ANTI-FRAUD MEASURES PLAN

RESEARCH INSTITUTE FOUNDATION OF THE HOSPITAL DE LA SANTA CREU I SANT PAU

Institut de Recerca Sant Pau

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1. INTRODUCTION

1.1. Background

This Anti-Fraud Measures Plan of the Research Institute Foundation of the Hospital de la Santa Creu i Sant Pau (hereinafter, "IR Sant Pau") is prepared in compliance with the provisions of Article 22 of Regulation (EU) 2021/241 of the European Parliament and of the Council, of 12 February 2021, establishing the Recovery and Resilience Facility (RRF). This provision imposes on the member states and the entities benefiting from European funds the obligation to adopt appropriate measures to protect the financial interests of the European Union, ensuring that the funds are managed in accordance with the principles of legality, effectiveness, efficiency and integrity, especially with regard to prevention, detection, correction and prosecution of fraud, corruption and conflicts of interest.

Likewise, Order HFP/1030/2021, of 29 September, which configures the management system of the Recovery, Transformation and Resilience Plan (RTRP), establishes in Article 6 the obligation for all decision-making or executing entities that participate in the implementation of measures financed by the RTRP to have an Anti-Fraud Measures Plan. This Plan must ensure that public funds have been used in accordance with the applicable regulations and that appropriate mechanisms have been put in place to prevent, detect and correct possible situations of fraud, corruption or conflict of interest.

Within this regulatory framework, the financing structure of the Sant Pau IR configures a fraud risk profile that requires a proportional internal regulatory response. The complexity of the financing mechanisms, together with the multiplicity of funding sources, makes fraud a structural risk for entities of the nature of the Institute.

The Penal Code typifies a set of fraudulent conducts, the materialization of which within the Institute may generate corporate criminal liability in accordance with article 31 bis of the Spanish Penal Code. The types of crime with the highest incidence in the context of investigation with public funds are: subsidy fraud (art. 308 CP); fraud (arts. 248-251 CP), when an illicit financial benefit is obtained through deception; document forgery (arts. 390-399 CP), relevant in the manipulation of scientific reports; and the embezzlement of public funds (arts. 432-435 CP), when the funds managed retain a public nature.

Circular 1/2016 of the Attorney General's Office establishes that the Compliance model must include, in order to be effective for exculpatory purposes, the identification of the processes with the highest risk of fraud, specific internal controls over these processes, a confidential whistleblowing channel and a disciplinary regime proportional to non-compliance with integrity standards. The Circular expressly warns that the formal approval of the model without actual implementation does not produce exonerating effects, which imposes an active commitment of the organization in its application.

For all these reasons, the approval of an Anti-Fraud Policy by the Board of Trustees constitutes, in short, the formalisation of the institutional commitment to integrity in the management of public resources, the fulfilment of an indefible legal obligation and the most effective instrument for preserving the reputation and research viability of the Institute in the long term. Its approval also responds to the duty of diligence that the Civil Code of Catalonia imposes on the members of the Board of Trustees in the administration of the foundational patrimony.

In short, with this Plan, IR Sant Pau expresses its firm commitment to the principles of transparency, integrity, good governance and zero tolerance towards any fraudulent or irregular conduct. For this reason, this Plan is an essential instrument to strengthen internal control mechanisms and guarantee ethical, responsible management in accordance with current regulations of the public resources managed by the institute.

The Plan is applicable to all activities, projects, calls, contracts, agreements and actions managed by IR San Pablo that involve the use of public funds and, in particular, to projects financed within the framework of the Recovery, Transformation and Resilience Plan and the Next Generation EU funds. However, the Institute takes a cross-cutting view of institutional integrity and believes that anti-fraud measures should be integrated into its entire activity, regardless of the source of funding.

Finally, it should be noted that this document is dynamic and alive, and will be subject to periodic revision in order to adapt to regulatory changes, the recommendations of the competent authorities and the organisational needs of the Institute. Likewise, IR Sant Pau will promote the training, awareness-raising and dissemination actions necessary to guarantee the knowledge and effective application of the measures provided for in this document by all staff and people or entities linked to the institution.

1.2. Objective

Article 6 of Order HFP/1030/2021, of 29 September, which configures the management system of the Recovery, Transformation and Resilience Plan (RTRP), establishes that any entity, decision-maker or executor, that participates in the implementation of measures financed by the RTRP must have an anti-fraud measures plan that allows it to guarantee and declare that, Within its scope of action, the corresponding funds have been used in accordance with the applicable regulations and, especially, in accordance with the principles of prevention, detection, correction and prosecution of fraud, corruption and conflicts of interest.

In compliance with this regulatory mandate, IR Sant Pau, in its capacity as a participating entity in the execution of actions financed under the Recovery, Transformation and Resilience Plan, approves this Plan of anti-fraud measures, with the aim of establishing an internal control and integrity system appropriate to the requirements of European and state regulations applicable to the funds of the Recovery and Resilience Mechanism.

Likewise, and in application of the same article 6 of Order HFP/1030/2021, the Government of Catalonia approved, by means of Agreement GOV/19/2022, of 1 February, the Plan of anti-fraud measures in the execution of actions financed by the funds of the Recovery and Resilience Mechanism for the Government of Catalonia. This Plan is applicable to the Administration of the Generalitat of Catalonia, to the entities that make up its institutional public sector, as well as to the consortia and foundations attached to the Generalitat, in accordance with the regulations governing the legal regime of the public sector. However, the same regulations provide for the possibility for these entities to have their own fraud prevention and control systems, provided that they meet the minimum requirements established in Article 6 of Order HFP/1030/2021. In these cases, the Plan approved by the Generalitat is supplementary to the internal instruments adopted by each entity.

In this context, this Anti-Fraud Measures Plan constitutes the internal reference instrument of IR São Paulo in terms of preventing and combating fraud, corruption and conflicts of interest in the management of funds linked to the RTRP, and aims to ensure that the public resources managed by the Foundation are used in accordance with the principles of legality. integrity, transparency, effectiveness, efficiency and sound financial management.

To this end, the Plan establishes a set of organisational, procedural and control

measures aimed at strengthening internal regulatory compliance mechanisms and minimising the risks of fraud, corruption or conflict of interest in all phases of the management of public funds.

In order to achieve this purpose, the Plan is structured into four main areas of action:

- prevention mechanisms;
- detection mechanisms;
- correction mechanisms;
- mechanisms of persecution.

2. PREVENTION MECHANISMS

IR San Pablo has various preventive mechanisms aimed at guaranteeing institutional integrity and the correct management of public resources, as well as preventing situations of fraud, corruption or conflict of interest. These instruments include the following:

2.1. Code of Good Governance, approved by the Board of Trustees on 1 December 2014.

Through the Code of Good Governance, the Foundation assumes a set of principles and guidelines for action that must govern the conduct of the members of the governing bodies and of all the people linked to the institution in the exercise of their functions. In particular, the Code establishes the following principles:

- **Principle of integrity**, which requires loyal, honest, good faith, objective and permanently aligned with the purposes and interests of the Foundation.
- **Principle of prudence**, which implies that any action or decision relating to the Foundation's assets must be carried out with criteria of responsibility and without assuming risks that may compromise the development of the Foundation's activities.
- **Principle of non-discrimination**, which guarantees equal treatment and prohibits any discrimination on grounds of race, colour, nationality, social origin,

age, sex, marital status, sexual orientation, ideology, political opinions, religion or any other personal, physical or social condition.

- **Principle of transparency**, which entails the obligation to report any situation that may generate a conflict of interest, as well as to provide relevant information and refrain from participating in deliberations or votes when these circumstances occur.
- **Principle of diligence and responsibility in the exercise of the office**, which requires the adequate preparation of the sessions of the governing bodies, attendance and active participation in them, as well as effective involvement in the functions attributed.
- **Principle of legality**, which requires you to act at all times in accordance with current regulations.
- **Principle of abstention**, applicable in those decisions that may affect the Foundation when there is a situation of conflict of interest.
- **Principle of communication**, which establishes the duty to immediately and in writing communicate to the President or the Secretary any potential or actual situation of conflict of interest.
- **Principle of independence and objectivity**, aimed at ensuring that actions and decisions are taken exclusively in defence of the Foundation's interests.

The Code of Good Governance is published on the corporate portal of IR Sant Pau and is publicly accessible through the following link: http://www.recercasantpau.cat/institut/informacio-corporativa/presentacio/

2.2. CERCA Institution Code of Conduct (signed on 29 January 2020, by Mr. Jordi Surrallés Calonge, in his capacity as Scientific Director, by virtue of the appointment of the Board of Trustees on 30 September 2019 and ratified on 26 September 2025),[1] which defines a reference framework that offers the commitment to good practice in the scientific field and management of the CERCA centres, in accordance with the Recommendation adopted by the European Commission on 11 March 2005 on the European Charter for Researchers and the Code of Conduct for the Recruitment of Researchers, which brings together a series of general principles

[1] Consultation of the full document: http://www.recercasantpau.cat/wp-content/uploads/2016/04/Adscripcio-Codi-Conducta-CERCA.pdf

and requirements specifying the role, responsibilities and rights of researchers and the entities that hire and/or fund them.

The CERCA code of ethics has the following principles:

1. Honesty and transparency.
2. Open access to research data.
3. Custody of research data, materials and substances.
4. Industrial property management in CERCA centres.
5. Individual commitment to good scientific practice and respect for ethical standards.
6. Commitment and responsibility in scientific activity and publications.
7. Coordination with the CERCA Institution and with the CERCA Ombudsperson.
8. Application of recruitment and promotion rules. Avoid any conflict of interest in the activities of the CERCA centre.
9. Inform and collaborate with the media.
10. Carry out an action plan with the HRS4R recognition from the European Commission.

The CERCA Institution Code of Conduct is published on the Foundation's corporate website, accessible to anyone who wishes to consult it at: http://www.recercasantpau.cat/recerca/informacio-per-al-personal-investigador/

2.3. Adherence to the anti-fraud measures plan of AGREEMENT GOV/19/2022, of 1 February 2022, of the Generalitat of Catalonia[2].

The IR Sant Pau, as an entity of the public sector of Catalonia, adheres to this plan, being applicable to it in the exercise of its actions and in the management of the funds related to the RTRP, on a supplementary basis...

The Plan includes the institutional declaration by which the Government of the Generalitat's commitment to the fight against fraud is assumed, and defines the main actions to be taken to prevent misuse or fraud in the financial resources of the RTRP and, in this way, prevent, detect and establish corrective measures so that financial resources from the European Union are not wasted and comply with the purposes for

[2] Consultation of the full text: https://portaldogc.gencat.cat/utilsEADOP/PDF/8598/1889054.pdf

those that are. assigned.

This agreement was published in the Official Gazette of the Generalitat de Catalunya (DOGC) under No. 8598 on 3 February 2022.

2.4. Code of Ethics

IR San Pablo also has a Code of Ethics and Conduct, approved by the Board of Trustees on 1 June 2025, which constitutes the reference framework for the principles, values and rules of conduct that must govern the actions of all people linked to the institution. The purpose of this instrument is to promote an institutional culture based on integrity, responsibility, transparency and regulatory compliance, as well as to prevent any conduct contrary to the Foundation's ethics, legality or interests.

The Code of Ethics is applicable to all IR San Pablo staff, regardless of their professional category, legal relationship or hierarchical level, including research, technical, administrative, managerial staff, external collaborators and any other person acting on behalf of or on behalf of the institution.

This Code establishes the general principles that must govern the activity of the Institute, among which the following stand out:

- strict compliance with current legislation and internal regulations;
- respect for people and the guarantee of equal treatment and non-discrimination;
- integrity, impartiality and transparency in decision-making;
- the prevention of conflicts of interest;
- the prohibition of any corrupt practice or conduct that could compromise institutional independence;
- confidentiality and protection of personal data;
- responsibility in the use of public resources and the material and technological means of the institution;
- the commitment to occupational health and safety, sustainability and good

practices in research.

The Code also incorporates specific provisions relating to public procurement, relations with suppliers and public institutions, the policy of gifts and invitations, the protection of intellectual and industrial property, economic and financial management, as well as the obligations of transparency and accountability.

In the field of research, the Code assumes the principles established by the Code of Conduct of the CERCA Institution and by the Code of Good Practices in Research of the IR San Pablo, reinforcing the institutional commitment to scientific integrity, research quality and research excellence.

Likewise, the Code of Ethics provides for the existence of an Internal Information Channel or Whistleblowing Channel, as a mechanism for any person to communicate, confidentially and with a guarantee of the absence of retaliation, possible irregularities, regulatory breaches or conduct contrary to the ethical principles of the institution. The management of this channel is the responsibility of the Compliance Committee, an independent body responsible for ensuring regulatory compliance and the culture of institutional integrity.

The Code of Ethics and Conduct is part of the regulatory compliance system and the criminal risk prevention model of IR San Pablo, and is configured as an essential tool within the institution's fraud prevention and fight system.

2.5. Policy on the general principles of the Whistleblowing Channel and the protection of whistleblowers.

IR San Pablo has a Policy on the general principles of the Whistleblowing Channel and whistleblower protection, approved by the Board of Trustees on 15 December 2025, with the aim of regulating the operation of the institution's Internal Information System and establishing the guarantees applicable to whistleblowers and those under investigation. This policy is part of compliance with Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption, as well as Directive (EU) 2019/1937 on the protection of whistleblowers.

The Whistleblowing Channel is a confidential, secure and accessible mechanism that allows possible irregularities, regulatory breaches or illegal conduct to be reported,

both of a criminal nature and contrary to internal regulations or the ethical principles of the Foundation. This channel is accessible both to IR San Pablo staff and to third parties linked to the institution, including collaborators, suppliers, subcontracted personnel, participants in research studies and other people related to the Institute's activity.

The Policy establishes the guiding principles of the Internal Information System, among which the following stand out:

- the confidentiality of the identity of the reporting person and the content of the communications;
- the possibility of filing anonymous complaints;
- the express prohibition of retaliation against whistleblowers acting in good faith;
- the protection of the rights of the persons under investigation, including the presumption of innocence and the right of defense;
- independence, impartiality and absence of conflicts of interest in the processing and investigation of complaints;
- Strict compliance with personal data protection regulations.

The Policy also defines the conduct that may be reported through the Whistleblowing Channel, including, but not limited to, possible cases of corruption, bribery, fraud in subsidies or public procurement, conflicts of interest, workplace or sexual harassment, money laundering, accounting irregularities, data protection violations, crimes against public health, against workers' rights or any other conduct contrary to the law or the rights of the public. workers. internal codes of the Institute.

The management of the Complaints Channel is the responsibility of the Compliance Committee, an independent body directly dependent on the Board of Trustees, responsible for ensuring regulatory compliance and the correct processing of the communications received. This Committee has an Investigation Committee and a Decision or Resolution Committee, with specific powers in matters of internal investigation and the adoption of corrective or disciplinary measures.

Through this Policy, IR São Paulo reinforces its commitment to a culture of compliance,

institutional integrity, transparency and zero tolerance for any fraudulent or irregular conduct, consolidating a safe environment for the communication of possible breaches and for the effective protection of whistleblowers.

2.6. Procedure for managing the Whistleblowing Channel and internal investigations

IR San Pablo has a Procedure for the management of the Whistleblowing Channel and internal investigations, approved by the Board of Trustees on 15 December 2025, which regulates the processing of communications received through the Internal Information System, as well as the development of internal investigations arising from these communications. The procedure is applicable both to the staff of the institution and to third parties linked to the activity of the Institute.

The purpose of this procedure is to establish the rules regarding:

- the reception, registration and processing of complaints;
- the investigation and investigation of the facts denounced;
- the adoption of precautionary measures;
- the resolution of the files;
- and the protection of the rights of all persons involved, including whistleblowers, investigated parties and affected third parties.

The Procedure establishes that every complaint filed through the Complaints Channel receives a unique identification code and gives rise to the opening of a specific file. Likewise, the obligation to issue an acknowledgement of receipt to the reporting person within a maximum period of seven calendar days from receipt of the communication is foreseen.

The investigation of the facts denounced corresponds to the Compliance Commission, which can act through the Investigation Committee and the Decision or Resolution Committee. The Investigation Committee is responsible for directing the investigation proceedings and preparing the corresponding reports, while the Decision Committee is responsible for drafting the final resolution and proposing the corrective, disciplinary or legal measures that may be appropriate.

During the internal investigation, the principles of independence, impartiality, confidentiality, proportionality and presumption of innocence must be respected at all times, as well as the fundamental rights of all persons concerned. The Procedure also provides for the possibility of adopting precautionary measures to protect the people involved, preserve evidence or prevent the repetition of irregular conduct.

The maximum ordinary period for the processing, investigation and resolution of the files is three months from the receipt of the complaint, which may be exceptionally extended up to three additional months in cases of special complexity.

The Procedure also regulates:

- the causes of non-admission and filing of complaints;
- the communication of the facts to the Public Prosecutor's Office or the European Public Prosecutor's Office when the facts may constitute a crime;
- the cases of conflict of interest and duty of abstention of the members of the Compliance Committee;
- the retention of complaints and the processing of personal data;
- and the regime of disciplinary or contractual measures derived from proven breaches.

Finally, the Procedure incorporates a specific Annex with the list of conducts that may be reported through the Complaints Channel, including regulatory infringements, conduct constituting a crime, workplace or sexual harassment, corruption, fraud, violations in data protection, crimes against public health or any other breach contrary to the law or internal regulations of IR San Pablo.

2.7. Regulations of the Regulatory Compliance Committee

IR San Pablo has a Regulation of the Regulatory Compliance Committee, approved by the Board of Trustees on December 18, 2023, which regulates the organization, composition, functions and operation of the Compliance Committee as the body in charge of supervising the regulatory compliance system and the criminal risk prevention model of the institution.

This Regulation is part of the provisions of Article 31 bis of the Criminal Code and aims to guarantee a supervisory structure endowed with functional autonomy, initiative and control capacity, aimed at preventing the commission of regulatory infractions and crimes within the organization, as well as promoting an institutional culture based on ethics, legality and zero tolerance for any irregular conduct.

The Compliance Committee is responsible for, among others, the following functions:

- supervise the correct functioning of the compliance model and internal controls;
- ensuring compliance with current regulations and internal regulations;
- to promote the ethical and compliance culture within the institution;
- propose measures to improve and update internal protocols;
- supervise the Whistleblowing Channel and internal investigations;
- detect and prevent possible irregularities or illicit conduct;
- periodically inform the Board of Trustees about the operation of the regulatory compliance system;
- Promote training and awareness-raising actions on compliance.

The Regulations establish that the Compliance Committee acts with functional and organisational independence with respect to the rest of the Foundation's bodies, and that its members must exercise their functions with objectivity, diligence, confidentiality and the absence of conflicts of interest.

The Commission is made up of the members of the Steering Committee of IR San Pablo and is functionally organized into two main bodies:

- the Investigation Committee, which is responsible for receiving, analysing and investigating complaints and communications received;
- and the Decision or Resolution Committee, responsible for adopting final resolutions, proposing precautionary, corrective or disciplinary measures and promoting, where appropriate, actions before the competent authorities.

The Regulation also regulates:

- the regime of meetings and adoption of agreements of the Commission;
- the functions of the Presidency and the Secretariat;
- the regime of abstention and management of conflicts of interest;
- the possibility of having external advisors or experts;
- and the mechanisms for supervision and continuous review of the compliance system.

The Regulation also reinforces the institutional commitment to the prevention of fraud, corruption and any conduct contrary to the law, establishing that the Commission must promote a preventive culture based on the principles of integrity, responsibility, transparency and respect for the applicable regulations.

2.8. Protocol in relation to conflicts of interest

IR San Pablo has a Protocol in relation to conflicts of interest, approved by the Board of Trustees on 15 June 2026, which establishes the general framework for the prevention, identification, communication, management and resolution of situations of conflict of interest that may occur in the development of the institution's activities. This Protocol is an express example of IR São Paulo's commitment to the principles of integrity, impartiality, transparency and regulatory compliance.

The Protocol is based on the principle that all persons linked to the Foundation must exercise their functions with full objectivity, independence and exclusive orientation to the institutional interest, avoiding any situation likely to compromise or appear to compromise their impartiality in decision-making.

For these purposes, the Protocol defines a conflict of interest as any situation in which a person's personal, professional, economic or family interests may interfere, influence or generate reasonable doubts about the objective and independent exercise of their functions within the IR San Pablo. Likewise, it differentiates between real, potential and apparent conflict of interest, establishing specific prevention and action mechanisms for each of these cases.

The Protocol is applicable to all persons linked to the institution, including members of the Board of Trustees, management staff, research staff, technical and administrative staff, as well as any person who participates in decision-making, contracting, supervision, control or management processes on behalf of IR San Pablo.

Among the main obligations established in this Protocol are:

- the duty to immediately report any actual, potential or apparent conflict of interest;
- the obligation to refrain from intervening in proceedings or decisions affected by this conflict;
- collaboration with the institution in the processes of detection and management of these situations;
- and the commitment to act with independence, impartiality and institutional loyalty.

The Protocol specifically regulates the mechanisms for the prevention of conflicts of interest in particularly sensitive areas, among which the following stand out:

- public procurement;
- the formalization of collaboration agreements and agreements;
- orders and purchases;
- personnel selection and hiring processes;
- participation in projects financed with Next Generation EU and RTRP funds;
- knowledge transfer activities and participation in commercial companies;
- as well as participation in collegiate bodies, commissions and evaluation processes.

In this framework, the Protocol establishes the obligation to sign the corresponding Declarations of Absence of Conflict of Interest (DACI), in all those procedures in which it is necessary to formally guarantee the impartiality and independence of the persons

involved, especially in matters of public procurement, personnel selection and management of projects financed with European funds.

2.9. Code of Good Practice in Research.

IR San Pablo has a Code of Good Practices in Research, approved by the Board of Trustees on December 16, 2024, which constitutes the internal framework of reference in terms of scientific integrity, ethics, transparency and regulatory compliance in research activity.

This Code is applicable to all research, technical, support and training staff linked to the Institute, as well as to external persons who carry out scientific activity at IR Sant Pau, and integrates the principles and guidelines established by European, state and regional regulations on biomedical research, data protection, bioethics, transparency and scientific integrity.

The Code establishes the general principles that must govern scientific practice at the Institute, based on rigour, honesty, responsibility, transparency, confidentiality, good management of public resources and ethical and social commitment. It also incorporates the guidelines of the CERCA Code of Conduct, the European Charter for Researchers and the principles of Responsible Research and Innovation (RRI).

Among other aspects, the Code regulates:

- the organization and supervision of research;
- the ethical and legal requirements of research projects;
- the management of data and biological samples;
- the protection of personal data and confidentiality;
- the prevention of conflicts of interest;
- the rules of scientific authorship and intellectual property;
- the internal mechanisms of scientific integrity;
- the obligations of transparency and publication of results;

- safety, biosecurity and risk prevention measures.

The Code also provides for specific control and supervision mechanisms, through the Research Integrity Committee (CIR) and the figure of the Ombudsperson, with functions of advice, mediation and action in possible situations of scientific malpractice or violation of the principles of integrity in research.

3. DETECTION MECHANISMS

3.1. Fraud risk detection mechanisms

IR San Pablo has various mechanisms aimed at the early detection of possible situations of fraud, corruption, administrative irregularities or conflicts of interest, in order to guarantee a complete, transparent and compliant management of public resources and institutional activity in accordance with the applicable regulations.

The main fraud risk detection mechanisms implemented by IR San Pablo are the following:

- **Internal Information Channel or Whistleblowing Channel:**

IR San Pablo has an Internal Information Channel that allows it to communicate, confidentially and securely, possible irregularities, fraudulent conduct, regulatory breaches or situations contrary to the institution's ethical and regulatory compliance principles. This mechanism is an essential tool for the early detection of risks and possible illicit conduct, both in the economic and financial field and in public procurement, subsidy management, conflicts of interest, corruption or any other irregular action.

The Channel is accessible both to the institution's staff and to third parties linked to the activity of IR San Pablo, including collaborators, suppliers, subcontracted personnel or anyone related to the institutional activity. The system guarantees the confidentiality of communications, the possibility of submitting anonymous complaints and the protection of whistleblowers against any retaliation, in accordance with current regulations.

- **Supervision and control by the Regulatory Compliance Commission:**

The Regulatory Compliance Committee exercises functions of continuous supervision

of the regulatory compliance system and internal control mechanisms, ensuring the detection of possible criminal risks, irregularities or regulatory breaches. Its functions include the analysis of complaints, the supervision of internal investigations and the follow-up of corrective and preventive measures adopted by the institution.

- **Declarations of No Conflict of Interest (DACI):**

The IR Sant Pau has implemented the obligation to sign specific declarations of absence of conflict of interest in particularly sensitive procedures, such as public procurement, personnel selection processes, the management of projects financed with European funds or participation in evaluation and decision-making bodies. This mechanism makes it possible to detect in advance situations that may compromise the impartiality and integrity of the procedures.

- **Internal economic, financial and contracting controls:**

The Institute has internal mechanisms for reviewing and controlling expenditure, validating payments, monitoring budgets and monitoring procurement and subsidy files, in order to detect possible irregularities, diversions or misuse of public resources.

- **Internal and external audits:**

IR San Pablo is periodically subject to internal and external controls and audits, both of an economic and financial nature and of regulatory compliance, especially in relation to projects financed with public or European funds. These actions constitute an additional mechanism for detecting and verifying possible risks or non-compliance.

- **Staff training and awareness:**

The Institute promotes training and awareness-raising actions on regulatory compliance, institutional integrity, fraud prevention and conflicts of interest, with the aim of strengthening the capacity of staff to identify risk situations and report them appropriately.

In conclusion, through these mechanisms, IR São Paulo reinforces its internal control system and promotes an organizational culture based on transparency, responsibility and zero tolerance for any fraudulent or irregular conduct.

4. CORRECTION MECHANISMS

When the existence of a risk of fraud, serious irregularity, conflict of interest or any conduct likely to compromise the correct management of public resources is detected or confirmed, IR San Pablo will immediately adopt the necessary corrective measures to limit the possible effects derived from the situation detected, guarantee the protection of public financial interests and avoid the repetition of similar conduct.

To this end, the unit, body or person responsible for regulatory compliance, internal control or management of the affected procedure will promote, depending on the nature and seriousness of the facts detected, the adoption of the following correction mechanisms:

- **Immediate suspension of the affected proceedings:**

When the indications detected so advise, the contracting authority, the competent body or the financing or subsidizing entity will be proposed to immediately suspend the affected procedure, in order to avoid the continuity of the possible harmful effects derived from the situation detected. This circumstance will be communicated, as soon as possible, to the authorities, bodies or entities involved, and the projects, files, subprojects or lines of action that may have been affected or exposed to the same risk will also be reviewed.

- **Analysis and review of internal fraud detection mechanisms:**

The IR Sant Pau will review the existing internal control and detection systems in order to identify possible deficiencies, weaknesses or areas for improvement that may or may not have adequately detected the situation that has occurred. Where necessary, new monitoring, verification or control mechanisms adapted to the identified risks shall be put in place.

- **Review and strengthening of fraud prevention mechanisms:**

Likewise, the preventive mechanisms implemented will be analysed to determine their effectiveness and adequacy. Depending on the results obtained, the Institute may approve new preventive measures, strengthen existing controls, update internal protocols or establish new supervision, training or control obligations.

- **Update of the Anti-Fraud Measures Plan:**

This Anti-Fraud Measures Plan will be reviewed and updated whenever significant incidents, irregularities or risks are detected that make it necessary to adapt the existing prevention, detection, correction or prosecution mechanisms. This review may be derived from the results of internal or external audits, internal investigations, requirements of the competent authorities or applicable regulatory changes.

Notwithstanding the foregoing, the Plan will be subject to a periodic review on a biannual basis, in order to ensure its permanent adaptation to current regulations, to the risks identified and to the organisational needs of IR San Pablo.

- **Adoption of organisational, disciplinary or corrective measures:**

When the situation detected so requires, IR San Pablo may adopt the internal, organizational or disciplinary measures that are appropriate in accordance with the applicable regulations, without prejudice to the eventual administrative, civil or criminal responsibilities that may arise from the facts investigated.

5. PROSECUTION MECHANISMS

5.1 Result of the verification actions

When any person responsible for a procedure, project, contract, subsidy or action managed by IR San Pablo becomes aware of facts or conduct that may constitute fraud, corruption, serious irregularity or conflict of interest, they must immediately report it to the Compliance Committee or through the Internal Information Channel, so that the appropriate verification measures can be adopted. investigation and correction.

In these cases, the unit, area or responsible party affected, together with the Compliance Committee or the Investigation Committee, must adopt, depending on the nature of the facts detected and in accordance with the applicable regulations, the following actions:

- to collect and preserve all documentation, information and evidence that may be related to the facts detected;

- to promote, when possible and appropriate, the precautionary suspension of the procedure, action, contracting or processing affected, in order to avoid the

continuity of possible harmful effects;

- prepare an internal report describing the facts, incidents or irregularities detected;
- transfer the available information and documentation to the Compliance Committee or the Investigation Committee so that it can assess the existence of indications of fraud, corruption, conflict of interest or any other regulatory non-compliance;
- adopt the organisational, preventive or corrective measures that are necessary to protect the interests of the institution and guarantee the integrity of the procedure concerned.

Once the appropriate verification and investigation actions have been carried out, the Compliance Committee, through the Investigation Committee and the Decision or Resolution Committee, will issue the corresponding report or resolution, which must record:

- of the verification and investigation actions carried out;
- of the facts and circumstances analyzed;
- the existence or non-existence of indications of irregularity, fraud, corruption, conflict of interest or regulatory non-compliance;
- as well as the conclusions and measures adopted or proposed.

In the event that the existence of irregular conduct or conduct contrary to internal regulations, ethical principles or current legislation is found, the report may include:

- measures to improve internal control and supervisory systems;
- organisational or procedural recommendations;
- proposals for disciplinary or contractual measures;
- the review of the affected procedures;
- or, where appropriate, the communication of the facts to the administrative or

judicial authorities, the Public Prosecutor's Office or the European Public Prosecutor's Office, when the facts may constitute an administrative offence or offence.

When, on the other hand, sufficient indications of irregularity or non-compliance are not detected, it will be decided to close the file or the actions carried out, leaving a reasoned record of the reasons that justify this decision.

In all cases, and whenever possible in accordance with confidentiality and data protection regulations, the reporting person will be informed about the status of the communication and the general result of the actions carried out, in the terms provided for in the Policy and in the Management Procedure of the Internal Information Channel of IR San Pablo.

5.2. Reporting cases of fraud to competent authorities

When, as a result of the internal verification or investigation actions, the existence of sufficient indications of fraud, corruption, serious conflict of interest or any other irregular conduct likely to generate administrative, disciplinary or criminal liability is found, IR San Pablo will adopt the necessary measures to pursue the facts detected, restore legality and protect the public and institutional interests affected.

To this end, the Compliance Committee, the Decision or Resolution Committee, or the corresponding competent body, will promote, depending on the nature and seriousness of the facts, the following actions:

- **Suspension of the affected proceedings and adoption of precautionary measures:**

When necessary to avoid the continuity of the effects derived from the conduct detected, the competent body, the contracting authority or the unit responsible for the project or action affected will be proposed the immediate suspension of the corresponding procedure, contracting, file or action, as well as the adoption of the necessary precautionary measures to protect the interests of the institution and guarantee the correct conservation of the evidence and documentation related to the facts. investigated.

- **Communication to the funding bodies or competent entities:**

When the events detected affect projects or actions financed with public or European funds, especially within the framework of the Recovery, Transformation and Resilience Plan (RTRP) or the Next Generation EU funds, the IR Sant Pau will communicate the incidents detected and the measures adopted to the corresponding bodies, funding entities or competent authorities. in accordance with the communication and monitoring obligations established in the applicable regulations.

- **Communication to the control and anti-fraud bodies:**

In those cases where the nature of the facts justifies it, IR Sant Pau may bring the facts to the attention of the Anti-Fraud Office of Catalonia, the National Anti-Fraud Coordination Service (SNCA) or any other authority or body competent in the field of prevention and fight against fraud, especially when the facts may affect the financial interests of the European Union or European funds.

Likewise, it will be recalled that anyone can directly report possible indications of fraud related to European funds through the external channels enabled by the competent authorities, including the Infofraud Channel of the National Anti-Fraud Coordination Service.

- **Initiation of internal investigations and accountability:**

When the facts so require, the Compliance Committee may promote the opening of internal investigations, confidential information or internal files aimed at determining possible responsibilities arising from the facts detected, without prejudice to the actions that may correspond to other competent bodies or authorities.

Depending on the results obtained, IR San Pablo may adopt the disciplinary, organisational, contractual or corrective measures that are appropriate in accordance with the applicable labour, conventional and internal regulations.

- **Communication to the Public Prosecutor's Office or the judicial authorities:**

When the facts under investigation may constitute a criminal offence, crime or seriously affect public or European financial interests, IR San Pablo will transfer the facts to the Public Prosecutor's Office, the European Public Prosecutor's Office or the competent judicial authorities, providing the necessary documentation and information to facilitate

the corresponding proceedings.

6. CONFLICT OF INTEREST

IR São Paulo considers the prevention, detection and proper management of conflicts of interest an essential element of its system of institutional integrity, regulatory compliance and fraud prevention. In this regard, as explained above, the institution has a **Protocol in relation to conflicts of interest**, approved by the Board of Trustees, which establishes the principles, mechanisms and procedures applicable to ensure that all actions carried out within the framework of institutional activity are carried out with full objectivity, impartiality and independence.

According to the Protocol, a conflict of interest exists when a person linked to IR San Pablo participates in a decision-making, deliberation, assessment, supervision, execution or control process and there are circumstances likely to compromise, influence or appear to influence the objective and impartial exercise of their functions, prioritizing or being able to prioritize a particular interest over the institutional interest of the Foundation.

In accordance with the criteria established in Order HFP/1030/2021 and in the Internal Protocol of the IR San Pablo, conflicts of interest may be of the following nature:

- real, when there is an effective contradiction between the institutional interest and the particular interest of the person affected;
- potential, when particular interests could give rise in the future to a conflict situation or,
- apparent, when the circumstances may generate a reasonable perception of lack of impartiality, even if there is no effective affectation.

The Protocol is applicable to all people linked to IR San Pablo, including members of the Board of Trustees, management staff, research staff, technical and administrative staff, as well as any person who participates in decision-making, hiring, supervision or management processes on behalf of the institution.

6.1. Conflict of interest management mechanisms

When a possible situation of conflict of interest is detected or communicated, IR São Paulo will apply the management mechanisms provided for in the Internal Protocol, in order to guarantee the neutrality, transparency and objectivity of the affected procedures.

For these purposes:

- any person who is in a situation of actual, potential or apparent conflict of interest must immediately report it to their hierarchical superior, the Legal Advice or the Compliance Unit;
- the affected person must refrain from participating in the affected procedure or action until the situation has been assessed;
- and any person who is aware of a possible situation of conflict of interest may bring it to the attention of the competent bodies of the institution.

The São Paulo IR Protocol establishes two management mechanisms:

- an ordinary procedure, based on the express declaration of absence of conflict of interest;
- and an extraordinary procedure, applicable when there are indications or circumstances likely to generate a real, potential or apparent conflict of interest.

Within the framework of the extraordinary procedure, the situation will be analysed by the Legal Department or the Compliance Unit, in order to assess the concurrent circumstances and the risk of affecting impartiality, and the appropriate measures will be adopted to preserve the integrity of the procedure.

These measures may include:

- the abstention of the affected person;
- its replacement;
- the redistribution of functions;
- the review of the actions carried out;
- the establishment of additional monitoring measures;

- or any other action necessary to guarantee the neutrality and objectivity of the decision.

When the situation of conflict of interest is detected later and may have had effects on the affected procedure or project, the facts will be documented and transferred to the Compliance Committee or the competent unit for assessment, adoption of corrective measures and, where appropriate, communication to the funding bodies or competent authorities.

Failure to comply with the obligations set out in the Protocol, in particular failure to report a conflict of interest or the making of false or inaccurate statements, may give rise to disciplinary, contractual or legal measures, without prejudice to any administrative, civil or criminal liabilities that may apply.

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ANNEX I. "RED FLAGS" AND EXISTING CONTROLS

RED FLAG	EXISTING CONTROL
PUBLIC PROCUREMENT	
Limitation of competition	
Specifications drawn up in favour of a tenderer	Review of the Specifications by a person other than the draftsman, to ensure compliance with the principles of free access, non-discrimination and equal treatment. Provision and signing of a Declaration of Absence of Conflicts of Interest (hereinafter, DACI) by the participants in the bidding procedure, as well as by the successful bidder of the contract.
More restrictive or more general specifications than in similar processes	
Abnormally low bidder submission by procedure type	
Change in offers after receipt	Record the bids received in the minutes of the procedure. Use of the Digital Envelope tool of the Public Procurement Platform of the Government of Catalonia that allows the control and monitoring of the bids until formalisation, guaranteeing that no modifications have been made to the bids.
Conflict of interest	
Employee of the Contracting Authority with decision-making power in the procedure has worked for a tendering company; has a family/friendship relationship with the latter or there are indications that he or she may be receiving undue consideration in exchange for favors in the proceeding	Foundation Code of Ethics Provision and signing of a Declaration of Absence of Conflicts of Interest (hereinafter, DACI) by the participants in the bidding procedure, as well as by the successful bidder of the contract.
Reiteration of awards in favour of the bidders themselves in non-exclusive procedures	

Non-compliance with aspects related to the RTRP	
The object of the contract and the technical requirements do not correspond to the component and the investment or achievements to be achieved	Verify that the specifications contain a reference to the incorporation of the action in the RTRP, indicating the component and the reform or investment, project or subproject in which the actions that constitute the object of the contract will be included. Verify that there is coherence between the object of the contract and the objectives pursued in the corresponding reform or investment, and the goals and objectives to the fulfilment of which the services to be contracted will contribute.
Award criteria fail to comply with or are contrary to the principle of do no significant harm or green and digital labelling	Verify that a reference is included in the specifications to the obligation to comply with the principle of "do no significant harm" and green and digital labelling and the consequences of non-compliance.
Breach of the duty of information and communication	Verify that the specifications include the logos available in https://planderecuperacion.gob.es/identidad-visual and the reference to financing with the citation: *"Recovery, Transformation and Resilience Plan – Financed by the EU – NextGenerationEU"*.
Splitting the contract	
Splitting into two or more contracts or unjustified separation of the object of the contract to avoid bidding	Registration of suppliers. Periodic controls of the accumulated amount per supplier and analysis of the objects of the different contracts signed with each of them. Verification of the way in which the contracting procedure has been established. Planning of expenditure at the time of granting.
Failure to comply with aspects related to the execution of the contract	

Total or partial breach or defective performance of the contract	Review of implementation reports and on-the-spot verifications, where appropriate. Establishment of penalty clauses in contracts.
Amount paid in excess of the contract value	Verify that the price to be paid corresponds to the price agreed in the contract and is based on the invoice or supporting document stating the service provided.
Document forgery	
Falsification of documents by bidders in the bid selection process	Verification of the documentation required to be able to access the contracting process.
Manipulating invoices by the successful bidder to include duplicate, false, or incorrect expenses	Verification of the documentation justifying costs. Control of invoices issued by the contractor in order to detect duplications (i.e. repeated invoices with the same amount or invoice number, etc.) or forgeries.
Existence of phantom suppliers	Verification of the existence of the bidding companies and the veracity of the data provided by going to the sources of the information and/or contrasting the company's information in the available databases.
Double financing	
Existence of double financing	Indicate to the financing body in the specifications and the certificate of the existence of credit.
Loss of audit trail	
Failure to comply with the obligation to keep documentation	Procurement information available on the Public Procurement Platform of the Government of Catalonia for 5 years. Registration in a comprehensive financial documentation management system, in compliance with Article 132 of the EU Financial Regulation.

AGREEMENTS	
The object of the agreement does not correspond to the legal figure	
The agreement is intended to provide services specific to contracts	Analysis, by the Legal Department, of the purpose of the activity to be carried out and the justification for resorting to the route of the agreement and not to other means of contracting.
Failure to comply with the procedure or legal requirements of the agreement	
Failure to carry out the actions of the object of the agreement without justified cause or failure to settle the financial contributions.	Economic monitoring of the agreement through the Fundanet tool, in which all agreements are registered.
Loss of audit trail	
Failure to comply with the obligation to retain documents	Conservation of the agreement document and documentation related to Fundanet.

ANNEX. II. RISK MATRIX OF THE RESEARCH INSTITUTE FOUNDATION OF THE HOSPITAL DE LA SANTA CREU I SANT PAU

The purpose of this Annex is to determine the risk matrix of the Research Institute Foundation of the Hospital de la Santa Creu i Sant Pau in the management of projects funded by the RRF.

1. **Identification of procedures susceptible to fraud risk:**

The procedures susceptible to fraud risk in the management of projects financed by the RRF are the following:

a) **Innovation Unit:** Scientific Integrity of the Project

b) **Public Procurement/Procurement:**

- See Annex I of this Plan.

c) **Agreements:**

- See Annex I of this Plan

d) **Human Resources:** Personnel selection.

e) **Finance:** Risks of bank fraud

2. **Quantification of risky procedures**

The quantification of the risk-prone procedures for the purpose of calculating the actual target risk has been carried out following the indications of the Risk Self-Assessment Tool (risk matrix) prepared by the National Anti-Fraud Coordination Service of the Ministry of Finance and Public Administration[3].

[3] The guide prepared by the National Anti-Fraud Coordination Service of the Ministry of Finance and Public Function is available at the following links: https://www.antifrau.cat/ca/altres-eines and https://www.igae.pap.hacienda.gob.es/sitios/igae/es-ES/snca/Documents/20220224%20Gu%C3%ADa%20Medidas%20Antifraude.pdf

To this end, the Excel document entitled "Risk Matrix" is attached to this plan.

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Unity	Innovation	Projects	Projects	Contracting/Purchasing	Contracting/Purchasing	Contracting/Purchasing	Human Resources	Finance
Procedure	**Scientific integrity of the project**	**Double Funding: Project Objective**	**Double Financing: from the expense**	**Tenders: Selection of successful bidders in public procurement processes**	**Management of Minor Contracts: Need to be covered in the short term, incompatible with the delay involved in an open contracting procedure**	**Hiring of own companies/spin-offs**	**Personnel selection**	**Risks of suffering from bank fraud**
Control mechanism	CERCA Code of Conduct (points 1 to 7)	Review of project content CERCA Code of Conduct (points 1 to	Computer system: avoids double taxation, correct imputati	Procurement through the Public Procurement Platform of Catalonia	Control of purchases through Fundanet Planning expenditure at the time of grant	Declaration of absence of conflicts of interest	CERCA Code of Conduct (points 8/10) Internal selection	Internal procedure for the audit of accou

		7)	on. This control is audited every year in the financial audit environment	Advertising in the Entity's Contractor Profile CERCA Code of Conduct (point 8)	Entity's contracting guide aimed at reducing minor contracting		policy: (1) publication of the corresponding job announcement on the website, (2) objective evaluation of applications and (3) preparation and publication of selection minutes	nts: protocol to avoid the risk of bank fraud. Before any registration or modification of a bank account, the certificate of ownership of the

								person or entity is requested.
According to their nature	Preventive	Preventive	Preventive	Preventive	Preventive	Preventive	Preventive	Preventive
According to their frequency	Daily	Daily	Daily	Daily	Daily	Daily	Daily	Daily
According to the documentation of the	Writings	Writings	Writings	Writings	Writings	Writings	Writings	Writings

controls								
According to its automation	Manuals	Manuals	Automatic	Manuals	Manuals	Manuals	Manuals	Manuals
TOTAL VALUATION								

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ANNEX. 3. New controls provided for specific risks to public procurement (years 2021-2022).

1. FUNDANET SUITE

During 2021, in view of the need to supply and implement comprehensive management software that centralised all processes in a single tool, the Research Institute Foundation of the Hospital de la Santa Creu i Sant Pau tendered this supply, awarding it to Semicrol S.L., designers and owners of the FUNDANET SUITE software.

FUNDANET SUITE is a software specially developed for the management of research, in particular health research, and adapted to public sector entities.

From a technical point of view, FUNDANET is an information system integrated with a single relational database (MS SQL Server) that guarantees the uniqueness and reuse of the data entered. The structuring of functionalities through functional modules (projects, tests, accounting, scientific production, etc.), is a logical organization of software components (libraries), which are intrinsically related to logical links and dependencies for their integrated operation. The security layer of the application, which is transversal to all modules, is the one that guarantees that only users with the necessary privileges can access each functionality and each data stored in the system. In the same way, the application's integrated document manager works, which centrally stores the documentation of each module and which, through the security layer, allows it to be multi-referenced and made accessible to each user with the appropriate permissions.

The Research Institute Foundation of the Hospital de la Santa Creu i Sant Pau already had different Fundanet modules (Clinical Trials, Ethics and Innovation Committee).

This software implementation process will also be carried out during 2022.

The purchasing module and the tenders module (the implementation of the latter module is scheduled for the second quarter of 2022), allows establishing a transversal purchasing control flow, involving both researchers, the Purchasing Department and the Legal Advice Department, allowing the identification of the needs to process both minor procurement files and tenders, and blocking all that purchase, until the corresponding file has been formalized.

2. ENTITY'S CONTRACTING GUIDE AIMED AT REDUCING MINOR CONTRACTING

The Research Institute Foundation of the Hospital de la Santa Creu i Sant Pau currently has a public procurement guide, which explains basic concepts of the Public Sector Contracts Act, such as thresholds, recurrence, exclusivity, procurement procedures, conflicts of interest, etc.

In addition, this guide has been used by the Legal Department to provide numerous public procurement trainings for both administrative staff and researchers.