

Compliance Report

ECoD Gemeinnützige GmbH, August 2024, Dunja Ganser,
Season 2023/2024

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Preliminary Considerations

Adherence to compliance guidelines and internal requirements is a management task and responsibility. The Compliance Officer's task is to support the management, conduct risk analyses, draft a report once a year, conduct in-person meetings with management twice a year, report to and engage with the ECoD Team and act as a point of contact for any compliance-related incidents.

Scope

The report provides key information to all employees, management and stakeholders.

Date(s) of Review: ongoing monitoring throughout the period in question, meeting with CEO on 10 July 2024

Compliance Core Activities

The Compliance Report covers all ECoD NPO's affairs by focusing on the following areas:

- External Laws and Regulations
- Internal Regulations and Guidelines

Note: Data- and Cyber-Security and Data Protection/Data Privacy are not covered by the Compliance Officer and thus are not included in the report.

Compliance Risk Management

A compliance risk management analysis was carried out and implemented. During this process, risks were identified and evaluated, and impact and probability of occurrence were measured. With this process for every task, compliance-relevant matter for the responsible person or group of persons was identified, as well as the target group affected.

Monitoring and Controlling

Monitoring and controlling activities are carried out throughout the observation period. The ECoD NPO established a framework that relies on two pillars;

- the organisational approach considers specific compliance responsibilities as part of the daily work routine
- the structural approach by regularly reviewing and updating internal regulations, staying informed on external laws and regulations and including external experts when necessary

Regulatory Environment

Adherence to external laws and regulations relevant for ECoD NPO - private law, public law and criminal law as well as non-profit specific guidelines.

This section applies to all relevant external laws and regulations - from work safety, tax and duty legislation, labour laws, corporate law, and anti-corruption act to accounting and reporting standards.

Assessment: Processes in this area are specified in detail, rules and regulations are in place and adhered to by the personnel responsible, and updates are done regularly

Recommendations: The ECoD NPO is operating within a very susceptible structure, regular screenings to raise the awareness of stakeholders and employees on a more frequent basis on the relevance of anti-bribery (active and passive bribery) regulation are recommended.

Transparency

Timely and comprehensive information shall be provided.

Screening

Screening is required of stakeholders, employees, other agents and business partners.

Third-Party due diligence is a very sensitive topic for the ECoD NPO. Guidelines and screening are in place. As the ECoD NPO has to deal with a multifaceted target group, an update of relevant documents has to be conducted, and information has to be brought to the

attention of those involved and of dedicated persons doing the screenings. Supporting documents/guidelines need to be offered for assistance.

Recommendations: Audit and scientific reports, especially in the area where vetting approval is part of the process, shall help to focus on sensible areas and help structure improvement.

Internal Regulations and Guidelines

This section covers all internal policies and standards.

All documents have been revised taking into account what has been derived from the risk-management assessment. An incident-reporting system has been established. Newly implemented guidelines are in force; Gender Equality Plan, Sustainability Guidelines and Safeguarding Policy. The Safeguarding Policy covers a consequential topic on how to protect vulnerable persons - in every aspect of the ECoD NPO's agenda. This Policy has been drafted together with and was approved by ECPAT (Arbeitsgemeinschaft zum Schutz der Rechte der Kinder vor sexueller Ausbeutung).

Assessment: all internal regulations and guidelines are up-to-date, multiple coverage of topics was largely excluded, all employees are fully aware of the responsibilities, and whom to contact with concerns and an incident reporting system will be effective shortly.

Recommendations:

- establish a release process for new guidelines and updated or revised documents
- overview of documents shall include editor, review process, version/workflow, dates, status
- each document shall also show the editor, release date, version, and other relevant information
- inform those affected by this regulations via multiple channels
- offer further training or in-depth preparation
- publish incident-report and communicate the release

Communication

For the ECoD NPO communication aspects are an important and integral part of its efforts. Therefore in a joint endeavor with the Innovation in Politics Institute a Crisis Communication Plan was developed. Social Media Guidelines are in progress.

Assessment: Focusing on these crucial aspects was and is necessary and progress is underway.

Recommendations: none

Privacy, Intellectual Property and Copyright Law

For these legal topics, the ECoD NPO needs to draft regulations, further raise the awareness of employees and offer training.

Recommendations: Adherence to copyright-law issues and the underlying data structure need to be analyzed and, where applicable, corrected, adjusted or dealt with in the regulatory way. Raising Awareness and offering training for employees.

Event-Management

The ECoD NPO acts as an organizer or as a host for events. There are many rules and regulations - legal as such as internal - that strongly relate and should be adhered to in the framework of an event (be it a conference, meeting, city visit, etc.). Hosting and organizing an event are complex tasks and all should be well aware of which laws, rules and regulations apply or which we need our partners to adhere to.

Recommendations: For those active in the event management or planning and organising, provide a possibility to discuss how to implement compliance-related topics into the event management or hosting process.

Summary

A very detailed, comprehensible and thoughtful Compliance System is in place, well guarded and comprehensively followed by the ECoD NPO Management.

Standards, policies and procedures are in place for all relevant areas. Those are updated regularly. A more structured and detailed overview needs to be provided. For further revisions adhere to a defined release process.

Monitoring, auditing and internal reporting are carried out. Those need to adhere to a schedule and follow the needs and requirements of the target group and communication interests.

Communication, education and training need to be set up according to the identified areas (e.g. Event-Management), and scheduled promptly.

The Incident Reporting System, to be published, will be available as soon as possible. So, the ECoD NPO offers two ways to report an incident or concerns – either by seeking assistance from a contact person (be it the Compliance Officer or Management) or in a more information-protected way, through the online incident reporting system. These resources are available both for ECoD related personnel and third parties.