

EIT URBAN MOBILITY  
Anti-Fraud Strategy (2024 – 2025)

November 2023

# Table of Contents

Table of Contents .....	2
1. Key abbreviations.....	3
2. Introduction .....	4
3. KIC Context.....	4
4. Guiding principles and standards.....	6
5. Definitions and examples.....	6
6. Objectives and actions .....	8
7. Compliance Program.....	9
8. Functions addressing and preventing fraud.....	9
9. Review and Monitoring.....	10
10. Action Plan .....	10

# 1. Key abbreviations

AF	Anti-Fraud
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CoI	Conflict of Interest
ECA	European Court of Auditors
EIT	European Institute of Innovation
EPPO	European Public Prosecutor's Office
GB	EIT Governing Board
HR	Human Resources
IAC	Internal Audit Capability
IAS	Internal Audit Service of the European Commission
KIC	Knowledge and Innovation Community
OLAF	European Anti-Fraud Office
SB	Supervisory Board

## 2. Introduction

The EIT KIC Urban Mobility, S.L.U., its co-location centres and the EIT Urban Mobility Foundation (hereinafter, the “**EIT Urban Mobility**”), aim to maintain and develop a relationship of trust in the areas it operates, especially with those individuals, partners, groups or institutions whose contribution is essential to make the EIT Urban Mobility mission a reality or who have, in any way, an interest in that mission or in achieving its goals. The EIT Urban Mobility also aims to carry on its activities by meeting the good governance principles of the European Institute of Innovation and Technology (“**EIT**”), established by Regulation (EC) N° 294/2008 of the European Parliament and of the Council of March 11 2008 or the regulation that may substitute it.

Ethical behaviour promotes and encourages the relationship of trust between EIT Urban Mobility and its stakeholders.

Good reputation is an essential intangible resource. A good reputation in external relations favours research, education, business, collaboration and investments, partnership loyalty, attracting the best human resources and supplier confidence while in internal relations, it helps to make and implement decisions without conflict and to organise work without bureaucratic controls or excessive use of authority.

Any act of fraud and its corruption in EIT Urban Mobility’s activities diminishes funds, assets and other resources necessary to fulfil EIT’s mandate. Fraudulent and corrupt practices can also seriously damage EIT’s reputation and decrease EU citizens trust in its ability to deliver results and transparent manner.

## 3. KIC Context

The article 19 of EIT Urban Mobility’s internal by-laws establishes, in line with EIT requirements, a Code of Conduct including a Conflict-of-interest policy. Both regulations have been approved by the General Assembly upon proposal by the EIT Urban Mobility’s Supervisory Board.

Furthermore, the EIT Urban Mobility is guided by the Good Governance Principles that are included in the Partnership Agreement signed with the EIT. The Good Governance Principles rule not only EIT Urban Mobility but also the Co-location centres and RIS Hubs.

The EIT Urban Mobility has the following Policies, Tools, templates and Internal Processes and policies designated to mitigate identified risks, without prejudice of others that could be agreed:

### **I. Policies:**

The EIT Urban Mobility's Supervisory Board approved on the 10 May 2023 the Compliance Program, which includes the following policies:

- The Compliance Policy
- The Compliance Officer Protocol
- The Code of Good Conduct and Conflict of Interest Policy that is enforceable to individuals and organisations who hold:
  - A contractual relationship (employees, external collaborators, experts, natural persons and consultants).
  - A position in the EIT Urban Mobility's governing bodies.
- The Code of Conduct of Members of the Supervisory Board
- The Anti-Corruption and Anti-Bribery Policy
- The IP Policy
- The IT Policies
- The Disciplinary and Grievance Policy
- The Harassment Protocol
- The Whistleblowing General Policy and the Whistleblowing Process Policy

Furthermore, EIT Urban Mobility has the following policies:

- The EIT Urban Mobility Procurement Manual.
- The Human Resources Policies (e.g.: Recruitment Policy, the Bullying and Harassment Policy, Teleworking Policy, Working Hours Policy, Travel Policy, etc.).

### **II. Tools and/or templates:**

- A whistleblowing channel, which is set to be the single channel to report any potential antifraud irregularity or unfulfillment of the Code of Good Conduct and Conflict of interest or any other Policy.
- A template to communicate any conflict of interest situations for EIT Urban Mobility staff, Supervisory Board members and other relevant parties.

### **III. Internal processes:**

- Regular trainings for EIT Urban Mobility employees.
- A comprehensive auditing system. EIT Urban Mobility is subject to regular audits performed by different independent EIT bodies and external auditors auditing the EIT Urban Mobility's annual financial accounts.
- Regular risk assessment processes carried out by the Compliance Officer, including conducting surveys to EIT Urban Mobility employees.

## 4. Guiding principles and standards

EIT Urban Mobility is committed with the following guiding principles and standards:

**Zero tolerance to fraud:** EIT Urban Mobility aims to avoid any fraudulent behaviour during the course of its activities. Fraudulent behaviour comprehends any Irregularities, Fraud and Corruption as defined in Section 5. EIT Urban Mobility will develop an appropriate strategy to implement mechanisms to prevent, detect, treat and repair any wrongdoing caused by EIT Urban Mobility during the course of its activities or by external entities involved with EIT Urban Mobility (partners, beneficiaries, recipients, subcontractors and any other involved parties or stakeholders).

**Awareness:** EIT Urban Mobility shall involve all relevant parties to ensure adherence to Zero tolerance to fraud principle, and therefore they shall be empowered and committed to report any fraudulent acts concerning EIT Urban Mobility that may come to their knowledge.

**Impartiality and Independency:** EIT Urban Mobility shall ensure that its activity is run in line with the principles of impartiality and independency, so that individual interests or any political pressure cannot influence any decision, pursuant to the Conflicts of Interest Policy included in the Code of Good Conduct.

**Lawfulness:** EIT Urban Mobility shall act according to law and apply the rules and procedures laid down in any applicable law, rules, internal regulations and processes.

**Cooperation:** The EIT Urban Mobility will work together with the EIT and other KICs to build and increase anti-fraud awareness within the EIT Community and shall collaborate to improve the overall strategy against fraud.

## 5. Definitions<sup>1</sup> and examples

### 5.1 Definitions

**Irregularity:** Any infringement of a provision of applicable law resulting from an act or omission by EIT Urban Mobility or by any involved parties, which has, or would have, the effect of prejudicing or damaging the business plan, financial statements or reputation of the EIT Urban Mobility or by an unjustified item of expenditure.

---

<sup>1</sup> In no case do the following definitions constitute an exhaustive list of prohibited conducts.

**Fraud<sup>2</sup>:** Any intentional act or omission relating to: "*- the use or presentation of false, incorrect or incomplete statements or documents, which has as its effect the misappropriation or wrongful retention of funds from the general budget of the European Communities or budgets managed by, or on behalf of the European Communities; - non-disclosure of information in violation of a specific obligation, with the same effect; - the misapplication of such funds for purposes other than those for which they were originally granted.*"

**Corruption:** Abuse of (public) position for private gain. Corrupt payments facilitate many other types of fraud, such as false invoicing, phantom expenditure or failure to meet contract specifications. The most common form of corruption is corrupt payments or other advantages; a receiver (passive corruption) accepts a bribe from a giver (active corruption) in exchange for a favour. This prohibition covers promising, offering, authorizing, giving or accepting anything of value to or from any third party, including national or European government officials, either directly or indirectly through a third party, in order to obtain or retain certain subsidies, approvals or authorizations, or an exemption from certain legal or contractual obligations.

## 5.2 Examples:

Examples of irregular, fraudulent and corrupted practices include but are not limited to, the following actions:

- Forging documents, preparing false entries in EIT Urban Mobility systems or making false statements to obtain a financial or other benefit for oneself or another/others;
- Misuse of EIT Urban Mobility funds;
- Collusion or other anti-competitive schemes between suppliers during a procurement process;
- Forging the signature of an EIT Urban Mobility Supervisory Board or staff member or forging a document purporting to be from EIT Urban Mobility to induce a party outside EIT Urban Mobility to act with misleading information;
- Using another user's IT identity or password, or creating false identities/passwords, without consent or authority to manipulate EIT Urban Mobility processes or cause the approval or denial of actions;
- Accepting hospitality such as meals or entertainment from a contractor, third party without following the EIT Urban Mobility disclosure process and authorization;

---

<sup>2</sup> Article K.3 of the Treaty on European Union, on the protection of the European Communities' financial interests defines "fraud", in respect of expenditure.

- Misrepresenting the EIT Urban Mobility employment status to obtain a benefit from a national or regional government, public or private institution, organization or private sector;
- Failing to disclose a financial or familial interest in a business or outside party while participating in the award/management of a contract/grant to the benefit of that business or outside party;
- Processing the cost of personal travel as part of an official travel not following the EIT Urban Mobility travel Policy;
- Making misrepresentations, including educational credentials or professional qualifications, on a personal history form in the context of a job application;
- Engagement of EIT Urban Mobility with a corrupt entity (e.g.: partners, beneficiaries, recipients, etc.).

## 6. Objectives and actions

EIT Urban Mobility is committed to the following three overarching objectives and subsequent actions:

**Objective 1: Maintain and enhance an anti-fraud culture underpinned by high level of awareness, integrity, impartiality and transparency within the EIT Urban Mobility.**

→ **Actions to reach objective 1:**

- To organise regular trainings to improve awareness and understand the internal processes.
- To raise awareness about the Compliance Officer as the internal responsible to keep in contact with all the areas of the EIT Urban Mobility and the EIT Anti-fraud working group.
- To periodically inform the Supervisory Board on the implementation of the anti-fraud strategy and any potential cases in this regard.

**Objective 2: Maintain an effective system for internal reporting of suspected fraud or irregularities.**

→ **Actions to reach Objective 2:**

- To keep a permanent Whistleblowing Channel where any suspected fraud or irregularities can be communicated.



- To share potential or suspected fraud or irregularity by EIT Urban Mobility or any involved party (partners, beneficiaries, recipients, etc.) to the Chair of the Supervisory Board, the CEO, CFO and the Head of Legal, following the Whistleblowing Process Policy.
- To promote the four eyes principle.

**Objective 3:** Focus effort in implementing fraud-risk mitigating measures and bring specific actions in identified areas and procedures of the organisation.

→ **Actions to reach Objective 3:**

- To ensure lessons learned from each case occurred.
- To develop or improve specific strategies in identified areas, such as Procurement, HR, Finance, etc.

## 7. Compliance Program

In May 2023, the Supervisory Board of EIT Urban Mobility approved the Compliance Program.

The Compliance Program was designed following a risk assessment that was carried out by a third party. The risk assessment evaluated the risks to which EIT Urban Mobility is exposed in terms of compliance based on the nature of the entity, its structure and the activities it carries out.

Based on the risk assessment (risks identified and considering the already existing measures in place), the EIT Urban Mobility Legal Department, with the support of an external legal advisors, prepared the Compliance Program, that includes the policies described in Section 3 above.

## 8. Functions addressing and preventing fraud

In order to achieve an effective implementation of the Anti-Fraud Strategy, EIT Urban Mobility has created the position of Compliance Officer. The Supervisory Board appointed the Head of Legal as Compliance Officer in its meeting of 10 May 2023.

The Compliance Program includes a Protocol for the Compliance Officer.

The Compliance Officer reports to the Supervisory Board.

## 9. Review and Monitoring

The Compliance Officer will ensure that the EIT Urban Mobility’s approach to managing the risk of fraud is kept up to date with developments in best practice and legislative requirements.

The Anti-Fraud Strategy and its action plan will be reviewed at least every 2 years.

The implementation of the EIT Urban Mobility’s Anti-Fraud Strategy, policy and procedures will be subject to periodic monitoring of the impact of the Strategy, measured using the key performance indicators developed, if applicable.

## 10. Action Plan

AF Measure & Action	Responsible	Deliverable	Due date
Report to the SB (year 2023)	Compliance Officer	2023 Antifraud related cases	Before end of 2023 or before in case of a relevant case
Proposal of Anti-Fraud Strategy for 2024-2025	Compliance Officer	Antifraud Strategy for 2024 – 2025	November 2023
Approval of the Anti-Fraud Strategy (2024-2025)	Supervisory Board	Minutes of the meeting	Before end of 2023

Trainings to all employees	EIT Urban Mobility Legal	Trainings	2024-2025
Report to the SB (year 2024)	Compliance Officer	2024 Antifraud related cases	Before end of 2024
Report to the SB (year 2025)	Compliance Officer	2025 Antifraud related cases	Before end of 2025
Proposal of Antifraud Strategy for 2026 - 2027	Compliance Officer	Antifraud Strategy for 2026 – 2027	Before end of 2025
Approval of the Antifraud Strategy for 2026 – 2027	Supervisory Board	Minutes of the meeting	Before end of 2025

\*\*\*\*\*