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## INSTITUTO DE ASTROFÍSICA DE CANARIAS

### IAC ANTI-FRAUD POLICY

The Instituto de Astrofísica de Canarias (IAC) is committed to the fulfilment of legal, ethical, and moral standards in observance of the strictest principles of integrity, objectivity, and honesty, in accordance with the principles laid down in all the policies, processes, and procedures in force at the Institute under the guidance of its management team, who adopt and share this commitment.

The public employees who make up the IAC have, among their other duties, the obligation to 'safeguard the general interest, subject to and in compliance with the Constitution and all legal requirements, and to act in accordance with the the principles of objectivity, integrity, neutrality, responsibility, impartiality, confidentiality, dedication to public service, transparency, exemplarity, austerity, accessibility, efficiency, honesty, promotion of the cultural and environmental milieu, and respect for equality between women and men' (Royal Legislative Decree 5/2015, of 30 October, approving the revised text of the Law on the Basic Statute of the Public Employee, article 52).

The IAC has an Administrative Contracting Protocol, in October 2019 by the Management Committee at its meeting of 30 October (CD 34/19). This protocol is mandatory and binding for all IAC staff and establishes that, in each contracting procedure, appropriate measures will be taken to combat fraud, favouritism, and corruption, and to prevent, detect, and resolve any conflicts of interest that may arise.

Furthermore, from February 2021, as a complement to this protocol, a declaration of absence of conflict of interest must be signed by all members that constitute and/or attend any contracting committee, in which they declare that they do not in any circumstance have a conflict of interest or stand to benefit from any direct or indirect financial, economic, or personal gain that would compromise their impartiality and independence in this procedure. The IAC has an economic-financial control system with IT software based on the ERP SAP tool to provide proper technical support for the above. This system makes it possible to monitor and control the operations effected with the corresponding security mechanisms and internal authorization procedures through a system of signatures. The SAP IT system networks all existing processes (Human Resources, Recruitment, Projects, Finance, External Funds, and Travel). It allows the tracking of all funds received and their expenditure, thus ensuring an audit trail of all transactions carried out at the IAC and recorded in this management system. It also guarantees the registration and safekeeping of the documents that endorse and accredit all the financial and accounting operations registered.

Through this policy, the IAC seeks to promote a culture within the organization that prevents any fraudulent activity, facilitates its detection, and prevents it from happening. Promoting the development of internal procedures that integrate these principles provides an effective means of managing any cases of misconduct that may arise.

In short, the IAC has a zero-tolerance policy towards fraud and corruption. Its control system is designed to prevent and detect, as far as possible, any fraudulent acts, and to make further progress in this area it has already worked on a series of measures, such as the approval of the IAC Code of Ethics in November 2021.

San Cristóbal de La Laguna, 20 December 2021.

Rafael Rebolo López  
Director