



IBDO

General Scheme for the Prevention of Corruption(RGPC)

Preventing Corruption: A Shared Commitment. A Shared Benefit.

What is the General Scheme for the Prevention of Corruption?

The General Scheme for the Prevention of Corruption (RGPC) establishes a new legal framework for promoting integrity and transparency within public and private organisations, mandating the adoption of robust measures to prevent corruption risks and related offences. By requiring the implementation of control mechanisms and an ethical culture, the General Scheme for the Prevention of Corruption aims to strengthen organisational accountability.

Benefits of implementation:

- Reduction of reputational and financial risks
- Assurance of legal and regulatory compliance
- Promotion of a healthier organisational environment
- Strengthening of trust among clients, partners, and regulatory bodies
- Prevention of legal and administrative sanctions

This framework was established by Decree-Law no. 109-E/2021, which also created the National Anti-Corruption Mechanism (MENAC), marking a significant shift in how organisations in Portugal are required to approach corruption prevention.

Who is subject to the General Scheme for the Prevention of Corruption (RGPC)?

All legal persons headquartered in Portugal employing 50 or more workers are legally required to adopt and implement anti-corruption prevention measures.

The Cost of Non-Compliance

Failure to comply with the obligations set out under the General Regime for the Prevention of Corruption (RGPC) may result in significant financial consequences.

Applicable fines range from €2,000 to €44,891.81, depending on the severity of the infringement and the size of the offending entity.

Adopting a Corruption Prevention Programme is more than a legal obligation – it is an investment in your organisation's reputation and long-term sustainability.

These obligations include:

- Preparing a Corruption and Related Offences Risk Prevention Plan
- Establishing a Code of Conduct
- Implementing training programmes
- Providing a Whistleblowing Channel
- Appointing a Compliance Officer
- Setting up an internal control system



BDO Solutions

To ensure compliance with General Scheme for the Prevention of Corruption (RGPC), BDO supports organisations in implementing a comprehensive set of measures, including:

Corruption Risk Prevention Plan

- Preparing a Corruption and Related Offences Risk Prevention Plan
- Risk Diagnosis and Analysis
- Identification and evaluation of risks and definition of preventive measures.
- Implementation of the Control System
- Review and Update of the Risk Prevention Plan

Code of Conduct

- Drafting the Code of Conduct
- Periodic Review of the Code of Conduct - To be reviewed every three years, or earlier in the event of changes to roles, responsibilities, or the organisational or corporate structure.

Training programmes

- Delivering Internal Training Programmes
- Annual training sessions for all managers and employees to raise awareness of the Regulatory Compliance Plan (RCP), ensuring they understand the policies and procedures in place to prevent corruption and related offences.
- Training should also be conducted whenever the RCP is reviewed or updated.

Whistleblowing Channel

- Implementation of the Whistleblowing Channel
- Whistleblowing Channel Management - as a Service
- Investigation - Forensic Procedures- BDO has a dedicated Forensic Services team qualified to conduct specific investigations arising from any whistleblowing report.

Other services

- Third party attestation
- Ongoing assistance to the appointed Compliance Officer in fulfilling their duties under the regulatory framework.
- Compliance Verification
- Impact Analysis on the Data Protection Management System



Ethics Line

The Whistleblowing Channel

Organisations must establish an internal whistleblowing channel that ensures the secure, confidential, and effective reporting and handling of disclosures. This channel must comply with the following essential principles:

- Exhaustiveness, integrity, and preservation of disclosures;
- Confidentiality of the whistleblower's identity or the option of **anonymity**, as well as the confidentiality of any third parties mentioned in the disclosure;
- Restricted access to all submitted disclosures;
- Independence, impartiality, confidentiality, data protection, professional secrecy, and absence of conflicts of interest on the part of the individuals or services appointed by the company to receive and follow up on the disclosures;
- The immediate deletion of all personal data that is not relevant to the handling of the disclosure.



Penalties of up to €250,000 for breaches of the General Regime for the Protection of Whistleblowers

BDO Solutions

A straightforward, all-inclusive implementation process tailored to your organisation...

Ensure compliance with the Whistleblower Protection Regime. A robust and reliable Whistleblowing Channel within your company's reach.

Technology Platform - Whistleblowing Management

The technological solution we offer ensures your organisation's full compliance with the legal framework on whistleblower protection:

BDO manages your Ethics Line

- Receipt of disclosures (written or oral)
- Preliminary assessment of the disclosure
- Follow-up on reports
- Monitoring of the ongoing investigation process within the entity concerned
- Maintaining communication with the whistleblower, even if anonymous, until the case is closed
- Preparation of the final whistleblowing report

With BDO's solution:

- The whistleblower may choose either anonymity or confidentiality
- All communication takes place via a secure portal hosted in an ISO 27001-certified data centre
- Full auditability of all records and events is ensured
- A set of formalised procedures is available for creating, modifying, and terminating user access
- All reports are generated with end-to-end encryption

And your organisation? Has it already addressed these essential questions?



Compliance requires more than the mere formal fulfilment of legal obligations — it demands a structured, preventive, and transparent approach. At BDO, we support your organisation in addressing these critical questions:

What are the risks of corruption and related offences within my organisation?

What potential impacts might these risks have? And how can they be mitigated?

Is there a Corruption Risk Prevention Plan in place?

Is there a Code of Conduct?

How can a whistleblowing channel be ensured that is secure, transparent, and confidential?

What rights must be guaranteed to whistleblowers?

Can we demonstrate to stakeholders that we are in compliance with the General Scheme for the Prevention of Corruption (RGPC)? Have we appointed a Compliance Officer?



Let's build a culture of trust together – get in touch with us now

Learn how to embed the General Corruption Prevention Regime into your organisation's compliance framework.



Cristina Sousa Dias
Head of Advisory
cristina.dias@bdo.pt
+351 937 997 009



Carla Rodrigues Caixinha
Compliance Advisory Services
carla.caixinha@bdo.pt
+351 217 990 420

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www.bdo.pt

Lisboa

Av. República, 50,
10º 1069-211 Lisboa
T+ 351 21 799 0420
Mail: bdo@bdo.pt

Faro

Rua Dr. Manuel Arriaga 23
A 8000-334 Faro - Portugal
T+ 351 289 880 820
Mail: bdo.faro@bdo.pt

Porto

Rua S. João Brito, 605E Esc.
3.2 4100-455 Porto
T+ 351 226 166 140
Mail: bdo.porto@bdo.pt

Maia

Rua da Nossa Sra. da Maia,
77 Sala 16 4470-204 Maia
T+ 351 229 436 960
Mail: bdo.maia@bdo.pt

Braga

Rua Marcelino Sá Pires, 15 -
4º, Sala 43 4700-924 Braga
T+ 351 253 600 390
Mail: bdo.braga@bdo.pt

Leiria

Rua da Europa, EDF 2000 B,
3º,Escritório 1, 2400-136
LeiriaT+351 217 990 420
Mail: bdo.leiria@bdo.pt

Funchal

Rua dos Aranhas, 5, r/c
9000-044 Funchal
T+ 351 291 213 370
Mail: bdo.funchal@bdo.pt