



Plan de Recuperación,
Transformación y Resiliencia

ANTI-FRAUD MEASURES PLAN OF FUNDACIÓ CENTRE DE REGULACIÓ GENÒMICA



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INSTITUTIONAL DECLARATION AGAINST FRAUD

As an international biomedical research institute of excellence and part of the public sector, the **Fundació Centre de Regulació Genòmica** ensures that all its activities are **transparent** and subject to the **highest level of integrity**. CRG is committed to comply with legal and ethical standards, adhering to the principles of integrity, objectivity, transparency, accountability and honesty in the exercise of its activities.

All CRG members must look after the general interests of the center, while respecting the law, and act in accordance with the **principles and values** that guide the activity of the CRG:

- ✓ Excellence
- ✓ Scientific independence
- ✓ Integrity, ethics, and social, environmental and governance responsibility
- ✓ Objectivity and impartiality
- ✓ Confidentiality
- ✓ Transparency
- ✓ Exemplary conduct
- ✓ Accessibility
- ✓ Efficient use of funds
- ✓ Honesty

In this regard, CRG **members** undertake, among other things, to act with integrity and honesty in the performance of their activity and in their relations with any third parties, authorities, suppliers, without carrying out any activity that could be qualified as corrupt, dishonest or illegal.

More specifically, CRG is committed to promote the **prevention** of fraud, corruption, conflicts of interest and double funding, and **has designed and implemented** a strategy to combat these irregularities by reinforcing integrity across all areas of its operations, with a particular focus on projects financed in whole or in part with funds from the **Recovery and Resilience Facility**.

In order to **prevent, detect, minimize and report** fraud, corruption, conflicts of interest and double funding, CRG has the following responsibilities:

- **To evaluate process risks** systematically and periodically to keep residual risks at manageable levels.
- **To promote** its Code of Conduct and Good Governance and its Conflict of Interest Policy.
- To establish an **Effective anti-fraud plan** appropriate to its risks and activity.
- To ensure that all members are **aware** of the role of CRG in the prevention of fraud, corruption, conflicts of interest and dual funding and that they receive regular and

appropriate **training and education** on this issue.

- To ensure effective **internal oversight** in its areas of activity.
- **To communicate and report** any irregularities or suspicions of which it may become aware through the established reporting channels, in collaboration with the competent authorities and bodies, the National Anti-Fraud Coordination Service, and the Anti-Fraud Office of Catalonia, respecting the principle of confidentiality.

In short, a policy of **zero tolerance** for fraud, corruption, conflicts of interest and double financing has been adopted, establishing a system designed to **prevent, detect, correct and prosecute** any irregular activity.

1. INTRODUCTION

This document constitutes the **Anti-Fraud Measures Plan** adopted by **the Fundació Centre de Regulació Genòmica** (hereinafter, “CRG”, or “the Center”) within the scope of the Recovery, Transformation and Resilience Plan, with the objective of complying with the EU requirements that require executing entities to have an “Anti-Fraud Measures Plan” (hereinafter, “AMP”, or “the Plan”) that allows them to ensure and declare that, in their respective field of action, the corresponding funds have been used in accordance with applicable rules, in particular as regards the prevention, detection and correction of fraud, corruption, double funding and conflicts of interest.

The content of this Plan is based on the document prepared by the General Secretariat of European Funds, Directorate General of the Recovery and Resilience Plan and Facility, called: Guidelines for the reinforcement of the mechanisms for the prevention, detection and correction of fraud, corruption and conflicts of interest, referred to in Article 6 of Order HFP1030/2021, of September 29, which configures the management system of the Recovery, Transformation and Resilience Plan, as well as the provisions of the Resolution of the General Secretariat of European Funds 1/2022, of April 12, which establishes instructions to clarify the status of executing entity, the designation of bodies responsible for measures and project and subproject management bodies, within the framework of the management system of the Recovery, Transformation and Resilience Plan. Likewise, the provisions of Article 22 of Regulation (EU) 2021/241 establishing the Recovery and Resilience Facility, in relation to the protection of the Union’s financial interests, which imposes a series of obligations on Member States as beneficiaries of the Recovery, Transformation and Resilience Plans (hereinafter, “RTRP”), are also taken into account.

2. APPLICABLE REGULATORY FRAMEWORK

Within the framework of the Recovery, Transformation and Resilience Plan, the following regulations, among others, apply:

- [Regulation \(EU\) 241/2021 of the European Parliament and of the Council of February 12, 2021](#) establishing the Resilience and Recovery Facility and the other regulations implementing it
- [Regulation \(EU, Euratom\) 2020/2092 of the European Parliament and of the Council of December 16, 2020](#) on a general regime of conditionality for the protection of the Union budget.
- [Regulation \(EU, Euratom\) 2018/1046 of the European Parliament and of the Council of July 18, 2018](#) on the financial rules applicable to the general budget of the Union (EU Financial Regulation).
- [Directive \(EU\) 2017/1371 of the European Parliament and of the Council, of July 5, 2017](#), on the fight against fraud to the Union's financial interests by means of criminal law (PFI Directive).
- [Treaty on the Functioning of the European Union](#).
- [Law 2/2023, of February 20](#), on the protection of persons who report regulatory infringements and the fight against corruption.
- [Order HPF/55/2023, of January 24](#), on the systematic analysis of the risk of conflict of interest in the procedures implementing the Recovery, Transformation and Resilience Plan.
- [Resolution 1/2022, of April 12](#), the General Secretariat of European Funds, establishing instructions to clarify the status of executing entity, the designation of bodies responsible for measures and managing bodies of projects and sub-projects, within the framework of the management system of the Recovery, Transformation and Resilience Plan.
- [Guidance for the implementation of anti-fraud measures in the implementation of the recovery, transformation and resilience plan](#), by the National Anti-Fraud Coordination Service (February 24, 2022).
- [Guidelines for Strengthening the mechanisms for the prevention, detection and correction of fraud, corruption and conflicts of interest](#) referred to in Article 6 of Order HFP 1030/2021

of September 29 (January 24, 2022).

- [Instruction of December 23, 2021](#), of the State Public Procurement Advisory Board on aspects to be included in the files and in the bidding documents for contracts to be financed with funds from the Recovery, Transformation and Resilience Plan.
- [Order HPF/1030/2021, of September 29](#), which configures the management system of the Recovery, Transformation and Resilience Plan.
- [Order HPF/1031/2021, of September 29](#), which establishes the Procedure and format of the information to be provided by the State, Regional and Local Public Sector Entities for monitoring compliance with milestones, objectives, and budgetary and accounting execution of the measures of the components of the Recovery, Transformation and Resilience Plan.
- [Royal Decree-Law 36/2020, of December 30](#), which approves urgent measures for the modernization of the Public Administration for the execution of the Recovery, Transformation and Resilience Plan.
- [Communication 1/2017 of April 6](#), by the National Anti-Fraud Coordination Service, on the actions to be taken by persons who become aware of facts that may constitute fraud or irregularity in relation to projects or operations financed in whole or in part by funds originating from the European Union.
- [Joint Instructions of the General Intervention, the General Directorate of Budgets and the General Directorate of Assets of the Generalitat de Catalunya](#), dated July 15, 2009, on the budgetary and accounting aspects of certain public sector entities of the Generalitat de Catalunya.

And in general, by way of example but not limitation:

- [Law 9/2022](#), of December 21, on science.
- [Law 9/2017, of November 8](#), on Public Sector Contracts.
- [Royal Legislative Decree 5/2015, of October 30](#), which approves the revised text of the Law of the Basic Statute of the Public Employee.
- [Law 40/2015, of October 1](#), on the Legal Regime of the Public Sector.
- [Law 39/2015, of October 1](#), on the Common Administrative Procedure of Public Administrations.

- Law 19/2013, of December 9, on transparency, access to public information and good governance and its implementing regulations.
- Law 14/2011, of June 1, on Science, Technology and Innovation.
- Law 4/2008, of April 24, of the Third Book of the Civil Code of Catalonia, relating to legal persons.
- Law 38/2003, of November 17, General Law on Subsidies.

3. CONTEXT, PURPOSE AND SCOPE OF THE PLAN

The [Fundació Centre de Regulació Genòmica](#) was established on July 27, 2000 on the initiative of the Generalitat de Catalunya together with Pompeu Fabra University, is part of the public sector of the Generalitat de Catalunya, is attached to the Department of Research and Universities of the Generalitat de Catalunya and also has the participation of the Department of Health of the Generalitat de Catalunya. Subsequently, representatives of the Ministry of Science and Innovation and Fundació Bancària "la Caixa" joined its governing body. The Foundation's objective is to place itself as a leading international center in the development of research in the field of genomics, especially aimed at research into the human genome, as well as any other research activity related to, connected to, or derived from this main activity.

Thus, the purpose of this Plan is to [specify the fraud risk control measures](#), with particular emphasis on the execution of the funds of the Recovery and Resilience Facility (hereinafter, "RRF"), within the scope of the Ministry of Science.

This Plan is intended to be permanent and to last indefinitely, but it will be reviewed periodically [every two years](#) and, in any case, the risk assessment —impact and probability— for the key processes of execution will be reviewed whenever a case of fraud is detected or there are significant changes in the process or in staff.

This Plan comprises four main areas to cover the various aspects of the fight against fraud, corruption and double funding: prevention, detection, correction and prosecution, and also contemplates the procedure to be followed to deal with [conflicts](#) of interest, bearing in mind that, although the existence of a possible conflict of interest does not necessarily determine the existence of fraud, failure to resolve this conflict of interest in time may be an indicator of possible fraud.

4. DEFINITIONS

For the purposes of this Anti-Fraud Measures Plan and in compliance with the provisions of Article 6.2 of Order HFP/1030/2021, of September 29, which configures the management system of the Recovery, Transformation and Resilience Plan, the following definitions apply:

- **Financial interests of the Union¹**: the financial interests of the Union, the protection of which constitutes the core of the Anti-Fraud Measures Plans, are all revenues, expenses and assets covered and acquired by the budget of the Union or by the budgets of the institutions, bodies, offices and agencies of the Union or controlled by them.
- **Irregularity²**: any infringement of an applicable national or EU provision corresponding to an act or omission by an agent that has the effect or could have the effect of harming the budgets of the European Union, and requires notification, correction and recovery of the amount affected.
- **Fraud³**: any intentional act or omission relating to (i) the use or presentation of false, inaccurate or incomplete statements or documents; (ii) the failure to comply with express reporting obligations, both with the effect of improperly receiving or retaining European Union funds, as well as the diversion of such funds for purposes other than those for which they were granted. Additionally, our Penal Code⁴ establishes that subsidy fraud occurs when, by falsifying or concealing the conditions for obtaining the subsidy, the amount obtained exceeds 100,000 euros.

In this regard, it should be emphasized that, although all fraud constitutes an irregularity, the existence of an irregularity does not always imply the existence of fraud, meaning that the **intentionality** of the agent who carries out the irregular conduct will be key to determine whether fraud has been committed.

- **Active and passive corruption⁵**: 1. Passive bribery, which punishes the authority or public official who, for his own benefit or that of a third party, requests or receives, by himself or through an intermediary, a gift, favor or retribution of any kind, or accepts an offer or promise to a) perform in the exercise of his office an act contrary to the duties inherent to

¹ Directive (EU) 2017/1371, on the fight against fraud to the Union's financial interests.

² Article 1.2 of Regulation 2988/95 of December 18, 1995, on the protection of the European Communities financial interests (PFI Directive); Article 1.2 of Regulation (EU) 2021/241 of the European Parliament and of the Council of February 12, 2021, establishing the Recovery and Resilience Facility (RRF Regulation).

³ Article 31 of Directive (EU) 2017/1371, on the fight against fraud to the Union's financial interests (PFI Directive).

⁴ Article 308 of the Spanish Penal Code.

⁵ Article 4.2 PFI Directive. Articles 419 to 427 bis of the Spanish Penal Code.

the same, b) not perform or unjustifiably delay an act that he should perform, or c) perform an act proper to his office, or simply in consideration of his office or function.

2. Active bribery, which punishes private individuals who offer or deliver gifts to public officials in order to carry out any of the acts described in section 1, or who comply with the official's request for a gift.

Closely related to acts of bribery and corruption is trading in influence (Articles 428 et seq. of the Spanish Penal Code), which will occur when either a public authority or official or a private individual uses his position or his relationship with another and influences him to take a decision that is economically beneficial to him, thereby harming the financial interests of the Union. Trading in influence shall also be deemed to exist in the case of an offer by the public official to make such a decision.

- **Embezzlement:** Embezzlement is included in the PFI Directive as another criminal offence that may affect the financial interests of the Union, and is defined as *‘the intentional act by any official entrusted directly or indirectly with the management of funds or assets, of committing or disbursing funds, or appropriating or using assets contrary to the purposes for which they were intended and in any way prejudicial to the financial interests of the Union’*.

From the perspective of the regulation of Spanish law, the offence of embezzlement is contained in Articles 432 to 435 of the Spanish Penal Code, which, in general terms, includes the following modalities:

1. The authority or public official who, for profit, appropriates or consents that a third party, for the same purpose, appropriates the public assets in his charge by reason of his functions or on the occasion of his functions.
2. Any public authority or public official who, without the intention of appropriating it, uses for private purposes the public assets entrusted to them by virtue of their functions or, on the occasion of their functions, having powers to administer public assets, exceeds their powers in the exercise thereof, causing damage to those assets.
3. The authority or public official who uses the public assets he administers for a public purpose other than that for which they were intended.
4. The authority or public official who, in such a way as to cause financial damage to the public body to which he or she is answerable, falsifies its accounts, the documents that

should reflect its financial situation or the information contained therein.

- **Double funding⁶**: by virtue of the prohibition included in the European Union's Financial Regulation on financing the same expenditure twice, double funding occurs when RRF projects are financed by the facility itself and, simultaneously, by another Union or national instrument, including all programs whether under shared or direct management, provided that they cover the same expenditure or cost.
- **Conflict of interest⁷**: A conflict of interest shall be understood to exist in any situation in which CRG personnel directly or indirectly have a financial, economic or personal interest that could appear to compromise their impartiality or independence or could influence bidding procedures, resolutions thereof and execution of RRF projects.

From the perspective of Union law, a conflict of interest exists when the impartial and objective exercise of functions by national authorities is compromised for reasons involving family, emotional life, political or national affinity, economic interest, or any other direct or indirect personal interest (Article 61(3) of the Financial Regulation). For the interpretation and application of this definition it is useful to follow the Commission Communication (2021/C 121/01) "Guidance on how to avoid and manage conflict of interest situations under the Financial Regulation".

- Likewise, following the provisions of Annex III C of Order HFP/1030/2021 of 29 September, which sets up the management system of the Recovery, Transformation and Resilience Plan, taking into account the situation that would give rise to the conflict of interest, a distinction can be made between:
 - **Apparent** conflict of interest: this occurs when the private interests of a public employee or beneficiary are likely to compromise the objective exercise of his or her functions or duties, but ultimately there is no identifiable and individual link to (or impact on) specific aspects of the person's conduct, behaviour or relationships.
 - **Potential** conflict of interest: arises when a public employee or beneficiary has private interests of such a nature that they could be likely to cause a conflict of interest if they were to assume certain official responsibilities in the future.

⁶ Articles 188 and 191.3 of the PFI Regulation. Article 6 of the RRF Regulation.

⁷ Articles 53.5 and 53.6 of the Consolidated Text of the Law of the Basic Statute of the Public Employee, approved by Royal Legislative Decree 5/2015, of October 30 and Article 6 of Law 9/2017, of November 8, on Public Sector Contracts. Also, Articles 3, 11 and 12 of Law 53/1984, of December 26, 1984, on Incompatibilities of staff in the service of the Public Administrations. Articles 11 and 12 of the Law

- **Actual** conflict of interest: involves a conflict between the public duty and the private interests of a public employee or where the public employee has personal interests that may unduly influence the performance of his or her official duties and responsibilities. In the case of a beneficiary it would involve a conflict between the obligations undertaken in applying for assistance from the funds and his or her private interests that may unduly influence the performance of those obligations.

5. DEFINITION OF ORGANIZATIONAL STRUCTURE AND GUARANTOR OF THE SYSTEM OF ANTI-FRAUD MEASURES

5.1. Organizational structure

From the Pre-award Area (currently part of the Strategy & Funding) the project managers prepare and supervise the grant application documents together with the principal investigator. Once the grant is received, the Post-award Area (currently under the Finance Department) is charged with managing the funds and their justification. The recruitment of staff charged to the project is carried out by the People department. The procurement of supplies, services and works is carried out by the Purchasing Department. The Legal Department offers legal advice in the area of subsidies, administrative contracting and prepares the legal documentation forms that govern public contracting procedures, which the Purchasing and Tenders Area uses for each file. Additionally, the Legal Department heads up the Compliance Committee. Payments in respect of expenditures charged to each project are executed from Finance.

5.2. Guarantor of the System of Anti-Fraud Measures

The CRG **Compliance Committee**, as the body responsible for deploying and monitoring the Foundation's Criminal Compliance Management System⁸, is also responsible for designing the anti-fraud strategy on which this Plan is based, overseeing it, updating it and evaluating its results.

The Compliance Committee, as **guarantor** of the Anti-Fraud Measures system, shall:

- Approve the Anti-Fraud Measures Plan and its regular updating.
- Archive and/or manage the archiving of the Plan, its annexes, DACIs, and other documentation generated and related to the Plan and its measures.

⁸ 3/2015, of March 30, regulating the exercise of senior positions in the General State Administration. Articles 23 and 24 of Law 40/2015, of October 1, on the Legal Regime of the Public Sector. Articles 61.1 and 61.3 of the PIF Regulations. Communication from the Commission (2021/C 121/01), "Guidance on the avoidance and management of conflicts of interest under the Financial Regulation 2021/C 121/01" See Regulations of the Compliance Committee/Compliance Officer. Roles and Responsibilities.

- Carry out, supervise and submit to the Board of Trustees of the CRG Foundation the assessment of risks inherent to fraud, corruption, double funding and conflicts of interest.
- Complete and submit for approval to the Board of Trustees, at least once a year during the life of the PRTR, the complete self-assessment test included in Annex II of Order HPF/1030/2021.
- Adopt and plan control, surveillance and communication measures to ensure the principles of speed, security, efficiency and coordination are complied with, both in the transmission of information within and outside the organization.
- Propose corrective and improvement measures for the Plan and its measures.
- Develop and validate the model documents necessary to implement measures for the prevention, detection, correction and prosecution of double funding, conflict of interest, fraud and corruption.
- Communicate to staff the approval and update of the AMP and other related communications and actions.
- Disseminate among CRG staff all information related to the existence of an internal information channel, as well as the external communications channel of the National Anti-Fraud Coordination Service (*infofraude*) for providing information on irregularities affecting European funds.
- Establish a Training Plan on AMP-related issues for members of the organization.
- Execute the Internal Oversight Plan.
- Periodically draw up the Management Report.
- Analyze communications received regarding possible evidence of fraud.
- Instruct, evaluate and inform the Board of Trustees of the CRG Foundation of such communications.
- Collaborate with the submission of the necessary information to the corresponding institutions or authorities⁹.

⁹ This includes the General Secretariat of European Funds of the Ministry of Finance (the authority responsible for the Recovery and Resilience Facility).

6. RISK ANALYSIS METHODOLOGY

6.1. Methodology for the identification, evaluation and prioritization of risks and controls

6.1.1. Inherent criminal risks

After analyzing the context of the organization, the information related to its legal obligations and contractual commitments, the size of the project, the jurisdictions involved and interviewing those responsible for the key processes in the execution of the Recovery, Transformation and Resilience Plan, we will move on to preparing the Inherent Criminal Risks Map. Firstly, the following formula is applied in order to analyze the inherent criminal risk, consisting of the following scales: probability and impact.

$$\text{Degree of Probability} \times \text{Degree of Impact} = \text{Inherent Criminal Risk Level}$$

In this context, the probability scale will range from 0.1 to 3 based on factors such as:

PROBABILITY RATING				
NONE or REMOTE (0.1)	VERY LOW (0.5)	LOW (1)	MEDIUM (2)	HIGH (3)
1. Relationship of the risk to the organization's activity.				
2. Relationship of the risk to the Project modality.				
3. Historical occurrence of risk in the organization.				
4. Results of the self-assessment test (ANNEX II.B.5 and 6 of Order HFP 1030/2021).				

The **severity or impact** rating will also range from 0.1 to 3 based on factors such as:

SEVERITY OR IMPACT RATING				
NONE or REMOTE (0.1)	VERY LOW (0.5)	LOW (1)	MEDIUM (2)	HIGH (3)
1. Reputational damage to the organization.				
2. Impact on the operation of the organization from the occurrence of the risk.				
3. Impact on the execution of the Project: delay or jeopardy.				
4. Economic impact on the execution of the Project: implies the execution of additional works.				

Thus, a scenario with low probability (=1) and high severity (=3) will have an Inherent Criminal Risk of 3, since Inherent Penalty Risk = Probability x Impact (in this case $3 \times 1 = 3$).

6.1.2. Controls and Net Criminal Risks

In turn, in order to reflect the reality of the organization, it is necessary to incorporate the scale relating to the controls currently being applied in the organization.

Once each Inherent Criminal Risk equal to or greater than a value of 1 has been identified, the controls currently being applied will be assessed and subtracted from the Inherent Criminal Risk. This formula will result in the Net Criminal Risks to which the organization is exposed.

Ref. on Values assigned to controls		
Classification	Value per unit	Maximum value (5u)
Not Applicable (NA)	0	-
Control obsolete, in process or not evidenced (OPE)	0.02	0.1
INDIRECT Control (I)	0.08	0.4
DIRECT Control (D)	0.1	0.5

Consequently, all the controls —based on the evidence and statements of the interviewees— are assessed individually and jointly in order to draw a conclusion as to their ability to mitigate the inherent risks to which the organization is exposed.

As shown in the following table, a value is assigned to each existing control, depending on whether it is Obsolete, In Process or Not Evidenced (OPE), indirect (I) or direct (D) in relation to a specific criminal risk —i.e., in relation to each of the inherent criminal risks detected in the organization—. In the event the control does not apply (NA) to a risk, the corresponding value will be 0.

As can be seen in the table above, each control is assigned an individual value and a maximum value. The purpose of this valuation is to establish an upper limit to the total sum of controls, so that in no case the sum of controls may exceed the value of 1 and avoiding the contradiction of having a control value exceed the value of the inherent risk being mitigated, resulting in a negative net risk value. For example, this contradiction would occur if the inherent risk is equal to 1.2 and the controls add up to a value of 1.5, since this would result in a net risk value equal to -0.3.

Therefore, once the controls have been quantified, in order to calculate the Net Criminal Risks to which the organization is exposed, the checks carried out on the existing controls will be subtracted from each Inherent Criminal Risk. In short:

$$\text{Inherent Criminal Risk} - \text{Controls} = \text{Net Criminal Risk}$$

With this formula, the Net Criminal Risk level of each of the risks analyzed is obtained and thus, ordering their levels from ascending to descending, each risk can be addressed by mitigating

the factors that have produced it or could produce it and, if necessary, creating preventive action measures appropriate to the structure of the organization.

6.1.3. Thresholds or risk appetite

Identifying and assessing the risks in accordance with the formulae mentioned in the previous sections will enable us to establish a hierarchy of risks and, consequently, the Compliance objectives (or action plan) aimed at preventing, detecting or mitigating these risks.

Previously, however, it is necessary for the organization's governing body to define the limits of its risk appetite or, in other words, the risk thresholds that the organization establishes to distinguish between acceptable and unacceptable risks, in order to ensure that the organization's key risks are addressed in a consistent manner and in line with the approved risk appetite.

Accordingly, the CRG Board of Trustees defines **its risk appetite thresholds** on the following scale:

NET CRIMINAL RISK THRESHOLDS ACCEPTED BY THE ORGANIZATION		
RISK FREE	0 to 0.9	ACCEPTABLE
LOW RISK	1 to 1.9	ACCEPTABLE
MEDIUM RISK	2 to 5.9	UNACCEPTABLE
HIGH RISK	6 to 9	UNACCEPTABLE

The purpose of the risk appetite limits is to trigger reporting to the governing body when they are exceeded, in order to keep it informed of relevant non-compliance or risks.

The following procedure is established as an action plan in the event that these thresholds are exceeded:

- 1 Analysis and assessment by the Compliance Committee (in ordinary or extraordinary sessions),
- 2 Reporting and recommendations of Compliance Objectives by the Compliance Committee to the Governing Body.
- 3 Implementation of the Compliance objectives approved by the governing body.
- 4 Dissemination of the incident and its resolution within the organization.
- 5 Inclusion in the Annual training plan.

6.1.4. Risks detected in CRG

After analyzing the risk self-assessment documents (Annex I), risk indicators and red flags (Annex II), analyzing the competencies and functions of those responsible for the key processes in the execution of the Recovery, Transformation and Resilience Plan through a personal interview and the corresponding questionnaire (Annex III); as well as the evidence supporting their application (Annex IV), a [CRG Net Criminal Risk Map has been drawn up and is attached hereto as Annex IV – Risk and control matrices.](#)

7. ANTI-FRAUD MEASURES: THE FRAUD CYCLE

In compliance with the provisions of paragraph 5 of Article 6 of Order HPF/1030/2021, [CRG has established preventive, detection, corrective and prosecution measures](#) against fraud, corruption, double funding and conflicts of interest that are adequate, adjusted and proportionate to its activity, as well as creating [appropriate processes for the follow-up](#) of cases where such illicit activity is suspected.

7.1. Prevention

- a. [Institutional statement on the fight against fraud \(included at the beginning of this document\)](#)
- b. [Code of Conduct and Good Governance](#)
- c. [Policy on Conflicts of Interest](#)
- d. [Assessment of Risk Impact and Probability \(ANNEX IV\)](#)
- e. [Internal oversight: Compliance Committee \(section 5.2. of this document\)](#)
- f. [Training Plan](#)

CRG conducts internal [Training Courses](#) for all members of the Foundation, with special emphasis on those participating in the implementation of projects executed using RRF funding. As such, all CRG members receive annual training and actively participate in courses and training activities on criminal compliance, especially with regard to the prevention and detection of fraud, corruption, double funding and conflicts of interest.

In this context, the Training Plan offered by the organization in matters of fraud, corruption, double funding and conflicts of interest [will always and in all cases](#) comply with these minimum requirements:

Annual in-person session (or online, where applicable) for Managers and employees of the areas participating in the execution of RTRP Projects, offered by the Compliance Committee or an external professional specialist.

- Annual training sessions for the rest of the members, adjusted for each functional area of the organization, offered by the Compliance Committee or an external professional specialist.
- Specific training sessions for new employees during on-boarding.
- Delivery of documented information on training sessions for all employees (including those hired on a temporary basis).
- As a minimum, the training sessions will contain a theoretical part, explaining what fraud, corruption, double funding and conflicts of interest are, as well as their scope and consequences; and a practical part explaining the current CRG Anti-Fraud Measures Plan applied to each functional area involved in the execution of the RTRP Projects, with practical examples, a description of the risk map and explanation of the objective or prevention protocol to be complied with to prevent this risk. Similarly, the Disciplinary Regime contemplated in the event of non-compliance and the functions of the Internal Information Channel to contribute to the effectiveness of the Plan shall also be explained.
- The person in charge of providing the training courses shall draw up a report certifying the completion, passing, attendance, modality, dates and contents of the courses.

Likewise, CRG will adopt the disciplinary measures it deems appropriate, in accordance with the applicable legislation in force in each case, with staff who refuse to participate and/or fail to pass the courses or training actions determined in these matters.

h. Periodic Review

The implementation, compliance, monitoring and updating of this Plan will be supervised by the CRG Compliance Committee.

This Plan shall be reviewed and/or modified by the Compliance Committee, which may outsource the service to professionals specializing in criminal prevention and regulatory compliance:

- 1 Whenever relevant changes occur in the organization, in the control structure or in the activity carried out by the organization that make it advisable to do so.
- 2 Whenever there are legal modifications that make it advisable to do so.
- 3 Whenever relevant breaches of its provisions are revealed, which make it advisable to do so. In view of these assumptions, the risk, impact and probability of fraud will be

reevaluated for all RTRP execution processes.

This Plan and its measures will be reviewed at least every two years, even if none of the circumstances described above occur.

As part of the periodic review of this Plan, the Compliance Committee will prepare a [biennial report on the implementation of the Plan](#), which will evaluate compliance with the plan's measures and propose, where appropriate, improvements to minimize the risks of fraud at CRG.

This report shall be duly submitted to the [Governing Body](#), which, after receiving it together with any other information requested or obtained, shall examine the Plan, [recording](#) its review, implementation and validity [in the minutes](#).

[i. Dissemination](#)

The most up-to-date version of the Plan will be [published](#) on the CRG Intranet and will be disseminated to all staff, with special [emphasis](#) on the dissemination of the Plan to new hires, as well as to members participating in the RRF Project.

Specifically, the Anti-Fraud Action Plan will be posted on the CRG Intranet for dissemination to all CRG members and a physical copy will be made available in the office. Likewise, the CRG will provide a copy to suppliers and other third parties with which it has a relationship within the framework of the execution of RTRP Projects.

Finally, each new hire will be included in the annual training plan.

The Compliance Committee will determine the requirements for communications, both for internal and external communication channels, and will compile evidence of the communications made and the information bulletins circulated.

[7.2. Detection](#)

[a. Possible risk indicators and red flags \(ANNEX II\)](#)

[b. Procedure and Declarations of Absence of Conflicts of Interest \(DACI\)](#)

CRG staff shall act, [at all times](#), in compliance with the ethical and transparency principles operating in the sector, as set forth in CRG's [Code of Conduct and Good Governance](#).

In particular, CRG staff shall act with the utmost [loyalty, due diligence and good faith](#) with the Administration, superiors, subordinates, colleagues and the public in general, pursuing at all times the satisfaction of general interests. Additionally, they shall always act impartially and [shall abstain](#) in any matters in which they have a personal interest, as well as in any private activity or

interest that may pose a risk of a conflict of interest as established in CRG's [Policy on Conflicts of Interest](#).

The situations giving rise to the conflict of interest may be categorized as¹⁰:

- **Apparent** conflict of interest: when the private interests of a public employee or beneficiary are likely to compromise the objective exercise of their functions or duties, but ultimately there is no identifiable individual link to (or impact on) specific aspects of the person's conduct, behavior or relationships.
- **Potential** conflict of interest: arises when a public employee or beneficiary has private interests of such a nature that they may potentially cause a conflict of interest in the event that they were to take on certain official responsibilities in the future.
- **Actual** conflict of interest: involves a conflict between the public duty and the private interests of a public employee or where the public employee has personal interests that may unduly influence the performance of their official duties and responsibilities. In the case of a beneficiary, this implies a conflict between the obligations undertaken when applying for the funds and their private interests that may unduly influence the performance of the aforementioned obligations.

For these purposes, a **conflict of interest** may be said to exist when CRG staff or other persons involved, either directly or via delegation, in the management and execution of projects, sub-projects or any other actions financed via the RRF, be it directly, indirectly or co-funded, including preparatory acts, auditing or oversight, may be deemed to have the impartial and objective exercise of their functions compromised due to reasons relating to family, emotional, political or national affinity, economic interests or any other direct or indirect motive of personal interest, against the financial interests of the European Union.

All parties involved in the management, execution, control and payment procedures related to RRF funds must **beforehand** complete the **Declaration of Absence of Conflict of Interest (DACI)** in its most recent version, which is attached to this Plan as **Annex VI**.

In any case, for the completion, registration and determination of the existence or absence of conflicts of interest, the procedure established in articles 4, 5, 6 and 7 of Order HFP/55/2023, of January 24, on the systematic analysis of the risk of conflict of interest in the procedures that implement the Recovery, Transformation and Resilience Plan shall be followed.

¹⁰ 11 Annex III.C of Order, 1.c).

The following must sign the DACI in any event:

- The person responsible for the contracting or grant awarding body.
- Staff drafting the tender documents, conditions and/or invitations to bid.
- Staff evaluating applications, tenders or proposals.
- Members of the evaluation committees for such applications, bids or proposals.
- Any other staff who may participate in some way in the procedure.
- Beneficiaries.

The Tenders area will be charged with the control and archiving of the signed DACIs, functions that will be carried out in compliance with the provisions of Order HFP/55/2023, of January 24, regarding the systematic analysis of the risk of conflict of interest in the procedures that execute the Recovery, Transformation and Resilience Plan.

c. Rules of conduct in the event of a conflict of interest

In the [event of a conflict of interest](#), CRG members and collaborators shall observe the following rules of conduct:

a) [Independence](#): to act at all times with professionalism, loyalty to CRG and independently of any personal interests or those of third parties. As such, they shall refrain in any event from prioritizing their own interests at the expense of those of the organization.

b) [Abstention](#): refrain from intervening in or influencing the making of any decisions that may affect CRG with which there is a conflict of interest, from participating in meetings in which such decisions are raised and from accessing confidential information that affects said conflict.

c) [Communication](#): the occurrence or possible occurrence of a conflict of interest must be communicated in writing to the immediate superior, who will in all cases inform the Compliance Committee, which will deliberate and decide on the situation, with its decision being binding.

In the communication, the member or collaborator shall indicate: whether the conflict of interest affects them personally or through a person related to them, identifying that person if applicable; the situation giving rise to the conflict of interest, detailing if applicable the object and the main conditions of the planned operation or decision; and the measures adopted to avoid the conflict and guarantee the safeguarding of the general interest.

These general principles of conduct shall be particularly observed in cases where the

conflict of interest is, or may reasonably be expected to be, of such a nature as to constitute a structural

and permanent conflict of interest and, specifically, relating to the execution of projects with RRF funds.

In addition to the provisions of the Code of Ethics and the Conflicts of Interest Policy, CRG may adopt any other additional measures in accordance with applicable law.

d) **Procedures for reporting suspected fraud.**

In the event that a **possible fraud**, or a **well-founded suspicion** thereof, is detected, CRG, following the provisions of **paragraph 6 of Article 6 of Order HFP/1030/2021**, of September 29, shall:

- a) Immediately suspend the procedure, notify the authorities concerned and the organizations involved in the implementation of the actions as soon as possible, and review all projects, sub-projects or lines of action that may have been affected;

In addition, CRG will evaluate the impact of the possible fraud and qualify it as **systemic or one-off**, and in any case, **withdraw** the projects or the part of the projects affected by the fraud and financed or to be financed by the RRF (Art. 6.7 Order HFP/130/2021).

- b) Communicate the events and the measures adopted to the deciding entity, or to the executing entity that has entrusted it with the execution of the actions, in which case the latter will communicate them to the deciding entity, which will communicate the matter to the Responsible Authority, which may request any additional information it deems appropriate for its follow-up and communication to the Control Authority;
- c) Report, where necessary, the facts to the competent Public Authorities, to the National Anti-Fraud Coordination Service (SNCA), for assessment and eventual communication to the European Anti-Fraud Office.
- d) Initiate a confidential inquiry to determine responsibilities or initiate disciplinary proceedings;
- e) Report the facts, if applicable, to the Public Prosecutor's Office, where appropriate.

For this purpose, the sanctioning procedures communication form included in this Plan as **Annex VII** may be used.

e. **Internal information channel**

CRG expects both its members and the entities with which it collaborates to act at all times in accordance with the principle of good faith in the performance of their activities, which requires, among other aspects, maintaining a constant attitude of collaboration with the organization. In order to enable compliance with this requirement, CRG has designed and implemented a communication channel so that any person can report fraud and any other type of irregularity where detected.

As a general principle, in the event a person has doubts or suspicions regarding possible fraud or violation of laws, this Plan, the Code of Conduct, the Conflict of Interest Policy, or any other internal preventive policy applied at CRG to ensure lawful, safe and transparent activity, they must **communicate** this situation through the formal channel whose operation is explained in detail in the document Regulation of the CRG Internal Information Channel.

A postal mailbox and an email address are made available to everyone to allow them to communicate to the Compliance Committee any information or evidence of an irregularity or criminal action in the scope of the foundation's activity. This communication channel will only be used for the purpose described and will not be used as a vehicle to present claims pertaining to labor or organization.

These communications shall be sent with the sender named, confidentially, and explaining the circumstances under which said information has been accessed through the Communications Channel at the address compliance@crg.eu, though there is also the possibility to send communications anonymously by mail to Fundació Centre de Regulació Genòmica (CRG), Carrer Doctor Aiguader 88, Edifici Parc de Recerca Biomèdica de Barcelona (PRBB), 08003 – Barcelona, to the attention of the Compliance Committee.

CRG's communications mailbox is **managed and operated** by the Legal Department. In the event that the communication is related to any fact or irregularity related to the members of the CRG Compliance Committee, it will be forwarded to the CRG Foundation Board of Trustees, so that it can help handle the corresponding substitution.

f. External information channels.

f.1. Anti-Fraud Office of Catalonia (OAC)

The Anti-Fraud Office of Catalonia (OAC) <https://www.antifrau.cat/en> is an institution specifically aimed at preserving the transparency and integrity of the administrations and staff in the service of the public sector in Catalonia. Its main objective is to prevent and investigate possible cases of fraudulent use or destination of public funds, or any illicit use derived from conduct involving a conflict of interests or the particular use of information derived from the functions of public sector

personnel. Communications can be made by name or anonymously via the following links:

<https://www.antifrau.cat/en/mailbox/report-corruption>

<https://www.antifrau.cat/en/mailbox/anonymous-whistleblower-mailbox>

f.2. Infofraude

The National Anti-Fraud Coordination Service¹¹ (SNCS)

<https://www.igae.pap.hacienda.gob.es/sitios/igae/es-ES/snca/Paginas/ComunicacionSNCA.aspx>,

as the national body in charge of coordinating actions aimed at protecting the financial interests of the European Union, and reporting to the General Intervention of the State Administration, enables the public to report to it any facts of which they become aware and which may constitute fraud or any other irregularity in relation to projects or operations financed with funds from the European Union.

Their website allows access to the form for reporting fraud and irregularities (also known as [Infofraude](#)), which can be used with the guarantee of confidentiality:

[IGAE:Comunicación de informaciones sobre fraude, corrupción o cualquier otra actividad ilegal que afecte a fondos europeos \(Canal de denuncias externo\)](#)

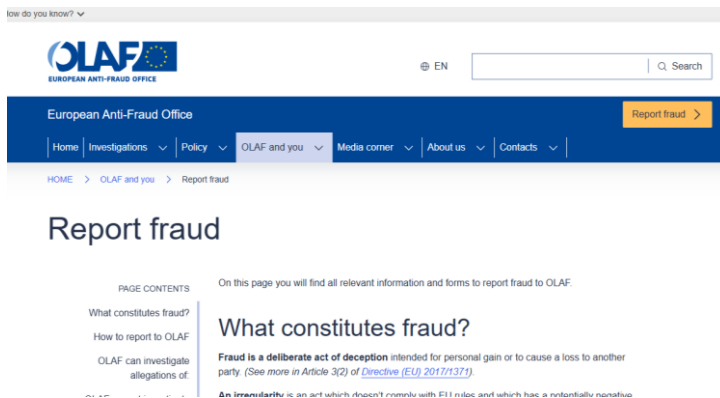


f.3. European Anti-Fraud Office (OLAF)

The European Anti-Fraud Office (OLAF) provides the following means of reporting (anonymously and without any formalities) any irregularity or fraud situation affecting the financial interests of the European Union through the following link:

https://anti-fraud.ec.europa.eu/olaf-and-you/report-fraud_en

¹¹ <https://www.igae.pap.hacienda.gob.es/sitios/igae/es-ES/snca/paginas/inicio.aspx>



g. Register of breaches (ANNEX V)

7.3. Correction

a. Processes for tracking fraud cases and recovering funds spent fraudulently

When fraud is **found** to have been committed, CRG **will withdraw the RTRP project**, or the part of it that has been affected. In addition, in such cases, CRG will take the necessary steps to recover the misappropriated MMR funds.

Likewise, in cases of fraud, CRG will proceed to refund the amounts received, and for this purpose, it will follow the refund procedure provided for in Law 38/2003, of November 17, General Law on Subsidies (articles 42 and following) and in Law 39/2015, of October 1, of the Common Administrative Procedure of Public Administrations. In addition, CRG will publicize any sanctioning actions and reinforce the message that sanctions will be applied in situations of fraud.

7.4. Prosecution

a. Penalties

Failure to comply with the specific policies for the prevention of fraud, corruption, conflicts of interest and double funding set forth in CRG's Anti-Fraud Measures Plan may lead to **disciplinary measures** being adopted, in accordance with the applicable labor regulations in force in each case.

In accordance with the foregoing, failure to comply with the specific prevention policies set forth in the Anti-Fraud Measures Plan, as well as failure to comply with the Code of Conduct and Good Practices, as well as the Conflict of Interest Policy, shall be considered a breach of contractual good faith, as well as negligence in the workplace for the purposes duly determined in accordance with current legislation on labor disciplinary action and/or termination of contract. In this case, CRG may impose disciplinary sanctions in accordance with the legal system in force, which will be evaluated according to the seriousness of the breach committed by the collaborator and, where appropriate, the damage that the breach in question may cause.

This disciplinary regime is **in addition** to any legal proceedings that may be brought against the non-compliant party, and to any sanction or consequence that may result from such proceedings.

b. Communication to the Authorities (ANNEX VII)

8. DOUBLE FUNDING

Bearing in mind that funding from the RRF is compatible with funding from other European Union programs and instruments, CRG will apply procedures to ensure full compliance with State Aid rules at all times. Therefore, it **will not apply for or, where applicable, use** two grants to cover the same cost.

In the context of the RTRP, double funding does not only cover double EU funding, but also any excess funding that may occur regardless of its origin¹².

In addition, all payment requests must be accompanied by “a management declaration stating that the funds have been managed in accordance with all applicable rules, in particular the rules relating to the prevention of conflicts of interest, fraud, corruption and double funding from the Facility and other Union programs, in accordance with the principle of sound financial management¹³”.

9. RELATED DOCUMENTATION

- CRG Code of Conduct and Good Governance
- Conflict of Interest Policy

10. APPROVAL

This Anti-Fraud Measures Plan has been approved by the CRG Head of Legal Department, the CRG Administrative Director and the CRG Board of Trustees, as the governing body of the center, and may be modified in order to maintain at all times the culture of compliance within the organization, realized in the principles of transparency, responsibility and prudence towards third parties and towards its own members and collaborating entities.

¹² Section 4.6 of the Spanish Recovery, Transformation and Resilience Plan.

¹³ Article 22 of Regulation (EU) 2021/241 of the European Parliament and of the Council of February 12, 2021.

11. VERSION HISTORY

Version	Date	Approved by	Reason for change
V.1	11/7/2022	CRG Head of Legal Department and CRG Administrative Director	
	18/7/2022	CRG Board of Trustees	
V.2	29/11/2024	Compliance Committee Coordinator and CRG Administrative Director	Extension of definitions and information on anti-fraud offices. Update according to PRTR regulations and inclusion of related annexes. Update of internal organizational changes.
	19/12/2024	CRG Board of Trustees	

ANNEX I. Self-assessment

ANNEX II. Possible risk indicators and red flags

ANNEX III. Questionnaire for measures relating to prevention, detection, correction and red flags

ANNEX IV. Risk and control matrices.

ANNEX V. Register of breaches

ANNEX VI. Declaration of Absence of Conflicts of Interest (DACI) form

ANNEX VII. Sanctioning procedures communication form

ANNEX VIII. Template of Declaration Form for the Transfer and Processing of Data in relation to the implementation of actions of the Recovery, Transformation and Resilience Plan

ANNEX IX. Template of Declaration of Commitment in relation to the implementation of actions of the Recovery, Transformation and Resilience Plan.