

# Prevention Plan

## for Risks of Corruption and Related Offences



CALOUSTE GULBENKIAN  
FOUNDATION

# CONTENTS

<b>1. Framework</b> .....	02
<b>2. Concepts and definitions</b> .....	04
2.1. Concepts of corruption and related offences .....	05
2.2. Concepts of risk and risk management .....	06
<b>3. Governance model of the Foundation and main responsibilities</b> .....	07
3.1. Chart .....	08
3.2. Internal control .....	09
<b>4. Identifying risks of corruption and related offences and preventive measures</b> .....	10
4.1. Risk criteria and levels .....	11
4.2. Risk level assessment methodology .....	13
4.3. Areas of activity at risk of practicing acts of corruption .....	13
4.4. Main risks .....	14
4.5. Preventive measures .....	14
<b>5. Control and review of the Prevention Plan for Risks of Corruption and Related Offences</b> .....	16
<b>6. Annexes</b> .....	18
6.1. Annex I – Tables for identification of risks of corruption and related offences .....	19
6.2. Annex II – Legal definitions of corruption and related offences .....	28

# 1. Framework

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**Decree-Law 109-E/2021**, of 9 December, approved the General Scheme for the Prevention of Corruption (“RGPC”), which made it mandatory for all entities with 50 or more employees to implement a regulatory compliance programme intended to prevent, detect and sanction acts of corruption and related offences carried out against or through the entity.

Pursuant to the aforementioned Decree-Law, the **regulatory compliance programme** requires adopting and implementing six corruption prevention mechanisms:

- (i) designation of a person responsible for regulatory compliance),
- (ii) preparation of a Prevention Plan for Risks of Corruption and Related Offences (PPR),
- (iii) adoption of a Code of Conduct,
- (iv) availability of Whistleblowing channels,
- (v) awareness of all employees through Training and Communication
- (vi) and, finally, implementation of an Assessment System.

This Prevention Plan for Risks of Corruption and Related Offences responds to the obligations set out in the RGPC, also reflecting the prevention work previously carried out by the Calouste Gulbenkian Foundation in this area. As such, this document is the result of a review of the Foundation’s areas of activity, presenting the risks that may expose these activities to acts of corruption and related offences, as well as the existing control mechanisms to mitigate the identified risks.

**Anti-Corruption Compliance Officer:** the Board of Directors of the Foundation appointed the Head of the Legal Office, Rui Gonçalves, as the person in charge of Anti-Corruption Compliance, attributing to him the responsibility and delegating to him the necessary authority to ensure the effective functioning of the corruption prevention system, namely:

- Execute, control and prepare the periodic review of this PPR;
- Supervise the design and implementation of the Foundation’s corruption prevention system;
- Provide advice and guidance on issues associated with corruption;
- Ensure that the corruption prevention system complies with applicable legislation;
- Report to the Board of Directors on the performance of the corruption prevention system.

## 2. Concepts and Definitions

### 2.1.

#### Concepts of corruption and related offences

For the purposes of the risk analysis to be carried out in the context of the PPR:

- **Corruption**, regardless of the legal types of crime provided for in the Criminal Code and other applicable legislation (Annex II), is a broad concept that implies the combination of four elements<sup>1</sup>:
  - An action or omission in which a Foundation employee is involved;
  - The practice of a legal or illegal act;
  - Obtaining, offering or promising undue advantage;
  - For oneself, for the Foundation or for a third party.
- **Employee** means any person with an employment relationship, providing services or otherwise, to the Foundation, even if temporarily, paid or otherwise.
- **Corruption or related acts** means, namely:
  - a) Promise, offer or delivery**, directly or indirectly, of undue benefits of a pecuniary nature to an employee, for them, for the Foundation or for a third party, so that the employee performs or refrains from performing an act, which goes beyond the exercise of their duties (passive corruption);
  - b) Request or acceptance**, direct or indirect, of undue benefits of a pecuniary or non-pecuniary nature, by an employee, for themselves, for the Foundation or for a third party, so that the employee performs or refrains from performing an act, which goes beyond the exercise of their duties (active corruption);
  - c) Any payment intended to encourage or expedite** the practice of an undue act, to obtain an omission or refusal, or to obtain undue favourable or privileged treatment, even if attempted, contrary or not to the duties of their positions or duties (i.e. in a normal or routine situation, there would be no payment of any value for the execution of the task or for obtaining the result in question);

For a better understanding of the concepts, and to merely illustrate potentially relevant situations for the purpose of this PPR, the following examples of acts of corruption and related offences were identified:

- a) Offer, acceptance, request or promise of professional courtesies of considerable value in the context of negotiating or revising contracts or in tendering procedures;**
- b) Professional courtesies offered or promised to public officials, holders of political office or holders of high public office;**
- c) Granting sponsorships or donations as a means of exerting undue influence or pressure;**
- d) Misuse of personal relationships with public officials, holders of political office and holders of high public office;**
- e) Receipt of undue financial advantage or greater than that owed by an employee in the exercise of their duties by misleading or taking advantage of the victim's error;**

<sup>1</sup> In a more social and less legal view of the phenomenon, the non-governmental organisation International Transparency defines corruption as “abuse of entrusted power for private gain”.

- f) Abuse of powers entrusted to an employee to unduly benefit or harm someone;
- g) Abuse of influence with any public or private entity in return for requesting/obtaining pecuniary or non-pecuniary advantage for the employee, for a third party or for the Foundation;
- h) Employee obtains advantages or facilitates operations to conceal advantages arising from the commission of unlawful acts with a view to disguising their origin;
- i) Employee illegitimately appropriates, for their own benefit or that of a third party, money or movable property, for purposes other than those for which they are intended;
- j) Employee commits intentional acts or omissions related to the use of false information/documentation, failure to report information in breach of a specific obligation, and diversion of funds for purposes other than those for which they were initially granted.

## 2.2.

### Concepts of risk and risk management

In this plan, for the purposes of risk analysis, different concepts are mentioned, whose definition is as follows:

- a) **Control:** refers to the procedure or set of procedures aimed at reducing or mitigating the gross risks associated with a particular process or activity;
- b) **Tolerance limit:** refers to limits defined for the KRI to monitor its evolution and proceed with resolution/correction actions in case of breach;
- c) **Materiality:** refers to the severity of the risk considering the impact of the event on programmes/activities, financial impact and impact on reputation.
- d) **Mitigation/correction action plan:** refers to the set of activities and their schedule, to be carried out by the Organic Units, aimed at mitigating the risk of acts of corruption and related crimes or correcting situations of breaches of tolerance limits (corrective measures);
- e) **Risk:** refers to the likelihood of an act of corruption or related crime occurring with a negative impact on the Foundation's programmes/activities, reputation or financial situation;
- f) **Gross risk:** refers to the risk measure without considering the control activities (preventive measures) that the Foundation has implemented;
- g) **Net risk:** refers to the risk that remains after the effectiveness of the control activities (preventive measures) implemented to mitigate the gross risk;
- h) **Objective risk:** refers to the risk measure deemed acceptable for a given activity or process, which may be framed by predefined thresholds.

## 3.

# Governance Model of the Foundation and Main Responsibilities

### 3.1. Chart



### 3.2. Internal control

Risk management of corruption and related offences, as part of the Foundation’s internal control system<sup>2</sup>, is based on the model of the three lines of defence:

- a) **1<sup>st</sup> line of defence** – direct, distributive and support duties carried out by Organic Units primarily responsible for developing and maintaining effective controls within the scope of the activities carried out. They are also responsible for identifying, managing and mitigating the risks arising, and for operating in an adequate control environment;
- b) **2<sup>nd</sup> line of defence** – control duties in areas transversal to the entire organisation, which are responsible for translating the risk acceptance level of the Foundation and its activities into methodologies and policies that support the monitoring and control of risk in the management of the aforementioned activities of the Foundation;
- c) **3<sup>rd</sup> line of defence** – internal audit function, which provides management with independent assurance and consulting services regarding the adequacy of the levels of internal control ensured by the 1<sup>st</sup> and 2<sup>nd</sup> Lines of Defence.

The activity of managing the risk of acts of corruption and related offences is the responsibility of all stakeholders, supported and assisted by the Audit and Risk Management Service (“SAGR”) through a systematic and structured approach to identifying and managing risks.

<sup>2</sup> Included in the “New Internal Audit Model” published in September 2020.

# 4. Identifying Risks of Corruption and Related Offences and Preventive Measures

## 4.1. Risk criteria and levels

The risk associated with the different identified situations can be assessed according to the probability of occurrence and the magnitude or foreseeable severity of its consequences.

Regarding the **Magnitude** of the corruption risk event and related offences, we have the following levels:

Level	Rating criteria
Low	Situation with no impact on activities or programmes/projects, there are no serious breaches of rules of conduct or ethical principles, no impact on the Foundation's image or reputation and no insignificant financial losses or costs.
Moderate	Situation with slight impact on activities or programmes/projects (e.g. one-off delay), there are slight breaches of rules of conduct or ethical principles, with irrelevant impact on the Foundation's image or reputation and insignificant financial losses or costs.
Significant	Situation with an impact on activities or programmes/projects (e.g. temporary interruption), with serious breaches of rules of conduct or ethical principles, with a relevant impact on the Foundation's image or reputation, with the possibility of lawsuits and with relevant financial costs.
High	Situation with a relevant impact on activities or programmes/projects (e.g. prolonged interruption or suspension), with very serious breaches of rules of conduct or ethical principles, with a relevant impact on the Foundation's image or reputation, with the existence of lawsuits and very relevant financial costs.

Regarding the **probability** of occurrence of the risk event, that is, we have the following levels:

Level	Rating criteria
Remote	Situation associated with or resulting from an exceptional activity or process or one that never happened.
Unlikely	Situation associated with or resulting from a sporadic activity or process that happens up to once a year or semester.
Likely	Situation associated with or resulting from a regular activity or process that happens up to once a quarter or month.
Very likely	Situation associated with or resulting from a current activity or process that happens up to one or more times a week or day.

The corruption risk rating thus results from the combination of the probability of occurrence with the severity of the magnitude, according to the risk matrix below:

4 – High	Medium 4	High 8	Very high 12	Very high 16
3 – Significant	Medium 3	Medium 6	High 9	Very high 12
2 – Moderate	Low 2	Medium 4	Medium	High 8
1 – Low	Low 1	Low 2	Medium 2	Medium 4
	1 – Remote	2 – Unlikely	3 – Likely	4 – Almost certain

The profiles associated with the risk levels contained in the matrix have the following interpretation:

Level	Description of risk exposure
Very high	Risk level with a material or high probability of occurrence and non-reversible consequences and/or very significant costs. Requires immediate and priority action to mitigate the effects of its occurrence and increase risk control and monitoring (correction action plan).
High	Risk level with a moderate to high probability of occurrence, with reversible consequences in the short and medium term and/or significant costs. Requires priority action to mitigate the probability and/or magnitude of occurrence (correction action plan).
Medium	Risk level with low to moderate probability of occurrence, with reversible consequences in the short and medium term and insignificant costs. Requires action to reduce the probability and/or magnitude of occurrence (correction action plan).
Low	Risk level with low or moderate probability of occurrence and negligible consequences and irrelevant costs. As a rule, risks are effectively managed and controls implemented are adequate (risk acceptance and monitoring).

## 4.2.

### Risk level assessment methodology

The risk self-assessment instrument, used to assess the magnitude and probability of occurrence of corruption risks, is based on the following methodology:

- Identification of risks associated with critical processes and activities that are more exposed to acts of corruption and related offences. This identification is carried out using practices aimed at processing information from the different areas;
- Assessment of risks according to their magnitude and probability of occurrence in view of the defined appetite (gross risk);
- Identification of controls (preventive measures) in place to prevent or reduce gross risk (net risk). Subsequent positioning of the net risk of acts of corruption in the risk matrix and assessment against the tolerance threshold, that is, the limit up to which the Foundation believes the level of risk to be acceptable (objective risk);
- Risk monitoring and control, with definition of corrective action plans (corrective measures) when they are above the tolerance threshold. Additionally, to ensure that the information regarding the risks taken is adequately disclosed by the Board of Directors, Organic Units and all interested parties, the reporting phase in the risk management cycle can respect two types of provision of information required, internal reporting and external reporting, where applicable.

## 4.3.

### Areas of activity at risk of practicing acts of corruption

The methodology followed to prepare this plan is based on the identification of the Foundation's main areas of activity that could be more susceptible to corruption and related offences. The areas of activity of the Foundation deemed to be of potential risk are as follows:

- Government model;
- Analysis and distribution of subsidies, grants and prizes;
- Applying for and obtaining external funding for projects and activities;
- Collection and archive management;
- Scientific activity management;
- Management of cultural and artistic programming;
- Communication and publicising of activities;
- Partnership management;
- Patronage management;
- Museum and library security;
- Acquisition of goods and services;



- Human resources management;
- Management of financial, pecuniary and digital resources;
- Management of portfolios, programmes and projects;
- Legal support and advice;
- Internal control and organisation.

## 4.4.

### Main risks

The analysis carried out of the risk of corruption and related offences identified the following behaviours or practices:

- a) Lack of impartiality and technical impartiality due to the influence of specific interests (conflict of interests), external to the Foundation;
- b) Use/disclosure of privileged and/or confidential information for the benefit or detriment of specific interests;
- c) Acceptance of benefits in exchange for granting advantages and/or favours in conducting internal processes;
- d) Offers or promises to offer undue benefits to external entities in exchange for advantages and/or favours in processes/activities in which the Foundation is involved;
- e) Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation;
- f) Abuse of the Foundation's own assets or assets in its custody for the benefit or detriment of specific interests;
- g) Receipt of undue financial advantage for a Foundation employee or for the Foundation by misleading or taking advantage of third-party errors (e.g. beneficiaries).

## 4.5.

### Preventive measures

In addition to identifying the main risks of corruption, the Foundation, within the scope of this plan, is responsible for identifying the measures that already exist and to be implemented, within the Foundation, that contribute to reduce and mitigate the occurrence and impact of the risks identified. In this regard, the following should be noted:

– The Foundation promotes a culture of exemplary professional honesty and ethics, which considers and contributes to protecting the Foundation's reputation, seen as an inalienable asset. Raising awareness, continuous remembrance and celebration of the philanthropic legacy of the Founder and the Foundation are seen as guarantors of a culture that discourages and represses any situation that increases the risk of corruption and related offences;

– The Foundation, since its formation, has been adopting and continually revisiting documents that contain rules regulating behaviour and procedures that apply across the entire organisation, namely:

1. Code of Conduct for Foundation Employees
2. Duties of Conduct of the Members of the Board of Directors
3. General Conditions for Purchasing from Suppliers
4. Code of Conduct – Suppliers
5. Code of Conduct – Researchers
6. Internal Audit Code of Ethics
7. Internal Purchasing Regulations and Purchasing Regulations of the Gulbenkian Institute of Science
8. BA Collection Development Policy
9. Internal Management Standards and Procedures within the Management Standards
10. Regulation for the Use of Service Vehicles
11. Calouste Gulbenkian Foundation Credit Policy

Pursuant to Article 7 of the RGPC, the Foundation's Code of Conduct establishes a set of principles, standards and values that serve as an ethical benchmark for all employees in their relations with one another and with the different internal and external stakeholders of the Foundation. In addition to ensuring, as general principles, good management, transparency, impartiality, probity, integrity, honesty, civility, institutional respect and the guarantee of confidentiality, the Code of Conduct also provides the means for settling conflicts and dilemmas, and identifies the sanctions to be applied in case of breach.

Within the scope of this plan, and continuing two practices already implemented at the Foundation, training programmes will be developed on the concepts and problems associated with corruption and related offences, with a view to raising the awareness of all employees on the subject; the whistleblowing channel, already in operation for other matters, will be used to present and treat potential reporting related to corruption and related offences.

5.

## Control and Review of the Prevention Plan for Risks of Corruption and Related Offences

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This Management Plan for Risks of Corruption and Related Offences of the Foundation will be subject to a three-year review, without prejudice to mid-term reviews justified by relevant changes in the attributions or organic structure of the Foundation, to assess the effectiveness of the plan and the controls implemented, ensuring its continuous improvement.

Additionally, the execution of the PPR is subject to control, carried out in the following terms:

- a)** Preparation, in the month of October, of an interim assessment report of situations of high or maximum risk identified;
- b)** Preparation, in the month of April of the year following execution, of an annual assessment report, containing namely the quantification of the degree of implementation of the preventive and corrective measures identified, as well as the forecast of their full implementation.

All doubts on the interpretation of the provisions of this plan must be brought to the knowledge of the Anti-Corruption Compliance Officer and the Legal Department, who must clarify them always based on the provisions contained in the RGPC.

All changes and updates to this plan must be formally approved by the Board of Directors.

# 6. Annexes

## Annex I

### Tables for identification of risks of corruption and related offences

Below are tables identifying the areas of activity, risks, net magnitude (M), net probability (P), net risk level (RL – after discounting applied controls) and controls/preventive measures within the scope of risks of corruption and related offences:

Activity Area: Government model				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>• Acceptance of benefits in exchange for granting advantages and/or favours in conducting internal processes</li> <li>• Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>• Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> <li>• Use/disclosure of privileged and/or confidential information for the benefit or detriment of specific interests</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>• Duties of conduct of the Board of Directors</li> <li>• Preparation /updating of the list of institutions or companies of which the Directors are members or in which they hold any role (Declaration of Interests)</li> <li>• Centralised control and decision-making</li> <li>• Digitisation of the process and computer control</li> <li>• Segregation of duties</li> <li>• Updated record of minutes and resolutions</li> </ul>

Activity Area: Analysis and distribution of subsidies, grants and awards				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Abuse of the Foundation's own assets or assets in its custody for the benefit or detriment of specific interests</li> <li>Acceptance of benefits in exchange for granting advantages and/or favours in conducting internal processes</li> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> <li>Receipt of undue equity advantage for a Foundation employee or for the Foundation itself by misleading or taking advantage of third-party errors</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Application and selection criteria defined and published on the website</li> <li>Application formalisation with fulfilment of specific requirements</li> <li>Defined principles for granting support</li> <li>Assessment of applicants by juries</li> <li>Preliminary review of counterparties</li> <li>Signature of a contract/protocol or commitment letter between the parties</li> <li>Conflict of interest policy</li> <li>Segregation of duties</li> <li>Signature of a declaration of commitment to ethical principles and conduct</li> <li>External audit promoted by public entities and/or funding bodies</li> <li>Code of Conduct for Employees</li> <li>Code of Conduct for Researchers</li> <li>Whistleblowing channel</li> <li>Centralised control and decision-making</li> <li>Compliance with internal regulations</li> <li>Conducting national or international tenders</li> <li>Digitisation of the process and computer control</li> <li>Analysis of physical execution reports and financial execution</li> <li>Validation of expenses for the first instalment to release the following instalments</li> <li>Capped acceptance of offers and refusal of offers of fees</li> <li>Validation of IBAN and payment recipient</li> <li>Payment notice sent to beneficiaries</li> <li>Signature of proof of receipt</li> </ul>

Activity Area: Applying for and obtaining external funding for projects and activities				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Offers or promises to offer undue benefits to external entities in exchange for advantages and/or favours in processes/activities in which the Foundation is involved</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Preliminary review of external programmes</li> <li>Application formalisation with fulfilment of specific criteria and requirements</li> <li>Assessment of applicants by juries</li> <li>Signature of a contract/protocol or commitment letter between the parties</li> <li>Code of Conduct for Employees</li> <li>Centralised control and decision-making</li> <li>Carrying out external assessment and preparation of execution reports</li> <li>External audit promoted by public entities and/or funding bodies</li> <li>Segregation of duties</li> </ul>

Activity Area: Collection and archive management				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Abuse of the Foundation's own assets or assets in its custody for the benefit or detriment of specific interests</li> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> <li>Use/disclosure of privileged and/or confidential information for the benefit or detriment of specific interests</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Preliminary study of the works to be acquired</li> <li>Management of quotas for books and works in collections</li> <li>Signature of consultation statements by researchers</li> <li>Signature of a contract/protocol or commitment letter between the parties</li> <li>Code of ethics for archivists and librarians</li> <li>Access control to facilities</li> <li>Digital access control to documentation</li> <li>Centralised control and decision-making</li> <li>Compliance with internal regulations</li> <li>Digitisation of the process and computer control</li> <li>Segregation of duties</li> </ul>

Activity Area: Scientific activity management				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Abuse of the Foundation's own assets or assets in its custody for the benefit or detriment of specific interests</li> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Signature of a contract/protocol or commitment letter between the parties</li> <li>Assessment of scientific activity and evolution of the strategic plan by the Scientific Advisory Board</li> <li>Assessment of projects by the scientific committee</li> <li>Researchers' Code of Conduct</li> <li>Centralised control and decision-making</li> <li>Data management policy</li> <li>Digitisation of the process and computer control</li> <li>Segregation of duties</li> </ul>

Activity Area: Management of cultural and artistic programming				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Abuse of the Foundation's own assets or assets in its custody for the benefit or detriment of specific interests</li> <li>Acceptance of benefits in exchange for granting advantages and/or favours in conducting internal processes</li> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Established criteria for artistic programming and partnerships</li> <li>Compliance with the schedule regarding the hiring of artists</li> <li>Assessment of applicants by juries</li> <li>Conducting national or international tenders</li> <li>Signature of a contract/protocol or commitment letter between the parties</li> <li>Code of Conduct for Employees</li> <li>Hiring artists through agencies</li> <li>Centralised control and decision-making</li> <li>Digitisation of the process and computer control</li> <li>Participation in external or internal forums</li> <li>Payments made only to the artist's IBAN</li> <li>Segregation of duties</li> </ul>

Activity Area: Patronage management				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Offers or promises to offer undue benefits to external entities in exchange for advantages and/or favours in processes/activities in which the Foundation is involved</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> <li>Use/disclosure of privileged and/or confidential information for the benefit or detriment of specific interests</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Signature of a contract/protocol or commitment letter between the parties</li> <li>Centralised control and decision-making</li> <li>Compliance with internal regulations</li> <li>Segregation of duties</li> </ul>

Activity Area: Acquisition of goods and services				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Abuse of the Foundation's own assets or assets in its custody for the benefit or detriment of specific interests</li> <li>Acceptance of benefits in exchange for granting advantages and/or favours in conducting internal processes</li> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> <li>Use/disclosure of privileged and/or confidential information for the benefit or detriment of specific interests</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Preliminary review of counterparties</li> <li>Code of Conduct for Employees</li> <li>Code of conduct for suppliers and general conditions for purchasing from suppliers</li> <li>Segregation of duties</li> <li>Participation in external or internal forums</li> <li>Conducting national or international tenders</li> <li>Consultation of 3 suppliers, with request for a quote or prior quotation</li> <li>Centralised control and decision-making</li> <li>Supplier data crossing</li> <li>Completion of licensing processes before starting works (where applicable)</li> <li>Compliance with internal regulations</li> <li>External audit promoted by public entities and/or funding bodies</li> <li>Delegation of competences for the acquisition of goods and services</li> <li>Digitisation of the process and computer control</li> <li>Quarterly submission of expenses to the portfolio manager</li> <li>Presence of two team members in meetings</li> <li>Capped acceptance of offers and registration of their acceptance</li> </ul>

Activity Area: Communication and publicising of activities				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Offers or promises to offer undue benefits to external entities in exchange for advantages and/or favours in processes/activities in which the Foundation is involved</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Signature of a contract/protocol or commitment letter between the parties</li> <li>Code of Conduct for Employees</li> <li>Criteria for offering event tickets</li> <li>Defined practices for responding to news</li> <li>Segregation of duties</li> </ul>

Activity Area: Portfolio, programme and project management				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Acceptance of benefits in exchange for granting advantages and/or favours in conducting internal processes</li> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Preliminary review of counterparties</li> <li>Assessment of applicants by juries</li> <li>Assessment of projects by external commissions</li> <li>Signature of a contract/protocol or commitment letter between the parties</li> <li>Code of Conduct for Employees</li> <li>Centralised control and decision-making</li> <li>Conflict of interest policy</li> <li>Registration of acceptance of offers</li> <li>Validation of expenses for the first instalment to release the following instalments</li> <li>Segregation of duties</li> </ul>

Activity Area: Management of Financial, Assets and Digital Resources				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Abuse of the Foundation's own assets or assets in its custody for the benefit or detriment of specific interests</li> <li>Acceptance of benefits in exchange for granting advantages and/or favours in conducting internal processes</li> <li>Offers or promises to offer undue benefits to external entities in exchange for advantages and/or favours in processes/activities in which the Foundation is involved</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> <li>Use/disclosure of privileged and/or confidential information for the benefit or detriment of specific interests</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Code of Conduct for Employees</li> <li>Code of conduct for suppliers and general conditions for purchasing from suppliers</li> <li>Completion of licensing processes before starting works (where applicable)</li> <li>Hiring an inspection company</li> <li>Centralised control and decision-making</li> <li>Digitisation of the process and computer control</li> <li>Profile and access control policy</li> <li>Accounting record of assets held by the Foundation</li> <li>Rules for managing the Foundation's accounts</li> <li>Validation of store cash funds by an external entity</li> <li>Segregation of duties</li> </ul>

Activity Area: Human resource Management				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Acceptance of benefits in exchange for granting advantages and/or favours in conducting internal processes</li> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Signature of a contract/protocol or commitment letter between the parties</li> <li>Attendance control</li> <li>Centralised control and decision-making</li> <li>Digitisation of the process and computer control</li> <li>Conducting national or international tenders</li> <li>Third-party performance appraisal review</li> <li>Segregation of duties</li> </ul>

Activity Area: Museum and Library Security				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Abuse of the Foundation's own assets or assets in its custody for the benefit or detriment of specific interests</li> <li>Use/disclosure of privileged and/or confidential information for the benefit or detriment of specific interests</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Access control to facilities</li> <li>Control of profiles and computer access</li> <li>Control and audits of the inventory of works</li> <li>Digitisation of the process and computer control</li> </ul>

Activity Area: Legal support and advice				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> <li>Use/disclosure of privileged and/or confidential information for the benefit or detriment of specific interests</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Control of profiles and computer access</li> <li>Digitisation of the process and computer control</li> <li>Segregation of duties</li> </ul>

Activity Area: Internal control and organisation				
Risk	M	P	RL	Controls/Preventive measures
<ul style="list-style-type: none"> <li>Lack of impartiality and technical impartiality due to the influence of specific interests, external to the Foundation</li> <li>Omission/manipulation/tampering of information with the aim of conditioning the decisions to be taken by the Foundation</li> <li>Use/disclosure of privileged and/or confidential information for the benefit or detriment of specific interests</li> </ul>	Low	Remote	Low	<ul style="list-style-type: none"> <li>Annual audit planning</li> <li>Internal audit code of ethics</li> <li>Centralised control and decision-making</li> <li>Compliance with internal regulations</li> <li>Digitisation of the process and computer control</li> <li>Presence of two team members in meetings</li> <li>Analysis of physical execution reports and financial execution</li> <li>Segregation of duties</li> </ul>

# Annex II

## Legal definitions of corruption and related offences

Applicable Crimes/ Offences in the context of FCG	Law/Legal Type	Legal Provision
<b>Corruption and related offences in the public sector</b>	<b>Active corruption</b> (art. 374 of the Portuguese Criminal Code)	"1 – Whoever, by themselves or through an intermediary, with their consent or ratification, gives or promises to an employee, or to a third party by indication or with knowledge thereof, pecuniary or non-pecuniary advantage with the purpose indicated in article 373 (1), is punished with imprisonment from one to five years. 2 - If the purpose is as indicated in article 373 (2), the agent is punished with imprisonment of up to three years or a fine of up to 360 days. 3 - Attempt is punishable."
	<b>Influence peddling</b> (article 335 of the Portuguese Criminal Code)	"1 – Whoever, by themselves or through an intermediary, with their consent or ratification, requests or accepts, for themselves or for a third party, pecuniary or non-pecuniary advantage, or promise thereof, to abuse their influence, real or supposed, with any public entity, shall be punished: a) With imprisonment of 1 to 5 years, if a more serious sentence does not apply to them by virtue of another legal provision, if the purpose is to obtain a favourable unlawful decision; b) With imprisonment of up to 3 years or with a fine, if a more serious sentence does not apply under another legal provision, if the purpose is to obtain any favourable lawful decision, with their consent or ratification, giving or promising pecuniary or non-pecuniary advantage to the persons mentioned in the preceding paragraph for the purposes set out in a) is punishable with imprisonment for up to 3 years or with a fine."
	<b>Undue receipt or offer of advantage</b> (article 372 of the Portuguese Criminal Code)	"2 – Whoever, by themselves or through an intermediary, with their consent or ratification, gives or promises to an employee, or to a third party by indication or knowledge of the latter, pecuniary or non-pecuniary advantage, which is not due to them, in the exercise of their duties or because of them, shall be punished with imprisonment of up to three years or a fine of up to 360 days."
<b>Corruption and related offences in the private sector</b>	<b>Active corruption to the detriment of international trade</b> (art. 7 of Law no. 20/2008, of 21 April)	"Whoever, by themselves or, through their consent or ratification, by an intermediary person, gives or promises to an official, national, foreign or of an international organisation, or to a holder of political office, national or foreign, or to a third party with knowledge thereof, pecuniary or non-pecuniary advantage, which is not due to them, to obtain or retain a business, a contract or other undue advantage in international trade, shall be punished with imprisonment from one to eight years."

	<b>Passive corruption</b> (art. 8 of Law no. 20/2008, of 21 April)	"1 – A private sector worker who, by themselves or, through their consent or ratification, by an intermediary, requests or accepts, for themselves or for a third party, undue pecuniary or non-pecuniary advantage, or promise thereof, for any act or omission that breaches their functional duties is punished with imprisonment for up to five years or with a fine of up to 600 days.  2 – If the act or omission set out in the preceding paragraph is capable of causing a distortion of competition or property damage to third parties, the agent is punished with imprisonment from one to eight years."
	<b>Active corruption</b> (article 9 of Law no. 20/2028, of 21 April)	"1 – Whoever, by themselves or, through their consent or ratification, by an intermediary person, gives or promises the person set out in the preceding article, or to a third party with knowledge thereof, pecuniary or non-pecuniary advantage, not due to them, to pursue the purpose indicated therein is punished with imprisonment for up to three years or with a fine.  2 – If the conduct set out in the preceding paragraph is aimed at obtaining or apt to cause a distortion of competition of material loss to third parties, the agent is punished with imprisonment of up to five years or a fine of up to 600 days.  3 – Attempt is punishable."
<b>Bribery</b>	<b>Bribery</b> (article 363 of the Portuguese Criminal Code)	"Whoever convinces or tries to convince another person, through a gift or promise of pecuniary or non-pecuniary advantage, to carry out the acts set out in articles 359 or 360 (false testimony or declaration and falsity of testimony, expertise, interpretation or translation, respectively), without these being committed, is punished with imprisonment of up to 2 years or a fine of up to 240 days."
<b>Money laundering or fraud in obtaining or diverting subsidy, subvention or credit</b>	<b>Money Laundering</b> (art. 368-A of the Portuguese Criminal Code)	"3 – Whoever converts, transfers, assists or facilitates any operation of conversion or transfer of advantages, obtained by themselves or a third party, directly or indirectly, with the aim of disguising their unlawful origin, or to prevent the author or participant of these offences from being criminally pursued or subjected to a criminal reaction, is punished with imprisonment of up to 12 years.  4 – The same penalty applies to anyone who hides or conceals the true nature, origin, location, disposition, movement or ownership of the advantages, or the rights relating thereto.  5 – The same penalty applies to those who, while not the author of the typical unlawful act from which the advantages come, acquires, holds or uses them, knowingly, at the time of acquisition or at the initial moment of ownership or use, of that quality.  6 – Punishment for the crimes set out in 3 to 5 applies even if the place of practice of the typical unlawful facts whence the advantage arise or the identity of its authors is unknown, or even if said facts have been carried out outside the national territory, unless they are lawful facts under the law of the place where they were practiced and Portuguese law does not apply to them pursuant to article 5."



**Fraud in obtaining subsidy or subvention**  
(art. 36 of DL no. 28/84, of 20 January)

“1 – Whomever obtains a subsidy or subvention: a) Providing the competent authorities or entities with inaccurate or incomplete information about themselves or third parties and relating to important facts for the granting of the subsidy or subvention; b) Omitting, contrary to the provisions of the subsidy or subvention legal scheme, information on important facts for its granting; c) Using a document justifying the right to the subsidy or subvention or important facts for its granting, obtained through inaccurate or incomplete information; shall be punished with imprisonment of 1 to 5 years and a fine of 50 to 150 days.

2 – In particularly serious cases, the penalty will be imprisonment from 2 to 8 years.

3 – If the acts set out in this article are committed in the name and in the interest of a legal person or company, exclusively or predominantly constituted for the practice, the court, besides the financial penalty, shall order its dissolution.”

**Diversion of subsidy, subvention or subsidised credit**  
(art. 37 of DL no. 28/84, of January 20)

“1 – Whoever uses benefits obtained as a grant or subsidy for purposes other than those for which they are legally intended will be punished with imprisonment of up to 2 years or a fine of no less than 100 days.

2 – The same penalty will apply to anyone who uses a benefit obtained as subsidised credit for a purpose other than that provided for in the credit line determined by the legally competent entity.

3 – The penalty will be imprisonment from 6 months to 6 years and a fine of up to 200 days when the amounts or damages caused are considerably high.

4 – If the acts set out in this article are committed repeatedly in the name and in the interest of a legal person or company and the damage has not been spontaneously repaired, the court will order its dissolution.”

**1<sup>st</sup> edition**  
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