Ordine dei Dottori Commercialisti e degli Esperti Contabili di Torino

Fondazione Piero Piccatti e Aldo Milanese
ORDINE DOTTORI COMMERCIALISTI ED ESPERTI CONTABILI TORINO

Forensic Due diligence

ESG - Governance review

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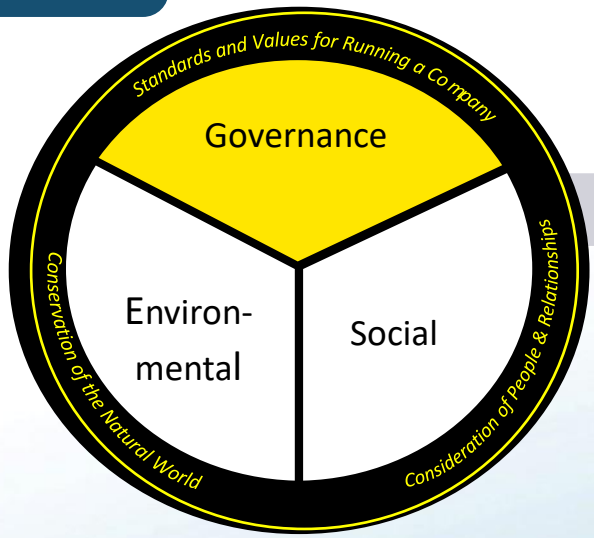
Dottore Commercialista e Revisore Legale

SLIDE 1



Corporate Governance

- Board risk oversight
- Level of authority & delegation of powers
- Policy & Procedures

Corporate Behavior

- Compliance & legal
- Bribery & Corruption
- Whistleblowing framework

Integrity & Ethics

- Business ethics
- Integrity Culture
- Speak up culture

A Governance assessment

- Analysis on relevant organizzational company policies, procedures and other documentation related to the ABAC sensitive processes
- Whistleblowing framework
- Power and delegation
- Analysis of relevant risk assessment performed over ethics, integrity and compliance risks
- Review on internal audits performed over ethics, integrity and compliance risks

General framework and governance

Corporate policy and procedures

Supervisory Body

Compliance system update and maintenance

Organizational structure

B Third parties integrity diligence

- Relevant scope identification (target chain of control, ultimate beneficiary, directors, controlled entities and other relevant related parties)
- Background check – compliance, ethics and reputation screening on shareholders and company Directors