



# **CODE OF ETHICS AND CONDUCT OF THE JUAN CRISÓSTOMO DE ARRIAGA FOUNDATION - BILBAO NATIONAL ORCHESTRA. (BOS)**

*[Approved by the BOS Board of Trustees on 24/06/2022]*

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## 1. Purpose and implementation of our Code

The mission of the BOS is the management, maintenance, conservation, and promotion of the Bilbao National Orchestra, so that it becomes an everyday social space for the citizens of Bizkaia with music and its surroundings, through the creation of experiences arising from musical and organisational excellence. It shall offer a varied programme aimed at different audience segments and play an active role in the cultural development of the surrounding area and in the international promotion of Bilbao/Bizkaia. Created in 2007, it operates in the field of classical music, and is one of the bodies that, together with the Bizkaia Provincial Council, make up the Bizkaia provincial public sector.<sup>1</sup>

**As a key element in the provision of public services by the Bizkaia Provincial Council, our purpose is none other than to solve the individual and collective problems of the citizens of Bizkaia, and as such, a public service vocation, exemplary behaviour, and excellence must be in the DNA of our activity and serve as a guide for our daily work.**

**The purpose of the BOS Code of Ethics and Conduct (hereinafter, the "Code") is none other than to guide us in achieving this objective, establishing the values and principles to be respected and defining the standards of conduct in which they are embodied.**

This Code is an **essential element for strengthening the culture of responsibility and compliance within the BOS, promoted by the Bizkaia Provincial Council and supported by the BOS in all its activities.** It is also a **key part of the Compliance Programme** implemented within the BOS to prevent, avoid, and detect the perpetration of criminal offences in the business sphere in compliance with the provisions of the Criminal Code as well as in compliance with and alongside the implementation of the principles of the Provincial Council and the provincial bodies.

Our Code will be applicable to all BOS members. And we consider **"persons who are members of the provincial body"** (or simply **"members"**) for the purposes of this code, to be all persons who are members of said body, either as employees of the body itself, whatever their status, or as members of its governing body, such as members of the Board of Trustees.

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<sup>1</sup> Provincial Decree-Law 5/2013 of 3 December, approving the Revised Text of Provincial Regulation 5/2006, of 29 December, General Budgetary Regulation of the Historical Territory of Bizkaia.

Therefore, it will be communicated to all members and appropriate training will be given on it. It will also be available in all the centres of the provincial bodies. All those who join the provincial bodies in the future will also receive the Code as part of their induction process.

In addition to the provisions of this Code, BOS members who are considered to be senior officials of the Bizkaia Provincial Council shall comply with the provisions of this Code, as well as with the provisions of Provincial Regulation 5/2018 of 21 November on conflicts of interest and incompatibilities.

The regulations referred to in the various sections are to be taken as basic regulations that are given for illustrative purposes and with the aim of providing references for consultation.

The BOS will update and supplement the applicable and specific regulations in each instance.

## 2. Principles and values

BOS members shall carry out their activities in accordance with the following **values and inspiring principles** at all times:

- **Public service vocation**

Maintain at all times a dedicated attitude towards the people the BOS serves, working to solve the individual and collective problems that the citizens of Bizkaia face.

- **Transparency and openness**

Act by promoting the principles of open governance, involving the citizens and other interest groups with which the body is connected in the very definition, implementation, and evaluation of the services it provides.

- **Responsibility and accountability**

Be accountable for their decisions and actions, being continuously held to account and responsible for their management.

- **Integrity**

Act systematically and constantly with objectivity in decision-making and with respect for the legal framework and for all people.

- **Impartiality**

Always exercise independent judgement, disregarding any private interests.

- **Honesty**

Ensure truthfulness in statements and consistency between statements and actions arising from the performance of duties.

- **Coexistence, respect, diversity**

Foster, in the performance of their duties and in their personal attitude, a professional environment based on coexistence and respect, ensuring proper and friendly treatment in dealings with the public and with all members of the organisation. Promote accessibility in the broadest sense and diversity among people, avoiding any intrusion into the private life of any person.

- **Confidentiality**

Keep information, data, and reports to which they have had access in the performance of their duties confidential.

- **Linguistic rights.**

Guarantee linguistic rights, promote the standardisation of the Basque language and encourage its use.

### 3. Standards of conduct

#### 3.1. Our commitment to transparency and easy access to the services we offer

The BOS **makes all relevant public information available to citizens.**

The transparency of institutions helps to improve control systems and accountability in relation to the public, while at the same time favouring open governance that better addresses the problems and concerns of citizens. The BOS **undertakes to make available to the citizens of Bizkaia**, through its transparency portal, all the public information that allows users to learn about the body's services and gain an understanding about what the organisation is and how it is managed, **in compliance with Provincial Regulation 1/2016, of 17 February, on transparency in Bizkaia.**

- Institutional information
- Legal and regulatory information

- Economic, financial, and asset information
- Procurement and subsidies
- Sectoral services and policies
- Human resources

The information will be displayed in an updated, accessible, and thorough manner, guaranteeing the right of access to request public information. The BOS also assumes the commitment to promote the provision of information in open and reusable format to the public through the **Bizkaia Open Data**<sup>2</sup> portal, as a means of producing new and better public services directly or in collaboration with third parties, favouring internal efficiency and the sustainability of the transparency model, contributing to improved visualisation and understanding of the information.

#### **Access to services and user-friendly language**

BOS members will work to facilitate access to its services for citizens and other stakeholders, from the perspective of an **organisation that is proactive and attentive** to their needs and demands. Measures will be taken, among others, such as the simplification of channels and the use of simple language always adapted to each target audience, which is simple and easily understandable, taking into account easy-to-read standards.

### **3.2. Our relationship with staff, the citizens of Bizkaia, and other stakeholders of the organisation**

**BOS members shall act ethically in an exemplary manner in carrying out their duties, acting with honesty, impartiality, and objectivity in the performance of their duties and with respect for the legal framework and in their dealings with all staff and citizens.**

#### **3.2.1. Coexistence and respect**

**Strengthen a Bizkaia based on coexistence, diversity, and respect in the performance of the duties and behaviour of BOS members.**

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<sup>2</sup> A decree regulating open data in the Bizkaia Provincial Council is in the process of being drafted at the date of drawing up this code.

Citizens and other stakeholders, as well as all the people who form part of the organisation or collaborate with the BOS, must be treated with the courtesy, due respect, and the dignity that every person deserves.

This means that BOS members shall:

- Respect **diversity**, promoting the **inclusion of people and plurality** in line with the commitments that we must maintain at all times as an organisation that serves the public.
- Promote mutual respect, tolerance, and solidarity among people as a basis for **peaceful coexistence**, avoiding inconsiderate behaviour and treatment towards other people, both personally and in the performance of their duties.
- They shall treat citizens, as well as the body's staff, with **care, politeness, and due courtesy** at all times and in all places, and use proper language and manners, so as to ensure a relationship built on respect.
- They shall guarantee, in the performance of their duties, **proper and quality care for citizens in the provision of services**, refraining from engaging in any conduct or actions that could lead to any kind of discrimination.

***Remember that...***

**All staff members must:**

- **Treat people with courtesy and respect as a basis for harmonious coexistence.**
- **Use proper language and manners, encouraging the building of relationships based on respect, courtesy, consideration, empathy, and compassion.**
- **Ensure harmonious coexistence, through personal behaviour on a daily basis, promoting values such as tolerance, mutual respect, diversity, and solidarity among people.**
- **Avoid any type of conduct or acts that involves discriminatory practices of any kind (gender, beliefs, ideology, race, sexual orientation, disability, etc.).**
- **Show an open attitude to actively listen to all types of proposals and suggestions for improvement that are received in this regard.**



### 3.2.2. Responsibility in actions and decisions

**BOS members shall carry out their duties with due diligence and dedication, assuming at all times the responsibilities and consequences arising from the performance of their duties.**

In carrying out their duties, they must be accountable at all times for the decisions made and actions taken, respecting the institutional and regulatory framework.

### 3.2.3. Professional excellence

**BOS members shall perform their duties with the utmost professionalism in order to constantly improve and develop their professional skills in pursuit of excellence in order to provide quality services to citizens.**

To this end, members shall:

- Have a proactive attitude towards **lifelong learning**, assuming the commitment to develop the professional knowledge and skills in which they require a higher level of in-depth training.
- Maintain an **open attitude towards good practices and initiatives** that are developed and that contribute to improving their role and the quality of the services provided.

### 3.2.4. Occupational health and safety

**Protecting health and safety in the workplace is the responsibility of everyone working at the BOS.**

**The BOS** is committed to maintaining suitable working conditions that guarantee the safety and protect the health of all the people who work there, in strict compliance with the provisions of the current regulations<sup>3</sup> on occupational risk prevention. Maintaining health and safety protection at all times is everyone's responsibility, which is why we must:

- Properly employ safety measures and promote their use among staff.
- Report safety incidents to the corresponding Occupational Risk Prevention and Health Service.

***Remember that...***

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<sup>3</sup> Law 31/1995, of 8 November, on the Prevention of Occupational Risks.

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**Failure by staff to comply with the occupational risk prevention obligations referred to in current regulations shall be considered a breach of employment for the purposes set out in the Workers' Statute or misconduct, where applicable, in accordance with the provisions of the corresponding regulations on the disciplinary system for civil servants or statutory personnel serving Public Administrations.**

### **3.2.5. Equality. No discrimination**

#### **All people must be treated with due respect and on an equal footing**

All BOS members are obliged to avoid any discrimination, whether on grounds of gender, race or ethnicity, age, religion, sexual orientation, ideology, or any other aspect.

In matters of equality between men and women, the regulations in force<sup>4</sup> will be respected and specifically Provincial Regulation 4/2018, of 20 June, for the Equality of Women and Men and the provincial planning that may be drawn up in relation to the BOS.

Likewise, the body's members must abide by the BOS Equality Plan [it is compulsory for all public entities. Art 15.3 of Law 4/2005, of 18 February and RDL 6/2019, which regulates the equality plans of companies], and will have the necessary organisational mechanisms to guarantee non-discrimination and the adequate management of instances of discrimination, should they arise. [E.g. Protocol on preventing and taking action against sexual and gender-based harassment in the workplace or similar conduct].

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#### ***In which areas is discrimination likely to occur?***

**In the selection, recruitment, and promotion of staff and other positions, as well as in remuneration or any other employment conditions, when they do not adhere to established objective criteria.**

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<sup>4</sup> Law 4/2005, of 18 February, for the equality of women and men; Organic Law 3/2007, of 22 March, for the effective equality of women and men and the modification by Royal Decree Law 6/2019, of 13 March.

### 3.2.6. Linguistic rights

**Guarantee linguistic rights, promote the standardisation of the Basque language and encourage its use. Promote bilingualism in internal management and in relations with the organisation's staff and with the public.**

BOS staff are subject to the regulations<sup>5</sup> governing the use of the official languages in the Bizkaia Provincial Council and the Bizkaia public sector.

Consequently, the members of the provincial body will actively promote the use of the Basque language as a guarantee of the linguistic rights of citizens in Bizkaia.

Promoting the normalisation and use of the Basque language also contributes to promoting an environment that favours social cohesion and linguistic coexistence.

In this regard, the following must be achieved:

- **Promote knowledge and use of the Basque language.**
- Promote the use of the Basque language **by integrating the two official languages in the internal management** of the provincial body (communications, work tools, people management, etc.).
- Guarantee the **linguistic rights** of citizens through the presence and use of the Basque language in activities, spaces, and services aimed at citizens.
- **Avoid** any behaviour that may encourage **discrimination** on the basis of language.

## 3.3. Our relationship with suppliers, clients, and other third parties

**Relationships with third parties must be in line with market conditions**

The relationships the BOS has with its suppliers, clients, and other third parties must be governed by honesty and transparency, and it is strictly forbidden to request or accept abusive conditions in the provision of services. Furthermore, they must comply with current

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<sup>5</sup> Law 10/1982, of 24 November, Basic Law on the Normalisation of the Use of Basque; Law 6/1989, of 6 July, on the Basque Civil Service; Decree 86/1997, of 15 April, regulating the process of normalisation of the use of the Basque language in the public administrations of the Basque Autonomous Community; Provincial Decree 63/2019, of 28 May, of the Bizkaia Provincial Council, establishing the criteria for the use of the official languages in the sphere of action of the Bizkaia Provincial Council, its autonomous bodies, and the provincial public sector.

public procurement and competition law regulations, and any practices that could be considered to be restrictive of competition, such as agreements or exchanges of commercial information with competitors, abuse of a dominant position, or other practices not permitted by current legislation are strictly prohibited.

In this regard, the BOS shall promote awareness of this code among the entities with which it has dealings and shall encourage them to assume similar commitments. Likewise, third parties that deal with the BOS shall be subject to compliance with the social and environmental clauses and those relating to other public policies that are established in their contractual relations.<sup>6</sup>

***Some signs of possible manipulation in public or private tenders***

- **Small number of tenderers**
- **Inconsistent bids from the same tenderer**
- **Suspensions of a boycott**
- **Non-competitive bids**
- **Patterns of suspicious behaviour among tenderers**
- **Unjustified subcontracting between tenderer companies**
- **Tenders submitted by the same natural persons**
- **Financial offers with identical wording, format, or errors**
- **Temporary joint ventures between tenderers without any separate supporting evidence**

### **3.4. Our commitment to the right of the citizens of Bizkaia and other stakeholders to the protection of their personal data and the guarantee of digital rights in all dealings with the BOS.**

**Confidential information must be protected, while guaranteeing the protection of personal data and information security and complying with the law and internal policies and procedures**

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<sup>6</sup> Provincial Decree 3/2017 of 17 January, for the incorporation of social, environmental clauses, and clauses relating to other public policies in the contracting procedure of the Bizkaia Provincial Council.

## Confidentiality

Members of the organisation shall make responsible use of the information to which they have access in the performance of their professional duties, respecting at all times the **confidentiality of the information**, preserving the interests of the BOS, and ensuring that the organisations with which they have dealings act in the same way.

## Privacy: data protection and information security

In accessing the **personal data** of citizens, staff, or any other natural person, the provisions of current legislation in relation to the collection, processing, and destruction of all personal data that may be processed shall be respected. In all cases, the provisions of the regulations in force<sup>7</sup>, as well as the provincial or internal policies<sup>8</sup> and procedures in this area shall be respected.

The body also undertakes to adopt a preventive nature that **guarantees the security of the information** it processes, establishing all the technical and organisational measures necessary to prevent risks in this area and to protect the security of the information, in line with the analyses, procedures, and policies established at a provincial<sup>9</sup> or specific level approved by the body.

### What is meant by personal data?

**Any information concerning identified or identifiable natural persons, e.g. name and surname, telephone number, CV, fingerprint, IP address of a computer, geolocation, etc.**

### Remember that...

**The BOS has been implementing the IT Code of Conduct since 2018. Article 14 states that email should be used for professional purposes only and sets out guidelines for its proper use.**

**How can I detect malicious emails?**

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REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND COUNCIL, dated 27 April 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data; Organic Law 3/2018, dated 5 December, on Data Protection and Guarantee of Digital Rights.

8 AGREEMENT no. 11/2018, of 15 May, of the Bizkaia Provincial Council, through which the legal status of the data protection officer is created, designated, and regulated;

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Royal Decree 3/2010, of 8 January, regulating the National Security Framework in the field of Electronic Administration, Council Agreement of 21 March 2017 approving the information security policy of the Bizkaia Provincial Council, Council Agreement of 28 March 2018 approving the IT Code of Conduct, among others.

Patricia 2/12/22 10:22

Eliminado: personal data

1. **If you receive an email, you should always check the authenticity of the sender by checking their email address.**
2. **Moreover, even if the email appears to be in response to a message thread in which you have previously participated, you should also make sure that the subject matter of the email is not suspicious. Malicious emails usually talk about a fine or other offence, invoice, or package that you are supposed to receive and are not related to previous messages, although they may refer to subjects other than the sending of fines, offences, invoices, or packages.**
3. **Most of these malicious messages include one or more web links in them, which you should not click on, as they may install a virus on your computer.**

**If in doubt about any other email-related issue, you should consult the IT Code of Conduct as a guide for your actions and ensure that you are acting appropriately.**

### 3.5. Incompatibilities and conflicts of interest

**We must respect the incompatibility regime provided for in the regulations in force and refrain from making decisions if we believe that a conflict of interest may arise.**

BOS staff are subject to the provisions of Law 53/1984, of 26 December, on Incompatibilities of Staff Serving Public Administrations<sup>10</sup>. In addition, those persons who are members of the governing bodies of the BOS and are senior officials of the Provincial Council are subject to Provincial Law 5/2018 of 21 November on Conflicts of Interest and Incompatibilities.

All BOS members must in any case respect the specific legislation that, where applicable, regulates the system of incompatibilities related to the duties and conditions of their position.

All BOS members are expected to keep up to date with the regulations in force at all times and applicable to them in the performance of their duties.

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<sup>10</sup> Article 2, scope of application

BOS members shall look after the interests of the provincial body for which they work or provide services, avoiding any conflict of interest.

A conflict of interest shall be considered to exist in those situations in which the personal or private interests of the BOS member, either directly or indirectly, or those shared with third parties or direct relatives of the member of the provincial body, coincide with the general interests or the interests of the provincial body itself.

The following shall be considered to be **persons related** to **BOS** members:

- a) Their spouse or person with a similar personal relationship.
- b) Relatives up to the fourth degree of consanguinity or affinity.
- c) Interests shared with third parties.
- d) Organisations in which the member, or their spouse or person with a similar relationship, or relatives up to the second degree of consanguinity or affinity, or third parties with whom they have a shared interest, hold an administration or management position or from whom they receive remuneration for any reason, provided that they also exercise, directly or indirectly, significant influence over the financial and operational decisions of said organisations.

By way of example, the following situations could give rise to a **conflict of interest** for a BOS member:

- a) Being involved, in a personal or family capacity, in any financial transaction or operation in which the provincial body for which they work or provide services is a party.
- b) Negotiating or formalising contracts on behalf of the aforementioned provincial body with natural persons related to the member or with legal entities in which the member or a related person holds a management position, is a significant shareholder, or a director.
- c) Being involved in the preparation of technical reports for the subsequent obtaining of subsidies from the Bizkaia Provincial Council for natural persons related to the member or with legal entities in which the member or a related person holds a managerial position, is a significant shareholder, or a director.

Employment or professional decisions must be based on the **best interests** of the BOS, in such a way that they are not influenced by personal or family relationships or by any other particular interests of the members of the provincial bodies.

BOS members must act at all times independently, showing professionalism and loyalty to their organisation, regardless of their own interests or those of third parties, and they shall refrain from being involved in or influencing the making of decisions that may affect the provincial bodies and with which there is a conflict of interest, from taking part in meetings in which these decisions are discussed, and from accessing confidential information that may affect said conflict of interest.

Regarding any aspect related to this matter, the staff shall contact the Compliance Officer, notwithstanding the provisions of Provincial Decree 14/2020, of 18 February, of the Bizkaia Provincial Council, which regulates the Supervisory Body for conflicts of interest and incompatibilities, with regard to public offices in the province.

The following must be stated in the **communication to the Compliance Officer**: (i) whether the conflict of interest affects them personally or through a related person, identifying them if applicable; (ii) the situation giving rise to the conflict of interest, specifying if applicable the purpose and main terms of the planned transaction or decision; (iii) the amount or approximate financial valuation; and (iv) the department or person with whom the corresponding contacts have been initiated.

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***Remember that...***

**The importance of communication and the duty to inform the Compliance Officer of those cases in which personal relationships (friends, relatives, etc.) may affect work, commercial, or business decisions and not to participate in any such decisions or in their management, unless this has been previously and expressly authorised by the Compliance Officer. The member must refrain from taking any action in this regard until after having obtained the corresponding response to his or her query.**

### **3.6. Our commitment to the fight against corruption**



The BOS **strongly condemns any corrupt practice** which, in addition to contravening the applicable legal provisions, is contrary to the ethical principles and values set out in our Code and that are key to serving the public.

- In the public sector, **bribery** is the offering, paying, promising, giving, accepting, or soliciting from a public official an unjustified benefit of any value (financial or non-financial), directly or indirectly, and regardless of location, in violation of applicable law, as an incentive or reward for acting or refraining from acting in relation to the performance of his or her duties. A bribe may take the form of a gift or reward, and may be paid after an improper act has been carried out on behalf of another person.
- In the private sector, **bribery** may take place when management personnel, members of the Board of Directors, employees, or collaborators from a public sector body, by themselves or through an intermediary, receive, request, or accept an unjustified benefit or advantage of any nature, for themselves or for a third party, as consideration for unduly favouring another in the purchase or sale of goods, or in the procurement of services or in business relations.

All BOS members have an obligation to avoid engaging in corruption of any kind. <sup>11</sup>

Specifically, the following rules apply to all of us:

### 3.6.1. Hospitality, gifts, and favours

There are many potentially conflicting situations, among which is the offer or acceptance of hospitality, gifts, and favours which, depending on the specific circumstances of the case (e.g. timing, monetary value, etc.), could be considered as an act of bribery.

In general, gifts, hospitality, and favours may not be accepted. In relation to gifts and hospitality, only those of a symbolic value and in the context of institutional representation are acceptable. As the distinction between a gift or hospitality and an act of bribery can sometimes be blurred, it is important to be alert to conflicting situations.

You can also ask your Compliance Officer about this.

#### ***When can I accept a gift or a favour?***

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<sup>11</sup> Members of a provincial body may be considered to be civil servants "for criminal purposes", as the Criminal Code defines civil servants in a broad manner.

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**I can accept them when they meet the following conditions:**

- **It is not done with the intention to influence or to obtain an undue advantage.**
- **It is not done to obtain or retain a particular commercial or business advantage (beyond the normal circumstances in a business context).**
- **It is offered or received in a public, open, and transparent manner.**
- **It is not done to obtain or exchange favourable treatment.**
- **It is not likely to give rise to a conflict of interest.**
- **It does not involve a cash gift, gift cards, or other means of transmitting money, which are expressly prohibited.**

### **3.6.2. Donations and sponsorships**

**Donations and sponsorships must be made through the channels established for this purpose.**

The offer or acceptance of donations and the signing of sponsorship contracts, depending on the specific circumstances in question (e.g. the status of the donor/sponsor, the amount and destination of the funds, etc.) could be considered as an act of bribery.

In this regard, prior to accepting any type of donation and/or sponsorship, written authorisation must be obtained from the Compliance Officer, to whom questions may also be put. In this regard, the Compliance Officer should be contacted (preferably through the email account set up as a communication channel/ethics channel/compliance channel), explaining and briefly describing the situation, and requesting his or her authorisation or advice on the matter.

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***Five issues to consider for a sponsorship agreement***

- 1. Have you reviewed the applicable internal regulations?**
- 2. Have you followed the procedure established internally for its approval and formalisation?**
- 3. Do you think that, given the specific circumstances in question, it could be perceived as an unreasonable or unrealistic act?**

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4. Is the sponsorship subject to obtaining or maintaining a business relationship?
  5. Could the recipient possibly interpret the sponsorship as being linked to the obtaining of a consideration or benefit from the Administration (e.g. the award of a public or private contract, etc.)?

### 3.7. Our environmental commitment

#### **We must all contribute to reducing our environmental impact**

The BOS, in line with its social commitment to Bizkaia, aims to contribute to the sustainability and protection of the environment by reducing the environmental impact of its work, training and raising the awareness among the members of the Provincial Council and the provincial bodies, as well as promoting responsible consumption.

Respect for the environment is everyone's obligation, which is why BOS members are expected not only to comply with current regulations in this area, but also to pay special attention to responsible management in using resources and energy in order to have the least possible impact on the environment.

Likewise, members of the provincial body will take into consideration the adequate conservation of Bizkaia's cultural heritage in their behaviour and performance of their duties.

#### ***What measures are included in the reduction of our environmental impact?***

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**The responsible consumption of resources such as water, electricity, the reduction of noise and light pollution, as well as the reduction, reuse, and recycling of waste, among other measures that may be adopted.**

### 3.8. Our commitment to the good use of assets

#### **Effective, efficient, and economical use of resources.**

Members of the provincial body are obliged to [make](#) use of all assets responsibly (including tangible assets - buildings, machinery, tools, vehicles, etc. -, intangible assets - licences, etc.

- and IT resources - mobile devices, computers, and all kinds of technological components, such as photocopiers, software, hardware, internet, corporate email, etc.) that provincial bodies make available to them for their work. These resources may not be used for purposes other than those related to the nature of the work they carry out.

The members of the provincial body must:

- Manage resources efficiently and responsibly, avoiding any kind of waste or unjustified use of them.
- Take advantage of the synergies that may arise between the various provincial bodies and the Provincial Council.

### 3.9. Our commitment to the proper management of financial resources and measures to prevent tax fraud

The BOS is committed to managing **resources as effectively and efficiently as possible, in strict compliance with the law and under the principles of responsibility and transparency**. Members working in accounting, administration, and finance areas or departments will be required, in particular, to strictly comply with current economic, financial, accounting, and tax regulations.

The financial information of the provincial body shall reflect its true and **fair view** in the clearest, most accurate, and truthful manner.

No BOS member shall under any circumstances distort, conceal, or maliciously modify the financial and accounting information of its provincial body, regardless of who it is addressed to.

Financial information on business activity shall be truthful and shall be recorded in the corresponding IT management application.

Any payment made must correspond to an **invoice (or similar legal document), duly validated** by the person in charge of the corresponding service or supply, and in turn deriving from a **budgeted** order or contract **previously entered into in accordance with the procedures and instructions on procurement** (either due to internal regulations or because it is legally required).

***No payment shall be made unless the following requirements are met:***

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- **An invoice or similar legal document exists**
  - **It must have been validated by the person in charge of the corresponding service or supply**
  - **It must derive from a budgeted order or contract previously entered into in accordance with procurement procedures and instructions**

### **3.10. Our commitment to the fight against money laundering and terrorist financing**

BOS members must pay particular attention to compliance with the obligations set out in the applicable legislation on the prevention of money laundering and terrorist financing.

All BOS members, but mainly those belonging to the sales, accounting, administration, and finance departments, must be aware of and identify any third party that intends to do business with the provincial bodies, as established in the internal action protocols, and shall avoid carrying out transactions (purchases, sales, or other business transactions) with those third parties that have not been duly identified, and with those whose professional activity is suspected of being illegal.

**The concealment of illegal funds**, their apparent conversion into legitimate money, or their use to support crime or terrorism is prohibited. To this end, the supplier/client will be required to **provide proof of ownership of the relevant bank account** when registering or changing details.

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#### **Always be wary of...**

**Emails containing urgent requests that require a transfer of money or indicate a change of current account to which the corresponding payment should be made. Always inform the Compliance Officer of any such incidents.**

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#### **Proof of ownership of the bank account will be required...**

- **When a new client/supplier is registered**
- **When a client/supplier modifies their bank details**

### 3.11. Our respect for intellectual and industrial property

**Intellectual and industrial property that is the exclusive property of the BOS must be used responsibly and for its benefit, exercising the utmost diligence to avoid possible damage, loss, or theft.**

BOS members shall respect the intellectual and industrial property of the organisation and that of third parties, not making use of other people's creations for their own benefit or for the organisation's benefit without being certain that the corresponding rights have been duly acquired.

**The improper use of trademarks, patents, know-how, logos, audiovisual content, or any other type of creation by the provincial bodies is expressly prohibited** and must only be used for the purposes for which they are intended.

The **invention or falsification of results, plagiarism, and illegal copying are unacceptable.**

## Chapter II: Control and supervision

In addition to the provisions of Chapters II and III of this code, BOS members who are considered to be senior officials of the Bizkaia Provincial Council shall comply with the provisions of Provincial Decree 14/2020 of 18 February, which regulates the Supervisory Body in matters of conflicts of interest and incompatibilities.

### The Supervisory and Control Body and the Compliance Officer

As a consequence of the implementation of the Compliance Programme, the decision has been made to create a Supervisory and Control Body to supervise its proper implementation. This body will include the Compliance Officer, who will be the body's liaison with the members of the provincial body. The appointments, replacements, and dismissals of the Compliance Officer and the members of the Supervisory and Control Body will be duly and expressly communicated to all the members of each provincial body.

The duties of the Compliance Officer shall mainly be the following: (i) to answer any specific questions that may arise regarding the day-to-day application of this Code; (ii) to receive and manage complaints or disclosures of alleged breaches of the Code and other protocols, procedures, or instructions regarding Compliance; (iii) to initiate the investigation in relation to any such complaints; (iv) to verify the implementation of the measures adopted regarding Compliance; and (v) to report and account for his or her work to the Supervisory and Control Body, especially regarding breaches of the programme, as well as the emergence of new risks that should be taken into account.

All BOS members must provide the Compliance Officer and the Supervisory and Control Body with the cooperation, documentation, and information required for the proper performance of their duties (particularly when carrying out random checks and/or investigating complaints).

All members are aware that, should they become aware of conduct contrary to this Code, to the specific protocols/procedures/instructions and to the applicable law, primarily in terms of possible offences, they must inform the Compliance Officer, who will receive and process the complaints that are communicated, as a general rule, through an email account specifically created for this purpose.

The **communication channel/ethical channel/compliance channel** is specified in **Annex 1** of the Code of Conduct, of which it forms an inseparable and valid part for all intents and purposes.

The Compliance Officer or the Supervisory Body shall report on the other requirements or characteristics of this communication channel/ethics channel/compliance channel.

The BOS will guarantee the utmost confidentiality of all the data of the complaint (the events, complainant, the accused party, etc.), as well as the processing of data in accordance with the legislation in force on personal data protection. The rights of persons reporting in good faith will be protected, in particular by guaranteeing that there will be no reprisals.

***Remember that...***

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**Communication and transparency almost always avoid potential future problems. If you are in doubt as to whether a particular act is contrary to this Code, please consult the Compliance Officer.**

## Chapter III: Compliance with and dissemination of our Code

### Validity

Since its approval, this Code has become part of the provincial body's regulations, remaining in force until the approval of its cancellation, revocation, or updating.

### Responsibilities

**It is the responsibility of all the organisation's members to be aware of and comply with the provisions of the Code, as well as to report any breaches.**

All BOS members have the following obligations:

- To be aware of and comply with the provisions of our Code, as well as with the policies and legislation in force applicable to the performance of their duties.
- To act in an exemplary manner in relation to compliance with our Code and legislation in general, especially those who are members of the governing bodies and senior management of the provincial bodies.
- To report any knowledge or suspicion of any possible breach of the provisions of our Code or of the legislation in force through the communication channel/ethics channel/compliance channel related to compliance with the Code.

This is one of the main sources of information for finding out about the risks affecting the Provincial Council and the provincial bodies and reacting in accordance with the provisions of our Code and internal regulations.

- Raise any questions about how to act in a situation that may involve a risk of a breach or about the content of our Code, policies, and/or regulations with the Compliance Officer.

#### **The communication channel/ethics channel/compliance channel**

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- **If you become aware of or suspect that an act contrary to the provisions of our Code or applicable law may have been committed, you must immediately report it to the**



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**Compliance Officer via the reporting channel/ethics channel/compliance channel specified in Annex 1.**

- **The reporting of breaches is absolutely confidential and must be made in good faith and based on reasonable grounds.**
- **The BOS assures anyone who makes a report that they will not be subject to reprisals of any kind, provided it is made in good faith. In particular, no action will be taken, either during the investigation or after its completion, that would adversely affect the complainant's career or lead to the termination of the employment or employment relationship. The protection may remain in place even after the completion of the investigation process.**
- **Complainants will receive legal advice on the matters related to their complaint and will be guaranteed the confidentiality of their identity.**

**The Compliance Officer may be contacted at any time with any questions or queries regarding the Code.**

## **Disciplinary system**

**Failure to comply with the provisions of the Code will be subject to sanctions and to the consequences to be decided upon.**

The body will react immediately to any breach of the provisions of this Code, in accordance with the terms established in current legislation, taking the appropriate legal and disciplinary measures, depending on the nature and seriousness of the breach, and in accordance with the terms, procedure, and other conditions established in the Collective Bargaining Agreement or any other applicable legal regulations.

## **Publication and dissemination of the Code**

**You can view the content of the Code at any time**

Our Code is available to all BOS members, as well as to any other person via the corresponding employee portal. It will be reviewed and updated as necessary in line

with internal circumstances or regulatory changes, and all those subject to compliance will be informed.

## **Statement of compliance**

As compliance with ethical standards and standards of conduct is a strategic objective for the BOS, all BOS members are expected to be aware of and respect the content of this Code. Likewise, suppliers, clients, and other third parties with which the provincial bodies have dealings are also expected to conduct themselves in accordance with the Code.

-----Approved by the Board of Trustees on 24/06/2022-----

## **ANNEX 1**

### **1. Means of lodging complaints**

Complaints may be made in writing or verbally in the following ways:

- a. In Writing: By means of the Complaint Channel that the BOS has made available for this purpose ([[salaketak-denuncias@bilbaorkestra.eus](mailto:salaketak-denuncias@bilbaorkestra.eus)]).
- b. Verbally: In the event that the person who wishes to make the report does not have an email address or is unwilling/unable to use it, he or she may contact the Compliance Officer or any of the members of the Supervisory and Control Body directly and file the report.

You may also contact the aforementioned persons by telephone at the following number: **[94 40 35 205]**. Telephone conversations shall not be recorded, notwithstanding the following paragraph.

In these cases, the details of the complainant, the date on which the complaint was made, and a summary of the events reported shall be recorded in writing in the form of a report. The report shall contain information on the processing of personal data for the purposes of informing the complainant, in the same way as it is included in the Complaint Form (see next page) for written complaints. The complainant must expressly sign said document, having read and consented to it.

### **2. Exclusions**

Events related to human resources policies (career development, remuneration, holidays, etc.) or to professional performance or disputes or disagreements of an eminently work-related nature will not be processed through this channel.

However, those that affect gender equality and non-discrimination policies will be processed, as well as those that may constitute harassment (in accordance with the specific protocol on this matter, which will be processed in accordance with its provisions), or those that may constitute a suspected criminal offence.

## COMPLAINT FORM

**To be sent to the following address: salaketak-denuncias@bilbaorkestra.eus**

### I. IDENTIFICATION OF THE COMPLAINANT

Name and surname(s):

ID NO.:

Work position:

Email:

Telephone:

### II. EVENTS BEING REPORTED

*(indicating the place, date and time of the event, and the person or persons who may have been involved in the incident)*

### III. EVIDENCE OR DATA

*(a reference to the evidence or data available, or which could be available, on the aforementioned events)*

*Signature of the complainant*

### DATA PROTECTION INFORMATION

(DATA PROTECTION REGULATION (EU) 2016/679) and LOPD AND GUARANTEE OF DIGITAL RIGHTS 3/2018

#### Data controller and contact

Management Board of the Provincial Body  
Juan Crisóstomo de Arriaga Foundation - Basque National Orchestra  
Abandoibarra etorbidea, 4-48011 Bilbao  
bos@bilbaorkestra.eus

#### The Data Protection Officer

Head of the Legal Consultancy, Information Security and Data Protection Section of the Bizkaia  
Provincial Council  
Gran Vía, 25 – 48009 Bilbao

#### Data processing purpose

Data processing consists of the investigation and resolution of inappropriate actions or conduct, especially in criminal and regulatory compliance matters, which are described in this document. Likewise, its purpose is to manage queries, questions, and/or proposals for improvement in the company's existing systems.

#### Rights of the data subject

The data subject may exercise his or her rights to access, rectification, object, erasure, restriction of processing, and not to be subject to automated individual decision-making against before the Data Controller, by writing to the person responsible for data protection (Management Board) at:

[bos@bilbaorkestra.eus]

Juan Crisóstomo de Arriaga Foundation - Basque National Orchestra Abandoibarra etorbidea, 4-48011 Bilbao

The data subject also has the right to make a complaint to the relevant supervisory authority.

#### Categories of personal data

Name and surname  
ID NO.  
Work position  
Email  
Telephone

#### Data processing legitimacy

- GDPR Arts. 6.1. c and e)
- Organic Law 10/1995 of 23 November on the Criminal Code.
- [Sectoral regulations applicable in each area]

#### Data recipients

Only should the reported events give rise to administrative or judicial proceedings, may the data provided be disclosed to the competent authorities for investigation and sanctioning, if applicable. They may also be disclosed to the relevant persons involved in any subsequent investigation.

#### Data retention time period

They will be kept for the time necessary to process and comply with the statute of limitations for possible liabilities arising from the processing. Should the events under investigation be suspected to constitute a crime, and for the purposes of collaborating fully with the courts of law that may be involved in their investigation, the retention period shall be extended until the date on which the alleged crimes are subject to the statute of limitations.

For investigations with a negative result (those in which it is found that there is no breach of any kind), the retention period of personal data shall be three months from the resolution of the complaint. In the event that the complaint is rejected and filed, the personal data shall be kept for a period of three months from the date of the complaint. After three months, the technical security measures to limit the processing of personal data, and in particular in relation to their retention, shall be implemented in both cases to the documents recorded as a conclusion of the investigation.

#### Description of the categories of data subjects

Complainant and interviewees

#### General description of the technical and organisational security measures

Categorisation of information systems and application of security measures in accordance with Royal Decree 3/2010, on the National Security Framework in the area of e-Government.