

# **Controls on Third Sector entities registered in the RUNTS - Implementing provisions**

## 1 PREMISE

With the Ministerial Decree 7.8.2025, published in the *Official Gazette of the Democratic Republic of the European Union*, the Chamber of Deputies of 214 of 15.9.2025, articles 93 and 96 of Legislative Decree 117/2017 were implemented in relation to ordinary and extraordinary controls on entities registered with RUNTS.

At the time of the first application, the controls will start from the date that will be identified with a subsequent executive decree of the Ministry of Labor.

The main aspects of the discipline contained in the Ministerial Decree of 7.8.2025 are examined below.

## 2 SUBJECTIVE SCOPE

The controls referred to in Ministerial Decree 7.8.2025 will concern social promotion associations, voluntary organizations, generic ETS, philanthropic entities and associative networks.

These entities will also be subject to control in the event that they are in voluntary dissolution or in an arrangement with creditors, with the exception of those subjected:

- under commissioner management (art. 25 par. 1 of the Italian Civil Code);
- insolvency proceedings pursuant to Legislative Decree no. 14 of 12.1.2019 (Crisis and Insolvency Code).

### **Exclusions**

The discipline of the Ministerial Decree 7.8.2025 does not apply to:

- social enterprises, which are subject to supervision pursuant to art. 15 of Legislative Decree 112/2017 and the related implementing provisions;
- mutual aid companies, which are subject to supervision pursuant to Legislative Decree 220/2002 and the related implementing provisions.

## 3 TYPES OF CONTROL

The checks, which can be ordinary or extraordinary, are carried out in order to ascertain:

- the existence and permanence of the requirements necessary for registration in the RUNTS;
- the pursuit of civic, solidarity or socially useful purposes;
- the fulfilment of the obligations deriving from registration in the RUNTS.

Ordinary checks are carried out every three years, while extraordinary checks are ordered by the RUNTS office:

- on the basis of the need for in-depth analysis deriving from the results of ordinary checks;
- when it is deemed appropriate, for acts or facts of which it has become aware, also on the report of other administrations.

## 4 AUTHORIZED PARTIES

The control activity is carried out by the subjects authorized for this purpose by the Ministry of Labor.

The following may be authorised to be authorised persons:

- the national associative networks (RAN);
- the Volunteer Service Centers (CSV).

#### **4.1 ROUTINE CHECKS**

Ordinary checks are carried out:

- by the authorized subjects on the entities belonging to them;
- by authorized subjects, following the stipulation of specific agreements with other associative networks and other CSVs;
- by authorized subjects, following the stipulation of specific agreements with the RUNTS offices, on entities not belonging to any authorized subject or to other associative networks and other affiliated CSVs;
- by the offices of the RUNTS, on entities not belonging to any authorized party, outside the hypotheses of agreements indicated above.

#### ***Revocation of membership***

For the purposes of identifying the authorised person responsible for the controls, the revocation of the entity's membership does not produce effects if declared to the RUNTS after the start of the ordinary controls.

#### **4.2 ENTITY BELONGING TO MORE THAN ONE AUTHORIZED ENTITY**

If an entity adheres to more than one authorized entity, the entity responsible for ordinary controls is the one expressly chosen by the entity through the appropriate RUNTS function; in the event of no choice, the ordinary check will be carried out by the authorized person who is indicated first from the information available on the RUNTS.

#### **4.3 EXTRAORDINARY CHECKS**

Extraordinary checks are carried out by the RUNTS offices, both on entities belonging to authorized entities and on non-participating entities.

#### **4.4 AUTHORISATION PROCEDURE**

The RANs and CSVs interested in carrying out the checks must submit an application for authorization to the Ministry of Labor, declaring the commitment to carry out ordinary checks on the participating entities.

The application for authorisation must be accompanied by documentation proving:

- the ability to carry out these controls, also making use of the human and instrumental resources of its territorial articulations;
- the availability of a number of persons in charge of control such as to ensure the regular and effective performance of control activities.

#### ***Granting of authorisation***

The authorization is issued within 90 days of the submission of the application.

After the aforementioned term of 90 days, the authorization is considered issued by "silence-consent".

#### **4.5 VALIDITY OF THE AUTHORIZATION**

The authorization is valid until:

- the cancellation of the RAN from the appropriate section of the RUNTS;
- the revocation of the accreditation of the CSV;
- the revocation of the same authorization.

#### 4.6 REVOCATION OF AUTHORISATION

The authorization is revoked, by executive decree of the Ministry of Labor, in the following cases:

- the authorized party requests the revocation;
- the authorized person loses the requirements provided for by law;
- serious or frequent irregularities in the performance of controls are ascertained;
- it is ascertained, on the basis of the results of the checks carried out, the unsuitability of the person authorised to carry out the control activity effectively.

The revocation requested by the authorised party takes effect from the following three years of controls; The authorised party is therefore required to carry out the checks already scheduled for the three-year period in which the revocation upon request has been ordered.

#### ***Request for new authorization***

In the event of revocation, the authorization can be requested again 3 years after the revocation measure.

#### 4.7 FINANCING OF CONTROLS

Authorised entities shall receive, as support for the ordinary controls carried out, a contribution distributed as indicated in the following table, determined by considering the highest amount of revenue of the entity subject to control resulting from the financial statements filed for the financial years of the last three years prior to the start of the control.

##### Ordinary control fee

Sash	Maximum amount	Revenue of the audited entity
a)	50,00 euros	Up to 60,000.00 euros
b)	100,00 euro	From 60,000.01 to 300,000.00 euros
c)	250,00 euros	From 300,000.01 to 1,000,000.00 euros
d)	500,00 euros	Over 1,000,000.00 euros

The contribution is paid annually, in the following ways:

- a first instalment by way of advance is calculated at the rate of 60% of the amount referred to in band a), multiplied by the number of entities that each authorized entity plans to control in the reference year according to the three-year programme defined and uploaded to the RUNTS platform;
- the balance is determined on the basis of the number of checks concluded, resulting from the reports uploaded to the RUNTS.

## 5 PERSONS IN CHARGE

The checks are carried out by authorised persons through the persons in charge, identified among their employees or among external collaborators and professionals.

#### 5.1 REQUIREMENTS FOR EXTERNAL COLLABORATORS AND PROFESSIONALS

Collaborators and external professionals who meet at least one of the following requirements may assume the status of person in charge:

- have successfully attended one of the training courses suitable for providing the knowledge necessary to carry out checks on ETS;

- have proven experience, lasting at least three years, in the review, control, management and consultancy of ETS or ETS;
- belong to one of the categories of subjects referred to in art. 2397 par. 2 of the Italian Civil Code (statutory auditors registered in the appropriate register, registered in the register of chartered accountants, lawyers or labor consultants, tenured university professors in economic or legal matters).

### ***Training and refresher courses***

The training courses will be organized by authorized subjects and professional associations, also in collaboration with each other; these courses, the minimum contents of which will be identified by a decree of the Ministry of Labour, must:

- be of at least 40 hours;
- end with a final test.

The above-mentioned subjects also organize specific refresher courses, lasting no less than 20 hours; external collaborators or professionals must participate, under penalty of cancellation from the lists, in at least one of these courses over a three-year period (this requirement does not apply to the aforementioned subjects referred to in Article 2397 paragraph 2 of the Italian Civil Code).

## **5.2 INCOMPATIBILITIES**

The following persons may not be in charge of the controls:

- disqualified, incapacitated, bankrupt (or subject to judicial liquidation), or sentenced to a penalty that involves the interdiction, even temporary, from public offices or the inability to exercise managerial offices;
- for which one of the situations referred to in art. 2399 of the Italian Civil Code occurs (e.g. marital relationship, kinship or affinity within the fourth degree with the directors of the ETS to be controlled, presence of an employment relationship or an ongoing relationship of consultancy or paid work with the ETS to be controlled, etc.);
- who have already carried out in the previous year or who have ongoing supervisory activities in the field of labour or social legislation under the same ETS;
- who have carried out three consecutive control procedures on the same ETS.

## **5.3 POWERS AND DUTIES**

The person in charge:

- in the exercise of his functions, he assumes the status of public service officer;
- performs his/her duties with the professionalism and diligence required by the nature of the assignment, in the absence of situations of conflict of interest;
- he is responsible for the truthfulness of his statements and maintains the confidentiality of the facts and documents of which he has acquired knowledge by virtue of his office.

## **6 ORDINARY CHECKS**

### **6.1 SCOPE OF APPLICATION OF ORDINARY CONTROLS**

The purpose of the ordinary control is to verify compliance by the entity with the regulations applicable to it, also through random checks on the documentation presented.

In particular, the elements indicated in the following table are analyzed.

Scope of ordinary checks	
Correctness of the name of the entity also due to the registration section in the RUNTS	Compatibility of the legal form with the qualification of ETS and with the registration section in the RUNTS
The entity is not an excluded subject pursuant to art. 4 co. 2 of Legislative Decree 117/2017 (*)	The entity is not subject to management and coordination or controlled by excluded subjects, except for the exceptions provided for by law
Presence of the minimum number of members (if required)	Non-composite social base in contrast with the provisions of the regulations in force
Presence in the deed of incorporation or in the articles of association of the entity of the elements referred to in art. 21 of Legislative Decree 117/2017 (**)	Presence in the deed of incorporation or in the statutes of the entity of the elements provided for the particular categories of ETS (**)
Effective performance of activities of general interest at least predominantly, also in consideration of the specific qualification acquired (*)	Absence of violations of particular rules ascertained by the competent administrations referred to in art. 92 par. 2 of Legislative Decree 117/2017 (*)
Exercise of activities other than those of general interest carried out on the basis of a specific provision of the Articles of Association and in a secondary and instrumental way with respect to activities of general interest	Compliance with the principles and guidelines on fundraising activities (*)
No distribution of profits, even indirectly (*)	Financial statements prepared and filed in accordance with the provisions of art. 13 of Legislative Decree 117/2017
Social report, if required by law, drawn up, filed and published in accordance with the provisions of art. 14 co. 1 of Legislative Decree 117/2017 (*)	Publication, if required by law, of the information referred to in art. 14 paragraph 2 of Legislative Decree 117/2017 relating to emoluments, remuneration or consideration for any reason attributed to the members of the administrative and control bodies, managers and associates (*)
Correct keeping of compulsory company books (*)	Compliance with the rules on volunteering (*)
Assets of entities with legal personality not less than one third of the minimum assets necessary to obtain legal personality (*)	Appointment and correct composition and functioning of the corporate bodies essential by law (*)
Carrying out the mandatory communications and filings to the RUNTS	Absence of causes for dissolution or extinction of the entity

(\*) Audit not carried out if the entity, in the three years prior to the year in which the audit was carried out, has filed all the financial statements with total revenues not exceeding € 60,000.00 per year.

(\*\*) Verification not carried out if the statute has been drawn up in accordance with standard typified models, prepared by associative networks, and filed with the RUNTS in the correct manner.

### Foundations

In the event that the entity is a foundation, in addition to the checks listed above, it is also ascertained that:

- the goal has not become unattainable;
- no resolutions contrary to mandatory rules, the deed of foundation, public order or morality have been adopted;

- The directors did not act in breach of the Articles of Association, the purpose of the Foundation or the law.

### ***Anti-mafia information***

Entities that have exceeded for two consecutive financial years at least two of the three size limits beyond which the obligation to appoint a statutory auditor is triggered (Article 31, paragraph 1 of Legislative Decree 117/2017) will also have to produce anti-mafia information.

## **6.2 PERIODICITY**

Each Third Sector entity must be subject to ordinary control at least once every three years; the deadline for the first check starts from 1 January of the year following that of registration in the RUNTS.

By 31 March of each year, the authorised parties shall define the programme of ordinary controls within their competence for the following three years, publishing it in the appropriate section of the RUNTS platform.

### ***Transitional provisions***

At the time of first application:

- the deadline for the first check runs from the date that will be identified with a subsequent executive decree of the Ministry of Labour;
- With the same managerial decree, the deadline for publication of the control program for the first three years may be extended.

## **6.3 PROCEDURES FOR CARRYING OUT ORDINARY CHECKS**

Ordinary checks are carried out through documentary checks, making use of:

- to the documents deposited in the RUNTS;
- to the documents, data and information to be requested from the entity subject to control (failure to comply with the request for information exposes the entity to the risk of cancellation from the RUNTS).

Communications between the person carrying out the control and the entity take place exclusively via certified email.

Checks can also be carried out at the registered office of the entity, or in other places where the activity is carried out, in the event that the documentary checks reveal the need for an in-depth investigation; In this case, the audited entity must:

- exhibit company books, registers and documents;
- provide the data, information and clarifications requested.

On-the-spot *checks* are carried out in the presence of the legal representative of the entity or of a specifically delegated associate or director, in compliance with the adversarial principle; the representative of the entity may be assisted by other members of the administrative body, members of the supervisory body, associates, employees or trusted professionals.

The person in charge of the control may, if necessary:

- ask for copies of company books, registers and other documents, initialing them in order to prevent alteration or tampering;
- carry out inspections and checks at secondary offices and other places where the activity of the entity is carried out;
- to hear the individual members of the entity, employees and any interested third parties.

#### 6.4 DURATION OF THE CHECK

The ordinary control must be completed within 90 days of the PEC that communicates its initiation; This period may be suspended:

- in the event of a request for information; the deadline starts again from the twentieth day following the moment in which the entity received the request;
- in the case of an invitation to regularization; The deadline starts to run again from the moment the person in charge carries out the verification of regularisation, or from the thirty-first day following the conclusion of the deadline for regularisation, in the event that the verification has not been carried out.

#### 6.5 OUTCOME OF THE CHECK

If the checks carried out:

- no irregularities emerge, the person in charge of the controls signs the report of the control without findings, transmitting it to the entity via PEC and uploading it to the RUNTS information system;
- irregularities emerge that can be remedied, the person in charge invites the entity to regularise them, providing adequate instructions and assigning a term of not less than 30 days and not more than 90 days for this purpose;
- irregularities emerge that cannot be remedied, the person in charge sends the report via PEC to the entity, assigning it a deadline of 15 days for sending any observations or counter-deductions.

In the event of non-regularization, or irregularities that cannot be remedied, the person in charge formalizes in the minutes a reasoned proposal, not binding on the competent RUNTS office, for the adoption of the measure to be taken against the entity.

In the event of the entity being untraceable, such as to make control impossible, the person in charge of control shall propose to the competent RUNTS office the adoption of the measure of cancellation of the entity from the RUNTS.

#### 6.6 ANNUAL REPORT

Authorised parties must enter in the RUNTS system, by 15 March of each year, a report on the overall activity carried out in the previous year, indicating the controls started, those concluded, the results of the same, any critical issues that have emerged and the solutions hypothesized for the purpose of overcoming them.

### 7 EXTRAORDINARY CHECKS

The reasons for and the subject matter of the extraordinary control are indicated by the RUNTS office in the act by which this control is ordered, indicating, in particular, whether it is:

- of a general nature;
- aimed at ascertaining one or more of the aspects subject to ordinary control;
- aimed at ascertaining the regular use of the *social bonus* referred to in art. 81 of Legislative Decree 117/2017.

The execution of an extraordinary control does not affect the expiry of the next ordinary control, unless otherwise indicated by the RUNTS office that ordered the extraordinary control.

## **7.1 METHODS OF CARRYING OUT EXTRAORDINARY CHECKS**

Extraordinary checks are also carried out through documentary checks, using the documents deposited in the RUNTS and documents, data and information to be requested from the entity subject to control.

The provisions relating to ordinary controls shall apply to extraordinary controls, insofar as they are compatible.

## **7.2 DURATION OF THE CHECK**

The duration of the extraordinary control cannot exceed 30 days.

## **8 MEASURES OF THE RUNTS OFFICES**

The RUNTS office, once it has received the report from the person who carried out the check, containing a proposal for the adoption of a measure, may:

- arrange, if appropriate, for an extraordinary control or a further deepening of the extraordinary control;
- warn the entity to regularize the situation if possible, within a period of not less than 30 days and not more than 180 days, specifying that in the event of non-compliance, the office will delete the entity from the RUNTS; the deadline already assigned to the entity by the person who carried out the control to regularise the violations found must be subtracted from the deadline set by the RUNTS;
- initiate the procedure for the cancellation of the entity from the RUNTS, in the event of the entity being untraceable, failure to regularize within the terms or irregularities that cannot be remedied.

### ***Foundations***

If the subject subject to control is a foundation, before initiating the procedure for cancellation from the RUNTS, the office may:

- to provide for the appointment and replacement of directors or representatives, in the event that the provisions contained in the deed of foundation cannot be implemented;
- dissolve the administration and appoint an extraordinary commissioner, if the directors do not act or have not acted in accordance with the statutes or the purpose of the foundation or the law;
- implement the additional measures permitted by law.

## **9 PENALTIES**

The RUNTS office may also, if the conditions are met, impose the sanction:

- from € 103.00 to € 1,032.00 for failure to execute complaints, communications and deposits, pursuant to art. 2630 of the Italian Civil Code;
- from €5,000.00 to €20,000.00, for distribution, even indirectly, of profits (Article 91, paragraph 1 of Legislative Decree 117/2017);
- from €1,000.00 to €5,000.00, in the event of devolution of the residual assets carried out in the absence or in discrepancy with the opinion of the RUNTS office (Article 91, paragraph 2 of Legislative Decree 117/2017);
- from €2,500.00 to €10,000.00, for unlawful use of the indication of Third Sector entity, social promotion association or voluntary organisation, doubled in the event that the unlawful use is aimed at obtaining the disbursement of money or other benefits from third parties (Article 91, paragraph 3 of Legislative Decree 117/2017).