



L'ENTE ITALIANO DI ACCREDITAMENTO

ACCREDIA

**THREE-YEAR PLAN 2024 / 2026 FOR THE
TRANSPARENCY AND ANTI-CORRUPTION
ANNEX TO THE ORGANISATIONAL MODEL**

update to

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1. ACCREDIA framework regarding the anti-corruption standard

ACCREDIA adopts this Plan (PTC) on a voluntary basis, as a supplement to the Organizational Model in force according to Legislative Decree 231/01. ACCREDIA comes, for the purposes of the application of the current national anti-corruption legislation, in the category of bodies covered by paragraph 3 of article 2 bis of Legislative Decree 33/13, which prescribes the following, with respect to the obligations regarding transparency: *"The same requirements foreseen for the public administrations referred to in paragraph 1 apply, insofar as they are compatible, limited to data and documents relating to the activities of public interest regulated by national or European Union law, to public participation companies as defined by the legislative decree issued for the implementation of article 18 of law n. 124 of 7 August 2015, and to associations, foundations and bodies governed by private law, also without legal identity, with a budget exceeding five hundred thousand euros, which carry out administrative functions, production activities of goods and services for the benefit of public administrations or management of public services"*.

With respect to other anti-corruption obligations, ACCREDIA refers to what has been decreed by ANAC, the National Anti-Corruption Authority with respect to private entities that come within the scope of application of the aforementioned art. 2 bis paragraph 3. In particular, in Resolution 1134 of 8 November 2017, ANAC outlined the profile of the entities in question with respect to anti-corruption legislation as follows:

- i. Only private law entities under public control (which does not include ACCREDIA) are required to be transparent with respect to their overall organization and activity, while the other entities affected by the anti-corruption legislation (including ACCREDIA) are required to be transparent only in relation to the activities of public interest carried out (therefore only the accreditation process, in the case of ACCREDIA);
- ii. the obligations regarding transparency concern both the data and documents published on the website, and the exercise of the right of generalized public access for further data and documents;
- iii. the obligation to adopt the Three-Year Anti-Corruption Plan concerns only the entities that come within paragraph 1 of the art. 2 bis. The entities that come under paragraph 2 (therefore not ACCREDIA) are required to adopt an Organizational Model according to Decree 231 and integrate it with the measures indicated in the PNA, National Anti-Corruption Plan. The entities that come within paragraph 3 (including ACCREDIA) and that ANAC defines as "only joint possession companies" are excluded from the scope of application of anti-corruption measures other than transparency and therefore are not required to adopt a three-year anti-corruption plan or to appoint an Anti-Corruption Officer;
- iv. only for joint possession companies, the transparency obligations, as established by ANAC in the Resolution in question, are limited to the few obligations required by Annex 1 to the Resolution, these entities being instead exempt from the obligation of further measures provided for by Decree 33 on transparency;
- v. although the entities referred to in paragraph 3 are exempt from anti-corruption obligations, ANAC invites the administrations that oversee these entities to promote, on a voluntary basis, the adoption by such entities of Organizational Models compliant with Decree 231 and of legality protocols for regulating activities related to the general interest.

It therefore follows that:

- a) ACCREDIA is exempt from all obligations contained in Legislative Decree 39/2013;
- b) ACCREDIA is exempt from the overall adoption of the obligations established by Legislative Decree 33/2013, except for the measures also provided for "only joint possession companies" and referred to in Annex 1 of Resolution 1134;
- c) the position of the Anti-Corruption Officer does not refer to ACCREDIA;
- d) this Plan is instead part of the ACCREDIA Organizational Model and contains voluntary legality protocols connected to activities of public interest carried out by the National Accreditation Body;
- e) the surveillance of the adequacy and application of the Plan falls within the specific tasks of ACCREDIA, as the Body appointed by law (Legislative Decree 231/01) to verify the Organizational Model, without involving in any way the extension to the Surveillance Body of the functions of the Anti-Corruption Officer, a position which does not need to be established in ACCREDIA.

2. Application by ACCREDIA of the anti-corruption principles contained in the PNA

The PNA (National Anti-corruption Plan) provides for public entities a series of anti-corruption principles which ACCREDIA, excluding those not compatible with its legal nature and organisation, has applied on a voluntary basis.

The ACCREDIA Organizational Model, in force since ACCREDIA was founded, has been integrated since 2015 with measures aimed at implementing the following anti-corruption principles defined in the PNA:

- adoption of three-year anti-corruption plans;
- transparency requirements;
- codes of conduct;
- specific regulations regarding the protection of employees who report illicit activities (so-called whistleblower);
- training on ethics, integrity and other issues relating to the prevention of corruption;
- integration between transparency, anti-corruption and the Body's organizational model;
- periodic monitoring of the effectiveness of the anti-corruption and transparency system;
- collaboration among the Body's staff members committed to transparency and anti-corruption;
- adoption of specific provisions regarding conflicts of interest;
- provision of a disciplinary system for non-compliant behaviour.

3. Anti-corruption measures adopted by ACCREDIA on a voluntary basis

ACCREDIA, although not required under the anti-corruption legislation to adopt additional measures with respect to the transparency obligations, has nevertheless decided to direct the management of its business to the good practices envisaged both by Decree 231 and by the anti-corruption legislation, taking particular care to:

- adopt, since its establishment, an Organizational Model and a Code of Ethics and Conduct compliant with Legislative Decree 231/01;
- include in the Organizational Model and the Code of Ethics and Conduct some of the indications contained in the standard UNI ISO 37001:2016 on preventing and combating corruption;
- adopt a Three-Year Anti-corruption Plan, containing numerous legality protocols, as well as a Three-Year Transparency Plan;
- issue a new edition of the Anti-Corruption Plan every three years, approved by the Directive Council;
- assign to the Surveillance Body established according to Decree 231 also the task of overseeing anti-corruption measures;
- assign to the Surveillance Body the task of including references to the application of the Plan in the annual report to the Directive Council;
- review the most significant documents with respect to the accreditation process (which is the only activity of public interest carried out by ACCREDIA) taking into account the indications formulated by the Surveillance Body also for the purposes of preventing the risk of corruption (e.g. contractual agreement with assessors/technical experts, customer satisfaction questionnaire for accredited entities, Internal staff regulations, indications regarding the management of sector experts abroad...).

In greater detail, the specific legality protocols adopted by ACCREDIA since the launch of the voluntary anti-corruption system, also at the request of the Surveillance Body, and still valid, are the following:

- 1) issuance of a petty cash management procedure, aimed at keeping the presence and management of cash, potentially usable for corrupt activities, under control;
- 2) planning and holding at least one annual meeting between the Surveillance Body and the Board of Auditors, aimed at sharing information relating to possible risks of illicit activities within the Body;
- 3) strengthening the IT system, with definition of a detailed risk analysis in this regard and with systematic controls entrusted to a qualified professional;
- 4) performance of controls by the Surveillance Body not only at the ACCREDIA offices, but also performing witness audits, also remotely, at the accredited bodies, aimed at verifying compliance with the Code of Ethics and Conduct on-site, also containing anti-corruption measures;
- 5) review of the internal rules regarding conflicts of interest for ACCREDIA assessors/technical experts, with revision of the relevant contractual agreement;
- 6) definition of a procedure for the selection of ACCREDIA personnel, aimed at providing evidence of compliance with the criteria established by the Body for the hiring of new resources;

- 7) adoption of software for the selection of assessors/technical experts assigned to perform assessment activities and aimed at ensuring the absence of conflicts of interest with the recipients of ACCREDIA's activity;
- 8) revision of the customer satisfaction questionnaire addressed to accredited bodies, with the inclusion of specific questions prepared by the Surveillance Body and aimed at highlighting any corrupt behavior on the part of the organisation's staff;
- 9) adoption of a transparency program compliant with ANAC indications for only joint possession companies;
- 10) periodic verification of the "Transparent ACCREDIA" prepared by ACCREDIA website staff;
- 11) adoption of a specific analysis of corruption risks attached to the Organizational Model, aimed at keeping under control not only the risks of perpetration of a crime, but also the risks attributable in a broader sense to a non-criminal concept of corruption;
- 12) definition of a written regulation containing sanction measures in the event of behavior by ACCREDIA employees in violation of anti-corruption obligations, both for employees and directors;
- 13) performance of periodic assessments by the Surveillance Body on the ACCREDIA database relating to complaints and reports in all departments of the organisation, aimed at identifying any critical issues also traceable to the risk of corruption;
- 14) performance of training activities for assessors and other ACCREDIA employees on the anti-corruption legislation and on ACCREDIA's Organizational Model, including initial training on the Three-Year Anti-Corruption Plan by the Surveillance Body for new staff members in all departments;
- 15) training of internal staff on the risks connected to self-laundering, the crime of trafficking in illicit influence and tax crimes, also traceable to the risk of corrupt activities;
- 16) review of the risk analysis with respect to the area of corporate and property crimes, as the management of ACCREDIA's financial resources is an activity which has a corruption risk, in particular following the introduction in 2019 and 2020 in the Law Decree 231 of new types of crime in tax matters;
- 17) issuing further protocols with respect to the administrative area, also in agreement with the Board of Auditors;
- 18) review of the complaints and reporting procedure, with the inclusion of the possibility of reporting to the Surveillance Body also for anti-corruption purposes;
- 19) extension of the Surveillance Body's audit activities to sectors of activity previously not subject to the Body's access, with a sampling suitable to cover the activities of the three departments;
- 20) establishment of a team of legal rights experts, also with specific skills in the field of administrative law, with the task of providing indications and opinions on ACCREDIA's activities with respect to civil law requirements;
- 21) systematic participation of the DPO in the activities of the Surveillance Body (meetings, controls, staff training, updating of the entity's documentation) for all aspects of common interest;

22) adoption of a whistleblowing procedure compliant with European Directive 1937/2019 and Legislative Decree 24/2023, also referable to the reporting of offenses regarding transparency and anti-corruption;

23) adoption of a procedure for the management of judicial and extrajudicial disputes in order to mitigate the risk of committing crimes against the Public Administration or corporate crimes.

These measures, which constitute legality protocols also for the purposes of anti-corruption legislation only for joint possession companies, have all been correctly implemented and have contributed to strengthening the anti-corruption safeguards of the National Accreditation Body.

It should also be underlined that the accreditation process (which constitutes the only activity of public interest performed by ACCREDIA) has, since the establishment of ACCREDIA, been regulated in accordance with the international technical regulations on accreditation and systematically overseen by the international bodies responsible for monitoring the activities of the national accreditation bodies, as well as by the Italian public administration which, with the forms provided for by means of the relevant legislation as well as by the ACCREDIA Statute, carries out constant surveillance activities on the accreditation process, including the definition of the economic conditions applied to accredited bodies.

4. Application by ACCREDIA of the ANAC requirements regarding transparency

ACCREDIA promptly followed up on Annex 1 bis to the ANAC resolution, on the basis of which a summary table of the various obligations was published on the ACCREDIA website, according to the following indications provided by the Surveillance Body as reported here below.

Information required by Annex 1	Measures implemented by ACCREDIA in the transparency section of the website
1) brief description of the procedure with indication of all useful regulatory references. 2) organizational units responsible for the investigation.	Inclusion of a general description of the accreditation activity with links to all the references normative requirements for the various types of accreditation and the indication of the various ACCREDIA personnel responsible for the different phases of the accreditation process regarding the ACCREDIA departments. Identification of ACCREDIA staff involved in the accreditation process.
3) the office of the procedure, together with the telephone numbers and corporate email address.	Inclusion for each scheme subject to accreditation of the link for contact with the competent Department, both by telephone and email.

<p>4) where different, the office responsible for adopting the final provision, indicating the name of the office manager together with telephone numbers and corporate email.</p>	<p>The Department is also the competent body for the adoption of the final provision.</p>
<p>5) modalities with which interested parties can obtain information relating to ongoing proceedings that concern them.</p>	<p>Interested parties can obtain all the information using the link to contact the Department. Furthermore, the Conformity Assessment Bodies (CABs) that have requested accreditation are assigned a Technical Officer as a contact following communication via email in which the contact details are given.</p>
<p>6) deadline set in the normative framework of the procedure for the conclusion with the adoption of a specific provision and any other relevant procedural deadline.</p>	<p>The deadlines for completing the accreditation procedure are those provided for by the technical regulations and are included in the general regulations already published on the website.</p>
<p>7) procedures whereby the provision can be replaced by a declaration by the interested party, or the procedure can be terminated, with the tacit consent of the administration.</p>	<p>The accreditation provision cannot be replaced by tacit consent or self-certification.</p>
<p>8) administrative and legal protection tools, recognized by the law in favor of the interested party, during the proceedings regarding the final provision or in cases of adoption of the provision beyond the deadline set for its conclusion and the methods to activate them.</p>	<p>ACCREDIA allows all interested parties to make complaints and reports.</p> <p>Furthermore, ACCREDIA provides, in compliance with international technical regulations, the administrative protection tools for challenging decisions adopted during the accreditation process ("sanctions and appeals" section).</p>
<p>9) access link to the online service, where it is already available online, or expected timeline for its activation.</p>	<p>The website provides, for some schemes, the link to access the accreditation service electronically.</p>
<p>10) methods for making any necessary payments, with the IBAN codes identifying the payment account, or for attributing the payment to the Treasury, through which paying parties can make payments by bank or postal transfer, or the identification details of the postal current account on which the paying parties can make payments by postal order, as well as the</p>	<p>The ACCREDIA pricelist, which can be accessed from the applicable tables for the applicant or accredited parties in the various schemes, and on the "Documents" page, contains the relevant information on the procedures for payments concerning the accreditation procedure, both for the determination of the fees and for their collection.</p>

payment identification codes to be indicated mandatory for the payment.	The IBAN is indicated in the ministerial layout of the electronic invoice which, through the platform of the authorized intermediary, is also received by the Fiscal Revenue Agency upon issuance.
11) name of the party upon whom the proxy authorisation is conferred, in cases of inactivity, as well as the methods for activating this authorisation, with indication of the telephone numbers and corporate email accounts.	The application for accreditation form, regulated by international technical regulations, does not allow for proxy authorisation.
12) For proceedings at the request of a party, deeds and documents to be attached to the request and necessary forms, including modules for self-certifications.	In the accreditation application form the necessary documents and information are identified and published on the website for each scheme.
13) For proceedings at the request of a party, offices to contact for information, opening hours and methods of access with indication of the addresses, telephone numbers and email accounts to which the requests are submitted.	All contact points are published on the website.

Still on the subject of transparency, it is highlighted that only some provisions of Law 241/90 are referable to the activities of ACCREDIA, as has been noted, also in agreement with the Surveillance Body, with reference to some questions and requests formulated concerning this point.

Regarding this, insofar as it is relevant to the field of application of this Plan, reference is made to the orientation formulated by the ACCREDIA Management after consulting the Surveillance Body:

ACCREDIA is a non-profit private legal entity which, based on Regulation 765/2008, performs the role of a Public Authority in the general interest.

As a joint possession association, as shown by the classification made by ANAC for anti-corruption purposes, ACCREDIA is required to guarantee transparency regarding its activity in the methods of public access, which are even more stringent than the right of access to documents, codified by Law 241/90, so that ACCREDIA, by virtue of the procedures currently in force and well documented on its website, guarantees access to information to all interested parties.

The question regarding the applicability to ACCREDIA of the rules on administrative proceedings provided for by the Law 241/90 is different. As indicated in the conclusions of the Position Paper, opinion on the legal nature of ACCREDIA, approved by its Directive Council, "the accreditation issued by ACCREDIA cannot be classified as an administrative measure, therefore it does not come under the jurisdiction of the TAR and the accreditation process is not an administrative procedure pursuant to law 241/1990".

This is now supported by constant jurisprudence on certification activities in the regulated sector. In this regard, reference is made to the ruling of 5 April 2019, n. 9678 of the United Sections Civil Court of Cassation which, precisely in this regard, highlighted that "private organizations carry out their activities under the active supervision of the competent public authority, which is ultimately responsible for their controls and of their decisions. The auxiliary and preparatory role attributed to private bodies by the regulation cannot be considered a direct and specific participation in the exercise of public powers".

Therefore, given the particular legal nature of ACCREDIA and the recent jurisdictions, including of the Court of Cassation, on the legal nature of certification and accreditation activities as private law acts regulated by a private contract, although qualified in some cases as a pre-condition for benefit from a subsequent administrative authorization, issued by the competent public authorities, it can certainly be concluded that ACCREDIA is required to respect the obligation of administrative transparency and to guarantee interested parties access to the documents, while the rules on administrative procedure contained in Law 241/90 and therefore, in reference to what is requested by the lawyer Mr. Oddo, ACCREDIA is not subject to article 2 of Law 241/90, since this law regulates the process of forming an administrative measure, a legal category in which no act implemented by ACCREDIA can be included.

With regard to this, the ACCREDIA Regulation RG-23 was developed for access to ACCREDIA documents and related forms.

5. Analysis of risks relating to relations with the Public Administration Authorities

This paragraph of the PTC contains the assessment of corruption risks to ACCREDIA and therefore constitutes an important parameter for assessing the adequacy of the measures currently in force to combat corruption within the Body.

With respect to this category of crimes, it is noted that the risks relating to corruption are extremely limited and can only be considered on a purely theoretical basis, since:

- ACCREDIA does not use public money, so supposed crimes of undue receipt and embezzlement to the detriment of the PA cannot be considered;
- economic relationships with accredited bodies (CABs) are regulated with standard tariffs, also subject to verification by the Interministerial Surveillance Commission;
- the accreditation process, a unique area connected to the general interest, is strictly regulated by international technical regulations, which also provide for a rigorous control mechanism on the work of national accreditation bodies;
- ACCREDIA is submitted to the surveillance of the Interministerial Surveillance Commission;
- no critical issues have arisen in the history of ACCREDIA regarding possible corruption episodes.

The quantification of risk is expressed in numerical terms, applying the synthetic indicator $I \times P = \text{Impact} \times \text{Probability}$.

This choice is considered appropriate to facilitate the concrete identification of the level of risk and therefore also the need for preventive measures appropriate to the level of risk.

Definition of Probability

The indicator P represents the probability with which the risk of committing an illicit act may occur.

The probability is quantified on the basis of two elements:

- abstract evaluation with respect to the characteristics of ACCREDIA's activities;
- concrete evaluation with respect to the objective results available to ACCREDIA (for example current statistics, any reports or complaints received and the results of both internal and Surveillance Body verifications).

The modification of some of these elements would therefore determine the need to review the risk analysis. Based on this premise, the following grid was used to quantify the probability in the range from 1 to 3.

Risk probability assessment		
Risk probability level	Criterion	Risk grading
Low	In theory, it is unlikely to occur and there are no known serious incidents in the last three years.	1
Medium	In theory, it is probable that it will occur but no serious incidents have occurred in the last three years.	2
High	In theory, it is probable that it will occur and serious incidents have occurred in the last three years.	3

Definition of impact

The impact constitutes the fallout of the crime on ACCREDIA’s activity in relation to its gravity (not only assessed in itself and with respect to the criminal sanctions in force, but also in the light of the behavioral principles that govern ACCREDIA's activities, of the special public relevance of its activities and the importance of the economic and social interests connected to the correct action of the sole national accreditation body, according to the approach of the “Severino law” to the concept of corruption).

- The level of impact was not judged on the basis only of the gravity of the crime compared to the extent of the punishment established by the penal code, but also in relation to the ability of a specific conduct (even if legally permissible) to be in conflict with the ACCREDIA’s mission and its ability to pursue interests of a general nature.

Based on this premise, the following grid was used to quantify the impact in the range from 1 to 3.

Evaluation of the impact of the risk		
Risk impact level	Criterion	Risk grading
Low	The risk does not refer to violation of the law nor to significant reputational damage, but its occurrence entails costs and inconveniences for recovery actions.	1
Medium	The occurrence of the risk situation also brings possible legal consequences for the organization or damage to its reputation.	2
High	The occurrence of the risky situation also entails the possible commission of crimes.	3

Risk calculation and consequent actions by ACCREDIA

In relation to the product I x P the attention index can be set on the basis of the following table.

Actions foreseen for risk management based on the I x P quantification		
Grading	Classification	Actions foreseen
1	Residual (acceptable)	No specific action is necessary and the general principles of behavior contained in the Code of Ethics and Conduct are sufficient.
2, 3	Low (acceptable)	The activity subject to risk must be regulated through specific internal rules of conduct (regulations, procedures, operating instructions, circulars, bodies resolutions...) aimed at standardizing the behavior of ACCREDIA employees involved in the activity.
4, 6	High (acceptable)	It is also necessary for the Surveillance Body to perform periodic assessments on the specific activity at risk.

9	Very high (not acceptable)	The activity at risk can no longer be carried out unless remedial actions have been undertaken.
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The following table identifies the possible corruption risks, the people who take part in the activities with the threat or possibility of risk, the impact, the probability and the improvement actions for the risks classified as "high" and "very high".

Risk Table

DESCRIPTION OF IMPROPER CONDUCT	ACCREDIA EMPLOYEES WHO COULD COMMIT AN IMPROPER CONDUCT	I	P	IP	COUNTER-MEASURES ADOPTED BY ACCREDIA
use of ACCREDIA's cash for illicit purposes (e.g. paying a bribe).	All employees who have access to the cash container.	3	1	3 (low)	Procedure for the management of the cash container.
purchases by ACCREDIA for activities not actually provided, or at prices higher than market prices.	All people with the power to decide on purchases and administrative staff, with respect to material operations.	2	1	2 (low)	Procedure for the procurement of goods and services.
pressure from an assessor /technical expert on a CAB aimed at soliciting a promise of utility in exchange for a favorable audit report.	ACCREDIA assessors/technical experts.	3	1	3 (low)	Procedure for managing complaints and reports. Questionnaire for CABs on customer satisfaction on the behavior of

DESCRIPTION OF IMPROPER CONDUCT	ACCREDIA EMPLOYEES WHO COULD COMMIT AN IMPROPER CONDUCT	I	P	IP	COUNTER-MEASURES ADOPTED BY ACCREDIA
					assessors/technical experts.
sending an assessor to a CAB with a conflict of interests.	Technical officer Technical Secretariat/Programming (for the DC Department)	2	1	2 (low)	Software for the assignment of tasks.
drafting by the assessor of an untruthful audit report, with the aim of benefitting the CAB.	ACCREDIA assessors	3	1	3 (low)	Criteria for the selection of assessors and the assignment of tasks. Contractual agreement for assessors and technical experts.
selection and hiring of persons without the necessary professional competences, carried out with the aim of repaying debt towards third parties or in any case gaining their goodwill.	HR manager General Director President	2	1	2 (low)	Procedures for the selection and evaluation of personnel.
failure to forward complaints/reports or non-conformities to the Surveillance Body that	Compliance Officer	2	1	2 (low)	Procedure for the management of

DESCRIPTION OF IMPROPER CONDUCT	ACCREDIA EMPLOYEES WHO COULD COMMIT AN IMPROPER CONDUCT	I	P	IP	COUNTER-MEASURES ADOPTED BY ACCREDIA
could highlight improper behavior by ACCREDIA staff.					complaints and reports. Periodic audits of the Surveillance Body on complaints and reports.
failure to apply disciplinary measures to ACCREDIA staff who engage in improper behaviour.	General Director	2	1	2 (low)	Sanction system included in the internal personnel regulation.
failure to apply disciplinary measures to ACCREDIA directors who engage in improper behaviour.	President	2	1	2 (low)	Sanction system included in the internal regulation for directors.
failure to report to the public authorities possible illicit behavior by an ACCREDIA employee or a recipient of the accreditation activity, in cases where there is an obligation to report.	General Director President Department Directors	2	1	2 (low)	Criteria for reporting information relating to possible illicit acts contained in this plan.

With specific reference to illicit trafficking of influence, the risk analysis is formulated through the following table:

DESCRIPTION OF IMPROPER CONDUCT	ACCREDIA EMPLOYEES WHO COULD COMMIT AN IMPROPER CONDUCT	I	P	IP	COUNTER-MEASURES ADOPTED BY ACCREDIA
<p>An ACCREDIA employee offers money or other benefits (e.g. signing of contracts with third parties indicated by him) to a public official who is a member of an ACCREDIA body, so that he carries out mediation activities with the administration to which he belongs.</p>	<p>ACCREDIA top management</p>	<p>3</p>	<p>1</p>	<p>3 (low)</p>	<p>Procedure for the selection of personnel.</p> <p>Procedure for the qualification of assessors and technical experts.</p> <p>Procedure for the procurement of goods and services.</p> <p>Prohibition of cash transactions.</p> <p>In addition to these countermeasures, the Surveillance Body considers it appropriate to introduce a further safeguard, through reporting to the Surveillance Body all cases in which a person who has economic relations with ACCREDIA has been indicated by a public official who is a member of an ACCREDIA Corporate Body.</p>
<p>The CAB, as a private entity subject to the authority of ACCREDIA, offers a utility to the Department Director or other ACCREDIA top management to put pressure on the assessor (or the assessment team) performing the assessment at the CAB to influence the final outcome.</p>	<p>ACCREDIA top management</p>	<p>3</p>	<p>1</p>	<p>3 (low)</p>	<p>Code of Ethics and Conduct.</p> <p>Whistleblowing procedure that allows the assessor to report any pressure received from an ACCREDIA top manager.</p> <p>Criteria for the composition of the ACCREDIA assessment teams in on-site assessments.</p>

DESCRIPTION OF IMPROPER CONDUCT	ACCREDIA EMPLOYEES WHO COULD COMMIT AN IMPROPER CONDUCT	I	P	IP	COUNTER-MEASURES ADOPTED BY ACCREDIA
A CAB addresses a member of an ACCREDIA body, offering him any form of utility, so that he carries out mediation with other ACCREDIA bodies or employees aimed at influencing accreditation decisions.	Members of Corporate Bodies	3	1	3(low)	Whistleblowing procedure that allows everyone to report any pressure or attempts at conditioning. The members of the Sector Accreditation Committees cannot have relationships of any kind with accredited or applicant bodies.

From the risk analysis it emerges that no risk attributable to corruption exceeds the "low" level, also with reference to the assessments relating to the trafficking of illicit influence, and that for all the risks considered, specific rules of behavior are in force, also as a result of the anti-corruption measures adopted in the three-year period 2015/2017.

With reference to the crimes introduced in the list of crimes during 2023 (attempt to influence contracts - art. 353 of the criminal code and attempt to influence the procedure for choosing the contractor art. 353-bis introduced by Law no. 137/2023), it should be noted that the Surveillance Body, in agreement with ACCREDIA 's internal Legal Area, examined them and deemed them not referable to ACCREDIA's activity.

In all cases, the Surveillance Body, while not exceeding the "low" level of risk, also periodically carries out checks on the anti-corruption measures defined both in the Organizational Model and in this Plan.

6. Criteria adopted by ACCREDIA for reporting to public authorities

This Plan is based on the assessment, also formulated on the basis of qualified opinions acquired over time by ACCREDIA, according to which ACCREDIA employees, in certain areas of their activity, can be configured as public service representatives.

For this purpose, two important legal provisions are referred to:

a) Article 331 of the criminal procedure code [c.p.p.]: Report by public officials and those responsible for a public service.

1. Except as established by article 347, public officials [criminal code c.p. 357] and those responsible for a public service [c.p. 358] who, in the performance or because of their roles or their service, obtain

information of a punishable crime, shall report it in writing, even when the person to whom the crime is attributed is not identified [c.p. 361, 362].

2. The reported illicit conduct is presented or transmitted without delay to the public prosecutor or to a judicial police officer.

3. When multiple people are obliged to report the same illicit conduct, they can also draw up and sign a single document.

4. If, during a civil or administrative proceeding, a fact emerges which may constitute a punishable crime, the prosecuting authority draws up and transmits the reported illicit conduct to the public prosecutor without delay.

b) Article 362 of the c.p.: Failure to report on the part of a person responsible for a public service.

The person responsible for a public service who fails or delays reporting to the authority indicated in the previous article a crime of which he/she has obtained knowledge during the performance or due to the service provided, is punished with a fine of up to 103 euros.

This provision does not apply if it is a crime punishable upon legal recourse presented by the offended party.

Given the above, the aim of this paragraph is to define the reference criteria for the management of information of possible criminal importance that could arise from the assessments conducted by ACCREDIA at the CABs.

First of all, it should be noted that the obligation to report concerns only reports of crimes punishable by law that the person responsible for a public service has obtained knowledge of in the performance of or as a result of his duties.

This results in the exclusion of the possibility, for ACCREDIA, of entering into the merits of the CAB's compliance with mandatory requirements that are not directly connected to the purpose of the accreditation verification (and consequently of reporting possible violations in this sense to the competent bodies).

On this point, we refer below to the provisions of the assessment procedures of CABs of the individual departments regarding the behavior that ACCREDIA assessors must adopt in situations of potential violation of mandatory requirements and in all cases of:

- possible violations found by the assessors on mandatory requirements that do not fall within the scope of the audit must not be reported in the audit report;
- possible violations found by the assessors on mandatory requirements linked to the scope of the audit must be reported as comments, to encourage the CAB concerned to keep these aspects under control during subsequent audits;
- possible violations found by the assessors on mandatory requirements falling within the scope of the audit shall be reported as a NC.

Even if an ACCREDIA employee is to be considered responsible for a public service, this could only apply with respect to information coming directly within the scope of accreditation activities. In all

other cases, the ACCREDIA employee has the right, typical of any private citizen, to submit reports to the public authority in the forms provided for by the legislation in force.

Criminal jurisprudence has repeatedly clarified that, if legal denunciation is obligatory, the purpose of which is to enable the judicial authority to pursue criminal action, it is necessary that knowledge of the criminal act occurs in the performance or due to the functions or service and therefore "in conjunction with or due to the activities performed" (Cass. n. 8937/2015; Cass. n. 26081/2008) and in any case "depending on the activity carried out" (Pret. Ragusa, 7.10 .1996). However, if the public official or person responsible for a public service "has knowledge of the crime in different situations, the obligation no longer applies and in its place there is the right of any citizen to report" (Cass. n. 3534/2008).

Likewise, it should be remembered that ACCREDIA staff have no right to enter into the merits of the behavior of the organizations receiving a CAB's services, with which ACCREDIA staff come into contact, for example during witness assessments. These parties are not recipients of ACCREDIA's activities, so there could never be an obligation to report to the public authority any violation of mandatory requirements by them.

As regards the procedure to be followed for the management of information of possible criminal significance resulting from ACCREDIA assessments, the following procedural process is envisaged:

- a) If information of possible criminal importance is gathered during the assessment at the CAB, as may well occur, the relevant evidence is reported by the ACCREDIA assessor on the documentation relating to the assessment activity. If the information is not relevant to the subject of the audit, the obligation to denounce is not applicable and therefore outside the scope of application of this document.

The assessor who highlighted this information on the documents relating to the assessment at the CAB immediately notifies the Area Contact and/or the Department Director and/or the Deputy Department Director by email, reporting the seriousness and exceptional nature of the case, also to allow the timely management of critical issues (if necessary the email can be sent sooner or followed by a phone call for clarification).

If, based on their sector competences, the persons in question do not believe they can exclude possible criminal action, they shall immediately contact the General Director and jointly decide on the methods of intervention; before any reporting to the competent authority, information is given to the President of the Surveillance Body.

- b) If the information is acquired outside of the assessment activity at the CAB (e.g. reports or complaints that report irrefutable evidence) the ACCREDIA employee who receives it immediately reports it to the Area Contact and/or to the Department Director and/or to the Deputy Director of the Department, who, in all cases, undertakes an initial examination of the information received: if, based on their sector competences, they do not believe they can exclude its possible criminal significance, they immediately contact the General Director and jointly decide on the intervention methods by informing the ACCREDIA employee who received the report, for whom obviously the principles of confidentiality and protection against whistleblowing apply to the highest degree. Before any reporting to the competent authority, information is given to the President of the Surveillance Body.

With regard to the investigative tools that ACCREDIA employees can use during assessment at the CABs, it should be noted that the correct fulfillment of the role of the National Accreditation Body requires that the assessments at the CABs be performed in a diligent and consistent manner, especially with regard to the tools for gathering information of possible legal significance. In fact, it is necessary to take into account three different risk hypotheses, which this protocol aims to mitigate:

- negligent failure to search for information suitable for identifying possible illicit conduct on the part of CABs;
- misuse of the investigative powers of the ACCREDIA assessors/technical experts, with consequent violations of both the relevant technical regulations and the legal and contractual obligations towards the CABs;
- inconsistency in the evaluation techniques and tools used by individual ACCREDIA assessors/technical experts.

For this purpose, it is considered appropriate that, in ACCREDIA assessments, where applicable, the invoices (and evidence of payment) issued by the CABs to client organizations are checked, including reimbursements of expenses, or receipts received by the members of the assessment team, including expense reimbursements.

However, ACCREDIA's assessors/technical experts are not permitted to behave in the following ways:

1. to raise findings or conduct investigations relating to regulations that do not fall within the scope of the audit, since it is necessary to conduct verifications and formalize any findings only in relation to the applicable normative requirements;
2. to acquire or evaluate administrative data not relevant to the assessment activities (e.g. violations of tax law);
3. to acquire or evaluate sensitive confidential data (e.g. data on employee health issues).

It is instead possible to use as investigative tools, as also confirmed by IAF, direct contact with the organization, as well as with the CAB's auditor, to verify whether the audit was really carried out as declared by the CAB. However, it is considered appropriate for this to happen only in cases of particular necessity and, if possible, by agreement with the Department Director/Deputy Director/Area Contact.

Where a witness assessment is foreseen, ACCREDIA assessors shall respect the role of Observers (see IAF document MD 17) without carrying out independent verifications by detaching themselves from the CAB's audit team.

With regard to the identification of situations which make it appropriate to report them to the public authority (in the forms provided for by the legislation in force), the reporting of such by ACCREDIA is considered appropriate, in all schemes and sectors, given the presence of evidence arising from the assessment at the CAB and constituting fraudulent behavior on the part of the CAB's employees, accompanied by malice and aimed at altering the result of the accreditation verification, representing false information or making use of counterfeit or otherwise untrue documents.

Only behaviors of this kind, taking into account the public importance of the accreditation foreseen by the community and the national legislation in force, could take on criminal significance, as well as legitimizing the normal sanctions measures specific to ACCREDIA (withdrawal, reduction or suspension

of the accreditation). See the provisions of the standard ISO 17011:2017 regarding fraudulent behavior.

The possibility of transmitting reports to the competent authority can only be evaluated on a case-by-case basis, taking into account all the concrete circumstances, in compliance with the legislation in force, the principle of collaboration with the competent administrations and compliance with the procedural process provided for by this PTC.

The case-by-case logic must also be applied with regard to identifying the Authority to which the report should be sent. In general, and given that the President of the Surveillance Body can recommend the most suitable course, it is believed that for CABs operating in regulated areas the reporting of possible criminal acts can be presented directly to the Administration that appointed ACCREDIA to carry out its activities for the purposes of subsequent ministerial authorization, and in particular to the resources that carry out market surveillance activities (e.g. ICQRF of MASAF; NOE at MASE; DG Market of MIMIT).

Finally, it should be noted that ACCREDIA assessors cannot in any case be classified as judicial police officers (a qualification that can only be attributed by an express legislative provision), which therefore excludes the performance of activities specific to this role.

7. Parties involved in the application of this PTC

This PTC involves all resources with roles of responsibility within ACCREDIA.

The Directive Council has the task of adopting the PTC and integrating any updates.

The top management (President, General Director, Department Directors and other top positions) have the task of verifying that the measures contained in the PTC are implemented in their areas of competence.

ACCREDIA employees have the task of respecting the behavioral requirements set out in the PTC and in the documents related to it (e.g. contractual agreements, regulations, Code of Ethics and Conduct).

The ACCREDIA Compliance Officer has the task of applying the general rules of the Body's 231 system also to this PTC (inclusion among the documents to be managed in a controlled manner, staff training, recording of non-conformities in case of violation, conduct of internal audits, provision of measurable objectives with respect to the implementation of the PTC, evaluation of the adequacy of the PTC in the annual report for the Directive Council).

The Surveillance Body has the task of verifying, also by means of verifications, the adequacy of the PTC and compliance by top and non-top management staff, including these checks into the more general monitoring of ACCREDIA's Organizational Model.

The Surveillance Body is involved in the application of this Three-Year Plan also in its capacity of manager of reports in accordance with the whistleblowing procedure.

The DPO has the task of verifying compliance with the GDPR for all ACCREDIA's activities and in particular, as regards this Plan, providing indications to balance the protection of confidentiality with respect for the principle of transparency underlying the voluntary anti-corruption system adopted by ACCREDIA.

8. ACCREDIA internal anti-corruption training

The Surveillance Body evaluates the anti-corruption training and refresher needs of ACCREDIA staff and agrees with the directors concerning the performance of appropriate activities.

Anti-corruption training is based on the following general criteria:

- at least 2 hours of training over the three-year period for internal staff and assessors on the contents of this PTC and subsequent updates;
- at least 1 hour of initial training for all new employees, coordinated by the President of the Surveillance Body, on all points related to this Plan;
- training is delivered by members of the Surveillance Body or by experts which it has approved.

9. Anti-Corruption Code of Conduct

The PNA requires, for parties required to apply anti-corruption standards, the adoption of specific Codes of Conduct.

Since its establishment, ACCREDIA has implemented a Code of Ethics and Conduct as part of its Organizational Model and has revised it, first in 2017 and then in 2023, at the request of the Surveillance Body, precisely with the objective of completing the text with all possible references to the prevention of corruption, also in compliance with the indications of the standard UNI ISO 37001, referred to several times in the current edition of the Code of Ethics and Conduct.

The documents that regulate specific sectors of activity or staff levels in greater detail (e.g. the contractual agreement for assessors/technical experts, internal staff regulations) have been revised, also upon indication of the Surveillance Body, with further rules relating to the prevention of corruption and the application of the general anti-corruption principles contained in the Code of Ethics and Conduct.

ACCREDIA, with respect to its top management, has also adopted a regulation for directors, which provides for a sanction system for violations of the Model, consistent with the specific labour law applicable to company directors.

The overall framework of the rules in force in ACCREDIA is therefore suitable, at present, to regulate in a complete, detailed and effective way all conduct that may be linked to the risk of corruption.

In all cases, the general level of adherence to these rules by all ACCREDIA staff, both internal and external, is highlighted. No critical issues were recorded with respect to internal anti-corruption rules, no cases of violation of the Code of Ethics and Conduct were found, no disciplinary actions were initiated for corrupt behavior, no complaints or reports regarding incorrect behavior were received regarding the organisation's staff, not even through the specific questions included regarding this in the questionnaires addressed to accredited bodies.

10. Monitoring indicators

ACCREDIA, also with reference to the contents of paragraph 3.1.3 of the National Anti-corruption Plan, defines indicators for monitoring the effectiveness of its anti-corruption and transparency system, with respect to which corresponding measurable objectives are foreseen within the corporate management system. In particular, the management review provides information relating to the progress of the various objectives.

For this reason, starting from the entry into force of this document, the management review report will be shared with the Surveillance Body, which may participate in the dialogue relating to the objectives of the ACCREDIA management system relevant to this Plan.