flows is defined in relation to the degree of risk and the frequency of the sensitive activity to which they relate.

The competent corporate structures are responsible for first-level controls, reporting of anomalies and transmission of information flows to the R.P.C.T., according to the defined periodicity. They are also required to provide any further details requested and to support any hearings or audits.

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

5. WHISTLEBLOWING

CIP adopts a whistleblowing system in accordance with article 54-bis of the Legislative Decree no. 165/2001, as amended by art. 1 of Law no. 179/2017, concerning the protection of whistleblower of crimes or anomalies they became aware in the context of the public or private employment relationship.

Reports are submitted and managed by means of a computer system which guarantees the confidentiality of the identity of the person making the report, including with regard to the Offices responsible for receiving it. The system is accessible at

<https://segnalazioni.sportesalute.eu/>.

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;
- any reports relating to the commission, or reasonable danger of the commission, of bribery offences or, in any case, to conduct in general that is not in line with the rules of conduct adopted in implementation of the reference principles contained in the Prevention Plan, must be forwarded.

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, sanctioned. The R.P.C.T., in any case, acts in such a way as to guarantee the whistleblower against any kind of retaliation, understood as an act that may give rise even to the mere suspicion of discrimination or penalisation, ensuring through the dedicated channels, the confidentiality of the identity of the whistleblower, without prejudice to legal obligations and the protection of the rights of the CIP or of persons wrongly accused and/or in bad faith.

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.

CIP 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 reports start from IACC of Sport e Salute S.p.A., which checks for reports periodically or following an automatic alert from the application. Subsequently, this office informs the R.P.C.T., which assesses whether the report is in good faith and adequately substantiated, or considered to be in bad faith.

If the report is objectively substantiated, or if critical aspects emerge, the R.P.C.T. informs the CIP Secretary and, if appropriate, requests the Personnel function to consider initiating disciplinary proceedings.

The Secretary takes the actions deemed necessary or appropriate in relation to what has been communicated by the R.P.C.T. and makes the necessary communications to the competent Authorities.

6. HUMAN RESOURCES TRAINING

Law 190/2012 includes a series of training measures for Human Resources working in the Body.

The purpose of "informative" activities is to disseminate regulatory principles and put CIP activities risk profiles into context.

Training does not mean simply reading the rules. It must also cover procedures, help building and keeping an ethical, cultural, responsive environment and avoid maladministration and illegal behaviour.

7. POST-EMPLOYMENT BAN (PANTOUFLAGE - REVOLVING DOORS)

Pursuant to Article 53, paragraph 16-ter, of Legislative Decree 165/2001⁶, employees who have exercised authoritative or negotiating powers on behalf of the CIP are not allowed - in the three years following

⁶ Art. 53, paragraph 16-ter of Legislative Decree 165/2001: "Incompatibility, accumulation of jobs and assignments. Employees who, in the last three years of service, have exercised authoritative or negotiating powers on behalf of the public administrations referred to in Article 1(2), may not carry out, in the three years following the termination of their

termination of service - to carry out work or professional activities in private entities receiving the activities of the Administration to which they belong carried out through the same powers.

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

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

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

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

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

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

public employment relationship, any work or professional activity in private entities receiving the activity of the public administration carried out through the same powers. Contracts concluded and appointments conferred in breach of the provisions of this paragraph shall be null and void, and the private persons who concluded or conferred them shall be prohibited from contracting with the public administration for the following three years, with the obligation to repay any remuneration received and ascertained in respect thereof."

8. CORRUPTION PREVENTION GOALS

CIP's PTCP, in line with 2019 PNA, endorses and confirms the following strategic goals for the three-year period 2021-2023:

- 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, CIP's R.P.C.T. established the following specific goals for 2021, which will be implemented with IAAC and, if necessary, external support:

Specific goal 2021		Reference strategic goal	Timeframe
1	Adoption of a policy and methodology for the supervision of National Paralympic Sports Federations	Reducing the likelihood of corruption events. Creating a corruption-unfriendly environment.	May - November
2	Performing audit checks on an activity at risk	Reducing the likelihood of corruption events. Creating a corruption-unfriendly environment.	April - December

9. TRANSPARENCY OBLIGATIONS

Transparency is understood as full access to information containing public administrations organisation and activities, in order to encourage widespread public scrutiny over the fulfilment of institutional duties and the use of public resources. Transparency, in compliance with rules on state secret, official secret, statistical secret and personal data protection, helps implementing democratic principles and constitutional principles of equality, impartiality, good performance, responsibility, public resource effectiveness and efficiency, integrity and loyalty in serving the nation. It is a guarantee of individual and collective freedoms and civil, political and social rights. It complements the right to good administration and helps creating an open administration at the service of the public.

As already stated in the foreword, Legislative Decree no. 97 of 25 May 2016 on Revising and Simplifying anti-corruption, disclosure and transparency provisions has made numerous changes to transparency rules governed by Legislative Decree no. 33 of 14 March 2013 on Reorganising rules governing information disclosure, transparency and dissemination by public administrations: it reinforced their value as a principle guiding the organisation and activity of public administrations and their relations with the public.

CIP achieves transparency by publishing documents, information and data about the Committee's organisation and activities on its institutional website and the public has the right to access the website directly and immediately, without authentication or identification. To ensure full access to the information published, a dedicated section called "Transparent Administration" has been added to CIP's institutional website home page, just like all public administration websites. This section contains data, information and documents published according to the above mentioned rules in force.

Each administration, and therefore CIP as well, adopts this Three-Year Corruption Prevention and Transparency Plan, to be updated every year, which contains the actions planned to ensure an adequate

level of transparency, legality and the development of an integrity-based culture. For maximum transparency, the measures contained in said Plan are directly linked to the Biennial Services and Supplies Plan as per art. 21 of Legislative Decree 50/2016, also published in Transparent Administration, under the section Calls for Tender and Contracts.

Also, data about the following must be published:

- a) policy-making, administrative and management bodies, with an indication of their own powers (for each member: deed of appointment, curriculum, pay, data on other public offices held, own and family members up to the second degree's tax return);
- b) how departments are organised, names of human resources assigned to each department and Department Managers and Heads, in the form of an organisational chart;
- c) list of telephone numbers and institutional and certified dedicated e-mail accounts;
- d) associates and consultants (deed of appointment, CV, pay, yearly statement on the absence of ineligibility and incompatibility causes as per Legislative Decree no. 39 of 8 April 2013, summary of data on consulting assignments according to art. 15, paragraph 1, letter c) of Legislative Decree no. 33 of 14 March 2013 and art. 14 of Legislative Decree no. 97 of 25 May 2016).
- e) National Collective Labour Agreement in force;
- f) lists of measures adopted by policy-making bodies, in particular: authorisation or grant; choice of tenderer to assign works, supplies and services to, including reference to selection procedures chosen according to the code on public procurement on works, services and supplies; agreements concluded by the administration with private parties or other public administrations;
- g) Suppliers Registry;
- h) each year's Budget and Financial Statement, with notes.

The above data are published in the Transparent Administration Section by the R.P.C.T. and are supplied by the Managers of the Departments with the highest risk of corruption, which, as we have said several times, are Purchase and Administration Departments.

9.1. TRANSPARENCY GOALS

In order to make transparency management effective, efficient and keep compliance with the law, the specific goal for 2021 is set to **provide an indicator of visits to the 'Transparent Administration' page of the site.**

9.2. The Head of the Contracting Station Register (RASA)

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

CIP, following Law no. 145 of 30 December 2018 and the conversion into law of decree no. 5/2021 of the Council of Ministers, appointed with resolution no. 495 of 18 December 2020 the Head of the Purchasing and Logistics Office, Mr. Flavio Caprarelli, Attorney-at-law, as Head of the Contracting Authority Registry.

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

9.3. TRANSPARENCY MANAGEMENT PROCESS

Transparency is intended as a synergic element to the aims of the shared Three-Year Plan for the Prevention of Corruption, helping to root and develop the concept of "transparent administration" and reducing the possibility of creating favourable contexts for corruption.

In order to make the principles of transparency and accessibility of data operational, as well as to create an open administration at the service of citizens, the following certified e-mail box has been set up: responsabiletrasparenza@cert.coni.it

The transparency management process concerns both the management of publication obligations and the achievement of specific objectives. As a general rule, the R.P.C.T. requests from the CIP Area Managers the data of competence necessary to fulfil the legal obligations and sends them for publication to the CONINet Company, which manages the institutional website.

The R.P.C.T. reports to the National Council of the CIP and reports to the same, to the OIV or directly to the Authority, if necessary, the cases of non-fulfilment or delayed fulfilment of the obligations of publication also for the purposes of the possible adoption of disciplinary measures.

The OIV receives reports from the R.P.C.T. regarding failure to comply or delays in complying with publication obligations, and reports, on request, to ANAC on the monitoring of the exact compliance with the transparency obligations provided for by current legislation.

IACC of Sport e salute S.p.A. operationally supports the R.P.C.T. in requests to the competent Departments and in the publication of data.

The Areas provide the data and documents requested, guaranteeing the timeliness and completeness of the data, as far as they are concerned.

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

SCHEMA ADEMPIMENTI "AMMINISTRAZIONE TRASPARENTE" EX D.LGS.33/13 DI CIP			
AMMINISTRAZIONE TRASPARENTE - come da schema allegato alla Delibera ANAC. N. 1134 del 08.11.17			
ADEMPIMENTO (1 livello)	CONTENUTI	Rif.to normativo	Owner
Disposizioni generali	1) Piano Triennale prevenzione e corruzione 2) Atti generali 3) Codice Etico	d.lgs.33/13 art.10 art.12	INTERNAL AUDITING - CORPORATE COMPLIANCE
Organizzazione	1) Titolari di incarichi di amministrazione, di direzione o di governo (salvo gratuiti): I. Giunta Nazionale; II. Presidente; III. Segretario Generale (organo amministrativo di vertice); Per tutti i soggetti 1): Dati : - compensi (indennità e gettoni) - importi viaggi Documenti : - atto di nomina con indicazione della durata - cv - dichiarazione irpef parzialmente oscurata - dichiarazione predisposta secondo modello e contenente: . assenza cause di incompat. e 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 secondo modello con: invarianza / variazione delle cause incompat. e della situaz. patrimoniale 2) Sanzioni per mancata comunicazione dei dati 3) Articolazione degli uffici 4) Telefono e posta elettronica: dati : elenco completo numeri e caselle mail e pec degli uffici	d.lgs. 33/13 art. 13 art. 14 d.lgs. 39/13 art.20	UFFICIO ORGANI COLLEGIALI SEGRETERIA GENERALE UFFICIO AMMINISTRAZIONE
Consulenti e collaboratori	Incarichi consulenti e collaboratori. Dati oggetto di pubblicazione per ciascun componente: i) estremi atto di conferimento, durata, ragione, oggetto incarico, soggetti percettori e compenso Documenti oggetto di pubblicazione: ii) dichiaraz. dati relativi allo svolgimento di incarichi o la titolarità di cariche in enti di diritto privato regolati o finanziati dalla pubblica amministrazione o lo svolgimento di attività professionali iii) cv	d.lgs. 33/13 art. 14 art. 15 d.lgs 39/13 art.20	TUTTI GLI UFFICI
Personale	OIV: Dati : - nominativi, estremi conferimento incarico, durata e compensi Documenti : - Dichiarazioni ex art. 14 d.lgs. 150/2009 - cv		Il CIP si avvale delle risorse umane della Sport e salute Spa, che ha assunto in carico tutto il personale già presente alle
Performance	Premialità: criteri di distribuzione dei premi al personale e ammontare aggregato dei premi effettivamente distribuiti	d.lgs. 33/13 art.20	dipendenze del CIP, secondo il disposto di cui all'art. 17, comma 4, del Decreto Legislativo n. 43 del 27 febbraio 2017
Provvedimenti	<u>Provvedimenti organi di indirizzo politico</u> Accordi stipulati dall'amministrazione con soggetti privati o con altre amministrazioni pubbliche	d.lgs. 33/13 art. 23	UFFICIO STATUTI CONVENZIONI E SCUOLA per i dati relativi a istituti scolastici e altre amministrazioni pubbliche UFFICIO PREPARAZIONE PARALIMPICA per i dati relativi ad atleti e società

SCHEMA ADEMPIMENTI "AMMINISTRAZIONE TRASPARENTE" EX D.LGS.33/13 DI CIP			
AMMINISTRAZIONE TRASPARENTE - come da schema allegato alla Delibera ANAC. N. 1134 del 08.11.17			
ADEMPIMENTO (1 livello)	CONTENUTI	Rif.to normativo	Owner
Bandi di gara e contratti	1) Dati oggetto di pubblicazione in tabelle riassuntive per ogni procedura - Codice Identificativo Gara (CIG); - Struttura proponente; - Oggetto del bando; - Elenco degli operatori invitati a presentare offerte/Numero di offerenti che hanno partecipato al procedimento; - Aggiudicatario; - Importo di aggiudicazione; - Tempi di completamento dell'opera servizio o fornitura; - Importo delle somme liquidate; - procedura di scelta del contraente; - la composizione della commissione giudicatrice 2) Documenti oggetto di pubblicazione per ogni procedura (art. 29 d.lgs. 50/2016): a - il provvedimento che determina le esclusioni dalla procedura di affidamento (entro 2 giorni); b - il provvedimento che determina le ammissioni all'esito delle valutazioni dei requisiti soggettivi, economico-finanziari e tecnico-professionali (entro 2 giorni); c - i curricula dei componenti della commissione giudicatrice; d - i resoconti della gestione finanziaria dei contratti al termine dell'esecuz. e - elenchi ufficiali di operatori economici riconosciuti e delle certificazioni (albo);	L.190/12 art.1 c.32 d.lgs.33/13 art. 37 Delibera ANAC n. 39/13 art. 4 d.lgs.50/16 art. 29	UFFICIO ACQUISTI E LOGISTICA
	3) Ulteriori documenti sottoposti a pubblicazione (ex d.lgs. 50/2016): - Programma biennale degli acquisti di beni e servizi, e relativi aggiornamenti annuali (art. 21); - Programma triennale dei lavori pubblici, e relativi aggiornamenti annuali (art. 21); - Avviso di preinformazione artt. 70, 72, 73 e 98 d.lgs. 50/16; - Delibera a contrarre; - Avvisi, bandi ed inviti artt. 36, 72, 73, 114 e 122 d.lgs. 50/16; - Avvisi sui risultati della procedura di affidamento artt. 72, 73 e 98 d.lgs. 50/16; - Avvisi sul sistema di qualificazione artt. 72, 73 e 127 d.lgs. 50/16		
Sovvenzioni, contributi, sussidi, vantaggi economici	1) Atti di determinazione dei criteri e modalità di concessione per contributi e vantaggi superiori a 1.000 euro; 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.	d.lgs.33/13 art. 26 art. 27	UFFICIO PREPARAZIONE PARALIMPICA per i dati e i documenti relativi a: Federazioni sportive paralimpiche Discipline sportive paralimpiche Enti di promozione Altri organismi sportivi UFFICIO SPORTS DEPARTEMENT per dati e documenti relativi a società sportive e atleti
Bilanci	A) Bilanci preventivi e consuntivi con allegati B) Entrate e Spese in formato tabellare	d.lgs. 33/13 art. 29	UFFICIO AMMINISTRAZIONE
Beni immobili e gestione patrimonio	Dati: 1) Tabella relativa al patrimonio immobiliare - elenco impianti sportivi e immobili con loro indirizzo 2) Tabella relativa alle locazioni passive - info relative all'immobile con destinazione d'uso, indirizzo, locatario, canone annuo	d.lgs 33/13 art. 30	UFFICIO ACQUISTI E LOGISTICA UFFICIO AMMINISTRAZIONE
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 dell'amministrazione	<u>Dati sui pagamenti</u> A) elenco pagamenti per importo, tipologia spesa e beneficiario <u>Indicatore di tempestività dei pagamenti</u> B) indicatore di tempestività dei pagamenti c) ammontare complessivo dei debiti e numero delle imprese creditrici	dlgs 33/13 art.4 bis art.33	UFFICIO AMMINISTRAZIONE
Altri contenuti	<u>Prevenzione della Corruzione:</u> A) PTCF B) Nominativo e recapito RPCT C) Relazione RPCT (entro il 15 dicembre di ogni anno prorogata al 31 gennaio) D) Atti accrt. Violazioni del 39/13 <u>Accesso civico:</u> Accesso civico e generalizzato Nome del RPCT a cui rivolgere la richiesta di accesso civico e nomi Uffici competenti a cui presentare le richieste nonché le modalità di esercizio di tale diritto, con indicazione dei recapiti telefonici e delle caselle di posta elettronica istituzionale Registro degli accessi	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