



FUNDAÇÃO SÃO PAULO

Fundação São Paulo Integrity Program

Introduction

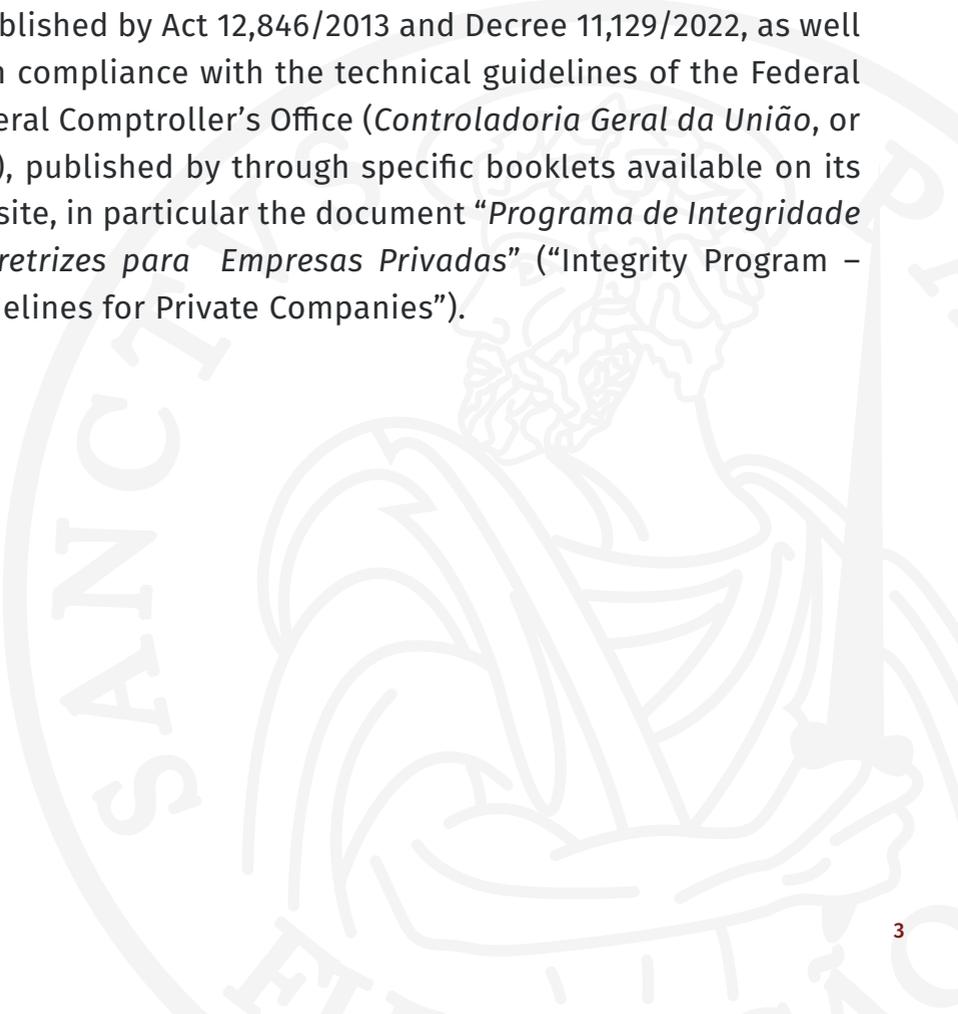
Established on October 10, 1945 and currently chaired by Cardinal Odilo Pedro Scherer, the Metropolitan Archbishop of São Paulo, **Fundação São Paulo**, formed and supported by the principles of the Catholic faith, is the sponsor of the Pontifícia Universidade Católica de São Paulo (Pontifical Catholic University of São Paulo, or PUC-SP) and the Centro Universitário Assunção (Assunção University Center), in addition to supporting social welfare initiatives, thus reinforcing its commitment to its community.

In order to ensure that it operates according to its values, Fundação São Paulo (São Paulo Foundation, or FUNDASP) has developed – and is constantly improving – its **Integrity Program**, which comprises a set of good practices for combating corruption, compliance with internal and external standards, and the development of its business in a sustainable manner.

Based on transparency, commitment and responsibility and guided by the FUNDASP **Code of Ethics and Conduct**, this Program brings together integrity and compliance mechanisms for the prevention, detection, investigation, discouragement and correction of irregularities, acts of fraud and corruption, committed against this Institution and against national and foreign Public Administration bodies, and acts that violate the Foundation's values and the country's legislation.

With the support and backing of the Foundation's Senior Management, the Integrity Sector is responsible for implementing and monitoring these guidelines, in which all employees, partners and third parties are responsible for creating, together, an honest and ethical corporate environment.

This instrument was prepared in accordance with Brazilian Legislation, particularly the anti-corruption measures established by Act 12,846/2013 and Decree 11,129/2022, as well as in compliance with the technical guidelines of the Federal General Comptroller's Office (*Controladoria Geral da União*, or CGU), published by through specific booklets available on its website, in particular the document "*Programa de Integridade – Diretrizes para Empresas Privadas*" ("Integrity Program – Guidelines for Private Companies").





Fundação São Paulo
Integrity Program

Table of Contents

Introduction **2**

Scope of Application **6**

Integrity Program Goals and Guidelines **6**

Pillars of the Integrity Program **8**

I – COMMITMENT AND SUPPORT FROM SENIOR MANAGEMENT **8**

II – RISK ASSESSMENT **10**

III – COMPLIANCE INSTRUMENTS **10**

IV – ADHERENCE MONITORING, COMMUNICATIONS AND TRAINING **13**

V – ACCOUNTING RECORDS **14**

VI – INTERACTION WITH THE PUBLIC SECTOR **15**

VII – DONATIONS AND SPONSORSHIPS **15**

VIII – PROMPT INTERRUPTION OF IRREGULARITIES OR VIOLATIONS **16**

Reporting Channel **17**

Disciplinary Measures **18**

Final Provisions **19**

Scope of Application

The Fundação São Paulo Integrity Program applies to all employees of the Sponsoring Institution, its subsidiaries and units, all levels and members of the organization, suppliers and other contracts, and all those who may come to represent the Institution in relations with public and private agents.

All activities, operations and actions at the Institutional level are subject to the Integrity Program, which must guide internal procedures, alongside the Code of Ethics and Conduct, other policies, formalized processes, and Institutional regulations.

Integrity Program Goals and Guidelines

This Integrity Program includes Compliance mechanisms that are in line with the commitment to continuous improvement while seeking to promote and ensure activities in accordance with the laws, regulations and internal policies of the Institution, developing and constantly adjusting procedures and controls for risk mitigation.

The goals of this Integrity Program are to:

- a. Promote a culture of compliance and integrity;
- b. Disseminate the essentiality of corporate action based

on ethical conduct, compliance with standards, effectiveness, and economic, social and environmental responsibility;

- c.** Demand constant compliance with internal standards and with the rules set forth in the legal system;
- d.** Promote risk management activities in order to mitigate institutional and operational risks;
- e.** Dive the formalization and updating of internal policies and procedures;
- f.** Disseminate the adoption of best practices in accordance with the highest standards;
- g.** Consolidate all Compliance initiatives.

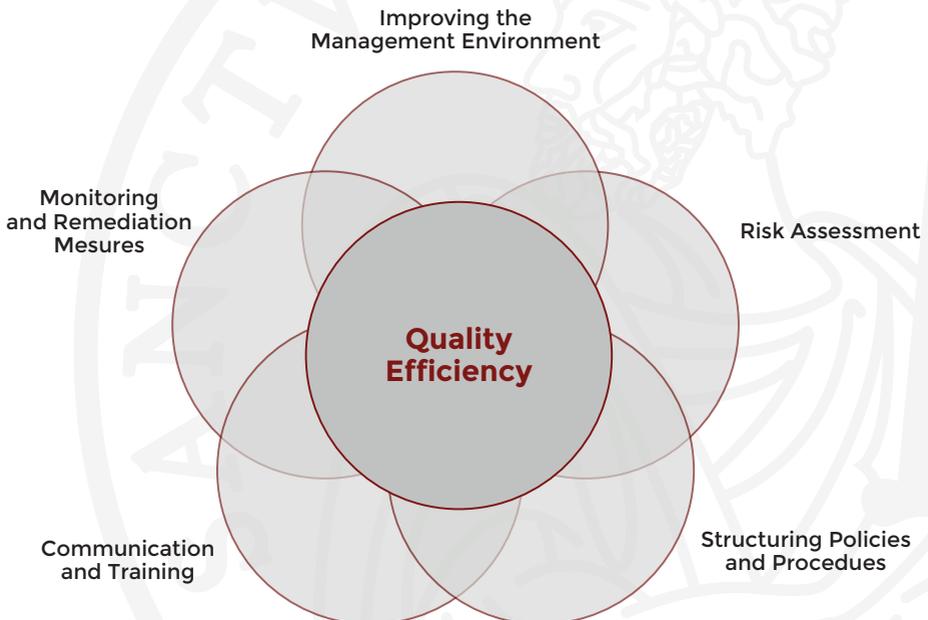


Image 1 – Integrity Program Structure

Pillars of the Integrity Program

The Fundação São Paulo Integrity Program is structured around five pillars, which in turn integrate three axes of coverage of the Program: Prevention, Detection and Correction, following the recommendations of the General Comptroller's Office (CGU), the body that defines the main guidelines for integrity in the country.

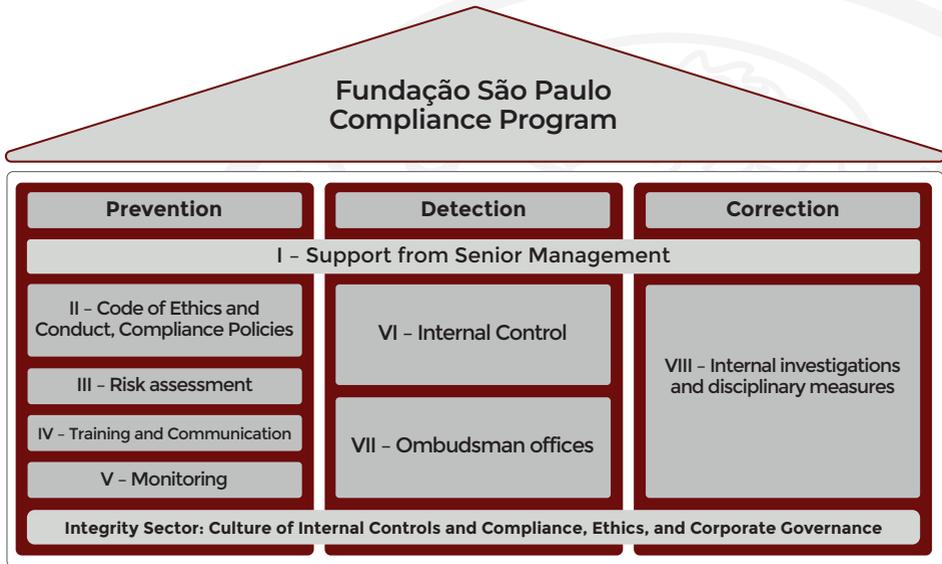


Image 2 – Integrity Program Axes

I. COMMITMENT AND SUPPORT FROM SENIOR MANAGEMENT

The Senior Management of Fundação São Paulo is committed to continuously promoting the Integrity Program's development, providing the necessary resources for the implementation and

creation of essential structures, including budgetary, material and human resources, for the effective application, execution and implementation of the Program in the Institution's daily operations.

For the purposes of this Program, the “Senior Administration” of Fundação São Paulo is composed of the Superior Council, alongside the Executive Secretariat and the Attorneys. The development, monitoring, surveillance and compliance competencies under this Integrity Program, within the scope of Fundação São Paulo's activities, are established as follows:

Superior Council: It is the highest decision-making, guidance and administration body of Fundação São Paulo, being responsible for implementing this Program, which ratifies it.

Executive Secretariat and Attorneys: It is linked to the direct administration of Fundação São Paulo, exercising on its behalf the powers delegated by the President of the Superior Council of Fundação São Paulo. Its duties include linking the Integrity Sector, as well as supervising the Integrity Program at the Sponsoring Institution, its subsidiaries, and its supplementary units.

Directly linked to the Executive Secretariat of Fundação São Paulo, the Integrity Sector (*Setor de Integridade*, or SI) is the internal body designated as being responsible for developing, applying, coordinating, monitoring and updating the Fundação São Paulo Integrity Program, promoting daily management and establishing corresponding procedures and protocols. This Sector operates independently and permanently, with institutional access to all information necessary to carry out its activities.

II. RISK ASSESSMENT

The Fundação São Paulo Integrity Program also has the premise of promoting periodic risk assessment, supporting managers in risk identification, assessment, and response, and monitoring the implementation and effectiveness of the internal controls established by them. Additionally, it ensues, where necessary, a recommendation for corrective actions and/or the establishment of an action plan that aims to address and mitigate risks in the Institution's processes.

Therefore, process control, as well as risk exposure assessment, must be continuously carried out by the Manager, who is responsible for controlling the risks inherent in their activities, acting as the first line of defense.

III. COMPLIANCE INSTRUMENTS

The Integrity Program ensures compliance with institutional policies, as well as compliance with all rules and procedures that formalize the standards of performance and conduct that are expected of all employees and, where applicable, other parties involved in internal and external institutional relations.

Decree 11,129/222 Chapter V addresses the composition, as well as the parameters for evaluating the Integrity Program, within the scope of legal entities, with the aim of preventing, detecting, and remedying any deviations, fraud, irregularities and illicit acts committed against the public administration, in Brazil and abroad, while fostering and maintaining a culture of integrity in the organizational environment.

Therefore, the operational and conduct rules established by the following instruments issued within the scope of the Fundação São Paulo administration are added to this Integrity Program:

- a. **Fundação São Paulo Code of Ethics and Conduct:** It establishes the conduct guidelines, principles and ethical standards for employees' actions, in harmony with its mission in the areas of education, health, and welfare.

Available at:

<https://www.fundasp.org.br/a-fundasp/sobre-a-fundacao/codigo-de-etica/index.html>

- b. **Fundação São Paulo Internal Regulations and Executive Secretariat Code of Ethical Conduct:** It establishes powers for the Fundação São Paulo Executive Secretariats to represent, manage and guide the institution, including commitments to transparency in the exercise of their positions and compliance with ethical principles.

Available at:

<https://www.fundasp.org.br/a-fundasp/administracao/secretaria-executiva/>

- c. **Hospital Santa Lucinda Code of Ethics:** It guides the actions of its Employees and details their respective social stance towards the internal and external community.

Available at:

https://www.hospitalsantalucinda.com.br/hospital/codigo_de_etica.html

- d. **Fundação São Paulo Executive Secretariat Act 06/2018:** It creates, as established by the Superior Council of Fundação São Paulo, the Integrity Sector.

Available at:

<https://www.pucsp.br/fundasp/downloads/Ato-SE-6-2018.pdf>

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- e. Internal Regulations for the Integrity Sector's Operations: It establishes goals, parameters and guidelines for the Integrity Sector's activities.

Available at:

https://www.fundasp.org.br/publicacoes/atos-normativos/arquivos/2019/ato-10_2019_03042019_144223.pdf

- f. Anti-Corruption Policy: It establishes the guidelines for the exercise of duties and/or activities relating to the institutional and/or business relationships of Fundação São Paulo employees, acting on behalf of FUNDASP or its subsidiaries/supplementary units, and who have third parties or public agents as counterparties.

Available at:

<https://www.fundasp.org.br/politica-de-governanca/politica-anticorruptcao/index.html>

- g. Internal Regulations of the Fundação São Paulo Ombudsman's Office: In line with Act 12,846/2013, it regulates the activities of the Fundação São Paulo Ombudsman's Office, which consists of a channel for reporting irregular, acts and facts that are illegal and noncompliant regarding the practices and policies of Fundação São Paulo and the current legislation, particularly, without limitation, those that involve negotiation and agreements with direct and indirect public administration bodies.

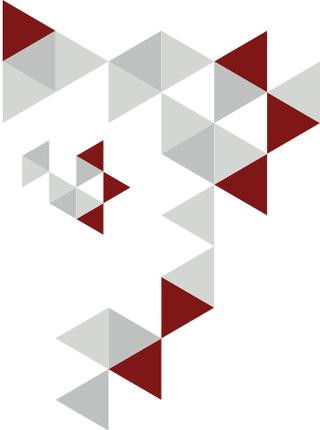
Available at:

<https://www.fundasp.org.br/publicacoes/atos-normativos/arquivos/2014/Ato-Secretaria-Executiva-05-2014.pdf>

- h. Regulations for the Purchase of Goods and Contracting of Works and Services of Fundação São Paulo: It establishes rules for the acquisition of goods, works, and services, as well as the transparency of processes.

Available at:

<https://www.fundasp.org.br/publicacoes/atos-normativos/arquivos/2015/Ato-Secretaria-Executiva-n1-2015.pdf>

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- i. **Information Security Policy:** It establishes security guidelines to protect “information,” guaranteeing its integrity, among other requirements. Its established guidelines cover inappropriate or illicit actions carried out in the use of the institution’s information technology resources.

Available at:

<https://www.fundasp.org.br/publicacoes/atos-normativos/arquivos/2015/Ato-Secretaria-Executiva-n2-2015.pdf>

IV. ADHERENCE MONITORING, COMMUNICATIONS AND TRAINING

The Integrity Sector, alongside the respective managers and administrators of Fundação São Paulo, is responsible for monitoring compliance with and the effectiveness of this Integrity Program. Moreover, in the event that opportunities for improvements or creation of policies, standards and processes are envisaged, it is responsible for implementing the respective proposals for processing and internal approval.

As a way of disseminating good practices by training its employees, Fundação São Paulo promotes – through the Integrity Sector and alongside the Human Resources Division – periodic training, events and lectures with the aim of explaining, disseminating and enhancing the awareness and education process of its employees and third parties regarding the content and practical aspects of the guidelines and parameters of this Integrity Program and related documents. The Integrity Sector will produce materials for informative campaigns on the topic of ethics and integrity, such as booklets, posters, emails, and others.



The Integrity Program also provides for a continuous cycle of assessments for possible updates to the Institution's normative documents, to be promoted on an annual basis by the Integrity Sector, with the aim of ensuring the continuous review and uniformity of regulations and all activity-related processes.

When promoting improvements, advances, and progress, the Integrity Sector, as well as the Manager of each area, will be guided by the following:

- a.** Plan: Preparing a plan with clear and executable measures;
- b.** Execution: Implementing and disseminating the plan;
- c.** Checkup: Carrying out a critical analysis of the plan's results; and
- d.** Action: Where necessary, making adjustments and preparing the documentation of the new operating standard.

V. ACCOUNTING RECORDS

Accounting records are recorded based on their fair and correct value, being duly backed by supporting documentation that is in compliance with the Brazilian Accounting Standards.

These records are the basis for strategic decision-making, compliance with tax and legal obligations, accountability towards internal and external users, financial transparency, and market trust.

The Foundation's financial statements are prepared in accordance with accounting practices adopted in Brazil, including the pronouncements issued by the Accounting Pronouncements Committee (*Comitê de*

Pronunciamentos Contábeis, or CPCs) and the provisions of Brazilian Federal Accounting Council Resolution 1,409/12, applicable to non-profit organizations – ITG 2002 (R1).

The approval of Fundação São Paulo's financial statements provides for the review of information through an independent external audit and assessment by the institution's Superior Councils, Fiscal Council, and Administration and Finance Council.

VI. INTERACTION WITH THE PUBLIC SECTOR

The Sponsoring Institution, as well as its subsidiaries and units, undertake to comply with the Code of Ethics and Conduct, Regulations for the Purchase of Goods and Contracting of Works and Services of Fundação São Paulo and the Fundação São Paulo Anti-Corruption Policy.

The acquisition of goods and contracting of services, arising from contracts and agreements signed by FUNDASP with the Direct and Indirect Public Administration, whose budget allocation is public, are carried out through direct contracting, public calls, or bidding in accordance with the relevant legislation.

VII. DONATIONS AND SPONSORSHIPS

For projects supported by third parties or fundraising, donations and/or sponsorships are linked to a specific project, being subject to Fundação São Paulo's internal regulations, current legislation, legal assessments, and approval by the Executive Secretariat.

Fundação São Paulo does not engage in partisan political activities. Therefore, employees are required not to carry out any political activity in the name of Fundação São Paulo or use its facilities or assets, as well as any types of contributions, donations, granting of funds, or sponsorships to support political parties. To this end, the Foundation, as well as those supported by it and its employees, shall follow the Code of Ethics and Conduct and the Anti-Corruption Policy.



VIII. PROMPT INTERRUPTION OF IRREGULARITIES OR VIOLATIONS

Fundação São Paulo uses the following standard clauses and procedures in its draft contracts, aiming to ensure the prevention and/or immediate interruption of irregularities:

- Anti-Corruption and Money Laundering Clauses;
- Integrity Program;
- Code of Ethics and Conduct.

In the event that any violations of ethical standards are detected through complaints, compliance reports, internal or external audits, or monitoring actions, Fundação São Paulo ensures the prompt interruption of identified violations and irregularities, as well as the application of the appropriate disciplinary measures.

Reporting Channel

The Integrity Program provides essential guidelines so that all employees and third parties can undertake to comply with the Institution's rules, policies, regulations, and procedures.

Fundação São Paulo employees who identify or suspect of any risk situation or actions that deviate from current legislation, internal rules, and policies, have the obligation and responsibility to report said fact to their immediate superior or, optionally, to Fundação São Paulo's Sector Integrity department or the Ombudsman's Office, as provided and guided by the Fundação São Paulo Code of Ethics and Conduct and Anti-Corruption Policy. Any third parties and/or stakeholders may make the report or complaint through public channels. It should be noted that reports must be formalized, anonymous complaints being accepted.

Fundação São Paulo provides the following communication channels for reporting possible irregularities and complaints, as well as clarifying doubts about this Program:

Integrity Sector

- Email: integridade@fundasp.org.br
- Telephone: +55 11 3670-3305

Fundação São Paulo Ombudsman's Office

- Website: <https://www.fundasp.org.br/ouvidoria>
(anonymous reports are allowed)
- Email: ouvidoria@fundasp.org.br
- Telephone: +55 11 3670-3355

The secrecy and confidentiality of communications is guaranteed, in order to protect the reporting party from possible attempts at retaliation or persecution, by restricting access to the report's content to members of the sectors in which it was made, who undertake to act with confidentiality and diligence.

All reports and/or complaints brought to the attention of the Area Managers, Integrity Sector and/or the Ombudsman's Office must be queried/investigated with due diligence, detailing the conduct and any occurrences, and verifying the facts in order to enable corrective measures and adjustments, as well as sanctions for any accountable parties, in accordance with the applicable disciplinary measures, based on Fundação São Paulo's rules and policies, as well as the relevant legislation.

Disciplinary Measures

The Integrity Program provides, among its goals, the investigation and prosecution of all ethical and disciplinary irregularities, in addition to reinforcing the importance of standards of conduct, maintenance of integrity, transparency, and the culture of acting in accordance with the laws and regulations, in the conduct of Fundação São Paulo's activities.

Thus, in the event that irregular conduct and actions, or violations of internal rules or external requirements, are identified, disciplinary measures must be applied. Disciplinary measures can be applied to any member of Fundação São Paulo, in compliance with the Labor

Legislation, in a gradual manner, according to each irregularity, proportionally to the severity of the conduct.

- Oral warning;
- Written warning;
- Suspension; and
- Dismissal, with or without cause.

Final Provisions

Each employee is responsible for ensuring compliance with all obligations related to the activities of their role, which includes identifying, managing the situation, and reporting any compliance violation. All parties are required to comply with the Institution's internal rules and standards. Ignorance of an obligation does not comprise a valid defense against misconduct.

The foundations that establish this Integrity Program demonstrate the unequivocal commitment of Fundação São Paulo's Senior Management to the principles of integrity, ethics, transparency, justice, equity, and accountability.

It is the responsibility of the Integrity Sector to update and improve this Program, following submission to and approval by the Executive Secretariat of Fundação São Paulo¹, on this date.

Any questions and/or suggestions regarding this Integrity Program can be sent to the email: integridade@fundasp.org.br

¹ Published through the Normative Act of the Executive Secretariat of the Fundação São Paulo – nº 18/2019



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Fundação São Paulo Executive Secretariat





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