



Ajuntament de  
Barcelona



Barcelona  
Activa



# ANTI-FRAUD AND CONFLICT OF INTEREST POLICY

BARCELONA ACTIVA



**INDEX**

**Introduction 3**  

---

**Goal and definitions 4**  

---

**Risk identification,  
assessment and management 4**  

---

**Principles of action 5**  

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# INTRODUCTION

The Administrative and Management Body of BARCELONA ACTIVA, SOCIETAT PRIVADA MUNICIPAL (henceforth '**BARCELONA ACTIVA**' or the '**Company**') is committed to fostering and promoting a culture of compliance with the regulations that the Company's actions and activities are subject to, and to conveying and disseminating, at all times, its absolute opposition to any illicit or criminal action within it, in order to maintain Barcelona Activa's position of respectability and excellence in society.

Accordingly, the Administrative Body explicitly states its opposition to fraud and corruption in the performance of its functions. In order to fulfil this commitment, it is necessary, among other things, to periodically update and review the policies and procedures that are implemented and to establish any control and monitoring measures necessary to achieve this; to provide suitable and sufficient economic, human and material resources to achieve these ends; to provide the Company's employees and collaborators with effective mechanisms for reporting suspicious behaviour or making any inquiries concerning these issues; and to offer all employees, regardless of their post or position, appropriate training in combating fraud, corruption, bribery, conflicts of interest and influence peddling.

The current anti-fraud policy serves as the reference framework for the Anti-fraud Measures Plan, which should serve as the basis for the purposes, principles and commitments to be found therein.



## **GOAL AND DEFINITIONS**

The aim of this policy is to promote a culture that deters people from committing any fraudulent activity and makes prevention and detection possible, as well as to develop procedures that facilitate investigations into fraud and related crimes.

Fraud includes a wide variety of actions, including corruption, embezzlement, bribery, forgery, misrepresentation, collusion and money laundering. It frequently involves the use of deception with the aim of achieving personal gain for a person associated with a public body or for a third party. Fraud not only has financial consequences but also damages the reputation of the body responsible for efficient management and in charge of resources. Corruption is the abuse of power for personal gain. A conflict of interests is when a person's impartial, objective performance of their functions is impaired for reasons associated with their family, personal life, political affinities, economic interests or any other interest shared with third parties.

## **RISK IDENTIFICATION, ASSESSMENT AND MANAGEMENT**

BARCELONA ACTIVA's Plan for Anti-Fraud Measures is based on risk.

In this regard, the organisation has a risk identification, assessment and management mechanism for any circumstances that may arise in the organisation's different activities, operations and services. This system enables the organisation to determine its goals and assign resources effectively and focusing on the organisation's main risks, and to try to prevent them before they occur, with a specific order of prioritisation. This mechanism materialises in the analysis document of the Anti-Fraud Measures Plan.

In order to mitigate and reduce the likelihood or impact of situations that run counter to this policy from occurring, the controls and measures deemed appropriate shall be implemented to reinforce the organisation's processes and procedures. This implementation of controls will be aligned with a risk-based approach. All of these controls and procedures will be monitored and reviewed annually with the aim of detecting possible deficiencies or introducing improvements, where necessary.

## PRINCIPLES OF ACTION

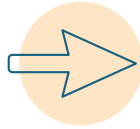
BARCELONA ACTIVA accepts responsibility for the following:

- Periodically assessing risks associated with fraud, corruption and conflicts of interest in the organisation.
- Establishing appropriate measures for effectively combating fraud and a fraud-response plan.
- Ensuring that the organisation's staff receive suitable training and awareness-raising in regard to combating fraud and conflicts of interest.
- Referring investigations and suspicions of fraud to the competent authority, where necessary.
- Preventing and detecting fraud.
- Ensuring that there are due-diligence procedures in place and that precautionary measures are taken in cases where fraud is suspected.
- Adopting reliable information-recording systems for each operation and establishing procedures and checks for the expenditures made.

BARCELONA ACTIVA has initiated a process to design, update and implement internal procedures, processes and controls with proportionate anti-fraud measures based on the fraud risk assessment that has been conducted, which must be updated periodically or as needed.

BARCELONA ACTIVA has adopted a zero-tolerance policy to combat fraud and corruption, as well as a control system designed to prevent and detect fraudulent actions and rectify their consequences.

This anti-fraud policy is part of BARCELONA ACTIVA's Criminal Compliance Management System.



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