



Humanitas University

Guidelines for the adoption, implementation and use of an Organisational, Management and Control Model

Pursuant to Article 6, Paragraph 3 of Legislative Decree No. 231 of 8 June 2001

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Definitions

- **Humanitas University** or simply **“the University”**: Humanitas University, located in Pieve Emanuele (Milan), at Via Rita Levi Montalcini, 4.
- **Decree**: Legislative Decree No. 231 of 12 Dec. 2003 as amended and integrated.
- **Sensitive Activities**: activities of the University in which there is the risk, even potential, of committing the offences referred to in the Decree.
- **PA**: Public Administration
- **Public Official**: a person who exercises a public legislative, judicial or administrative function pursuant to Art. 357 of the Italian Penal Code (hereinafter P.C.)
- **Public service officer**: person who provides a public service of any kind, to be understood as an activity governed by the same forms as a public function, but characterized by the lack of powers typical of this pursuant to Art. 358 P.C.
- **Confindustria Guidelines**: a Confindustria guide (approved March 7, 2002 and updated March 31, 2008) for the construction of an Organisational, Management and Control Model as described in the Decree.
- **Model**: Guidelines for the adoption, implementation and use of an Organisational, Management and Control Model pursuant to Legislative Decree 231/2001 adopted by the University.
- **Code of Ethics**: The Code of Ethics (Integrity and transparency guidelines and regulations) adopted by the University.
- **Research Misconduct**: University policy aimed at preventing and suppressing violations of the principles of correct scientific and ethical conduct in scientific research.
- **Central governing bodies**: Board of Directors, Chair, Managing Director, Rector, Academic Senate, General Manager.
- **Advisory, regulatory and auditing bodies**: Advisory Board, Disciplinary Board, University Evaluation Core, College of Auditors, College of students.
- **Supervisory Body** or **SB**: institution covered by Art. 6 of the Decree, responsible for overseeing the operation of and compliance with the organizational model and its updating.
- **Senior Executives**: persons performing representative, administrative or management functions in the University or one of its organizational units having financial and functional autonomy and by persons who, *de facto* or otherwise, manage and control the University;
- **Subordinates**: persons subordinate to the management or supervision of one of the persons mentioned in the above point.
- **Consultants**: persons who, by reason of their professional skills, lend their intellectual work to or on behalf of the University on the basis of a mandate or other professional working relationship.
- **Employees**: persons working at the University who have a employment contract or consultancy or come from temp agencies.
- **Teaching and Research Body**: first- and second-level professors, contract professors, research fellows.
- **Partners**: The University’s contractual counterparts, natural or legal persons, with whom it reaches any contractually binding form of collaboration.
- **National Collective Bargaining Agreement**: The national agreement (NCBA) currently in force and applied by

Humanitas University to employees other than teaching and research staff.

- **Tools for implementing the Model:** all provisions, internal measures, institution acts and operating procedures, etc., such as statutes, proxies and powers, organigrams, job descriptions, procedures, and organizational arrangements.

Document structure

This document consists of a **General Part** and a **Special Part**.

The General Part is a description of the discipline contained in Legislative Decree No. 231/2001, an indication – in the parts relevant for the purposes of the Decree – of the law specifically applicable to the University, a description of offences pertinent to the University, an indication of the targets of the Model, principles of the functioning of the Supervisory Body, definition of a penalty system dedicated to controlling violations of the Model, indication of the requirements for the communication of the Model and the training of staff.

The purpose of the Special Part is to indicate “sensitive” activities – namely, activities that are considered by the University to be at risk of offences being committed, following the risk analysis carried out – in accordance with the Decree, the general principles of behaviour, the elements of prevention to control these activities, and the essential control measures for the prevention or mitigation of illicit activities.

Also an integral part of the Model are:

- Risk self-assessments, aimed at identifying sensitive activities, described fully here and in the Acts of the University;
- The Code of Ethics, which defines the principles and norms of conduct of the University;
- Research Misconduct, a university policy aimed at preventing and suppressing violations of the principles of correct scientific and ethical conduct in the field of scientific research;
- The Implementation Tools of the Model.

These acts and documents can be found, according to the methods contemplated for their distribution, within the institution and on the institution’s intranet.

General Part

1. Legislative Decree No. 231 of 8 June 2001

1.1. Characteristics and nature of administrative bodies' responsibility

The Decree which introduces and regulates the administrative responsibility deriving from offences committed by institutions was born to transpose and implement EC legislation on the fight against corruption, creating an unprecedented case in Italian legislation. Until 2001, it did not cover criminal or administrative liability for collective bodies, who could be required to pay, in full unanimity, the fines, financial and administrative penalties imposed on their legal representatives, directors, or employees.

The spectrum of offences covered by the Decree has gradually expanded well beyond the original offences against the Public Administration, to include cases which are not necessarily typical of business activities.

The scope of the Decree is vast and concerns all the bodies provided with legal personality, companies, associations, even those without legal personality, economic public bodies, and private bodies representative of a public service. The legislation does not apply to the State, territorial public bodies, non-economic public bodies, nor to bodies which perform constitutional functions (for example, political parties and trade unions).

The standard does not refer to bodies not based in Italy. However, in this regard, an ordinance of the Investigating Magistrate of the Court of Milan (Ord. 13 June 2007; see also Investigating Magistrate of Milan, Ord. of 27 April 2004, and the Court of Milan, Ord. of 28 October 2004), on the basis of the principle of territoriality, established the existence of the jurisdiction of the Italian judge in relation to offences committed by foreign persons or bodies in Italy.

According to Art. 6, Paragraph 2 of the Penal Code, an offence shall be deemed to have been committed in the territory of the State when the action or neglect which constitutes it has taken place in Italy in whole or (even only) in part, or if the event which is the consequence of the action or neglect has occurred in Italy.

1.2. Characteristics and nature of administrative bodies' responsibility

The legislator has identified different types of offences which can be committed in the interest or for the benefit of the institution, whose authors are always natural persons. After identifying the link between the institution and the offender and having ascertained that it has acted within the scope of its business operations, from the link between the physical person and the institution and the link between the offence and the interest of the institution derives a direct responsibility of the latter, by means of a particular punitive system which is independent and parallel to that which is applicable to the natural person in any case.

The nature of this new form of responsibility for the institution is of a mixed kind, and its peculiarity is that it is a type of responsibility which combines the essential aspects of both the criminal and administrative systems. The institution is punished with an administrative penalty because it is responsible for an administrative offence, however, the penalty system is based on the criminal process: the competent authority to contest the offence is the Public Ministry, while it is the criminal court which possesses the responsibility and authority to impose the sanction.

The administrative responsibility of the institution is distinct and autonomous with respect to that of the natural person who commits the offence and exists even if the author of the offence has not been identified, or if the offence has ended due to a cause other than amnesty. In any case, the responsibility of the institution is always added to and never replaced by that of the natural person who is the author of the offence.

1.3. Case of offence identified by the Decree and subsequent amendments

The institution may be called upon to respond to a closed number of so-called "alleged" offences, that is, only for the offences indicated by the Decree or in any case by a law which entered into force before the commission of the constituent offence.

As of the date of approval of this document, alleged offences belong to the following categories:

- crimes against public administration (Arts. 24 and 25);
- computer crimes and unlawful data processing (Art.24-*bis*);
- organized crime offences (Art.24- *ter*);
- counterfeiting of coins, public credit papers, revenue stamps and instruments or identification marks (Art.25-*bis*);
- crimes against trade and industry (Art. 25-*bis.1*);
- corporate crimes (Art.25- *ter*);
- terrorism offences or subversion of democratic order (Art. 25-*quater*);
- practices for the mutilation of female genital organs (Art. 25-*quater.1*)
- crimes against the individual person (Art.25-*quinquies*);
- market abuses (Art. 25-*sexies*);
- manslaughter or serious or grievous injury committed in violation of the rules on the protection of health and safety at work).
- offences of receiving, recycling, using money, goods or benefits from illicit sources and self-money laundering (Art.25-*octies*);
- offences in respect of copyright infringement (Art.25-*novies*);

- inducement not to make statements or make false statements to the Judicial Authority (Art.25-*decies*);
- environmental crimes (Art. 25-*undecies*);
- employment of third-country nationals whose stay is illegal (Art. 25-*duodecies*);
- racism and xenophobia (Art.25-*terdecies*);
- offences relating to fraud in sports competitions, the misuse of gambling or betting and the use of forbidden equipment (Art.25-*quaterdecies*);
- transnational crimes (Art. 10, Law no 146 of 16 March 2006);
- tax offences (Art. 25-*quinquiesdecies*);
- smuggling crimes (Art. 25-*sexiesdecies*).

The applicability and relevance of each offence to the University is discussed further in Paragraph 7 of this General part.

1.4. Criteria for impugning liability to the institution

In the case of commission of one of the alleged offences, the institution is punishable only in the case of certain conditions, defined as criteria for the imputation of a crime to the institution. These criteria are distinguished by "objective" and "subjective" criteria.

The *first objective condition* is that the offence has been committed by a person linked to the institution by a qualified relationship.

In this regard, a distinction is made between:

- persons in an "executive position", who hold positions of representation, assistance and management of the institution, for example, the legal representative, the director, the general manager or the director of an autonomous organizational unit, and the persons who manage the institution, even *de facto*. These are persons who genuinely have autonomous power to make decisions on behalf of the University. All the persons delegated by the directors to carry out management activities for the University or its branches also belong to this category;
- the employees, i.e. all those who are subject to the management and supervision of the executives. Specifically, this category includes employees and those persons who, although not part of the staff, have a task to be carried out under the direction and control of the executives. Particular importance is given to activities carried out in practice, rather than to the existence of an employment contract, in order to prevent the institution from being able to circumvent the legislation by outsourcing activities which could complement these types of crime.

The *second objective condition* is that the offence must have been committed in the interest or for the benefit of the institution; it must therefore have been committed in an area inherent to the specific activities of the University and the latter must have obtained a benefit, even if only in a potential way. The existence of at least one of the two conditions, alternative to each other, is sufficient:

- the “interest” exists when the offender has acted with the intention of favouring the institution, regardless of whether that objective was actually achieved;
- the “benefit” exists when the institution has, or could have, derived a positive, economic, or other result from the offence.

According to the Court of Cassation (Cass. Sent. no. 10265, 4 March 2014), the concepts of *interest* and *benefit* should not be understood as a unitary concept but rather as a differentiated concept, since the distinction between what could be understood as a possible gain predicted as a result of an offence is evident, compared to a benefit clearly achieved as a result of the offence. See the Court of Milan (Ord. of 20 December 2004) and the Supreme Court of Cassation (see also Cass. Sent. no. 10265, 4 March 2014), according to which finalization of criminal conduct is sufficient in itself as the pursuit of a given benefit, irrespective of whether it is actually achieved.

The liability of the institution exists not only when it has obtained an immediate capital benefit from the commission of an offence, but also in the event that, even in the absence of such a result, the crime finds its reason in the interest of the institution. Improvement of its market position or concealment of a situation of financial crisis are cases involving the interests of the institution but without giving it an immediate economic benefit. It is also important to note that if the offence is committed by qualified persons of another institution belonging to a group, the concept of interest can be extended in an unfavourable sense to the parent institution. The Court of Milan (Ord. of 20 December 2004) stated that the element characterizing *group interest* is that it is not the sole and proper interest of one of the members of a group, but is common to all members of a group. For this reason, it is stated that an offence committed by a subsidiary can also be charged to the parent institution, provided that the natural person who committed the offence also belongs functionally to the same.

Recently, the Supreme Court of Cassation (Cass., Penal Section V, sent. no. 24583 of 20 June 2011), with reference to the latter subject, stated that the liability of the holding or parent institution for a crime exists when the offence is committed in the course of the activities of the subsidiary:

- has been committed in the immediate and direct interest or benefit, in addition to the subsidiary, also of the holding (or parent) institution;
- was committed with a causal contribution, proven in a concrete and specific way, by natural persons functionally connected to the holding institution.

In essence, in order for the offence not to be impugned to it in a subjective manner, the institution must demonstrate that it has done everything in its power to prevent the commission of one of the offences covered by the Decree in the exercising of its business interests. For this reason, the Decree itself provides for the exclusion from liability only if the institution can demonstrate:

- that its management has adopted and effectively implemented, before the commission of the crime, organisational, management and control models suitable to prevent offences of the kind that have occurred;
- that the task of monitoring the functioning and compliance of the models and of updating them has been entrusted to a body of the institution with autonomous powers of initiative and control;
- that there has been no lack of or insufficient supervision by said institution.

The conditions listed above must contribute jointly in order to exonerate the institution. The liability exemption of the institution therefore depends on the effective adoption and implementation of a crime prevention model and the establishment of a Supervisory Body for the Model, tasked with monitoring compliance of activities with the standards and procedures defined in the Model.

Although the Model acts as a cause of non-criminality where the alleged offence was committed by a person in an executive position or a person in a senior position, the Decree is much more rigorous and strict in the case where an offence has been committed by a person in an executive position, since, in this case, the institution must prove that the offence was committed by fraudulently circumventing the Model; the Decree requires stronger evidence of non-involvement, since the institution must also prove a sort of internal fraud on the part of executive persons.

In the event of offences committed by persons in a subordinate position, the institution may be called upon to respond only if it is established that the commission of the offence has been made possible by non-compliance with management or supervisory obligations. In this case, it is a real fault of the organization: the institution has indirectly consented to the commission of the offence by not supervising the activities and persons at risk of committing an alleged offence.

To adopt a model according to the Decree is not compulsory under the law, even if, according to the criteria of impugning the offence to the institution, it is the only instrument which, if effectively implemented, can possibly avoid an involvement of the institution in the commission of the offences covered by the Decree. It follows, therefore, that the adoption of an effective and efficient model is in the institution's interest.

1.5. Indications of the Decree regarding the characteristics of an Organisational, Management and Control Model

The mere adoption of the Model is not a single and sufficient condition to exclude the liability of the institution; the Decree limits itself to regulating some general principles, without providing specific characteristics. The Model acts as a cause of non-punishability only if:

- it is effective, or reasonably suitable to prevent the offence or offences from being committed;
- actually implemented, i.e., whether its content is applied to the institution's procedures and internal control system.

As regards the effectiveness of the Model, the Decree envisages that it should have the following minimum content:

- identifying the operations in which these offences can be perpetrated;
- preparing specific protocols aimed at planning the decision-making and implementation processes of the institution's decisions in relation to the offences to be prevented;
- identifying procedures for managing financial resources appropriate for preventing perpetration of the offences;
- setting up of an appropriate disciplinary system for sanctioning non-compliance with the measures set forth in the Model.
- provision is made for obligatorily notifying the Supervisory Body;
- in relation to the nature and size of the organisation as well as the type of business carried out, providing measures suitable for ensuring the performance of the institution's activity in full respect of the Law and to promptly detect and eliminate situations of potential risk.

The Decree states that the Model must be subject to periodic verification and updating, both in the event of significant violations of the prescriptions and in the event of significant changes to the organization or activity of the institution.

The model, though varying and adapting itself to the nature, scope and specific activities of an enterprise, can be arranged as a set of principles, tools and conduct which regulate the organization and management of the enterprise, as well as the instruments of control.

1.6. Offences committed abroad

By virtue of Art. 4 of the Decree, the institution may be called upon¹ to answer in Italy for alleged offences committed abroad.

¹Art. 4 of Legislative Decree 231/2001; "1. In the cases and under the conditions laid down in Articles 7, 8, 9 and 10 of the Penal Code, institutions having their head office in the territory of the State [Italy] shall also

However, the Decree makes this possibility subject to the following conditions:

- the State of the place where the offence was committed has not proceeded against the offender;
- the institution's registered office is in the territory of the Italian State;
- the offence has been committed abroad by a person functionally linked to the institution;
- the general conditions of procedure laid down in Articles 7, 8, 9, 10 of the Penal Code have been fulfilled²³⁴⁵ in order to be able to prosecute a crime committed abroad in Italy.

respond to offences committed abroad, provided that the State of the place where the crime was committed does not proceed in respect of them."

² Art. 7 P.C.: "A citizen or foreigner shall be punished according to Italian law for committing one of the following offences in foreign territory:

1) crimes against the personality of the Italian State;

2) offences of infringement of the seal of the State and of the use of such a counterfeit seal;

3) crime of falsehood in legal tender coins in the territory of the State, in revenue stamps or in Italian public credit papers;

4) crimes committed by public officials in the service of the State, abusing their powers or violating their duties;

5) any other offence for which special provisions of law or international conventions establish the applicability of Italian criminal law."

³ Art. 8 P.C.: "The citizen or foreigner, who commits a political crime in foreign territory not included among those indicated in the number 1) of the previous article, is punished according to Italian law, at the request of the Minister of Justice.

If the offence is punishable after a lawsuit by the offended party, beyond the request, a lawsuit must take place.

For the purposes of criminal law, every crime is politically criminalized which offends a political interest of the State, that is, a political right of the citizen. Political crime is also considered to be the common crime, which is determined, in whole or in part, by political reasons."

⁴ Art. 9 P.C.: "The citizen, who, outside the cases indicated in the two previous articles, commits in foreign territory a crime for which Italian law establishes the death penalty or life sentence, or imprisonment of not less than three years, is punished according to the law itself, if he/she is in the territory of the State.

If it is a crime for which there is a penalty of reduced personal freedom, the offender is punished at the request of the Minister of Justice, or at the petition or request of the offending person.

In the cases covered by the preceding provisions, in the case of a crime committed against European Communities, a foreign State or a foreigner, the offender shall be punished at the request of the Minister of Justice, provided that extradition has not been granted, that is, it was not accepted by the Government of the State in which he/she committed the crime.

In the cases covered by the preceding provisions, the request of the Minister of Justice or the request or complaint of the offending person shall not be necessary for the offences covered by Articles 320, 321 and 346-bis."

⁵ Art. 10 P.C.: "A foreigner who, outside the cases indicated in Articles 7 and 8, commits in foreign territory, to the detriment of the State or of a citizen, a crime for which Italian law establishes the death penalty or life imprisonment, or imprisonment of not less than one year, he/she is punished according to the law itself, provided that he/she is in the territory of the State, and there is a request from the Minister of Justice, that is, a petition or complaint from the offended person.

If the offence is committed against the European Communities, a foreign State or a foreigner, the offender shall be punished in accordance with Italian law, at the request of the Minister of Justice, provided that:

1) he/she is in the territory of the State;

2) the offence for which the death penalty or life sentence is established, or imprisonment of not less than three years;

3) his/her extradition has not been granted or has not been accepted by the Government of the State in which he/she committed the crime, or by the Government of the State to which he/she belongs.

A request from the Minister of Justice or a petition or complaint of the offender shall not be necessary for the offences covered by Articles 317, 318, 319, 319-bis, 319-ter, 319-c, 320, 321, 322 and 322-bis."

1.7. Penalties

An institution deemed responsible may be sentenced to four types of penalty, different in nature and way of execution:

- *Financial Penalty*: always applied if the judge considers the institution responsible. This depends on a system sized by "quotas" (the amount of the individual quota is determined by considering a minimum of Euro 258.00 and a maximum of Euro 1,549.99) to be determined by the presiding judge. The amount of the financial penalty depends on the gravity of the offence, the degree of liability of the institution, the activity carried out to eliminate or mitigate the consequences of the offence or to prevent the commission of other offences. In determining the amount of the penalty, the judge also takes into account the economic and capital conditions of the institution.

Article 12 of Legislative Decree No. 231/2001 provides for a number of cases in which the financial penalty is reduced⁶

- *Injunctive Sanction*: may be applied in addition to financial penalties, but only if expressly provided for the offence committed and only if at least one of the following conditions is fulfilled:
 - the institution has made a significant profit from the offence and the offence has been committed by an executive person, or by a subordinate person, but only if the commission of the offence has been made possible by serious organizational shortcomings;
 - in the event of repetition of the offences.

The injunctive sanctions covered by the Decree are:

- temporary or definitive prohibition on exercising the activity;
- suspension or withdrawal of authorizations, licences or concessions functional to the commission of the offence;
- prohibition on contracting with the Public Administration, except to obtain the services of a public service;

⁶Art. 12 of Legislative Decree 231/2001; "1. The financial penalty is reduced by half and may not in any case be more than two hundred million lire if: a) the offender has committed the crime in his/her own or third parties' prevailing interest, and the institution has not obtained any benefit or has obtained a minimal benefit; b) the capital damage occasioned is particularly tenuous;
2. The penalty shall be reduced from one-third to half if, before the declaration of opening the first-instance debate:
a) the institution has fully compensated for the damage and has eliminated the harmful or dangerous consequences of the offence or has effectively acted on it;
b) an organizational model has been adopted and made operational to prevent offences of the kind that occurred.
3. In the case of both the conditions laid down in the letters of the preceding paragraph, the penalty shall be reduced from one half to two thirds.
4. In any case, the financial penalty may not be less than 20 million Lire."

- exclusion from incentives, financing, contributions or subsidies and the possible withdrawal of those already granted;
- temporary or definitive prohibition on advertising goods or services.

Applied only exceptionally with definitive effect, injunctive sanctions are usually temporary, lasting from three months to one year, and have as their object the specific activity to which the institution's offence relates. They may also be applied by way of precaution, before a conviction, at the request of the Public Ministry, where there are serious suspicions of the liability of the institution and where there are reasonable and specific elements to concretely consider the danger that offences of the same kind will be committed again.

- *Confiscation*: this consists of the acquisition by the State of the price or profit of the offence (*direct confiscation*) or of a value equivalent thereto (*confiscation by equivalent*). The profit from an offence has been defined by the Joint Sections of the Court of Cassation (see Section 1) Cass. Sent. no. 26654, J.S., March 27 2008) as an economic benefit of direct and immediate causal derivation from the offence, and concretely determined net of the actual usefulness possibly achieved by the damage in the context of the reciprocal relationship with the institution; the Joint Sections have specified that any business-related parameter should be excluded from this definition, so that a profit cannot be identified with the net profit realized by the institution (except in the case, normally contemplated, of the institution going into receivership). For the Court of Naples (Ord. of 26 July 2007) it is also not possible to consider as foreign to the concept of profit a non-loss of assets as a result of the non-disbursement of sums for costs which would have been incurred.
- *Publication of the Conviction*: consists of the publication of the sentence only once, in an extract or in full at the expense of the institution, in one or more newspapers indicated by the judge in the sentence, and by posting in the municipality where the institution has its registered office.

Although applied by the criminal court, all the penalties are administrative. The framework of the penalties covered by the Decree is very strict, both because of the high amount of financial penalties, and because injunctive sanctions can greatly limit the exercise of normal business, precluding a whole series of deals.

Administrative sanctions against the institution shall be imposed from the fifth year after the date of committing the offence, without prejudice to the possibility of interrupting the limitation period. The limitation period may be interrupted in the event of a request for the application of interim protective measures and for an objection over the administrative offence; in the latter case, the limitation period shall not continue until the court's ruling has been passed. As a result of the interruption, a new limitation period then begins.

The final sentence of the institution is entered in the national register of administrative sanctions by offence of the institution, which acts as a file containing all decisions relating to penalties applied to bodies under the Decree that have become irrevocable .

Finally, it is specified that pursuant to para. 2 of Art. 26 of the Decree, the institution shall not be answerable when it voluntarily prevents completion of the action⁷ or the realization of the event.

1.8. Changes to the institution

The Decree regulates the liability of the institution in the case of changes, or in the case of transformation, merger, splitting and sale of an institution.

The basic principle states that it is only the institution that is liable to pay the financial penalty, from its assets or Mutual Funds. Therefore, irrespective of the legal form of the collective institution, the law excludes that its members or associates must respond directly from their own assets.

The principles of the civil law on the liability of the institution being processed for the debts of the original institution are applied as a general criterion to the financial penalties imposed on the institution. On the other hand, injunctive sanctions remain the responsibility of the institution whose branch within which the offence was committed still exists (or has been merged).

In the event of a transformation of the institution, liability for offences committed before the date on which the transformation took effect shall remain. The new institution will therefore be subject to the penalties applicable to the original institution for events committed prior to the transformation.

In the event of a merger, including by incorporation, the merged institution is liable for the offences for which the bodies participating in the transaction were responsible. If it took place before the conclusion of the judgement establishing the liability of the institution, the court shall take into account the economic conditions of the original institution and not those of the merged institution.

In the case of a partial split, the responsibility of the split institution for offences committed before the date on which the split took effect remains. Bodies benefiting from the split, in whole or in part, are jointly obliged to pay the financial penalties imposed on the institution divided up within the limits of the value of the net worth transferred to each individual institution, except in the case of an institution to which the part of the business in which the offence was committed has also been transferred; injunctive sanctions apply to the institution/s whose branch in which the offence was committed still exists or has been merged. If the split took place before the conclusion of the sentence establishing the liability of the institution, the court shall take into account the economic conditions of the original institution.

⁷Art. 26, Paragraph 2 of Legislative Decree 231/2001; *"The institution is not answerable when it voluntarily prevents the completion of the action or the realization of the event."*

In the event of a sale or transfer of the institution in which the offence was committed, except for the benefit of the prior expropriation of the transferring institution, the transferee shall be jointly obliged to pay the financial penalty together with the transferring institution, within the limits of the value of the transferred institution and within the limits of the financial penalties resulting from the statutory accounting books, or of which the transferee was aware. In any case, injunctive sanctions apply to bodies where the branch in which the offence was committed still exists or has been transferred, even in part.

2. Humanitas University: The University

Humanitas University is a legally recognized, autonomous university institution, it is not-for-profit, and its purpose is to promote scientific research, university studies, and technology transfer in the fields of medical and social sciences from an international perspective. The University issues qualifications contemplated by the current national legislation for legally recognized state universities; moreover, for the pursuit of the above purposes, it makes use of the instrumental and economic resources made available to it by the promoting bodies or as the fruit of fees, contributions and donations.

It must be specified that, to date, the main promoters of the University are the hospital Humanitas Mirasole S.p.A. and the Humanitas Foundation for Research, which ensured its initial financial allocation and contribute to its activities with instrumental and financial resources according to specific agreements.

The University's corporate governance system is currently organized as follows:

(A) Central governing bodies

- Board of Directors

The Board of Directors is invested with the broadest powers for the ordinary and extraordinary management of the University, in accordance with the provisions of the Statute and the university regulations with particular reference to Art. 2, Paragraph 1, point (h) of Law 240/2010⁸, with the

8 Within the framework of the overall process of reorganizing public administration, within six months of the date of entry into force of this law, State universities shall [redacted]: h) assign to the Management Board the functions of strategic direction for the approval of the annual and three-year financial programming and of the staff, as well as supervising the financial sustainability of the activities; the remit to decide, after the opinion of the academic Senate, the implementation or withdrawal of courses and locations; the power to adopt the administrative and accounting rules and, on a proposal from the rector and after obtaining the opinion of the academic senate on the matters within its remit, to approve the annual and three-year budget, the balance sheet and the three-year programming document referred to at letter b) of this paragraph; have the duty to forward to the Ministry and the Minister for the Economy and Finance both the annual and

power to carry out all acts deemed appropriate for the attainment of the corporate purpose, including the appointment of the Rector.

- Chair of the Board of Directors

The Chair of the Board of Directors is the legal representative of the university in all its branches and carries out all the duties assigned to it by the law in force, wherever compatible, as well as all the duties not expressly assigned by the Statute to other bodies.

- Managing Director

The Managing Director performs the duties conferred upon him/her through delegation by the Board of Directors and replaces the Chair in the event of absence or impediment, when a Deputy Chair has not been appointed.

- Rector

The Rector exercises the duties of directing, initiating and coordinating the scientific and didactic activities of the University.

The Rector also represents the University's scientific community: he/she proposes to the Board of Directors the resolution of vacant posts and researchers to be announced, the awarding of teaching contracts, the activation of Masters, specialization courses, and research doctorates.

In disciplinary proceedings, the Rector exercises the duties conferred upon him/her by the law in force on academic staff.

- Academic Senate

The Academic Senate consist of the Rector and representatives of the bodies of lecturers, researchers and PhD students as well as a students' representative.

The Senate is responsible for putting forward proposals on the requirements for the coverage of fixed-term or tenured posts, the regulations for the functioning of the University, the composition of the Disciplinary Board and carrying out periodic evaluations of the training programmes and academic results, as well as overseeing the organization of the didactic activities.

- **Director General**

The Director General oversees the administrative activities of the University, is responsible for organizing services and the technical-administrative staff, and ensures the information flows which allow the Board of Directors to take the relevant decisions.

three-year forecasts and the balance sheet; have the remit to confer the post of Director-General referred to at point a), number 6) of this paragraph; have disciplinary competence in respect of university professors and researchers, in accordance with Article 10; be competent for approving the proposal for a call by the department, in accordance with Article 18 (1)(e) and Article 24 (2)(d).

See Art. 2, Law No. 240 of 30 December 2010.

b) Advisory, regulatory and auditing bodies

- Advisory Board

The Advisory Board meets at least twice a year and delivers opinions and appraisals on the matters referred to it by the Chair or the Board of Directors.

- Disciplinary Board

The Disciplinary Board is appointed by the Board of Directors on the proposal of the Academic Senate and carries out the investigation phase of disciplinary proceedings initiated against the teaching and research bodies.

- Internal Evaluation Unit

The Internal Evaluation Unit performs the duties of verifying the quality and effectiveness of the educational offering, the services for students and the research activities carried out by the departments and research centres.

- Board of Auditors

The Board of Auditors consists of three members appointed by the Board of Directors, who are responsible for auditing the accounts with particular reference to examination of the forecast balance sheet, the regular keeping of the accounts, and the correct approval of the records relating to financial, accounting and asset management⁹.

- Board of Students

The Board of Students is a consultative institution of the University which makes proposals and, if requested, gives opinions on questions relating to teaching, services for students, and the right to study.

3. Purpose of the Model

With the adoption of this Model, the University intends to fulfil the requirements of the Decree in order to improve and make the existing internal control and corporate governance system as efficient as possible.

The main objective of the Model is to create an organic, structured system of control principles and procedures, able to prevent, wherever possible and concretely feasible, the commission of the offences covered by the Decree. The Model will form the foundation of the University's governance system and will implement the process of spreading a culture of management based on fairness, transparency, and legality.

⁹ Moreover, the University voluntarily uses accounting control by an auditing company entered in the register set up by the Ministry of Justice for better management and verification of reporting and financial statements.

The Model also includes the following aims:

- to provide adequate information to those acting on the mandate of the University, or who are linked to the University itself by relations relevant to the purposes of the Decree, with reference to activities involving the risk of committing offences;
- to spread a culture of management based on legality, since the University condemns any behaviour not in conformity with the law or internal provisions, and in particular with the provisions contained in its own Model;
- to spread a culture of control and risk management;
- to implement an effective and efficient organization of its activities, with particular emphasis on the formation of decisions and on their transparency and documentary traceability, on the accountability of the resources devoted to the taking of such decisions and their implementation, on the provision of preventive and subsequent controls, and on the management of internal and external information;
- to implement all the necessary measures to reduce as much as possible, and in a short time, the risk of committing offences, by valorizing the principals put in place to prevent illegal conduct pursuant to the Decree.

4. Model, Code of Ethics, Research Misconduct

The University has adopted a Code of Ethics to formalize the fundamental ethical values which inspire it and to which the targets of it must comply in the performance of the tasks and duties entrusted to them.

The Code of Ethics sets out the policies and standards of integrity and transparency to which all University employees, at any level, must adhere.

The guidelines established by the Code of Ethics are expressed through observance of principles concerning the obligation to act in accordance with the laws in force, the obligation to communicate any conflicts of interest, requirements regarding the correct use of corporate property, the behaviour to be maintained in the event of discovering inside information and, more generally, the set of ethical values underlying the relations between the University, its employees, clients and suppliers.

The University has also adopted a "Research Misconduct" policy, which is aimed at all professionals directly involved in, or in support of, scientific, pre-clinical and clinical research activities within the Institution, and whose aim is to prevent and suppress violations of the principles of sound scientific conduct and ethical conduct in scientific research.

Compliance with the rules contained in the Code of Ethics and Research Misconduct are to be considered an essential part of the contractual obligations of the targets of the codes themselves and, consequently, acceptance of the guidelines drawn up is an essential requirement for the establishment of a working relationship with the University.

5. Methodology for preparing the University Model

The University Model, inspired by the Guidelines pursuant to Legislative Decree No. 231 of 8 June 2001, proposed by Confindustria in the March 2008 version and updated in March 2014, was prepared taking into account the concrete activities of the University, its structure, and the nature and size of its organization. It is also understood that the Model will be subject to necessary updates, based on the future evolution of the University and the context it finds itself operating in.

The University carried out a preliminary analysis of its context and, subsequently, an analysis of the areas of activity that present potential risk profiles, in relation to commission of the offences indicated by the Decree. In particular, the following were analysed: the history of the University, the corporate context, the sector of membership, the organizational structure, the existing governance system, the system of power of attorney and proxy, the existing legal relations with third parties, the operational reality, the practices and procedures formalized and disseminated within the University to control sensitive activities.

For the purposes of preparing this document, in accordance with the provisions of the Decree, using Confindustria guidelines and with indications that can be deduced from the case law to date, the University has therefore proceeded:

- to identify, by means of interviews, processes, sub-processes or activities in which it is possible that the alleged offences indicated in the Decree may be committed;
- self-assessment of risks of criminal commissions and of an internal control system suitable to prevent illegal behaviour;
- to identify appropriate control systems, already existing or to be implemented in the operational procedures and practices, necessary for the prevention or risk mitigation of the offences referred to in the Decree;
- to analyse its system of proxies and powers and the allocation of responsibility.

In compliance with the provisions of the Decree, the University is updating the Organisational, Management and Control Model adopted by the Board of Directors' resolution of 22 September 2015, updated by resolutions of the Board of Directors of 20 December 2017, 25 June 2019 and, the latest, of 16 December 2020.

Changes to the Model are the exclusive responsibility of the Board of Directors.

6. Modifications and Additions to the Model

This document must always be promptly amended or supplemented by a resolution of the Board of Directors, also on a proposal of the Supervisory Body and in any case always after having consulted the Supervisory Body, when:

- violations or circumvention of the provisions contained therein have occurred, which have demonstrated their ineffectiveness or inconsistency in the prevention of crime;
- significant changes have occurred in the regulatory framework, organization or activity of the University;
- in all other cases where it is necessary or useful to modify the Model.

Furthermore, any events which make it necessary to modify or update the Model must be reported by the Supervisory Body in writing to the Board of Directors, so that they can carry out the resolutions under their remit.

Changes to the business procedures necessary for the implementation of the Model are made by the persons concerned. The Supervisory Body is kept constantly informed of updates and the implementation of new procedures.

7. Crimes of relevance to the University

The University's Model has been developed taking into account the structure and activities concretely carried out by the University, as well as the nature and dimension of its organization.

In view of these parameters, the University has considered as relevant the following alleged offences covered by the Decree:

- crimes committed in relations with Public Administration (Arts. 24, 25);
- computer crimes and illicit data processing (*Art.24-bis*);
- organized crime offences (*Art. 24-ter*);
- crimes against trade and industry (*Art.25. bis.1*);
- corporate crimes (*Art.25-ter*);
- manslaughter or serious or grievous injury committed in violation of the regulations on the protection of health and safety at work (*Art. 25-septies*);

- receiving, money-laundering, use of money, assets or benefits of illicit provenance and self-money laundering (Art. 25-*octies*);
- offences in respect of copyright infringement (Art. 25-*novies*);
- inducement not to make statements or make false statements to the Judicial Authority (Art. 25-*decies*);
- environmental crimes (Art. 25-*undecies*);
- employment of third-country nationals whose stay is illegal (Art. 25-*duodecies*);
- transnational crimes (Art. 10, Law No. 146 of 16 March 2006);
- tax offences (Art. 25-*quinquiesdecies*)

This document identifies in the following Special Part those activities of the University deemed “sensitive” because of the inherent risk of committing offences of the kind listed here, and contemplates sensitive principles and protocols of prevention for each of the activities.

On the other hand, counterfeit coins, in public credit papers, in revenue stamps and instruments or identification marks have not been considered relevant to the University (Art. 25-*bis*), nor crimes for the purpose of terrorism or subversion of the democratic order (Art. 25-*quater*), practices for the mutilation of female genital organs (Art. 25-*quater I*), crimes against the individual person (Art. 25-*quinquies*), market abuse (Art. 25-*sexies*), racism and xenophobia (Art. 25-*terdecies*), offences relating to fraud in sports competitions, illegal gambling or betting and gambling using forbidden equipment (Art. 25-*quaterdecies*) and smuggling crimes (Art. 25-*sexiesdecies*), since the University does not carry out activities in which these can be committed, nor does the interest or benefit of the same appear to be classifiable in the event of their commission.

This document identifies in the following Special Part, for each category of offences relevant to Humanitas University, the activities deemed “sensitive” due to the inherent risk of commission of the offences of the kind listed here and provides for each of the sensitive activities principles and protocols of prevention.

The University undertakes to constantly assess the relevance for the purposes of the Model of possible further crimes, both already contemplated and foreseen by the Decree.

8. Targets of the Model

The University’s Model applies to:

- a) those who perform, also *de facto*, roles of management, administration, or control, as well as disciplinary, advisory and proactive roles in the University or in any autonomous organizational unit;
- b) University employees, also if posted abroad to carry out their activities;
- c) the teaching and research body,
- d) all those persons who collaborate with the University by virtue of an agreement, such as fixed-term collaborators, temporary work providers, trainees, fellows, etc.;
- e) those who, although not belonging to the University, work for or on behalf of the University, such as lawyers, consultants, etc.;
- f) those persons who act in the interests of the University since they are linked to it by contractual legal relationships or other agreements, such as, for example, partners or third parties for the realization or awarding of a project.

Any doubts as to the applicability or application of the Model to third-party individuals or classes shall be resolved by the Supervisory Body consulted by the person in charge of the area/task with which the legal relationship is established.

All the targets of the Model are required to punctually comply with the provisions of the Model and its implementation procedures.

This document constitutes the rules of procedure of the University and is binding upon it.

9. Supervisory Body

9.1. Tasks

In compliance with the Decree, the University shall establish a Supervisory Body, autonomous, independent, and competent in the field of risk control related to the specific activities carried out by the University and to the relevant legal profiles.

The Supervisory Body shall be responsible for constantly monitoring:

- observance of the Model by the governing bodies, employees and consultants of the University;
- the effectiveness of the Model in preventing the commission of the offences referred to in the Decree;
- implementation of the Model's requirements in the course of the University's activities;
- the updating of the Model, should it be necessary to adapt it due to changes in the structure and organization of the institution or the regulatory framework.

The Supervisory Body has its own **Rules of Operation**, approving contents and presenting them to the Board of Directors at the first available session following its appointment.

9.2. Requisites and appointment of Supervisory Body members

The Board of Directors appoints the Supervisory Body, justifying the decision concerning the choice of each member, who must be selected exclusively on the basis of requisites of:

- *Autonomy and independence:* The autonomy and independence of the Supervisory Body, as well as of its members, are key elements for the success and credibility of the monitoring activity.

The concepts of autonomy and independence do not have a valid definition in an absolute sense, but must be established and framed within the operative complex to which they are to be applied.

Since the Supervisory Body is tasked with controlling the operation of the institution and the procedures applied, its position within the institution must guarantee its autonomy from all forms of interference and conditioning by any member of the institution and in particular by the management of operations, above all, given that the tasks performed are also expressed in the supervision of the activities of the executive bodies. Therefore, the Supervisory Body is placed in the University's organigram in as high a hierarchical position as possible and, in carrying out its tasks, shall answer only to the Board of Directors.

Moreover, the autonomy of the Supervisory Body shall be ensured by the obligation of the Board of Directors to make available to the Supervisory Body specific resources dedicated to the institution, of a number and value proportionate to the tasks entrusted to it, and to approve in the context of the formation of the institution budget an adequate allocation of financial resources, as proposed by the Supervisory Body itself, which the latter may have available for all the requirements necessary for the proper performance of its duties (e.g., specialist advice, travel, etc.).

The autonomy and independence of the individual members of the Supervisory Body must be determined on the basis of their role and the tasks attributed to them, identifying from whom and from what this person must be autonomous and independent in order to carry out these tasks. Consequently, in the event that the SB is also composed of members who have decision-making, operational and/or management roles within the University, these members must refrain from participating in discussions and/or voting in cases where the concrete decision-making activity, and the operative and managerial exercise of the same for the University is such as to compromise their autonomy and independence with reference to the case which is the subject of discussion or approval within the SB. In any event, the requisites of autonomy and independence assume that the members are not in

a position – even potential – of a conflict of personal interest with the University. Consequently, the members of the Supervisory Body must not:

- a) be a spouse, parent or relative within the fourth degree of the directors of the University or of the relevant shareholders;
 - b) be in any other situation of obvious or potential conflict of interest.
- *Professionalism:* the Supervisory Body must possess, within it, technical and professional skills suitable for the tasks it is called upon to perform. It is therefore necessary for the Supervisory Body to have appropriate professionals in economic, legal, and business risk analysis, control and management matters. In particular, the Supervisory Body must possess the specialized technical skills necessary for the purpose of carrying out inspection and consultation activities.

It is therefore suggested, also on the basis of best practices in this field, that, once the members of the Supervisory Body have been identified, the Board of Directors, at the time of appointment, must verify the existence of the conditions required by the official organizational model, not only on the basis of curricula, but also based on official and specific statements made directly by the candidates to the Council.

In order to realize a professionalism that is useful or necessary for the activity of the Supervisory Body, and to guarantee the professionalism of the institution (as well as its autonomy), a specific budget of available expenditure is allocated to the Supervisory Body, aimed at the possibility of acquiring from outside the institution, when necessary, skills which are necessarily complementary to its own. The Supervisory Body will thus be able, also with the use of external professionals, to equip itself with resources competent in legal, business organization, auditing, accounting, finance and workplace security matters.

- *Continuity of Action:* the Supervisory Body shall carry out on a continuous basis the activities necessary to monitor the Model with adequate commitment and with the necessary powers of investigation.

Continuity of Action must not be understood as “unceasing operations”: since such an interpretation would necessarily impose a Supervisory Body exclusively within the institution, when instead this circumstance would lead to a decrease in the necessary autonomy which must characterize the Body. Continuity of Action means that the activity of the Supervisory Body must not be limited to regular meetings of its members, but must be organized on the basis of an Action Plan and the ongoing performance of monitoring and analysis activities of the institution’s prevention system.

In order to facilitate the achievement of this requirement, it appears almost necessary that at least one of the members of the Supervisory Body be also physically embodied within the institution or in any case stably close to sensitive areas, in order to have ready

feedback on the effectiveness of the control system adopted and expressed in the organizational model.

By applying these principles to the institution's reality and taking into account the specific nature of the tasks of the Supervisory Body, the Board of Directors can identify the members of the Supervisory Body, whose number may not be less than three or more than five, based on the following principles and in compliance with the personal characteristics outlined therein:

- at least one member must be a person from outside the University and the Body, with proven technical skills in legal matters or in matters relating to business organization or controls;
- further members may be identified from among professional services within the University or the Body or from outside the same.

The above characteristics are such as to guarantee the entire SB the requisites of integrity, autonomy, independence and professionalism required by law, as well as the possibility of a Continuity of Action which must characterize the operations of the SB. In this regard, it should be noted that the SB has autonomous powers of initiative and control and that, in order to ensure its independence, it also responds to the highest executive level, i.e. directly to the Board of Directors as a whole, by which it is appointed and revoked.

If the Board of Directors opts for the appointment of an even number of members, in the event of a situation of numerical parity in making a resolution, the vote of the Chair of the SB shall have a decisive value for the adoption of the resolution. The Chair of the SB must be appointed from among one of the members from outside the University and the Body.

After formal acceptance of the appointed persons, the decision is communicated at all levels of the institution, through internal communications.

The SB shall remain in office until the end of its term or the expiration of the Board of Directors which appointed it. Members of the SB may be re-elected.

9.3. Eligibility requisites

Each member of the Supervisory Body must possess professionalism, integrity, independence, functional autonomy and continuity of action, as well as the competence necessary for carrying out the tasks entrusted to it by the Decree.

All members of the Supervisory Body are required in advance not to be in any of the following conditions of ineligibility and/or incompatibility:

- the condition of being subject to preventive measures ordered by the Judicial Authority in accordance with Law No. 1423 of 27 December 1956 (*Law on preventive measures against persons who pose a risk to safety and public morality*) or Law No. 575 of 31 May 1965 (*Anti-Mafia Provisions*);

- the condition of being investigated or having been convicted, even with a sentence that is not yet final or issued pursuant to Art. 444 *et seq.* of the Code of Criminal Procedure (Plea Bargaining) or even if with a conditional suspended penalty, except for the effects of rehabilitation:
 - ✓ for one or more illegal acts, among those strictly covered by Legislative Decree No. 231/2001;
 - ✓ sentenced to imprisonment for a period not less than two years for any offence committed with criminal intent;
- the condition of being legally debarred, incapacitated, bankrupt or sentenced, even with a sentence which is not yet definitive, to interdiction from holding public offices, even temporarily, or the inability to exercise managerial roles;
- the condition that they have held the status of a member of the Supervisory Body in bodies to which the penalties contemplated by Article 9 of Legislative Decree No. 231/2001 have been applied, unless five years have elapsed since the definitive application of the sanctions and the member has not been prosecuted, even if not yet definitive.

The occurrence of only one of the above conditions implies ineligibility for the office of an SB member and, in the event of election, the automatic revocation from that office, without the need for a resolution of revocation by the Board of Directors, which will see to his/her replacement.

9.4. Revocation, substitution, forfeiture and withdrawal

Without prejudice to the provisions of the preceding paragraph, the withdrawal from office of a member of the SB may take place only through a resolution of the Board of Directors and only in the presence of just cause. Conditions legitimizing revocation for just cause are:

- loss of eligibility requisites;
- failure to fulfil the obligations inherent to the task entrusted;
- lack of good faith and diligence in the performance of duties;
- non-cooperation with other SB members;
- unjustified absence from more than two SB meetings.

Each member of the SB shall be required to notify the Board of Directors of any loss of the requisites set out in the preceding paragraphs.

In the event of just cause, the Board of Directors shall revoke the appointment of the SB member who is no longer suitable and, after appropriate justification, see to his/her immediate replacement.

Before the expiry of the period laid down in Paragraph 9.2, failure to fulfil a task or impossibility of carrying out a task shall be cause for dismissal.

Each member of the SB may withdraw from office at any time, giving written and reasoned communication to the Board of Directors.

In the event of revocation or resignation of one of the members of the SB, the Board of Directors shall promptly replace the missing member, also with a recommendation from the Chair of the SB.

9.5. Activities and powers

The Supervisory Body shall meet at least twice a year and whenever one of its members makes a written request to the President. In addition, during the first available session, it can delegate specific duties to the President.

In order to carry out the assigned tasks, the Supervisory Body is invested with all the powers of initiative and control over every business activity and staff level, and has an exclusive obligation of hierarchical dependency to the Board of Directors, to which it reports through its Chair.

The tasks and duties of the SB and its members may not be inspected by any other institution or institutional structure, on the understanding that the Board of Directors can verify the soundness of the activities of the same institution and the internal policies of the institution.

The Supervisory Body carries out its duties by coordinating with the other bodies or control functions already existing inside the University. Specifically, it shall:

- coordinate with the competent department of the University as regards aspects of staff training for the issues covered by the Decree;
- cooperate with the relevant department in the interpretation and updating of the regulatory framework;
- coordinate with the corporate departments which carry out activities at risk for all aspects related to the effective implementation of the operational procedures to realize the Model.

In monitoring the effective implementation of the Model, the Supervisory Body shall possess the powers and duties it exercises in accordance with the law and the individual rights of the workers and persons concerned, as follows:

- to carry out or have carried out periodic inspections, under its direct supervision and responsibility;
- to have access to all information concerning the University's sensitive activities;
- to be able to request information or the presentation of documents concerning sensitive activities, from all university employees and, where necessary, the directors, the Board of Auditors, and the Board of Auditors, and the managers in compliance with the provisions of the accident prevention regulations, and the protection of health and safety at work;

- to be able to request information or the presentation of documents concerning sensitive activities from associates, consultants, agents, and external representatives of the University and in general all the persons and bodies who are the target of the Model, identified in accordance with Paragraph 8;
- to use the assistance and support of the employees;
- to use external consultants should problems arise that require specific skills;
- to propose to the institution or department which has the disciplinary authority to adopt the necessary penalties referred to in Paragraph 12 below;
- to periodically check the Model and, if necessary, propose any changes and updates to the Board of Directors;
- to define, in accordance with the competent department, staff training schemes within the context of the items as per Leg. Dec. 231/01;
- to periodically draw up, at least annually, a written report for the Board of Directors, with the minimum contents indicated in Paragraph 9.6 below;
- in the event of serious and urgent events found in the performance of its activities, to inform the Board of Directors immediately;

The Supervisory Body shall determine its own annual budget and submit it for approval by the Board of Directors.

9.6. Information flows

The SB reports exclusively to the Board of Directors, concerning the implementation of the Model, the emergence of any critical issues, the need for possible updates and amendments to the Model and the reporting of any violations discovered.

To this end, the Supervisory Body shall draw up a biannual written report providing the following specific information:

- a summary of the activities and checks carried out by the SB over the year;
- any discrepancies between the operational procedures to implement the provisions of the Model;
- any new areas of commission of the offences covered by the Decree;
- verification of reports received from external or internal persons or bodies regarding possible violations of the Model and the results of the checks concerning the above mentioned reports;
- disciplinary procedures and possible sanctions applied to the University, meaning only those relating to activities at risk;

- a general evaluation of the Model, with possible proposals for additions and improvements in form and content, on the effective functioning of the Model;
- any amendments to the regulatory framework;
- a statement of the expenditure incurred.

Without prejudice to the terms set out above, the Chair, the Board of Directors and the Board of Auditors may, however, convene the SB at any time, which, in turn, has the right to request, through the competent departments, persons or bodies, the convening of these bodies whenever it deems it appropriate.

The Board of Auditors, for its professional affinity and the tasks assigned to it by law, is one of the privileged and institutional interlocutors of the SB. In order to assess the adequacy of the internal control systems, auditors must always be informed of any commission of the offences covered by Legislative Decree No. 231/01 and any shortcomings in the Model itself.

9.7. Information flows to the SB

The Supervisory Body may also, through the definition of a specific procedure, determine the other types of information which managers involved in handling sensitive activities are required to transmit together with the frequency and manner in which such communications are forwarded to the same institution.

The targets of this document have the obligation to communicate directly with the Supervisory Body to report cases of the commission of offences and, more generally, any behaviour and events which, even if they do not lead to the production of an offence, lead to a deviation from the Model, the Code and Ethics and Research Misconduct.

They can use a dedicated telephone number, confidential internal mail or a dedicated mailbox.

Telephone: [+39 02 8224 2385](tel:+390282242385)

Confidential internal mail: using the appropriate mailboxes. The envelope must be clearly marked "*Strictly confidential. Employee disclosure*", in order to ensure maximum confidentiality.

E-mail: odv@hunimed.eu

Such reports, even anonymous ones, must describe in detail the facts and persons concerned by the whistleblowing.

In addition to the above-described notifications, the following must be transmitted to the SB, through the already-mentioned channels of e-mail or internal mail:

- the information expressly identified in the Special Part of this document;
- ongoing active and passive disputes where the counterparty is a public person or body (or a similar institution) and, upon their conclusion, the results thereof;

- measures or news coming from police authorities or any other authority from which can be understood the carrying out of investigation activities for the offences referred to in the Decree, also against unidentified offences;
- requests for legal assistance in the event of the initiation of judicial proceedings at personal expense for the offences covered by the Decree;
- any criticalities/improvements to the rules of the Model;
- information on disciplinary proceedings and penalties issued or measures for the filing of such proceedings and the reasons for such proceedings.

The SB shall take appropriate measures to ensure the confidentiality of the identity of any person who notifies the institution. However, behaviour aimed exclusively at slowing down the activities of the SB shall be appropriately sanctioned. The University guarantees whistleblowers protection against any form of retaliation, discrimination or penalization and, in every case, the confidentiality of their identity is assured, without prejudice to the legal obligations and protection of the rights of the University or of persons accused in error or in bad faith.

The reports received and the documentation managed by the SB are usually kept by the SB in a specific archive, paper or computer. Access to this archive is permitted to persons authorized from time to time by the SB.

10. Whistleblowing

On 14 December 2017, Law No. 179 of 30 November 2017, laying down “provisions for the protection of authors of reports of offences or irregularities of which they have come to their knowledge in the context of a public or private employment relationship”, which intervened on Art. 54-bis of Leg. Dec. No. 165/2001 and Art. 6 of Leg. Dec. No. 231/2001, provided for the inclusion of three new paragraphs (Paragraphs 2-bis, 2-ter and 2-c). In particular, Art. 6 states:

- in Paragraph 2-bis, that Organisational, Management and Control Models must include:
 - ✓ one or more channels allowing the persons or bodies indicated in Art. 5, Paragraph 1, letters a) and b), to submit, in order to protect the integrity of the institution, detailed reports of unlawful conduct, relevant to the Decree and based on precise and agreed facts, or violations of the institution’s organizational and management model, which have come to their knowledge through their duties; these channels guarantee confidentiality of the whistleblower’s identity in activities to manage whistleblowing;
 - ✓ at least one alternative reporting channel suitable to guarantee confidentiality of the whistleblower’s identity by computerized means;

- ✓ the prohibition of acts of retaliation or discrimination, direct or indirect, against the whistleblower for reasons directly or indirectly related to the report;
- ✓ in the disciplinary system adopted pursuant to Paragraph 2, letter e), sanctions shall be applied to those who violate the measures to protect whistleblowers, and those who make reports with wilful intent or gross negligence which are discovered to be unfounded;
- Paragraph 2-ter establishes that the adoption of discriminatory measures against the persons making the reports referred to in Paragraph 2-bis may be reported to the Labour Inspectorate, for the measures within its remit, not only by the whistleblower, but also by the trade union organization indicated by the latter;
- Paragraph 2-quater governs retaliatory or discriminatory dismissal of whistleblowers, which is expressly qualified as “null and void”. Also null and void are the changes in duties under Art. 2103 of the Italian Civil Code (C.C.), as well as any other retaliatory or discriminatory measures taken against whistleblowers.

The Whistleblowing Law has introduced a system of rules aimed at improving the effectiveness of the instruments for combating corruption, as well as protecting the perpetrators of reports more effectively, by encouraging the use of the instrument of reporting illegal conduct or violations of organizational, management and control models and by placing on the employer the burden of demonstrating – in disputes linked to the imposition of disciplinary sanctions, demotions, dismissals, transfers or subjecting the whistleblower to other organizational measures where the submission of the report has negative, direct or indirect effects on working conditions – that such measures are based on reasons unrelated to the report itself (a.k.a. “*Reversal of the burden of proof in favour of the whistleblower*”).

10.1. The whistleblowing procedure

In order to implement the additions made to Art. 6 of Leg. Dec. No. 231/2001 it is therefore necessary to supplement the Organisational, Management and Control Model with a system to manage reports of wrongdoing which protects the whistleblower’s identity and his/her related right to confidentiality also through the introduction into the disciplinary system of specific sanctions imposed in case of possible acts of retaliation and discriminatory attitudes towards the whistleblower for having reported, in good faith and on the basis of reasonable facts, conduct that is unlawful and/or in violation of the Organisational, Management and Control Model or the Code of Conduct.

In order to ensure the effectiveness of the whistleblowing system, the University has adopted specific “Organizational procedures and behavioural regulations as per Leg. Dec. No. 231/2001” in which the reporting methods must be defined by its associates, directors, and members of the governing bodies and third parties, who have been informed of the existence of appropriate

communication channels to allow the submitting of any reports, based on precise and agreed facts, also by computerized means, guaranteeing confidentiality of a whistleblower's identity.

The University also ensures timely information for the directors, members of the governing bodies, as well as all the persons or bodies who collaborate with it, not only in relation to the procedures and regulations adopted and the related activities at risk, but also with reference to knowledge, understanding and dissemination of the objectives and the spirit in which whistleblowing is to be carried out.

10.2. Scope of application for the whistleblowing procedure

The procedure is designed to regulate, encourage and protect those who, in carrying out their duties, become aware of an offence and/or irregularity at the workplace relevant to Leg. Dec. No. 231/2001, and decide to report it. The subject of such reports will therefore be:

- unlawful conduct in addition to one or more cases of an offence from which a liability for the institution may derive under the Decree;
- conduct which, while not accompanying any crime, has been carried out in contravention of rules of conduct, procedures, protocols or provisions contained within the Model or documents annexed to it;
- behaviour which, in any case, could lead to a violation of the Organizational Model.

On the other hand, matters of a personal nature of the whistleblower, claims or instances relating to the discipline of his/her working relationship or relations with his/her immediate superior or with colleagues are not deemed worth reporting.

Reports must provide useful elements to allow the persons in charge to carry out the necessary and appropriate checks and inspections (Art. 6, Paragraph 2-bis, Leg. Dec. No. 231/2001).

Anonymous reports, or reports without elements to identify their author, are also regulated. These reports will be subject to further checks only if they contain precise, non-generic content and obligatorily describe in detail the facts and persons with which the report is concerned.

The targets of the reports, identified by the University, are:

- The Supervisory Body
- The Head of Internal Auditing.

Reports can be sent by e-mail to odv@hunimed.eu / segnalazioni@hunimed.eu.

Moreover, in accordance with the provisions of the law, the University has established a further information channel suitable to guarantee confidentiality of the whistleblower's identity.

The whistleblower can therefore send his/her report, also verbally, by referring to the persons or bodies who will receive the report as identified above.

The University and the targets of the report shall act in a way that protects whistleblowers from any form of retaliation or discriminatory behaviour, direct or indirect, for reasons connected directly or indirectly to their whistleblowing.

11. Third party services

The provision of goods or services by third parties, with particular reference to goods and services which may concern sensitive activities, shall be governed by a written contract.

The contract between the parties must include:

- an obligation to certify the truthfulness and completeness of the documentation produced and of the information communicated to the University itself under legal obligations;
- a commitment to respect, during the term of the contract, the guiding principles of the Model and the Code of Ethics, as well as the provisions of Legislative Decree No. 231/2001 and to operate in line with these;
- an obligation to comply with any requests for information, data or news from the University's SB.

The contract must also provide for the University to apply forms of protection (e.g., termination of the contract, exonerations, application of penalties, payment of damages, etc.), where a breach of the above points has been identified.

12. Penalty System

12.1. General Principles

The University condemns any conduct not complying with the law, the Model, and the Code of Ethics, even if said conduct is performed in the University's interest or with the intention of producing a benefit for the same.

Any violation of the Model, and, more generally, all behaviour and events which, even if they do not result in an offence, involve a deviation from what is contemplated by the Model itself, the Code of Ethics, Research Misconduct or the procedures adopted by the University, must be notified immediately to the Supervisory Body, without prejudice to the procedures and measures within the remit of the holder of the disciplinary authority.

The duty of reporting is incumbent upon all the targets of the Model.

After receiving a report, the Supervisory Body must immediately carry out the necessary investigations, after maintaining the confidentiality of the person against whom the proceedings

are being carried out. Penalties shall be adopted by the competent corporate bodies, by virtue of the powers conferred on them by the Statute or by internal regulations of the University. After appropriate assessments, the SB shall inform the holder of the disciplinary power that will start the procedural process for the purposes of disputes and the putative application of penalties.

By way of example, the following kinds of conduct shall constitute disciplinary offences:

- violation, including by conduct which is negligent and in potential association with others, of the principles and procedures laid down in the Model or established for its implementation;
- the drawing up, in association with others, of false documentation;
- the facilitation, by means of negligent conduct, of the drafting by others of false documentation;
- the removal, destruction or alteration of documentation relating to the procedure to avoid the system of controls covered by the Model;
- obstacles to supervision by the SB;
- the prevention of access to information and documentation required by the managers for the control of procedures and decisions;
- implementation of any other conduct suitable to circumvent the control system covered by the Model.

12.2. Penalties and disciplinary measures

In accordance with the provisions of the National Collective Private Healthcare Agreement, the Model constitutes a set of rules with which staff must comply, in matters of behavioural norms and penalties: any violation thereof, therefore, involves the application of a disciplinary procedure and related penalties. All employees of every level and category (workers, employees, executives and managers) and bound to the University by any kind of work contract (full-time or part-time) with or without an employment contract (hence, also of a consultancy nature), are expected to respect the provisions contained in the Model.

With regard to **employees with the qualification of workers, employees and managers**, the disciplinary system is applied in accordance with Art. 7 of Law No. 300 of 20 May 1970, (Workers' Statute) and to the applicable NCBA. Should the offence also constitute a violation of duties deriving from the law or the employment relationship, such as to disallow further continuation of the employment relationship, even provisionally, dismissal may be decided without notice, according to Art. 2119 C.C., and without prejudice to the disciplinary procedure.

In the event of a recurrence of infringements or violations of particular severity or ones which have exposed the University to the danger of injurious consequences, a penalty of greater severity than

that contemplated for the infringement committed or, in the most serious cases, summary dismissal, shall apply.

Additionally, again in accordance with the provisions of Law No. 300 of 20 May 1970, if the violation concerns the **directors**, the Supervisory Body must notify the holder of the disciplinary power and the Board of Directors, in the person of its Managing Director, by written report. The recipients of said communication shall initiate proceedings within their remit for the purposes of disputes and the possible application of the penalties contemplated by the applicable law and the NCBA, with the possible revocation of proxies or delegations.

Should the violation concern a **University Director**, the Supervisory Body must immediately notify the Board of Directors and the Board of Auditors by written report. In this case, the Board of Directors may apply any measure contemplated by the Law, determined on the basis of the gravity, culpability and damage to the University.

In the most serious cases and when the violation is such as to damage the relationship of trust with the University, the Board of Directors shall convene a meeting, proposing revocation from office.

In the event of a violation by a **member of the Board of Auditors**, the Board of Directors, if the violations are such as to complement just cause for revocation, shall propose to the Assembly the adoption of the measures within its remit and provide for the additional obligations contemplated by the law.

Relations with **third parties** are governed by appropriate formal contracts which must include clauses for the respect/communication of the basic principles of the Model and the Code of Ethics by/to such external bodies. In particular, failure to comply with these shall result in termination of said relationships pursuant to Art. 1456 C.C., without prejudice to any claim for compensation in the event of material damage to the University resulting from such behaviour.

Any absence of these clauses must be communicated to the Supervisory Body by the department where the contract applies, stating the appropriate reasons.

Any breach of the whistleblower protection measures or unfounded reports made with wilful misconduct or gross negligence shall be punished in accordance with the provisions of this paragraph.

12.3. Penalties and disciplinary measures against teachers and researchers

As far as violations of the Model committed by teachers and researchers are concerned, the disciplinary system shall be applied in accordance with the provisions of Law 240/2010.

The Disciplinary Board is responsible for conducting the investigative phase of disciplinary proceedings and for giving a final opinion on the matter.

The Disciplinary Board has the duty to inform the SB of any disciplinary procedure incumbent upon it, as well as to send any documentation relating to it at the request of the SB.

The opening of disciplinary proceedings is the responsibility of the Rector who, for any fact which may give rise to the imposition of a more serious penalty than censure among those covered by Article 87 of the Consolidated Act of the laws on higher education referred to in Royal Decree No. 1592 of 31 August 1933¹⁰, shall send the documents to the Disciplinary Board, after formulating a reasoned proposal.

The Disciplinary Board, after consulting the rector or his/her delegate, as well as the teacher or researcher subject to disciplinary action, within thirty days must express a binding opinion on the proposal made by the Rector, both in relation to the relevance of the facts on the disciplinary level and in relation to the type of penalty to be imposed, and shall transmit the acts to the Board of Directors for implementation of the resultant decisions.

Any breach of the whistleblower protection measures or unfounded reports made with wilful misconduct or gross negligence shall be punished in accordance with the provisions of this paragraph.

13. Communication and training

Communication and training relating to this model are entrusted to the competent departments which, in coordination with the University Supervisory Body, shall guarantee, through the means deemed most appropriate, their dissemination and effective knowledge of them to all the targets referred to in Paragraph 8.

Any modification and/or updating of this document must be communicated to all university staff by means of publication on the university's intranet and through appropriate communications by the competent department.

New employees, in order to assure they have knowledge of primary importance, are informed of the Code of Ethics, the applicable NCBA, Legislative Decree 231/2001, and the Organisational, Management and Control Model including the main instruments to implement the same used by the University.

It is incumbent upon the University to implement and formalize specific training schemes, with the aim of guaranteeing that all the corporate departments and sectors have knowledge of the Decree,

10 The heaviest penalties in relation to censure are:

1) suspension from office and salary for up to one year;

2) revocation;

3) removal without loss of the right to a pension or cheques;

4) removal of the right to a pension or cheques.

the Code of Ethics and the Model. Said training must be differentiated according to whether it is aimed at employees in general, employees working in specific risk areas, the Supervisory Body, administrators, etc., on the basis of an analysis of skills and training needs prepared by the competent department.

The training of staff for the implementation of the Model is compulsory for all employees and shall be managed by the competent department in close cooperation with the University's Supervisory Body, which works to ensure that training programmes are provided in a timely manner.

The University guarantees the provision of means and modalities which always ensure the documentary traceability of training initiatives and the formalization of participants' attendance, the possibility of assessing their level of learning and an evaluation of their level of enjoyment of the course, in order to develop new training initiatives and improve those currently underway, also through comments and suggestions on content, material, teachers, etc.

Said training, which can also be carried out remotely or through the use of computerized systems, and the contents of which are vetted by the Supervisory Body, is carried out by experts in the discipline as dictated by the Decree.

Special Part:

1. Introduction

In accordance with the provisions of Art. 6 Paragraph 2, letter a) of the Decree, the University, through a process of risk mapping, evaluation of activities, existing controls and the business context in which it operates (a.k.a. *Control and Risk Self-Assessment*), has identified *sensitive activities* (subdivided by type of offence and listed in the following paragraphs), within the context of which crimes may potentially be committed from among those contemplated by the Decree.

In order to prevent or mitigate the risk of committing such offences, the University has therefore formulated general principles of behaviour and general protocols of prevention applicable to all sensitive activities and specific protocols of prevention for each of the risky activities identified.

2. General Behavioural Principles

All the targets of the Model, as identified in Paragraph 8 of the General Part, must adopt rules of conduct in accordance with the Law, the provisions contained in this document and the principles contained in the Code of Ethics, in order to prevent occurrence of the offences contemplated by the Decree.

In particular, the principles identified in the Code of Ethics, which are understood to be fully described here, refer to the various types of targets and/or counterparties, constitute a premise and integral part of the control protocols referred to in the following paragraph 3.

In order to adopt and implement the Organisational, Management and Control Model, the University also undertakes to implement the specific protocols indicated below.

3. General prevention protocols

In all transactions concerning sensitive activities, as referred to in the following paragraphs, some General Control Protocols shall implement the following principles:

- entitled to deal with the public are those administration bodies which have been previously identified for this purpose;
- the formulation and implementation of University decisions shall comply with the principles and prescriptions contained in the Law, the Constitution, and the Code of Ethics of the University;

- responsibilities for management, coordination and control within the University are formalized;
- the levels of hierarchical dependence are formalized, and the different tasks present within the University are described;
- the phases of formulation and authorization levels of the University's acts are always documented and can be reconstructed;
- the system of external delegation and signing powers is consistent with the responsibilities assigned to each administrator, and knowledge of such powers by external parties is ensured by appropriate communication and advertising tools;
- the assignment and exercise of powers in the context of decision-making is consistent with positions of responsibility and with the importance and/or criticality of underlying economic transactions;
- there is no subjective identity between those who take or implement decisions, those who have to provide accounting evidence and those who are required to carry out the checks contemplated by the Law and in the procedures covered by the internal control system;
- procedures and guidelines are implemented for all operational risks involving sensitive activities and an internal manager for the implementation of the operation is identified, who answers directly, unless indicated otherwise, to the manager of the department responsible for managing the operational risk in question. The internal manager:
 - ✓ can ask for information and clarifications from all the departments of the institution, from the operations units or from the individual persons who deal with or have dealt with the operational risk;
 - ✓ must promptly inform the Supervisory Body of any criticality or conflict of interest;
 - ✓ may contact the Supervisory Body in all cases of ineffectiveness, inadequacy, or difficulty in implementing the preventive protocols or the operational procedures for implementing them, or in order to obtain clarification on the preventive objectives and methods covered by the Model;
 - ✓ can access the University's data in accordance with Legislative Decree No. 196 of 2003 and subsequent amendments or additions, including the regulations;
- Any documents concerning the formulation of decisions and their implementation shall be kept and stored by the competent authority. Access to documents already archived shall be granted only to persons authorized in accordance with institution's operating procedures, as well as the Board of Auditors, the auditing institution and the Supervisory Body;

- The choice of any external consultants must be justified and shall be based on requisites of professionalism, independence, and competence;
- Remuneration systems for employees and associates must meet realistic objectives consistent with their duties, activities, and responsibilities;
- The financial flows of the University, both incoming and outgoing, must be constantly monitored and always traceable by the competent departments;
- The Supervisory Body shall verify the operational procedures governing activities at risk, which form an integral part of the Organizational Model, and fully implement the principles and requisites contained in this Special Part, which are constantly updated, also upon a proposal by the Supervisory Body, in order to ensure that the purpose of this document is achieved.

SECTION A

Crimes committed in relations with Public Administration

(Articles 24 and 25 of the Decree)

A.1. Introduction

For the purposes of the Decree, "Public Administration" is considered to be all those persons or bodies, public or private, who carry out public duties or provide a public service.

Public duties means activities governed by rules of public law which concern legislative functions (State, Regions, Provinces with special status, etc.), administrative functions (members of statal and territorial administrations, law enforcement agencies, members of supranational administrations, members of authorities, Chambers of Commerce, members of building commissions, testers of public works, experts of the Italian Naval Register, etc.), the judiciary (judges, judicial officers, auxiliary bodies of the Justice Administration, such as receivers or liquidators, etc.).

Public duties are characterized by the exercise of:

- *authoritative power*, that is to say, that power which allows the Public Administration to realize its own ends through real commands, with respect to which individuals are in a position of subjection. This is the activity in which the so-called "powers conferred by public law" are expressed, which include both the power of coercion (arrest, search, etc.) and that of contesting violations of the Law (investigation of contraventions, etc.), and the powers of hierarchical supremacy within public offices;
- *certification power* which gives the certifier the power to attest a fact with probative effectiveness.

Public service is defined as those activities governed by the rules of public law, characterized by a lack of the authoritative or certification powers typical of public duties, with the exclusion, however, of the carrying out of simple tasks of order and the provision of merely material work.

Persons representing the Public Administration who perform a public duty or public service and with whom a direct relationship is established are called *public officials* or *public service representatives*.

The public official is he/she who can form or express the will of the Public Administration or exercise authoritative or certification powers.

By way of example, members of governmental and territorial administrations, members of supranational administrations (for example, the European Union), National Agencies, members of supervisory authorities, members of law enforcement agencies and the Finance Police [*Guardia di Finanza*], members of the Chambers of Commerce, are considered public officials. Administrators of economic public bodies; members of building commissions, judges, judicial officers, auxiliary bodies of the Administration of Justice (e.g., Official Receivers).

On the other hand, the public service officer carries out activities relating to care of public interests or fulfilment of needs of general interest subject to the supervision of a public authority. Penal case law has made it clear that the bureaucratic level of an individual in the structure of a public institution is not a criterion to recognize the qualification of public service officer, since what it denotes is the activity carried out by the individual in practice. Therefore, also a private individual or an employee of a private institution can be qualified as a public service officer when carrying out activities aimed at the pursuit of a public purpose and the protection of a public interest.

By way of example and not exhaustive, employees of the NHS, employees of a public institution's cash office, employees of hospitals, ASL, INAIL, INPS, employees of municipal energy companies, banks, post offices, customs offices, members of the municipal councils, employees of the state railways, motorways and universities are considered public service officers.

A.2. Applicable Offences

On the basis of the analyses carried out, the following offences against the Public Administration are considered applicable to the University:

- **Embezzlement of funds to the detriment of the State** - covered by Art. 316-*bis* P.C., consists of the conduct of anyone unconnected to government bodies who has obtained from the State or another government institution or from the European Community, contributions, subsidies, or financing destined to support projects for the realization of works or activities of public interest
- **Unlawful receipt of funds to the detriment of the State**, covered by Art. 316-*ter* P.C., consists of the conduct of those who, except if the fact constitutes the offence covered by Article 640-*bis* P.C., by using or submitting false or mendacious declarations or documents, or by the omission of expected information, unlawfully receive, for themselves or for others, grants, financing, subsidized loans or other funds of the same type, in any case denominated, granted or provided by the State, other public bodies, or the European Communities.
- **Fraud to the detriment of the State or another public institution**, covered by Art. 640 P.C., para. 2, no. 1, consists of the conduct of those who, by a fictitious device or misconduct, make an unfair profit for themselves with damage to others, if the offence is

committed to the detriment of the State or another public institution or on the pretext of exempting oneself from military service.

- **Aggravated fraud for the obtaining of public funds**, covered by Art. 640-bis P.C., consists of the same conduct as in the preceding paragraph, if it is carried out to obtain grants, financing, subsidized loans or other funds of the same type, in any case denominated, granted or provided by the State, other public bodies or the European Communities.
- **Computer fraud**, covered by Art. 640-ter P.C., consists of the conduct of anyone who, by altering the operation of a computer or telematic system in any way, or intervening without the right with any modality on data, information, or programmes contained in a computer or telematic system, or relevant thereto, also by theft of digital identity, provides him/herself or others with an unfair profit, to the detriment of the State or another public institution.
- **Extortion**, covered by Art. 317 P.C., consists of the conduct of an official or manager in charge of a public service, who, by abusing his/her position or powers, forces someone to give or promise unlawfully money or other benefits to him/her or a third party.
- **Corruption in the exercise of duties**, covered by Art. 318 P.C., consists of the conduct of an official who, in the exercise of his/her duties or powers, improperly receives money or other benefits for him/herself or for a third party or accepts the promise of such.
- **Corruption for an act contrary to official duties**, covered by Art. 319 P.C., consists of the conduct of an official who, in order to omit or delay or to have omitted or delayed an act of his/her office, or to perform or to have performed an act contrary to the duties of his/her office, receives, for him/herself or for a third party, money or other benefit, or accepts the promise of such.
- **Corruption in judicial acts**, contemplated by Art. 319-ter para. 2, P.C., is constituted by acts of corruption, if committed to favour or damage a party in a civil, criminal or administrative trial.
- **Unlawful inducement to give or promise benefits**, contemplated by Art. 319-quater P.C., consists of the conduct of an official or manager in charge of a public service, who, unless the fact constitutes a more serious offence, by misusing his/her position or powers, leads someone to give or promise unlawfully to him/her or to a third party, money or other benefits, and by the conduct of the person who gives or promises money or other benefits.

- **Corruption of a person in charge of a public service**, covered by Art. 320 P.C., consists of the conduct referred to in Arts. 318 and 319 P.C. when committed by a person in charge of a public service.

Pursuant to Article 321 of the Italian Criminal Code (**Penalties for Corruption**), the penalties laid down in Arts. 318, paras. 1, 319, 319-*bis*, 319-*ter* and 320 P.C., in relation to the hypotheses of Arts. 318 and 319 P.C., also apply to those who give or promise money or other benefits to a public official or a person in charge of a public service.

- **Incitement to corruption**, covered by Art. 322 P.C., consists of the conduct of a person who offers or promises money or other benefits not due to an official or a person in charge of a public service for the performance of his/her duties or powers, either to induce him/her to omit or delay an act of his/her office, or to act contrary to his/her duties, if the offer or promise is not accepted, and the conduct of the official or the person in charge of a public service who solicits a promise or the giving of money or other benefits for the performance of his/her duties or powers or who solicits a promise or giving of money or other benefits by a private individual for the purposes indicated by Art. 319 P.C.
- **Corruption, Unlawful inducement to give or promise benefits and Incitement to corruption of members of the bodies of the European Communities and officials of the European Communities and Foreign States**, as covered by Art. 322-*bis* P.C., and pursuant to which the provisions of Articles 314, 316, from 317 to 320 and 322, paragraphs 3 and 4, P.C. also apply:
 - ✓ to members of the European Commission, the European Parliament, the Court of Justice and the Court of Auditors of the EU;
 - ✓ to officials and other public servants contracted under the Staff Regulations of the EU or employment conditions for other EU servants;
 - ✓ to persons seconded by Member States or any other public or private EU institution, whose duties are similar to those of EU officials or agents;
 - ✓ to members and employees of bodies founded on the basis of EU Treaties;
 - ✓ to those who, within the scope of other European Union Member States, perform duties or activities similar to those of public officials and managers of a public service.

The provisions of Articles 319-*quater*, Paragraph 2, 321 and 322, Paragraphs 1 and 2, shall also apply if money or other benefits are given, offered or promised:

- ✓ to the persons indicated in the first paragraph of this article;
- ✓ to persons performing duties or activities similar to those of Government officials or managers of a public service within the scope of foreign States or international public

organisations, if the fact is committed to procure for him/herself or others an undue benefit in international economic operations.

The persons indicated in the first paragraph are deemed equivalent to Government officials, if they perform similar duties, and to managers of a public service, in other cases.

- **Trafficking of illicit substances**, covered by Art. 346-*bis* P.C. is complemented by the conduct of a person who, outside the cases of favouring the offences referred to in Articles 318, 319, 319-*ter* and in the offences of corruption referred to in Article 322-*bis*, by exploiting or pursuing existing or alleged relations with a public official or a public service officer or one of the other bodies referred to in Article 322-*bis*, has unlawfully given or promised money or other benefits to him/herself or others, as the price for illegal mediation towards these persons or bodies, or to pay them in relation to the exercise of their duties or powers. The regulation also punishes those who unlawfully give or promise money or other benefits.

A.3. Sensitive Activities:

Through a control and risk self-assessment activity which is an integral part of the Model, the University has identified the sensitive and instrumental activities listed below, in which some of the offences against the Public Administration contemplated by Arts. 24 and 25 of the Decree could potentially be committed:

- PA_1.** Management of human resources (administrative staff, teaching staff and researchers);
- PA_2.** Management of purchases;
- PA_3.** Management of consultancy, including scientific advice and professional services;
- PA_4.** Management of the activities of participation in calls for tender with public bodies;
- PA_5.** Management of the accreditation process for Degree, PhD and Postgraduate courses;
- PA_6.** Management of research activities (fundraising);
- PA_7.** Management and reporting of public or private financing;
- PA_8.** Management of audits;
- PA_9.** Management of administrative and tax obligations, also through consultants/outsourcers;
- PA_10.** Management of credit and contractual disputes, including through external consultants;
- PA_11.** Management of financial resources

PA_12. Management of gifts, donations and sponsorships (also in reference to conferences and congresses);

PA_13. Management of expense reports and entertainment expenses;

PA_14. Management of capital goods and business overheads;

PA_15. Disbursement of scholarships;

PA_16. Management of intangible assets (trademarks, patents, licences, etc.);

PA_17. Management of institutional relations for the allocation of ranking (ANVUR).

The list of sensitive activities shall be periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

A.4. General Behavioural Principles

In carrying out sensitive activities, all the targets of the Model are required to observe the general principles of behaviour.

These principles are as follows:

- a.** it is forbidden to maintain relations with the Public Administration, except by persons elected to it according to the organizational structure of the University, service orders, or any delegations;
- b.** it is forbidden to offer or make, directly or indirectly, unlawful payments and promises of personal benefits, of any kind, to representatives of Italian and foreign public administrations. This prohibition includes the direct or indirect offering of free availability of services, aimed at influencing decisions or transactions;
- c.** it is forbidden to distribute free or other gifts to representatives of Italian and foreign public administrations, except in the case of small gifts of a modest or symbolic value, such as not to compromise the integrity and reputation of the parties and not to be considered intended for the improper acquisition of benefits;
- d.** it is forbidden to submit to national and foreign public bodies, in obtaining public funds, statements which are false or lacking the expected information, and in any case to perform any act which might mislead the public institution into granting disbursements or making payments of any kind;
- e.** it is forbidden to allocate funds received from national or foreign public bodies as a contribution, grant or financing for purposes other than those for which they were intended;
- f.** it is forbidden to pay to anyone, in any way, sums or to give goods or other benefits aimed at facilitating and/or making less onerous the execution and/or management of

- contracts with the Public Administration other than the obligations assumed in the contracts themselves;
- g.** it is forbidden to pay fees to consultants or contractors not justified by the activities actually performed;
 - h.** it is forbidden to alter the University's computer and telematic systems in any way or to manipulate the data;
 - i.** it is forbidden to offer, promise, also through an intermediary, money, gifts or offers of other benefits or advantages of any kind to third parties in order to obtain a benefit for the University;
 - j.** it is forbidden to use financial resources for the purpose of establishing conduct aimed at corruption, also through a third party;
 - k.** it is forbidden to reimburse expenses to employees, contractors or third parties which are not adequately justified in relation to the type of task carried out or in the absence of appropriate supporting documentation to create the financial resources with which to establish conduct aimed at corruption, also through a third party;
 - l.** it is forbidden to attribute, or promise corporate benefits to third parties, also through another third party, in order to obtain in return conduct, illegal acts contrary to their office duties, which are favourable for the University;
 - m.** it is forbidden to promise or provide different forms of aid or contributions which, as sponsorships, have the purpose of bribing third parties, also through another third party.

A.5. General Prevention Protocols

For operations concerning **Management of human resources (administrative staff, teaching staff and researchers)**, the protocols contemplate that:

- departments which need to select and recruit staff, must formalize their requests by compiling specific forms and staying within an annual budget;
- such requests must be authorized by a competent manager in accordance with internal procedures;
- requests for recruitment outside the limits indicated in the budget must be justified and duly authorized in accordance with the procedures, authorizations and internal controls adopted by the University;
- for each profile sought, it must be ensured that, except for reasons of objective impossibility due to the particularity of the profile itself, at least three applications are examined, with the exception of the recruitment of clinicians and researchers who have

gained, inside or outside a hospital, specific distinctive competence that is strictly geared to the development of clinical and research activities;

- candidates must undergo an evaluation interview in which their ethical-behavioural attitudes are also considered;
- evaluations of the candidates must be formalized in special documentation which is guaranteed to be archived by the Head of Human Resources;
- the relationship, whether direct or indirect, between the applicant and the PA must be established and evaluated in advance;
- requests for recruitment/collaboration must be authorized and verified by the Directors/Department Managers indicated in the internal delegations and in the institution procedures, so that adequate segregation of duties is ensured;
- Human Resources must ensure the archiving of the employment contracts signed;
- debriefing interviews must be carried out for staff who have been dismissed;
- the parameters relating to the recruitment of teaching and research staff contemplated by Law 240/2010 must be respected.

For **Purchasing management** operations, the protocols contemplate that:

- purchase requests must be authorized by staff with appropriate powers, other than those who manually place orders with suppliers;
- no payments shall be made to suppliers of an amount which is inappropriate to the nature and value of the goods or services supplied, or which do not comply with commercial conditions or market practices;
- the internal person responsible for implementation of the transaction shall verify that the purchase is instrumental to the performance of the contract and is in accordance with the contractual provisions of the PA;
- a person in charge, consistent with the matter in hand, shall always be identified and must have the necessary powers to represent the Institution or to coordinate the action of any external professionals;
- the commitments and contracts entered into with the suppliers of selected goods and services must be signed by individuals with appropriate powers;
- the documentation concerning the purchases must make it possible to give evidence of the methodology used and of the procedure followed for the execution of the purchase, of the item, the amount and the reasons underlying the choice of the supplier;

- in selecting a supplier, predefined subjective or objective criteria must be evaluated beforehand, including the reputation and reliability of the individual or body on the market, as well as adherence to values in line with those expressed by the Code of Ethics and the University's Model;
- the supply of goods or services must be governed by a written contract or order, in which the price of the goods or services or the criteria for determining them are clearly established;
- contracts must include clauses for the respect/communication of the fundamental principles of the Model and the Code of Ethics by/to the other party. In particular, failure to comply with these shall result in termination of said relationships pursuant to Art. 1456 C.C., without prejudice to any claim for compensation in the event of material damage to the University resulting from such behaviour. Any absence of these clauses must be communicated to the Supervisory Body by the department to which the contract applies, with appropriate reasons;
- all payments to suppliers and/or contractors shall be made only after prior validation by the manager of the department concerned by the purchase/contract and following a predefined internal authorization procedure which also takes into account the payment deadline;
- contracts relating to the purchase of goods and services without issuing a purchase order must be filed by the payee department; in addition, with particular reference to the purchase of material assets, the Protocols contemplate that:
 - ✓ an inventory of all material assets and their value shall be kept up to date;
 - ✓ the traceability of the process of recording and subsequent maintenance of the material assets shall be guaranteed;
 - ✓ the correctness and traceability of the process of asset valuation, transaction authorization and contract signing, in the case of purchase, sale, lease, license, etc. shall be ensured;
 - ✓ the use or use of economic or financial resources must always be expressed in a causal relationship and shall be documented and recorded in accordance with the principles of professional and accounting correctness;
 - ✓ invoices received from the University relating to the purchase of goods, works or services, shall be registered exclusively on the basis of appropriate evidence of the actual receipt of the goods or of the performance of the service;
 - ✓ there shall be no subjective identity between the person requesting, the person authorizing, the person controlling and the person performing the operations;

- ✓ documentation produced or received in connection with the entrustment of works or the acquisition of goods or services shall be kept by the person responsible for the department involved, in a suitable archive, in such a way as to prevent subsequent modifications in order to allow correct traceability of the whole process and to facilitate possible subsequent checks.

For operations concerning **Management of consultancy, including scientific advice and professional services**, the Protocols contemplate that:

- external consultants shall be chosen according to the requisites of professionalism, independence and competence;
- the appointment of consultants shall be in accordance with the procedures, authorizations and internal controls adopted by the University;
- consultations shall be authorized and verified by the Directors/Department Managers indicated in the internal delegations and in the institution procedures, so that adequate segregation of duties is ensured;
- there is no identity of individuals, within the University, among those who require advice, those who authorize it, those who assess its correct execution and those who make the payment;
- assignment to external consultants shall be given in writing with an indication of the fee agreed and the content of the service required;
- assignment to external consultants must include clauses for the respect/communication of the fundamental principles of the Model and the Code of Ethics by the counterparty. In particular, failure to comply with these shall result in termination of said relationships pursuant to Art. 1456 C.C., without prejudice to any claim for compensation in the event of material damage to the University resulting from such behaviour. Any absence of these clauses must be communicated to the Supervisory Body by the department to which the contract applies, with appropriate reasons;
- the fee for consultants must be justified for the task assigned and shall be appropriate in view of market practices and/or existing fees;
- no payment to consultants shall be made in cash;
- consultants shall not be entrusted with any tasks which do not fall under the contract of consultancy, mandate and commercial intermediation;
- at the end of an appointment, the consultant is required to detail the services carried out in writing;

- the relationship between the consultant or professional and the PA must be ascertained and evaluated (in compliance with Legislative Decree No. 165/2001).

For operations concerning **Management of the activities of participation in calls for tender with public bodies, Management of the accreditation process for Degree, PhD and Postgraduate courses, Management of administrative and tax procedures, also through external consultants/outsourcers and Management of institutional relations aimed at the assignment of ranking (ANVUR)**, the Protocols contemplate that:

- all acts, requests, formal communications and contracts whose destination is the PA must always be authorized in advance and subsequently signed in accordance with the provisions of internal delegations, proxies and business procedures;
- the internal manager responsible for implementing the operation shall identify the most appropriate means to ensure that the relations maintained by his/her department with the PA are transparent, documented, and verifiable;
- the internal manager responsible for implementing the operation and/or the enterprise contemplated by the internal regulations shall authorize in advance the use of data and information concerning the University and destined to acts, communications, statements and requests of any kind forwarded or addressed to the PA;
- the internal manager responsible for implementing the operation and/or the enterprise contemplated by the internal regulations shall check in advance that the documents, declarations and information transmitted by the University to the PA are complete and truthful;
- any amounts received for the awarding of a tender with the PA shall be documented and recorded in accordance with the principles of professional and accounting correctness.

For operations concerning **Management of gifts, donations and sponsorships (also in reference to conferences and congresses)**, the Protocols contemplate that:

- the concessions of gifts, donations and active and passive sponsorships, also on occasions of conferences and congresses organized by the University, have maximum value thresholds as defined in the institution's procedures and in the Code of Ethics and must be duly authorized;
- donations are also forbidden in the form of sponsorships for political groups and/or parties and/or multiple ones in favour of the same beneficiary in the same year;
- donations and sponsorships shall be aimed at increasing and promoting the image and cultural value of the University;

- operations must, in addition to being targeted at legitimate and ethical activities, also be authorized, justified and documented, including a description of the types of goods/services offered and their value;
- a report of all gifts, donations and sponsorship concessions made must be drawn up annually, with the exception of simple free gifts of a modest value.

For operations relating to **Management of expense reports and entertainment expenses**, the Protocols contemplate that:

- the manager who authorizes expenses *ex-ante* or *ex-post* (according to the types of travel, missions or trips outside the usual workplaces), as well as entertainment expenses to those requesting, shall be identified according to the hierarchical levels present in the University;
- reimbursement of expenses incurred, including entertainment expenses, must be requested by compiling specific forms and only after the production of appropriate documentation justifying the costs incurred;
- general and entertainment expenses shall be managed according to the modalities communicated to all the staff, in terms of compliance with the limits indicated by institution policies, the aims of the expenses incurred, the forms, authorization levels requested and the reimbursement of the sums;
- the traceability at a documentary level of the processes to manage general and entertainment expenses shall be ensured, in order to allow reconstruction of the responsibilities and the reasons for the choices made;
- the archiving and preservation of the documentation produced must be guaranteed.

For operations concerning **Management of intangible assets (trademarks, patents, licences, etc.)**, the Protocols contemplate that:

- an inventory of all intangible assets and their value must be kept up to date;
- the traceability of the process of registration and subsequent maintenance of intangible assets must be guaranteed;
- the correctness and traceability of the process of asset valuation, transaction authorization and contract signing, in the case of purchasing, sales, leases, licences, etc. must be guaranteed.

For operations concerning **Management of research activities (fundraising)**, the Protocols contemplate that:

- for each research project, a spending plan, a system of controls *ex-ante* on the authorized expenditure plan and the training and traceability of the authorization procedure of the expenditure plan must be provided;
- in the case of fundraising activities:
 - ✓ any fundraising activity must be authorized in advance;
 - ✓ the traceability of the process of collection, management and movement of funds, including identification of the donor, must be ensured;
- process traceability must be guaranteed in:
 - ✓ scientific and economic evaluation of research;
 - ✓ internal authorization and subsequent signing of research contracts;
 - ✓ requesting authorizations from public bodies for the implementation of research;
 - ✓ presentation of research results;
- provision must be made for ongoing and *ex-post* checks to check the consistency and relevance of the expenditure plan and the allocation of any funds received;
- a final report of the project results, as well as an intermediate statement to be sent to the competent departments concerning the coherence between the activity carried out with the purposes for which the funds were obtained, must be prepared by the person responsible for each fundraising project;
- traceability of the process of validation, authorization and subscription of donations received must be guaranteed;
- traceability of the activities carried out must be contemplated.

For operations relating to **Management and reporting of public or private financing**, the Protocols contemplate that:

- the criteria and procedures for carrying out the task of verifying the requisites for obtaining financing, contributions, etc. must be defined;
- requests for grants, contributions and public funds must always be authorized in advance and subsequently signed in accordance with the provisions of internal delegations, proxies and business procedures;

- the internal person responsible for implementing the operation shall verify that the declarations and documentation submitted for the financing or contribution are complete and represent the real economic, asset and financial situation of the University;
- financial resources obtained as a contribution, grant or public financing shall be intended exclusively for the initiatives and the achievement of the objectives for which they have been requested and obtained;
- use of these resources must always be justified by the applicant, who must attest, also with regard to the provider, that they are consistent with the purposes for which the financing has been requested and obtained;
- the documentation shall be kept, by the head of the department involved, in a special archive, in such a way as to prevent subsequent modification, in order to allow the correct traceability of the whole process and to facilitate any subsequent checks.

For **Audit inspection management**, the Protocols contemplate that:

- at least two business representatives indicated in the respective procedure shall participate in the inspection and investigation, who shall also be required to accompany the inspectors at the institution's sites;
- the arrangements for equipping the inspectors with appropriate facilities (segregable premises, network access, hardware) and the ways in which the institution's documentation is made available to them must be established;
- managers responsible for verification shall inform the SB of the beginning and end of the procedure and of any criticalities which have arisen during its execution, and shall inform the SB of:
 - ✓ the identification data of the inspectors (name and institution);
 - ✓ the date and time of arrival of the inspectors;
 - ✓ the duration of the inspection;
 - ✓ the objective of the same;
 - ✓ the outcome of the same;
 - ✓ the minutes of the inspection institution, if any;
 - ✓ a list of any documents consigned;

- the documentation shall be kept by the SB in a special archive, in such a way as to prevent subsequent modification, unless with appropriate evidence, in order to allow the correct traceability of the whole process and to facilitate possible subsequent checks.

For operations concerning **Management of credit and contractual disputes, also through external consultants**, the Protocols provide that:

- a person in charge, competent in the field, shall always be identified and he/she shall have the necessary powers to represent the University or to coordinate the actions of any external professionals;
- with reference to compromise agreements with the PA, there is no subjective identity between the person who proceeds to the negotiations and the person who definitively approves the agreement, including his/her signature;
- the traceability of internal validation and signing of compromise agreements shall be ensured, in accordance with internal procedures;
- the manager identified shall inform the SB of the beginning of the procedure, of the findings of the various stages of the activity, of the conclusion of the procedure and of any possible criticalities;
- the traceability of requests for information received in the course of a dispute and of the persons involved, as well as the process of evaluation and internal authorization of the documentation delivered in the course of the dispute, must be ensured;
- the documentation shall be kept by the head of the department involved in a special archive, in such a way as to prevent subsequent modification, in order to allow the correct traceability of the whole process and to facilitate any subsequent checks.

For operations concerning **Management of financial resources**, the Protocols contemplate that:

- limits must be established on the autonomous use of financial resources by defining quantitative thresholds of expenditure consistent with management remits and organizational responsibilities. the quantitative limits of expenditure allocated may be exceeded only and exclusively for proven reasons of urgency and in exceptional cases: in such cases, the exceptional event must be remedied by issuing the appropriate authorizations;

- the Board of Directors, or a person delegated by it, shall establish and amend, if necessary, the joint signing procedure for certain types of operations or for operations exceeding a certain quantitative threshold;
- there is no subjective identity between the person who commits the University to third parties and the person who authorizes or arranges the payment of sums owing on the basis of the commitments entered into;
- transactions involving the use or use of economic or financial resources are of an express causal nature and shall be documented and recorded in accordance with the principles of professional and accounting correctness;
- the use of financial resources must be justified by the applicant, also by a mere indication of the type of expenditure to which the transaction belongs;
- cash inflows and outflows are forbidden, except for minimum types of expenditure (petty cash) expressly authorized by the persons in charge of the relevant departments;
- the University uses only financial and banking intermediaries that are subject to transparency and fairness regulations in accordance with EU rules;
- quantitative limits on the payment of cash advances and the reimbursement of expenditure incurred by University staff must be established in advance, depending on the nature of the service provided. Reimbursement of the costs incurred must be requested by compiling specific forms and only after the production of appropriate documentation justifying the costs incurred.

For operations concerning **Management of capital goods and business overheads**, the Protocols contemplate that:

- the allocation of the instrument must be justified on the basis of the role and task of the target staff and through a formal request by the person concerned, validated by an immediate superior, in accordance with the instruments to implement the applicable model;
- the procedures for requesting and authorizing capital goods and business overheads must be established previously;
- the request must be duly authorized by the competent department;
- the capital goods and business overheads granted (e.g., personal computer, mobile phone, etc.) must be identified;
- an up-to-date inventory of the assets allocated to assignees must be maintained;

- there may be cases of revocation of the assigned asset in the event of a breach of business procedures or regulations during their use;
- arrangements must be established for the return of the property in the event of resignation/dismissal.

For the **Granting of scholarships**, the Protocols contemplate that:

- only those persons previously identified and authorized by the University can establish scholarships and decide to publish invitations to tender relating to the granting of such grants;
- all operations must, in addition to being legal and ethical activities, be authorized, justified and documented;
- it must be ensured that activities to grant scholarships are exclusively linked to the pursuit of the University's mission, in accordance with the Statute;
- the operations must be aimed at increasing and promoting the image of the University and pursuing its mission;
- a report of all scholarships awarded must be drawn up annually.
- the supporting documentation for the operations carried out shall be kept in a suitable archive, in such a way as to prevent subsequent modification, unless with appropriate evidence, in order to allow the correct traceability of the whole process and to facilitate any subsequent checks.

A.6. Information flows to the SB

In addition to what is expressly covered by the Protocols, those responsible for the management of sensitive activities shall periodically transmit to the SB all relevant information, with particular reference to all those kinds of behaviour and events which, even if they do not determine the commission of an offence, deviate from the control protocols.

SECTION B

Computer crimes and illicit data processing

(Art. 24-bis of the Decree)

B.1. Applicable Offences

On the basis of the analyses carried out, the following computer crimes are considered applicable to the University:

- **Falsified computer documents**, covered by Art. 491-*bis* P.C., consists of hypotheses of falsehoods, whether material or ideological, committed on public acts, certificates, authorizations, private records or private acts, by a representative of the Public Administration or by a private individual, if they have as their object a “computer document having probative effect”, i.e., a computer document with at least a simple electronic signature. The term “computer document” shall mean the computerized representation of legally relevant acts, facts or data (this crime extends the criminal prosecution of the offences covered by Book II, Title VII, Chapter III of the Criminal Code).
- **Improper access to a computer or telematic system**, covered by Art. 615-*ter* P.C., consists of the conduct of those who illegally enter, i.e., by circumventing any form, even minimal, of firewalls, a computer or telematic system protected by security measures, or remain there against the will of those who have the right to exclude them.
- **Improper possession and dissemination of access codes to information or telematic systems**, covered by Art. 615- P.C., consists of the conduct of a person who illegally procures, reproduces, disseminates, communicates or delivers codes, keywords or other means suitable for access to a computer or telematic system protected by security measures, or in any case provides indications or instructions in this sense, for the purpose of making a profit for him/herself or others, or causing damage to others.
- **Circulation of computer equipment, devices or programmes aimed at damaging or interrupting a computer or telematic system**, covered by Art. 615-*quinquies*, sanctions the conduct of those who, in order to unlawfully damage a computer or telematic system, or the information, data or programmes contained therein or relevant thereto, or to facilitate the interruption or alteration of its operation, obtain, produce, reproduce, import, disseminate, communicate, deliver, or, in any case, make other equipment, devices or computer programmes available.
- **Interception, prevention or illicit interruption of computer or telematic communications**, covered by Art. 617-*quater*, punishes the conduct of those who, in a

fraudulent manner, intercept communications relating to a computer or telematic system or which flow between several systems, preventing or interrupting or revealing the contents of such communications, in whole or in part, via any media to the public.

- **Installation of equipment suitable for intercepting, preventing or interrupting computer or telematic communications**, covered by Art. 617-*quinquies*, sanctions the conduct of those who, outside the cases permitted by law, install equipment suitable to intercept, prevent or interrupt communications related to a computer or telematic system, or flowing between several systems.
- **Corruption of information, data and computer programmes**, covered by Art. 635-*bis* P.C., consists of the conduct of those who destroy, degrade, delete, alter or delete information, data or computer programmes of others, unless the fact constitutes a more serious offence.
- **Corruption of information, data and computer programmes used by the State or other public institutions, or in any case of public utility**, covered by Art. 635-*ter* P.C., consists of the conduct of the person who commits an offence aimed at destroying, deteriorating, deleting, altering or suppressing information, data or computer programmes used by the State or other public institution or relevant to them, or in any case of public utility, unless the fact constitutes a more serious offence.
- **Damage to computer or telematic systems**, covered by Art. 635-*quater* P.C., consists of the conduct of those who, through the behaviour referred to in 635-*bis*, or through the introduction or transmission of data, information or programmes, destroy, damage, render, in whole or in part, useless the computer or telematic systems of others or seriously hinder their functioning unless the fact constitutes a more serious offence.
- **Damage to computer or telematic systems of public utility**, covered by Art. 635-*quinquies* P.C., consists of the conduct described in the previous Article 635-*quater*, if this is intended to destroy, damage, render, in whole or in part, useless computer or telematic systems of public utility or to seriously hinder their operation.

B.2. Sensitive Activities

Through a control and risk self-assessment activity which is an integral part of the Model, the University has identified the sensitive activities listed below, in which, potentially, some of the computer crimes contemplated by Art. 24-*bis* of the Decree might be committed:

- IT_1.** Management of computer security.
- IT_2.** Management of operational continuity;
- IT_3.** Management of logical access;

- IT_4.** Management of the network and hardware;
- IT_5.** Management of software;
- IT_6.** Management of physical security;
- IT_7.** Management of devices related to digitally signed documents.

The list of sensitive activities shall be periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

B.3. General prevention protocols

For operations concerning **Computer security management, network and hardware management and business continuity management**, the Protocols contemplate that:

- criteria and procedures must be defined to manage network and hardware systems for compiling and maintaining an up-to-date inventory of network systems and hardware in use at the University, and that also regulate the responsibilities and the modalities of operation in case of implementation and/or maintenance of hardware;
- criteria and procedures must be defined for the backup of activities to include, for each hardware application, the frequency of the activity, the modalities, the number of copies, and the period of retention of the data;
- a business continuity plan and a disaster recovery plan must be defined and be periodically updated and tested;
- criteria and procedures must be defined for change management (intended as the updating or implementation of new technology systems/services);
- documentation concerning the activities must be kept by the person responsible for the department involved, in a special archive, in such a way as to prevent subsequent modification, unless with appropriate evidence, in order to allow the correct traceability of the whole process and to facilitate possible subsequent checks.

For **Software management**, the Protocols contemplate that:

- criteria and procedures must be defined to manage network and hardware systems for compiling and maintaining an up-to-date inventory of network systems and hardware in use at the University; the use of formally authorized and certified software and the carrying out of periodic checks on the installed software and the storage of the systems in use in order to check for the presence of forbidden and/or potentially harmful software;

- criteria and procedures must be defined for change management (intended as updating or implementing new technology services);
- documentation concerning the activities must be kept by the person responsible for the department involved, in a special archive, in such a way as to prevent subsequent modification, unless with appropriate evidence, in order to allow the correct traceability of the whole process and to facilitate possible subsequent checks..

For operations concerning **Management of logical access**, the Protocols contemplate that:

- the system authentication requisites must be formally defined for data access and remote access allocation by third parties, such as consultants and suppliers;
- the User IDs to access the applications and the network must be personal and unique;
- criteria and procedures must be defined (e.g., minimum length, complexity rules, expiration) for creating passwords for access to the network, applications, corporate information assets and critical or sensitive systems;
- the correct management of passwords must be defined by guidelines, communicated to all users, for the selection and use of passwords;
- accesses made by the users, in any way, to the data, the systems and the network must be subject to periodic checks;
- applications must exist to track changes in data made by users.
- criteria and procedures must be defined for assigning, modifying and deleting user profiles;
- an authorization matrix must be arranged – applications/profiles/requester – aligned with existing organizational roles and consistent with the principles of segregation of roles;
- periodic checks of user profiles must be carried out to ensure that they are consistent with the assigned responsibilities and consistent with the principles of segregation of roles;
- documentation concerning the activities must be kept by the person responsible for the department involved, in a special archive, in such a way as to prevent subsequent modification, unless with appropriate evidence, in order to allow the correct traceability of the whole process and to facilitate possible subsequent checks..

For **Physical security management**, the Protocols contemplate that:

- procedures must be defined, implemented and communicated to the parties involved which establish the need for physical credentials of access to the sites where the

information systems and IT infrastructures reside, such as, for example, access codes, badges, and the documentary traceability of the same;

- the security measures taken, the modalities of surveillance and their frequency, the responsibility, the process of reporting breaches/breaches of technical premises or security measures, the countermeasures to be triggered, must be defined;
- documentation concerning the activities must be kept by the person responsible for the department involved, in a special archive, in such a way as to prevent subsequent modification, unless with appropriate evidence, in order to allow the correct traceability of the whole process and to facilitate possible subsequent checks..

For operations concerning **Management of devices for digitally signing documents**, the Protocols contemplate that:

- policies and methods for generating, deploying, revoking, and storing keys (smartcards) must be defined.
- the possible management of smartcards by third parties must be formally regulated;
- controls must be defined to protect smartcards from possible unauthorized modification, destruction and use;
- the supporting documentation for the activities carried out with the use of smartcards must be kept by the head of the department involved in a special archive, in such a way as to prevent subsequent modification, unless with appropriate evidence, in order to allow the correct traceability of the whole process and to facilitate possible subsequent checks.

B.4. Information flows to the SB

In addition to what is expressly covered by the Protocols, those responsible for the management of sensitive activities shall periodically transmit to the SB all relevant information, with particular reference to all those kinds of behaviour and events which, even if they do not determine the commission of an offence, deviate from the control protocols.

SECTION C

Organized crime offences/Transnational Crimes

(Art. 24-ter of the Decree and Art. 10 of Law 146/2006)

C.1. Applicable Offences

On the basis of the analyses carried out, the following organized crime offences are considered applicable to the University:

- **Criminal association**, covered by Art. 416 P.C., punishes those who promote or constitute or organize an association of three or more persons for the purpose of committing several crimes, as well as those who participate in them.
- **Mafia-type association, also foreign**, covered by Art. 416-bis P.C., punishes anyone who is part of a mafia-type association made up of three or more people. "The association is of a Mafia-type when the participants use the power of intimidation, which arises from the association, and the system of subjection and *omertà* (code of silence) that arises from it, to commit crimes, or to obtain— directly or indirectly—control over economic activities, public concessions, authorizations, contracts and services, or to realize profits or unfair benefits for themselves or others, or to prevent or hinder the free exercise of voting or procure votes for themselves or others on the occasion of elections." The Association shall be deemed to be armed when the participants have the availability, for the attainment of its purposes, of weapons or explosive substances, even if concealed or kept in storage The provisions of this Article shall also apply to the Camorra and other associations, however they are called locally, which, by using the power of intimidation which arises from the association pursue objectives corresponding to those of mafia-type associations
- **Crimes committed using the conditions laid down in Article 416-bis P.C., or in order to facilitate the activity of the associations covered by the same article.**
- **Inducement not to make statements or make false statements to the Judicial Authority**, covered by Art. 377-bis P.C., consists of the conduct of anyone who, with violence or threat, or with an offer or promise of money or other benefits, induces the person summoned not to make statements or to make false statements to the Judicial Authority which can be used in criminal proceedings, when the latter has the right not to respond;
- **Aiding and Abetting**, covered by Art. 378 P.C., consists of the conduct of anyone who,

after a crime has been committed for which the law establishes the penalty of life imprisonment or imprisonment, and outside the cases of favouring the offences, helps someone to circumvent the investigations of the authority, or to escape the research of the latter.

C.2. Sensitive Activities

The crimes referred to in Art. 24-*ter* of the Decree and referred to in Art. 10, of Law 146/2006, because of the associative character which connotes most of the criminal cases included in the above articles and, for the purpose of criminal association, which is to commit any crime, could abstractly be able to extend the number of alleged crimes as per Leg. Dec. 231/2001 to an indeterminate number of criminal persons coinciding with the possible crimes that are the goal of said association. The direct consequence of this is to make any university activity potentially sensitive to risk 231.

This “widened” risk element (which would have meant an objective difficulty in identifying suitable predicates to prevent associative crimes) is actually mitigated by the recent case-law of legitimacy (Cass. Sent. no. 3635 Section 6 of 24/1/2014), which rejected such a possibility by stating that, in the case of associative offences, the area of potential responsibility of the institution in relation to the offences for the purpose is limited to only those cases which already have an autonomous relevance under the Decree.

This being so, considering that associative crimes could be abstractly committed both by executives and employees of the University in agreement with persons traceable to criminal associations or in any case carrying out illegal activities, the University has identified a series of sensitive activities within which, potentially, the aforementioned offences covered by Art. 24-*ter* of the Decree and the transnational offences covered by Art. 10, Law 146/2006 could be committed:

- CRI_1.** Management of human resources (administrative staff, teaching staff and researchers);
- CRI_2.** Management of purchases;
- CRI_3.** Management of consultancy, including scientific advice and professional services;
- CRI_4.** Management of relations with independent legal counsels
- CRI_5.** Management of financial resources
- CRI_6.** Management of research activities (fundraising);
- CRI_7.** Management of intangible assets (trademarks, patents, licences, etc.);
- CRI_8.** Management and reporting of public or private financing.

The list of sensitive activities shall be periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

C.3. General prevention protocols

For operations concerning **Management of human resources (administrative staff, teaching staff and researchers)**, the provisions of **Section A – Crimes against the Public Administration** shall apply with reference to the corresponding sensitive activity. In addition, the Protocols contemplate that:

- evaluations of candidates must be formalized in special documentation, including self-certification, provided by the candidates themselves, of the absence of criminal convictions, which the competent department must archive.

For **Purchasing management** and **Third-party relationship management** operations, the Protocols contemplate that:

- the relationship with the counterparty must be governed by a written contract, in which the value of the transaction or the criteria for determining it is clearly established;
- irregularity indicators must be identified to spot any counterparty transactions “at risk” or “suspicious” based on:
 - ✓ a subjective profile of the counterparty (e.g., existence of a criminal record, questionable reputation, admissions or statements by the counterparty regarding his/her involvement in criminal activities);
 - ✓ the behaviour of the counterparty (e.g., ambiguous behaviour, lack of data required for the realization of the transactions or reluctance to provide them);
 - ✓ territorial dislocation of the counterparty (e.g., transactions made in off-shore countries);
 - ✓ the economic and financial profile of the transaction (e.g., unusual transactions by type, frequency, timing, amount, or geographical location);
 - ✓ characteristics and purpose of the transaction (e.g., use of loans, changes to standard contractual conditions, purpose of the transaction);
- the choice and evaluation of the counterparty shall take place on the basis of pre-determined requisites of the University and must be reviewed by it, and, where appropriate, updated at regular intervals, as well as adherence to values common to those expressed by the Code of Conduct and the University’s Model; the University shall also formalize the criteria on the basis of which the counterparty can be deleted from the lists inside the University and the choices regarding their maintenance or relative deletion from the same lists cannot be determined by a single subject and must always be justified.
- for invoices received from the University for the purchase of goods and services, the

correspondence of the same must be verified – with reference both to the existence of the transaction, and to the amount of the same as indicated in the invoice – to the contracts, purchase orders, or order confirmations kept at the University.

For operations concerning **Management of consultancy, including scientific, and professional services**, the provisions of **Section A – Crimes against the Public Administration** shall apply with reference to the corresponding sensitive activities. In addition, the Protocols contemplate that:

- for invoices received from the University for the purchase of goods and services, the correspondence of the same must be verified – with reference both to the existence of the transaction, and to the amount of the same as indicated in the invoice – with the contracts kept at the University.

For transactions concerning **Management of financial resources**, the provisions of **Section G – Money-laundering, use of money, assets or benefits of illicit provenance, and self-money laundering**, shall apply with reference to the corresponding sensitive activities.

For **Management of research activities (fundraising)**, **Management of intangible assets (trademarks, patents, licences, etc.)** and **Management and reporting of public or private financing**, the provisions of **Section A – Crimes against the Public Administration** shall apply with reference to the corresponding sensitive activities.

With specific reference to the crime of Inducement not to make statements or make false statements to the Judicial Authority (Art. 377-*bis* P.C.); see Section 1 of this Special part.

C.4. Information flows to the SB

In addition to what is expressly covered by the Protocols, those responsible for the management of sensitive activities shall periodically transmit to the SB all relevant information, with particular reference to all those kinds of behaviour and events which, even if they do not determine the commission of an offence, deviate from the control protocols.

SECTION D

Crimes against trade and industry

(Art. 25-bis of the Decree)

D.1. Applicable Offences

On the basis of the analyses carried out, the following crime against trade and industry is considered applicable to the University:

- the manufacturing and trading of goods realized by usurping industrial property securities, covered by Article 517-*ter* P.C. and which, without prejudice to the application of Arts. 473 and 474 P.C., which punishes anyone, being able to know of the existence of the title of industrial property, manufactures or industrially uses objects or other goods made by usurping an industrial property title or in violation of it, as well as those who, in order to profit from it, introduce into the territory of the State, it holds for sale, sells with direct offer to consumers or puts such goods into circulation.

D.2. Sensitive Activities

The University has identified the following sensitive activity, in which, potentially, the aforementioned crime against trade and industry under Art. 25-*bis*.1 of the Decree:

IND_1. Management of research activities.

The list of sensitive activities shall be periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

D.3. General Prevention Protocols

For operations concerning **Management of research activities (fundraising)**, the Protocols contemplate that:

- a structured process must be defined for the research activity, divided into specific relevant phases, for each of which provision shall be made for the preparation of specific documentation, information flows towards the higher hierarchical bodies and the authorization of the same for the passage to the next phase;
- investigations must be carried out on the possible use of production techniques, patents or other industrial property rights of third parties;

- where elements are identified which suggest a possible infringement of third-party industrial property, accurate analyses must be carried out, including by giving a mandate to third-party specialists, and that a trace of it is maintained.

D.4. Information flows to the SB

In addition to what is expressly covered by the Protocols, those responsible for the management of sensitive activities shall periodically transmit to the SB all relevant information, with particular reference to all those kinds of behaviour and events which, even if they do not determine the commission of an offence, deviate from the control protocols.

SECTION E

Corporate Crimes

(Art. 25-ter of the Decree)

E.1. Applicable Offences

The criminal cases referred to in Art. 25-ter of the Decree are applicable only to companies constituted in a form for which registration is provided, and to consortia; such offences are therefore not applicable to universities, except for the following corporate crimes:

- **Corruption between private persons**, covered by Art. 2635, Paragraph 3, C.C., consists of the conduct of anyone who gives or promises money or other benefits to the directors, the directors-general, the managers responsible for drawing up accounting documents, the auditors and official receivers, and those subject to the management or supervision of these persons, to commit or omit acts in violation of their official obligations or loyalty obligations, thereby causing damage to the University.
- **Incitement to corruption between private persons**, covered by Art. 2635-bis, C.C., consists of the conduct of anyone who offers or promises money or other benefits not due to directors, directors-general, managers responsible for drafting corporate accounting documents, statutory auditors and official receivers, companies or private bodies, and to those who carry out work in them with the exercise of managerial duties, so that they may perform or omit an act in violation of the obligations inherent to their own office or the obligations of fidelity, thereby causing damage to the University.

Nevertheless, the University, with a view to preventing behaviour that could in any case abstractly complement the commission of corporate offences, has deemed it appropriate to identify the sensitive activities in which such conduct could be committed, with reference to those specific activities which, by an offender, material object and conduct, appear compatible with the nature and structure of the University itself.

E.2. Sensitive Activities

The University has identified the following sensitive activities, in which, potentially, corporate and corruption offences between persons under Art. 25-ter of the Decree could be committed:

- SOC_1.** Evaluations and estimates of financial statements: recognition, recording and representation of business interests in accounting records, reports, financial statements and other business documents, updating of the chart of accounts;

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- SOC_2.** Management of relations with the auditing institution and the Board of Auditors;
- SOC_3.** Keeping of documents over which other governing bodies could exercise control (e.g., Register of Shareholders);
- SOC_4.** Management of human resources (administrative staff, teaching staff, researchers);
- SOC_5.** Management of purchases;
- SOC_6.** Management of consultancy, including scientific advice and professional services;
- SOC_7.** Management of the activities of participation in calls for tender with private bodies;
- SOC_8.** Management of research activities (fundraising);
- SOC_9.** Management of credit and contractual disputes, including through external consultants;
- SOC_10.** Management of financial resources
- SOC_11.** Management of gifts, donations and sponsorships (also in reference to conferences and congresses);
- SOC_12.** Management of expense reports and entertainment expenses;
- SOC_13.** Management of capital goods and business overheads;
- SOC_14.** Management of intangible assets (trademarks, patents, licences, etc.);
- SOC_15.** Management and reporting of public or private financing;
- SOC_16.** Management of the relations with independent legal counsels
- SOC_17.** Management of institutional relations for the allocation of ranking (QS).
- SOC_18.** Granting of scholarships;

The list of sensitive activities shall be periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

E.3. General prevention protocols

For operations concerning **Evaluation and estimates of financial statements: Recognition, recording and representation of business interests in accounting records, reports, financial statements and other business documents, Updating of the chart of accounts**, the Protocols contemplate that:

- an accounting manual must be adopted or, alternatively, the national accounting principles issued by the OIC "Italian Accounting Body" and any instructions specifically relating to the accounting of university institutions should be applied and respected;

- all the transactions of recognition and recording of the business activities shall be carried out with correctness and in compliance with the principles of truthfulness and completeness;
- the managers of the various corporate functions shall provide the Administration, Finance and Control Management with the information requested from them in a timely manner, attesting, where possible, the completeness and truthfulness of the information, or indicating the persons who can provide such an attestation;
- wherever useful for the understanding of the information, the managers for the various departments shall indicate the original documents or sources from which the information transmitted is drawn and processed and, where possible, shall attach a copy thereof;
- the collection, transmission and aggregation of accounting information aimed at the preparation of social communications must take place exclusively through ways that can guarantee the documentary traceability of the individual steps of the data formation process and identification of the persons who enter the data in the system;
- any changes to the items of the budget or the accounting criteria for these items must be duly authorized by the competent departments;
- the request by anyone for unjustified changes in the criteria for the collection, recording and accounting representation or for quantitative changes in the data with respect to those already accounted for in accordance with the University's operating procedures shall be the subject of immediate communication to the Supervisory Body;
- the draft financial statements and other accounting documents must be made available to the Directors in reasonable advance of the Board of Directors' meeting to decide on the approval of the financial statements;
- a structure of the accounts must be adopted that is in line with the legislative provisions laid down for the field of reference;
- a periodic flow of information with the Auditor must be activated, aimed at verifying the adequacy of the plan of accounts with respect to the reference legislation;
- within the accounting system, two separate environments must be implemented which, for each account, separate the balances relating to commercial and institutional activities.

For operations concerning **Management of relations with the auditing institution and the Board of Auditors** and the **Keeping of documents over which other governing bodies could exercise control (e.g., Register of Shareholders)**, the Protocols contemplate that:

- for each department, a person must be identified who shall be responsible for the collection and processing of the information requested and transmitted to the Board of

Auditors and to the auditing institution, after verification of their completeness, pertinence and correctness;

- the transmission of data and information, as well as any disclosures, communication or assessment officially expressed by Members, the Board of Auditors and the auditing institution, must be documented and kept;
- all documents relating to operations on the agenda of Shareholders' Meetings or, in any case, relating to operations on which the Board of Auditors or the auditing firm must give an opinion, must be communicated and made available in reasonable advance;
- the criteria for selection, evaluation and assignment to the auditing institution must be formalized;
- the Board of Auditors and the auditing institution must be guaranteed free access to the institution's accounts and to whatever else is required for the proper performance of their task or control activities.

As regards the activities of **Management of human resources (administrative staff, teaching staff, researchers)**, the provisions of **Section A – Crimes against Public Administration** shall apply with reference to the corresponding sensitive activities. In addition, the Protocols contemplate that:

- a check must be carried out on the presence of any relationship and/or kinship between the candidate and members connected with private funding bodies.

As regards **Management of purchases, Management of credit and contractual disputes, also through external consultants, Management of intangible assets (trademarks, patents, licences, etc.), Management and reporting of public or private financing, Management of financial resources, Management of gifts, donations and sponsorships (including in reference to conferences and congresses), Management of expense reports and entertainment expenses, Management of capital goods and business overheads, Granting of scholarships and Management of research activities (fundraising)** the provisions of **Section A – Crimes against the Public Administration**, shall apply with reference to the corresponding sensitive activities.

For operations concerning **Management of consultancy, including scientific advice, and professional services**, the provisions of **Section C – organized crime offences/Transnational offences**, shall apply with reference to the corresponding sensitive activities.

For operations concerning **Management of the activities of participation in calls for tender with private bodies**, the Protocols contemplate that:

- there must be no subjective identity between the institution that manages the contractual relationship with the client and the institution that definitively approves the agreement, by subscribing to it;
- The person responsible for the department involved approving the agreement must:
 - ✓ keep the documentation relating to the operation and results of the research in an appropriate archive, in order to allow the correct documentary traceability of the whole process and to facilitate any subsequent checks;
 - ✓ inform the SB of any critical issues that may occur in the process;
- The following must be defined in advance:
 - ✓ the selection criteria relating to the opportunity to participate in tenders;
 - ✓ the criteria to be used for the determination of a bid price;
- a reporting system must be provided to the person in charge of the department involved containing information on the counterparties or potential counterparties encountered, the outcome of the meetings, main problems raised, etc.;
- all acts, requests and formal communications concerning participation in tenders must be managed and signed only by persons previously identified and authorized by the University;
- in each tender, all employees shall operate in accordance with applicable laws and regulations, as well as correct business practices and procedures.

For operations concerning **Management of institutional relations aimed at the assignment of ranking (QS)** and **Management of relations with certifying bodies**, the Protocols contemplate that:

- all acts, requests, formal communications whose targets are bodies which manage the assignment of evaluation ranking, and certifying bodies must always be authorized in advance and subsequently subscribed in accordance with the provisions of internal delegations, proxies and business procedures;
- The internal manager for the implementation of the operation shall identify the most appropriate instruments to ensure that the relationships held by his/her department with bodies managing the assignment of evaluation rankings and certifying bodies are transparent, documented and verifiable;

- the internal manager responsible for implementing the operation and/or the enterprise contemplated by the internal regulations shall authorize in advance the use of data and information concerning the University and intended for acts, communications, certificates and requests of any kind submitted or addressed to bodies managing the assignment of evaluation rankings or certifying bodies;
- The internal manager responsible for implementing the operation and/or the enterprise contemplated by the internal regulations shall check beforehand that the documents, declarations and information transmitted by the University to the bodies managing the assignment of evaluation rankings and to the certifying bodies are complete and truthful.

E.4. Information flows to the SB

In addition to what is expressly covered by the Protocols, those responsible for the management of sensitive activities shall periodically transmit to the SB all relevant information, with particular reference to all those kinds of behaviour and events which, even if they do not determine the commission of an offence, deviate from the control protocols.

SECTION F

Manslaughter or serious or grievous bodily harm committed in violation of Accident Prevention and Health & Safety at Work regulations

(Art. 25-septies of the Decree)

F.1. Introduction

On the basis of the analyses carried out, crimes of culpable homicide and serious or grievous personal injury committed in violation of Accident Prevention and Health & Safety at Work regulations are considered applicable to the University.

Arts. 589 and 590, Paragraph 3 P.C., referred to in Art. 25-*septies* of the Decree, sanction anyone who, by negligence, has taken the life of a person or who has caused serious or grievous personal injury, respectively.¹¹

Here, "injury" means all the pathological effects constituting a disease, i.e. those organic and functional alterations resulting from the occurrence of violent conduct: the injury is serious if the disease has endangered the life of the victim, has led to a convalescence period of more than forty days, or has resulted in permanent weakening of the functional potential of a sense or an organ. It is grievous if the conduct has caused a disease that is probably untreatable (with permanent effects that cannot be cured) or has caused the total loss of a sense, a limb, the ability to speak correctly or to procreate, the loss of organ use, or has deformed or damaged the victim's face.

The harmful event, whether serious injury or death, can be perpetrated through active behaviour (the agent is conducting a behaviour which harms the integrity of another person), or through negligence (the agent does not intervene to prevent the harmful event which he/he has the legal

¹¹ Art. 589 P.C.: Culpable homicide: "Anyone who is guilty of the death of a person is punished by imprisonment for six months to five years. If the fact is committed with violation of the regulations [...] concerning Accident Prevention at work, the penalty shall be imprisonment of two to five years. [...] In the event of the death of several persons, or the death of one person or more and injury to one or more persons, the penalty for the more serious of the violations shall be imposed increased up to threefold, however, the penalty may not be more than twelve years' imprisonment.

Art. 590 P.C.: Culpable personal injury: "Anyone who causes to others, by negligence, a personal injury is punished with imprisonment for up to three months or with a fine of up to € 309. If the injury is serious, the penalty is one to six months imprisonment or a fine from € 123 to € 619; if serious, three months to two years' imprisonment or a fine from € 309 to € 1,239. If the facts under Paragraph 2 are committed with violation of the regulations [...] for the Prevention of Accidents at Work, the penalty for serious injury shall be imprisonment of from three months to one year and a fine of 500 Euro to 2,000 Euro, and the penalty for grievous injury shall be imprisonment of one to three years. [...]. In the event of injury to several persons, the penalty for the most serious of the violations shall be imposed and increase up to threefold, but the penalty of imprisonment may not be more than five years. The offence shall be punishable by legal action by the offended person, without prejudice to cases within the meaning of the first and second subsection, limited to the facts committed with violation of regulations for the Prevention of Accidents at Work or relating the Health & Safety at Work or which led to a professional illness."

duty to prevent). A person is liable for his/her conduct that is negligent, detrimental to the life or physical safety of a person, only if he/she holds a position of protection over the victim (that is, if he/she has a legal duty to prevent the damage), which may originate from a contract or from the unilateral will of the agent. The order identifies in the employer the guarantor "of the physical integrity and moral personality of employees" and its position of guarantee is transferable to other persons, provided that the delegation thereof is sufficiently specific, prepared by means of a written act and suitable for transferring all the authoritative and decision-making powers necessary to protect the safety of its employees. The person chosen to cover the position must be someone capable and competent in the subject concerned by the transfer of responsibility. As a rule, therefore, there must be active behaviour in the person who directly carries out operational tasks and who materially damages others, while negligent conduct will usually be apparent to the person who does not comply with the supervisory and control obligations (e.g., employer, manager, officer) in this way, he/she does not intervene to prevent the event.

From a subjective point of view, manslaughter or injuries pertinent to the administrative responsibility of the bodies happen through negligence: this subjective imputation profile can be generic (violation of rules of conduct crystallized in the social fabric based on standards of experience linked to parameters of diligence, prudence and expertise) or specific (violation of rules of conduct deriving from laws, regulations, orders or disciplines). In this there is a profound difference with respect to the subjective imputation criteria contemplated for the other criminal figures contemplated by Leg. Dec. 231/2001, all punished by default: in such cases it is necessary for the subject to act by representing him/herself and desiring the realization of the event – a consequence of his/her own criminal conduct, not being sufficient an imprudent or impervious behaviour in relation to it.

Pursuant to Leg. Dec. 231/2001, the harmful conduct of a staff member who commits a fatal offence or causes serious or grievous injuries must necessarily be aggravated, i.e. violating accident prevention rules concerning the protection of hygiene and health in the workplace. However, for implementation of the Model, it must be considered that:

- compliance with the minimum safety standards laid down in the sector-specific legislation does not exhaust the overall duty of diligence required;
- it is necessary to ensure the adoption of safety standards such as to minimize (and, if possible, eliminate) any risk of accident and illness, even on the basis of the best-known techniques and science, according to the particularities of the work;
- it does not exclude all the responsibilities of the natural person or institution to the behaviour of the injured worker who caused the event, where the latter is in any case due to a lack or inadequacy of precautions which, if adopted, would have neutralized the risk underlying such behaviour. Liability shall be excluded only in the presence of a worker's

behaviour which is exceptional, abnormal or exorbitant in relation to the working procedure, the organizational directives received and common prudence.

From the point of view of the protected persons, accident prevention regulations not only protect the employees, but all the persons who legitimately enter the premises used to carry out the professional service; to this end, it is also useful to remember that the definition of *worker* established by Leg. Dec. 81/08 also considers "the student of educational and university institutions and the participant in vocational training courses in which laboratories, work equipment in general, chemical, physical and biological agents are used, this includes equipment supplied with display screen terminals only for periods when the student is actually using the instruments or laboratories in question."

As far as active persons are concerned, those who, by reason of their work, carry out sensitive activities in the field may commit these types of crime, e.g.:

- a worker who, through his/her actions and/or neglect, may prejudice his/her own health and safety;
- the manager and the person in charge, who may be responsible, among other things, for the tasks of coordination and supervision of activities, training and information;
- the Medical Officer, who, on the basis of his/her activity, defines and implements the health surveillance protocol;
- the employer, as the main player in the field of prevention and protection;
- the designer, who is responsible for respecting the principles of prevention in the field of Health & Safety at work, from the moment of his/her design and technical choices;
- the manufacturer, installer and maintenance technician who, within the scope of their respective remits, must ensure compliance with the applicable technical standards;
- the customer who is responsible, according to the rules defined by the regulations, for the management and control of the works entrusted by a contract.

F.2. Sensitive Activities

F.2.1. Introduction

In order to define *sensitive activities* beforehand, in accordance with Leg. Dec. 231/2001, the activities within which accidents may occur must be considered, as must those within which members of the organization may commit a crime due to a breach of existing legislation and preventive measures to protect health, hygiene and safety at work. To this end, the University has considered it strategic to draw on two important control and management instruments:

- the risk assessment covered by current Health & Safety legislation;

- The ISO 45001:2018 standard.

The risk assessment has identified conditions where harmful events could plausibly occur.

The effective adoption of a Health & Safety at Work Management System implemented in accordance with ISO 45001:2018 is recognized by the legislator, in the parts in which it may be applicable, as a way of achieving the objectives of correct management of Health & Safety at work; therefore, as covered by Art. 30, Leg. Dec. 81/2008, an Organizational Model realized according to this standard would presumably be in conformity with the aims contemplated by Legislative Decree No. 231/2001

The University has therefore drawn inspiration from the ISO 45001:2018 standard, with the aim of putting its activities under control, to check that they are, from the point of view of the protection of health and safety, in conformity with what is required by local, national and European laws, norms and regulations, and organized the entire structure.

F.2.2. Sensitive Activities

a. Subdivision of activities

The activities identified with reference to the offences referred to in Art. 25-septies, Leg. Dec. 231/2001 are subdivided as follows:

- **Activities at risk of accident and occupational disease**, borrowed from the Business Risk Assessment Document referred to in Art. 28, Leg. Dec. 81/2008 prepared by the employer, and intended to include activities where accidents and occupational diseases can potentially materialize;
- **Activities at risk of offences being committed**, intended as activities that could potentially originate the offences referred to in Art. 25-septies of the Decree, in that negligence or ineffective implementation could complement a culpable responsibility, and which constitute the central element in adopting and effectively implementing a system suitable for the fulfilment of all legal obligations required by current legislation on Health & Safety at Work. The action carried out by the University has been to establish a control and risk self-assessment plan, to identify activities at risk of offences being committed and to evaluate for them any deviation from the management system in the conduct of the same.

b. Activities at risk of accident and occupational disease

By means of careful investigations involving both structural and organizational aspects, any risks to workers' health and safety are identified.

The results of these investigations, which enable the identification of risks which may give rise to accidents and occupational diseases, are contained in specific risk-assessment documents, where appropriate protective measures for their elimination or containment are also indicated. Activities within which accidents or occupational diseases may occur are therefore taken from the specific risk-assessment documents to which this document refers.

The list of sensitive activities is periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

On the basis of the risk assessment carried out and in the light of the controls currently in place under this risk assessment, the principles of behaviour and prevention protocols have been identified (Paragraphs 3 *et seq.* of this Section) to be implemented in order to prevent, as far as reasonably possible and in accordance with the degree of development of science and technology, the neglect or insufficient effectiveness of the Health & Safety protection measures in the workplace, from which the criminal cases described above could result. It should be noted that, in accordance with the provisions applicable to university activities (Ministerial Decree 363/98), the management of workers, and in particular of teaching and non-teaching staff and pupils, when they operate in external diagnostic structures, is for the purposes of health and safety protection, are identified in understandings between the affiliated bodies and the university, through specific agreements.

c. Activities at risk of offences being committed

Activities which could potentially originate the offences referred to in Art. 25-*septies* of the Decree, since their neglect or ineffective implementation could complement a culpable responsibility of the University, are given below. Their identification has been carried out in accordance with the provisions of Art. 30, Leg. Dec. 81/2008 and having regard to the requisites of the BS OHSAS 18001:2007 norm on which the Model is based:

- OC_1.** Identification of applicable regulatory provisions, to be complied with in order to respect technical-structural standards
- OC_2.** Definition of the resources, roles and responsibilities to ensure activities aimed at the implementation of safe working procedures and instructions for workers;
- OC_3.** Evaluation of risks and provision of consequent prevention and protection measures;
- OC_4.** Identification and management of collective and/or personal protection measures designed to contain or eliminate risks;
- OC_5.** Emergency management, firefighting and first aid activities;
- OC_6.** Procurement management;
- OC_7.** Procedures and operating instructions for the control of particular risks;
- OC_8.** Health surveillance activities;
- OC_9.** Competence, information, training and awareness of the workers;
- OC_10.** Control of purchases, acquisition of the documentation and certification required by law;
- OC_11.** Maintenance activities aimed at complying with applicable technical and Health & Safety standards;

OC_12. Communication, participation and consultation, management of regular security meetings, consultation of workers' representatives for security;

OC_13. Management of documentation and recording systems in order to guarantee the documentary traceability of activities.

The list of sensitive activities shall be periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

F.3. General Behavioural Principles

The Model does not intend to replace the prerogatives and responsibilities of the Law governed by the persons or bodies identified by Legislative Decree No. 81/2008 and the legislation further applicable in the present cases. On the other hand, it does constitute a further control and verification of the existence, effectiveness and adequacy of the structure and organization set up in accordance with the special legislation in force on Accident Prevention and the Protection of Health & Safety in the Workplace.

All the targets of the Model, as identified in Paragraph 8 of the General Part, must adopt rules of conduct in accordance with the principles contained in the Code of Ethics of the University and in the accident prevention regulations in order to prevent the occurrence of the crimes of manslaughter and culpable injuries, as identified above.

In particular, the principles of behaviour identified in the Code of Ethics, which is understood to be entirely relevant here, are an assumption and an integral part of the prevention protocols, the documentation relating to protection and safety in the workplace (Including the Risk Assessment Document and Emergency Management procedures) through which situations are identified where it is reasonably possible for damaging events related to work activities can manifest.

Essential assumptions of the Model for the prevention of accidents in the workplace are the respect of certain principles and the maintenance of certain behaviour by the University's workers, as well as by any external persons or bodies legitimately found on the University's premises. In particular, each worker, each individual and more generally each target of the Model who is legitimately found at the University or whose activity falls under the responsibility of the University shall:

- in accordance with his/her own training and experience, and with the instructions and means provided or prepared by the employer, not indulge in imprudent behaviour for the protection of his/her own health and safety;
- respect the internal institution rules and procedures for collective and person protection, in particular by exercising all appropriate controls and activities to safeguard the health and safety of external collaborators and/or any outsiders who may be present in the workplace;

- make correct use of machinery, equipment, tools, dangerous substances and preparations, means of transport and other work equipment and safety devices;
- use the PPE placed at their disposal appropriately;
- immediately report to those responsible (on the basis of the responsibilities assigned) any anomalies in the means and devices referred to in the preceding paragraphs, as well as any other dangerous conditions which he/she may become aware of;
- intervene directly in the face of a detected danger and only in cases of urgency, in accordance with his/her own remit and possibilities;
- undergo the scheduled health checks;
- attend the scheduled training sessions;
- contribute to fulfilling all the obligations imposed by the competent authority or in any case necessary to protect the health and safety of workers in the workplace.

To this end, the following shall be forbidden:

- removing or modifying safety, warning or control devices without authorization;
- carrying out on their own initiative, operations or manoeuvres that are not under their remit or that might compromise the safety of themselves or other workers;

F.4. General prevention protocols

The Risk Assessment Document sets out specific measures for the prevention of accidents and occupational diseases; as regards these aspects, reference should be made entirely to this draft and to the references covered by it and to the evaluation instruments arranged by the structures used for the carrying out of teaching.

As regards prevention measures for activities at risk of offences being committed as identified above, those kinds of behaviour which could therefore complement the institution's liability in relation to accidents at work, the present Organisational, Management and Control Model shall be adopted and implemented in order to ensure fulfilment of all relevant legal obligations.

For the purposes of adopting and implementing this Organisational, Management and Control Model, the following principles and protocols shall apply, together with Annex 1, which forms an integral part of this Special Part, to which reference is expressly made.

Identification of applicable regulatory provisions, to be complied with in order to respect technical-structural standards

Compliance with the applicable regulations (laws, technical standards and regulations, etc.) is ensured through the adoption of specific registrations in order to monitor:

- identification and accessibility to the relevant rules applicable to the organization;
- legislative updating;
- periodic verification of compliance with the applicable legislation.

Definition of the resources, roles and responsibilities to ensure activities aimed at the implementation of safe working procedures and instructions for workers

For all the figures identified for the management of Health & Safety problems in the workplace, suitable technical-professional requisites are predefined which can also derive from specific normative provisions; these requisites must be in the possession of the subject prior to assigning the task and can also be achieved through specific training sessions; they must be kept up to date.

The allocation of specific responsibilities takes place, on a certain date, in a written form defining, in an exhaustive way, the characteristics and limits of the task and, if necessary, identifying the power of expenditure.

In general, by way of example:

- responsibilities for management, coordination and control within the University are formalized;
- specific conventions must be defined with the structures in which the practical teaching activity is conducted;
- The persons or bodies contemplated by the legislation on hygiene and safety of the workplace are correctly appointed (including, in the case of entrusting construction activities, the persons or bodies covered by Title IV of Legislative Decree No. 81/2008) and that they are correctly given the powers necessary to carry out the role assigned to them;
- the system of delegation, signing and spending powers shall be constructed in a manner consistent with the responsibilities assigned;
- the assignment and exercise of powers in the context of a decision-making process is consistent with positions of responsibility and with the importance and/or criticality of the underlying risk situations;
- there is no subjective identity between those who take or implement decisions, and those who are required to carry out the checks contemplated by the Law and in the procedures covered by the internal control system;

- the persons appointed and/or nominated under current legislation on occupational hygiene and safety shall have adequate and effective competence in this field.

Evaluation of risks and provision of consequent prevention and protection measures;

The operation of identification and detection of risks must be carried out with correctness and in compliance with the principle of truthfulness, completeness and accuracy. The compulsory legislation assigns competence to the employer who shall have the support of other such persons as the Head of the Prevention and Protection Service and the Medical Officer after consulting the workers' safety representative. With reference to evaluation of the risks related to the activities carried out in the structures where the staff and students carry out practical activities, through specific conventions and in agreement with the MIUR dispositions contained in Ministerial Decree 363/98, general responsibilities shall be transferred to the host structure which transmits information to the institution for the purpose of taking the competent control measures.

All data and information used for risk assessment and as a result of the identification of protective measures (e.g., technical documentation, instrumental measures, results of internal surveys, etc.) must be clear, complete, and represent the status of the institution in a truthful manner.

The data and information shall be collected and processed promptly, under the supervision of the employer, also by means of persons identified by the employer who possess suitable requisites, which can be certified in the cases contemplated, of technical and, where appropriate, instrumental competence. Upon a request, any documents and sources from which the information is drawn shall also be transmitted together with the data and information.

The drafting of the risk Assessment Document and the Plan of Prevention and Protection measures is a task that cannot be delegated by the employer and must be carried out on the basis of criteria defined beforehand, in compliance with the provisions of Art. 28, Leg. Dec. 81/2008 These criteria, which supplement this documentation, cover, *inter alia*, the following aspects:

- routine and non-routine tasks;
- the activities of all persons having access to the workplace (including external persons);
- human behaviour;
- hazards from outside;
- hazards arising from operations or created in the surrounding environment;
- infrastructure, equipment and materials in the workplace;
- changes to management processes and/or systems, including temporary changes, and their impact on operations, processes, and activities;

- any legal obligations applicable to risk assessment and the implementation of the necessary control measures;
- design of working environments, machinery and installations;
- operating and working procedures.

Identification and management of collective and/or personal protection measures designed to contain or eliminate risks

As a result of the risk assessment carried out both at the time of preparing the Risk Assessment Document and at the time of preparing the Operational Safety Plans, in order to mitigate the risks, the necessary personal and collective provisions are identified to protect the worker. The risk assessment process regulates:

- the identification of the activities for which PPE should be used;
- The definition of criteria for the selection of PPE, which must ensure the adequacy of PPE to the types of risk identified during the evaluation and their conformity with the technical standards in force (e.g., CE marking);
- the definition of the delivery and, where appropriate, conservation of PPE;
- the establishment of a timetable to ensure that the protection requisites are maintained.

The use of PPE and the surveillance measures concerning the correct use by staff and students, during activities carried out in external teaching structures, is ensured by the latter through agreements appropriately defined between the host and the University.

Emergency management, firefighting and first aid activities

Emergency management is implemented through specific plans that include:

- identification of situations that might cause a potential emergency;
- defining how to respond to emergency conditions and prevent or mitigate adverse health and safety consequences;
- planning for the verification of the effectiveness of emergency management plans;
- updating of emergency procedures in case of accidents or negative results of periodic simulations.

Specific contingency plans must be defined. These plans identify the exit routes and the ways in which staff implement emergency reporting and management measures.

From among the staff are identified the emergency response staff; they must be sufficient in number and trained in advance according to the legal requisites.

Suitable fire control systems are available and maintained in good working order, chosen by type and number, due to the specific fire risk assessment or the indications provided by the competent authority; appropriate health care facilities are also present and also kept in good working order.

The efficiency of the plans is ensured through periodic testing, aimed at ensuring that the staff are fully aware of the correct behavioural measures, and the adoption of suitable recording instruments to provide evidence of the results of said tests and of the activities of verification and maintenance of the prearranged safeguards.

In the case of activities carried out at external teaching structures, the management of emergencies shall be ensured by the host structure; in such cases, the staff and students of the institution are seen as visitors to the structure and must follow the instructions received.

Procurement management

The contracted activities and the works are governed by Art. 26 and Title IV of Leg. Dec. 81/2008

The person performing the work must possess suitable technical-professional requisites, verified also through registration with the Chamber of Commerce. The institution must demonstrate compliance with the insurance and social security obligations towards its staff, also by presenting the DURC – statement of correct fulfilment of welfare contribution obligations. If necessary, the implementing institution must also notify INAIL [National Institution for Insurance against Accidents at Work] of any total or partial changes in an activity already insured (due to the type of intervention required and based on information provided by the institution).

The enterprise responsible for carrying out the work shall, in the cases contemplated by the Law, issue a declaration of compliance with good practice.

With particular reference to external suppliers, installers and maintenance technicians for machinery, equipment and any type of safety and work equipment to be created or installed in appurtenances placed under the legal responsibility of the institution's employer, specific monitoring facilities must be implemented which include:

- procedures for checking suppliers, which also take account of compliance by suppliers and their workers with safety procedures;
- definition of the scope of interventions and their impact within a written contract;
- definition of the accesses and activities carried out on-site by third parties, with specific assessment of the interference risks linked to their presence and related preparation of the

expected coordination documentation (e.g., DUVRI, SCP) signed by all the external parties involved and promptly adapted in the event of changes in the conditions of the intervention;

- contractual clauses concerning possible non-compliance of third-party workers on institution sites with regard to safety issues, which contemplate the writing of special reports and the application of penalties;
- systems for detecting the presence of third-party workers on a institution site and to monitor the actual working hours and compliance with the principles of institution safety regulations, complemented, where appropriate, by the contracts;
- formalization and documentary traceability of supervision by the managers and the employer of compliance with the control measures listed so far.

Procedures and operating instructions for the control of particular risks

Workplaces shall also be designed in accordance with the principles of ergonomics, comfort and well-being; they must be regularly maintained so that any defects which might affect the health and safety of workers are eliminated as quickly as possible; adequate hygiene conditions must also be ensured.

Specific risk areas must be promptly reported and, where appropriate, made accessible only to suitably trained and protected persons.

Due to the complexity of the activities, in particular with regard to those carried out in internal laboratories, specific work instructions or operating procedures may be necessary which, together with documentation concerning the use of machinery and equipment and documentation on the safety of substances, must be made accessible to staff and students.

For the management of operational activities in external diagnostic structures, the definition of operational control instruments is the responsibility of the host; the staff and students will be informed by the host structure, and under its responsibility, of the risk control criteria.

Health surveillance activities

Prior to the assignment of any task to a worker, it is necessary to verify his/her requisites both in terms of technical aspects (see subsequent sensitive activity: **Competence, information, training and awareness of the workers**) and in terms of health aspects, if found during the risk assessment.

Verification of suitability is carried out by the institution's Medical Officer who, on the basis of indications provided by the employer and on the basis of his/her knowledge of the workplaces and processes, shall verify in advance the medical fitness of the worker by issuing assessments of

total or partial fitness or of unsuitability for the task. On the basis of the type of activities required and the results of the preliminary examination, the Medical Officer shall establish a health surveillance protocol to which the worker shall be subject.

Competence, information, training and awareness of the workers

All staff receive appropriate information on the correct way to carry out their duties, are trained and, in the cases provided by the regulations, are properly instructed. A documented audit of such training and/or instruction must be provided. The training activities are provided through variable modalities (e.g., lectures, written communications, etc.) defined both by the choices of the institution and by the provisions of the current legislation.

The choice of the trainer may be bound by specific regulatory arrangements.

In all cases, the information-provision, training and instructional activities are documented; documentation concerning the training of staff is registered and is also used for the purpose of assigning new posts.

Training is carried out in order to:

- ensure, including through appropriate planning, that any person under the control of the organization can be deemed competent on the basis of appropriate education, training or experience;
- identify the training needs associated with the performance of the activities and provide training or consider other actions to meet these needs;
- assess the effectiveness of any training activities or other actions carried out, and maintain records thereof;
- ensure that staff are aware of the actual or potential impact of their work, the correct behaviour to be adopted, their roles and responsibilities.

The didactic activity carried out both internally and in affiliated structures is always accompanied by training sessions related to the control measures for the operational risks connected with the activities being trained for.

Control of purchases, acquisition of the documentation and certification required by law;

Activities to purchase equipment, machinery and installations shall only be carried out after assessment of the Health & Safety requisites of the equipment, taking into account also the considerations of the workers through their representatives.

Equipment, machinery and installations must comply with current legislation (e.g., CE marking, possession of a declaration of conformity issued by the installer, etc.). Where appropriate, in view of the applicable legislative provisions, their entry into service will be subject to initial testing or approval procedures.

Prior to the use of new equipment, machinery or installations, the employee must be properly trained and/or instructed.

Purchasing activities are carried out with the purpose of:

- defining the criteria and procedures for qualification and verification of supplier requisites;
- defining the procedures to verify the conformity of equipment, installations and machinery to be purchased with the applicable regulations (e.g., CE marking), as well as the criteria and procedures for assessing the acceptability requisites;
- arranging, where applicable, for the procedures to carry out acceptance checks, initial tests and approvals necessary for putting them into operation.

In the case of purchases of services, including those of an intellectual nature (e.g., purchase of design services to be made in favour of the University or any customers), the University subjects the activity of entrustment to a preliminary verification of its suppliers' competence, also on the basis of previous experience and any mandatory requisites (for example, enrolment in professional orders). The University carries out control of their work through the procedures covered by its internal procedures (e.g., for design control procedures, see the obligations of supervision of designers in the paragraph below "Further Checks"). Where the activities carried out by these persons may have an impact on the exposure to risks for the health and safety of its workers, the University shall, among other things, activate prior control measures for the purpose of risk assessment.

Maintenance activities aimed at meeting technical standards and those applicable to Health & Safety

All equipment, machinery and installations that can have significant impacts on Health & Safety under the responsibility of the University, are subject to scheduled maintenance protocols with the timeframes and procedures also defined by the manufacturers. Any specialized intervention is carried out by persons in possession of the legal requisites and who must produce the necessary documentation.

Maintenance activities on safety devices are subject to registration.

In the presence of equipment and installations for which periodic tests are contemplated under current legislation, for the execution of which specific external bodies (e.g., HARP, ASL, notified bodies, inspection bodies, etc.) are identified, a specific verification contract shall be concluded

with the competent institution; if the delegated institution cannot deliver the service within the timeframe required by the regulations, the following shall be done:

- in the event of the existence of additional persons in possession of the qualifications/authorizations for the execution of the testing, they will be entrusted with the task;
- in the event of an absence of alternative bodies, self-diagnosis will be carried out through existing technical structures on the market (e.g., maintenance companies, engineering companies, etc.).

Maintenance activities must be conducted in such a way as to:

- define the modalities, timeframes and responsibilities for the planning and carrying out of maintenance and periodic checks, where provided, of equipment, installations and machinery (identified precisely in appropriate protocols/charts) and the periodic monitoring of their efficiency;
- define how the maintenance carried out is to be registered, and the relevant responsibilities.
- define the procedures for reporting faults, identify the most suitable means for communicating these modalities, and identify the departments that will activate the relevant maintenance process (unscheduled maintenance)

Maintenance activities related to equipment, machinery and installations present at the participating structures shall be ensured by the latter.

Communication activities, participation and consultation, management of regular safety meetings, consultation of workers' safety representatives

The procedures governing the involvement and consultation of staff define how to:

- carry out internal communications between the various levels and departments of the organization;
- communicate with suppliers and other visitors to the workplace;
- receive and respond to communications from external interested parties;
- encourage participation of workers, including through their own representatives, by:
 - ✓ involving them in hazard identification, risk assessment and the definition of protective measures;
 - ✓ involving them in accident investigations;
 - ✓ consulting them when there are changes that may have significance in the Health & Safety field.

Management of documentation and registration systems to ensure documentary traceability of the activities

The management of documentation is an essential requirement for the maintenance of the Organisational, Management and Control Model; through a correct handling of documentation and the adoption of appropriate registration systems, the objective being to provide evidence of what has been implemented also by ensuring documentary traceability of the decision-making paths. It is equally important to ensure the availability and updating of both internal and external documentation (e.g., product and substance documentation). Management of the documentation both of internal and external origin and the management of records, which constitute special documentation, must be carried out ensuring their availability, documentary traceability and preservation.

F.5. Further Checks

In specific implementation of the provisions of Art. 18, Paragraph 3-bis, Leg. Dec. 81/2008, as regards the duties of supervision by the employer and the management of workplace safety obligations by the persons in charge, workers, designers, manufacturers and suppliers, installers and competent doctors, the following specific protocols are contemplated.

Supervisory obligations of the persons in charge (Art. 19, Leg. Dec. 81/2008)

With particular reference to supervision by the persons in charge, the University implements specific protocols which contemplate that the employer, or person delegated by the same shall:

- schedule and carry out spot checks on the actual instruction received by persons entering areas that expose them to a serious and specific risk;
- schedule and carry out spot checks on the indications of anomalies by the persons in charge, as well as on the indications of anomalies relating to the behaviour of the persons in charge;
- carry out checks on managers' reports of anomalies in working equipment and PPE, and other hazardous situations, checking the actions taken by the safety officer responsible and any follow-up after the actions taken;
- carry out checks on the actual use by the persons in charge of the specially prepared internal training.

Obligations to supervise workers (Art. 20, Leg. Dec. 81/2008)

With particular reference to the supervision of workers, the University implements specific protocols which contemplate that the employer, or person delegated by the same shall:

- schedule and carry out random checks on the instruction received by workers entering areas that expose them to a serious and specific risk;
- schedule and carry out spot checks on reports of anomalies by the persons in charge;
- carry out checks on the actual use by workers of the specially prepared internal training;
- carry out checks on whether workers are effectively subject to health checks contemplated by the Law or in any case contemplated by the Medical Officer.

With particular reference to the supervision of external workers, the University has implemented monitoring requisites laid down for the supervision of designers and the control of manufacturing and installation.

Supervisory obligations on designers, manufacturers, suppliers, installers and maintenance technicians (Arts. 22, 23 and 24, Legislative Decree No. 81/2008)

With particular reference to the designers, manufacturers, suppliers, installers and maintenance technicians of machinery, installations and any kind of safety and work equipment, the University has implemented specific protocols which contemplate that:

- the scope of operations and their impact be clearly defined in a written contract;
- accesses and activities on-site by third parties must be defined, with a specific assessment of the risks related to their presence and relevant drafting of a DUVRI (risk assessment document), signed by all the external persons or bodies involved and promptly adapted in the event of variations in the conditions of the intervention;
- the delivery of machinery, equipment and any type of safety device shall be checked for the presence of CE markings, operating and maintenance manuals, certificates of conformity and, where required, the type-approval requisites and the conformity of the product specifications with those requested;
- there are contractual clauses concerning possible non-compliance of third-party workers on institution sites with regard to safety issues, which contemplate the writing of special reports and the application of penalties;
- there are procedures for checking suppliers which also take account of compliance by suppliers and their workers with safety procedures;

- there are systems for detecting the presence of third-party workers on a institution site and to monitor the actual working hours and compliance with the principles of institution safety regulations, complemented, where appropriate, by the contracts;
- that the formalization and documentary traceability of supervision by the managers and the employer comply with the control measures listed so far.

Obligations to supervise the Medical Officer (Art. 25, Leg. Dec. 81/2008)

With particular reference to the supervision of the Medical Officer, the University has implemented specific protocols which contemplate that the employer, or person delegated by the same shall:

- check the possession by the Medical Officer of the qualifications and requisites laid down by law for the performance of this role;
- check that the Medical Officer regularly participates in coordination meetings with the Protection and Prevention Service, the workers' safety representative and the employer, dealing with issues of safety in the workplace, including those relating to business risk assessments and those having an impact on corporate social responsibility;
- verify proper and ongoing implementation by the Medical Officer of health protocols and business procedures related to health surveillance.

Further specific checks

Further specific checks are set up to ensure that the University's organizational system, established in accordance with applicable workplace safety and accident prevention regulations, is constantly monitored and kept in the best possible operating conditions.

For the monitoring of the effective implementation of the provisions of Leg. Dec. 81/2008 and the special legislation in force on Accident Prevention, and Protection of Health and Safety in the Workplace, it is envisaged that:

- a specific convention governing the management of Health & Safety issues at structures where practical teaching is carried out has been entered into;
- the persons qualified as an employer, the Head of the Prevention and Protection Service and a Medical Officer will periodically update the University's SB on issues related to safety at work;
- the Head of the Prevention and Protection Service and the Medical Officer shall communicate without delay any shortcomings, anomalies, and non-compliances found;

- the Head of the Prevention and Protection Service shall have regular meetings with the University's SB to illustrate the most significant changes to the Risk Assessment Document and the procedures of the Safety Management System;
- the staff, the workers' safety representative, the Medical Officer, the Head of the Prevention and Protection Service and the employer may report to the SB information and news on any shortcomings in the protection of health and safety at work;
- the employer shall ensure that all the persons covered by the relevant legislation are appointed, that they have adequate, clear and sufficiently specific powers, that have the necessary skills and qualities, that they have powers, including powers of expenditure, sufficiently adequate for the task and that the functions and powers conferred are effectively exercised;
- the SB may, in the exercise of its duties, request the assistance of the safety officers appointed by the University, as well as competent external consultants.

F.6. Audit activities for the periodic verification of application and effectiveness

For the purposes of the control activities indicated above, specific audit activities are carried out by the SB, also with the collaboration of the competent institution bodies or external consultants.

The audit activity shall be carried out ensuring that:

- internal audits are conducted at scheduled intervals to determine whether or not the management system has been properly implemented and maintained in all its parts and is also effective in achieving the organization's objectives;
- any deviations from the system are promptly remedied;
- information on the results of the audits are transmitted to the administrative institution and the employer.

F.7. Information flows to the SB

Persons or bodies involved in sensitive activities shall transmit to the SB all the information required by the procedures or other instruments to implement the Model adopted by the University, with the relevant periodicity and modalities.

SECTION G

Receiving, money-laundering, use of money, assets or benefits of illicit provenance, and self-money laundering

(Art. 25-octies of the Decree)

G.1. Applicable Offences

On the basis of the analyses carried out, offences relating to receiving, money-laundering and the use of illegal money, assets or benefits are considered applicable to the University:

- **Receiving**, covered by Art. 648 P.C. consists of the conduct of those who, outside cases of complicity in the offence, in order to obtain a profit for themselves or others, acquire, receive or conceal money or things deriving from any crime, or in any case intervene in having them bought, received or concealed;
- **Money-laundering**, contemplated by Art. 648-bis P.C. consists of the conduct of those who, outside cases of complicity in the offence, replace or transfer money, property or other benefits with criminal intent, or carry out other operations in relation to them, so as to hinder identification of their criminal origin;
- **Use of money, property or benefits of illicit origin**, covered by Art. 648-ter P.C., consists of the conduct of those who, outside cases of complicity in the offence and the cases covered by Art. 648 and 648-bis, employ in economic or financial activities money, goods or other benefits arising from crime;
- **Self-money laundering**, covered by Art. 648-ter.1 P.C., consists of the conduct of those who, having committed or helped to commit with criminal intent, the employment, replacement, transfer into economic, financial, entrepreneurial or speculative activities, money, property or other benefits coming from the commission of this crime.

G.2. Premise: the crime of self-money laundering

Law No. 186 of 15 December 2014, contemplated a series of provisions on the emergence and return of capital held abroad, as well as the crime of self-money laundering with the inclusion in the Penal Code of Art. 648-ter. 1. The latter case therefore forms part of a system of measures to combat the consolidation of a previous situation of lawlessness determined by the commission of a crime, with the purpose of preventing the movement of money or goods of illegal origin within a

legitimate business context which would make the conduct of investigations into the criminal origin of such goods vain.¹²

The literal wording of the provision referred to in Art. 648-*ter*.1 P.C. indicates that the case of “self-money laundering” in order to qualify as such, requires that a so-called “alleged” offence, which generates a profit even in the form of savings, be followed by the final (or presupposed) offence, consisting in redeploying such proceeds in business activities, by means suitable to hinder discovery of the criminal origin of the same.

However, considering any form of crime as a prerequisite for self-money laundering would result in the unsustainable claim that a collective institution should set up a control model to address any criminal risk. In this way organizational models would thus be adopted on the basis of absolute uncertainty and in the total absence of objective reference criteria, effectively eliminating any effectiveness in relation to the desired prevention purposes. Furthermore, this would result in a violation of the principle of legality and certainty in criminal matters, as also reiterated by Art. 2 of the Decree, which states that: *An institution cannot be held responsible for a criminal offence if its administrative responsibility in relation to that offence and its penalties are not expressly contemplated by a law which entered into force before the commission of the crime.*

Therefore, in the light of the reference to such guarantees – with which the Law provides for liability of a penal nature – self-money laundering should be recognized for the purposes of the possible liability of an institution only if the basic offence falls within the conditions laid down by the Decree on a mandatory basis.

In conclusion, in order to manage the risk related to the crime in question, the University has identified certain sensitive activities for the commission of the crime of self-money laundering and, consequently, has updated its control measures.

G.3. Sensitive Activities

Through a control and risk self-assessment activity which forms an integral part of the Model, the University has identified the sensitive activities listed below, in which, potentially, the offences of receiving, money-laundering, use of money, assets or benefits of illicit provenance, and self-money laundering covered by Art. 25-*octies* of the Decree could be committed:

RIC_1. Management of purchases;

RIC_2. Management of relations with independent legal counsels

RIC_3. Management of financial resources

RIC_4. Management of research activities (fundraising);

¹² C. PIERGALLINI, Comments on the introduction of the crime of self-money laundering – Hearing at the Justice Commission of the Chamber of Deputies of 30 July 2014 – Proposal for a law C. 2247 on the emergence and return of capital held abroad and on the strengthening of the fight against tax evasion.

RIC_5. Issuing of invoices and registration of sale and purchase invoices.

The list of sensitive activities shall be periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

G.4. General prevention protocols

For Purchasing management operations, the Protocols contemplate that:

- preliminary checks must be carried out on the actual ownership of the contractual relationship in the third contracting party;
- irregularity indicators must be identified to spot any counterparty transactions “at risk” or “suspicious” based on:
 - ✓ a subjective profile of the counterparty (e.g., existence of a criminal record, questionable reputation, admissions or statements by the counterparty regarding his/her involvement in the criminal activities envisaged by the Decree);
 - ✓ the behaviour of the counterparty (e.g., lack of data required for the realization of the transactions or reluctance to provide them);
 - ✓ any territorial dislocation of the counterparty (e.g., transactions made in off-shore countries);
 - ✓ the economic and financial profile of the transaction (e.g., unusual transactions by type, frequency, timing, amount, or geographical location);
 - ✓ the characteristics and purpose of the transaction (e.g., changes to standard contractual conditions, purpose of the transaction);
- the choice and evaluation of the counterparty which shall take place on the basis of pre-determined requisites of the University and reviewed by the same and, where appropriate, updated at regular intervals;
- The University shall also formalize the criteria on the basis of which the counterparty may be deleted from the lists inside the University, and the choices regarding their continuation or deletion from the same lists cannot be determined by a single individual and must always be justified;
- Contracts governing relations with suppliers and third parties shall include special clauses indicating clear responsibilities for non-compliance with the basic principles of the Model and the Code of Ethics. Where deemed appropriate, the contract governing the relationship shall also include the obligation on the other party to comply with requests for information or documents from the Supervisory Body and the internal manager.

For operations concerning **Management of relations with third parties**, the Protocols contemplate that:

- the process be formalized in an operational procedure or internal policy which forms an integral part of this model;
- each transaction with third parties be subject to a prior screening of the counterparty, aimed at identifying its technical and subjective suitability for the activities for which the contractual relationship is being established;
- the department responsible for defining the characteristics of the contract with the third party be clearly identified;
- each transaction with third parties be based on documentation authorized by persons with appropriate powers;
- the contract governing the modalities and principles with which relations with third parties are managed be formalized;
- the contract described above illustrates the activities carried out on behalf of the counterparty;
- for invoices received from the University for the purchase of goods and services, the actual correspondence of the same must be verified – with reference both to the existence of the transaction, and to the amount of the same as indicated in the invoice – to the contracts, purchase orders or order confirmations existing at the University.
- the documentation concerning each person operation be archived in order to guarantee the complete documentary traceability of the same.

For operations concerning **Management of financial resources**, the provisions of **Section A – Crimes against Public Administration** shall apply with reference to the corresponding sensitive activities. In addition, the Protocols contemplate that:

- specific limits for the type of operation, frequency and amount be arranged for all persons with formal powers to move financial resources; in addition, the joint signature of at least two persons for operations above certain pre-established value thresholds shall be required;
- for the management of incoming and outgoing flows, including with reference to relations with third parties outside the EC, only bank channels and other financial intermediaries accredited and subject to EU rules or credit/financial institutions located in a non-member State can be used, imposing obligations equivalent to those laid down in anti-money-laundering laws, providing for the monitoring of compliance with these obligations and

ensuring that the beneficiary of the payment is actually the third party contracting with the University;

- checks are carried out on the Treasury (compliance with the thresholds for cash payments, possible use of bearer or anonymous passbooks for liquidity management, etc.);
- formal and substantial controls are carried out on institution cash flows, with reference to payments to third parties and intra-group payments/transactions;
- the checks referred to above must consider:
 - ✓ the location of the University counterparty's registered office (e.g., tax havens, countries at risk of terrorism, etc.);
 - ✓ the registered offices of the institutions of credit involved in the operations and any Institutions which must not have physical branches in another country;
 - ✓ the existence of any institution windows and trust structures used for extraordinary transactions or operations.
- specific disciplinary rules must have been laid down in the field of preventing money laundering, redeployment of illicit resources and self-money laundering;
- appropriate training programmes must be in place for staff deemed to be exposed to the risk of money laundering, the re-use of illicit resources and self-money laundering;
- analyses must be carried out on any budget deviation profiles and trend analyses;
- the university's receipts, payments and cash flows must always be traceable and verifiable on a documentary basis.

For operations concerning **Management of research activities (fundraising)**, the provisions of **Section A – Crimes against the Public Administration** shall apply with reference to the corresponding sensitive activities.

For operations concerning **Issuing of invoices and registration of sale and purchase invoices**, the provisions of **Section E – Corporate crimes** shall apply with regard to the sensitive activities of: *asset valuations and estimates of financial statements, recognition, recording and representation of business interests in accounting records, reports, financial statements and other business documents, updating of the chart of accounts*. In addition, the Protocols contemplate that:

- for invoices received and issued by the University in connection with the purchase or sale of goods and services, registration shall take place only after the actual correspondence of the

same is verified – with reference both to the existence of the transaction and to the amount of the same as indicated in the invoice;

- in the absence of specific supporting documentation, an invoice shall only be registered against an appropriate memo written and signed by the requesting department specifying the reasons for the missing documentation;
- the University shall archive and maintain accounting documentation for the purposes of tax declarations in order to ensure adequate documentary traceability.

G.5. Information flows to the SB

In addition to what is expressly covered by the Protocols, those responsible for the management of sensitive activities shall periodically transmit to the SB all relevant information, with particular reference to all those kinds of behaviour and events which, even if they do not determine the commission of an offence, deviate from the control protocols.

SECTION H

Offences in respect of copyright infringement

(Art. 25-novies of the Decree)

H.1. Applicable Offences

On the basis of the analyses carried out, the following offences concerning copyright infringement are considered applicable to the University:

- **Art.171-bis, Law No. 663 of 22 April 1941**, consists of the conduct of those who illegally duplicate computer programmes in order to derive a profit, or for the same purposes import, distribute, sell, hold for commercial or entrepreneurial purposes or lease programmes contained on supports not marked SIAE [Italian performing rights organization]; who use any means intended to allow or facilitate the arbitrary removal or circumvention of software protection; for the purpose of making a profit, on supports not marked SIAE reproduce, transfer to another medium, distribute, communicate, present or demonstrate in public the contents of a database, extract or reuse the contents of a database, distribute, sell or lease a database;
- **Art.171-ter, Law 633/1941**, consists of the conduct of those who, among other things, illegally duplicate, reproduce, or disseminate in public literary, dramatic, scientific or didactic, musical or musical dramatic and multimedia works.

H.2. Sensitive Activities

The University has identified the following sensitive activities, in which the aforementioned offences concerning the violation of copyright covered by Art. 25-novies of the Decree could potentially be committed:

- AUT_1.** Management and purchase of property protected by copyright (e.g., software, educational and scientific publications);
- AUT_2.** Management of research activities;
- AUT_3.** Management of external communications, also through web-communication, publishing and media-relations tools.

The list of sensitive activities shall be periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

H.3. General prevention protocols

For operations concerning **Management and purchase of property protected by copyright and Management of external communications, also through web-communication, publishing and media-relations tools**, the Protocols contemplate that:

- the process be formalized in an operational procedure or internal policy;
- the works protected by copyright acquired by the University be catalogued in a special database;
- for works whose licences have been purchased, the database must also include the following data:
 - ✓ date of purchase of the licence;
 - ✓ date of expiry of the licence;
 - ✓ the type of use authorized by the licence agreement (e.g., uploading to websites, public disclosure, use for brochures and the number of maximum copies that can be used, etc.);
- policies and methods which must be defined and activated to control users' access to content download sites;
- the criteria and procedures for the management of software systems which include the compilation and maintenance of an up-to-date inventory of the software in use at the University must be defined;
- policies and methods must be defined and activated to control the purchase and use of formally authorized and certified software, and periodic checks on installed software and storage of the systems in use must be provided to check for the presence of forbidden and/or unlicensed and/or potentially harmful software;
- documentation concerning these activities must be archived in order to guarantee complete documentary traceability;
- applications must exist to track changes in data and systems made by users;
- if the management of the present activity is entrusted in outsourcing, the contracts which regulate the relations with the service providers must include special clauses which impose:
 - ✓ compliance of the software provided with laws and regulations, and in particular with the provisions of Law 633/1941;
 - ✓ indemnity for the University in the event of violations committed by the service providers;
 - ✓ knowledge of and respect for the principles of the Code of Ethics and the University's Model.

For **Management of research activities**, the provisions of **Section D – Crimes against trade and industry** shall apply with reference to the corresponding sensitive activities. In addition, the Protocols contemplate that:

- an anti-plagiarism system, including computer systems, must be implemented to verify the originality of the searches before publication.

H.4. Information flows to the SB

In addition to what is expressly covered by the Protocols, those responsible for the management of sensitive activities shall periodically transmit to the SB all relevant information, with particular reference to all those kinds of behaviour and events which, even if they do not determine the commission of an offence, deviate from the control protocols.

SECTION I

Inducement not to make statements or make false statements to the Judicial Authority

(Art. 25-decies of the Decree)

I.1. Applicable Offences

On the basis of the analyses carried out, it is considered potentially applicable to the University the offence of **Inducement not to make statements or make false statements to the Judicial Authority**, covered by Art. 377-*bis* P.C., which punishes, unless the fact constitutes a more serious offence, anyone who, with violence or threat, or with an offer or promise of money or other benefits, induces the person summoned not to make statements or make false statements to the Judicial Authority which can be used in criminal proceedings, when the latter has the right not to respond;

I.2. Sensitive Activities and Prevention

Like organized crime offences (see **Section C – Organized crime offences and transnational crimes**), the case referred to in Article 377-*bis* P.C. is not connected to specific activities of the University itself, nor is it classifiable within a specific system of controls, given that it could be committed at every level of the institution and in an almost infinite number of ways.

It is therefore considered that the principles contained in the Code of Ethics are the most appropriate means to prevent the commission of this offence.

Consequently, all the targets of the Model, in order to avoid conduct that could complement this crime, must adopt practices and behaviour that are respectful of the Code of Ethics; in particular, the targets of the Model must follow the ethical principles of the University regarding relations with the Judicial Authority.

SECTION L

Environmental crimes

(Art. 25-undecies of the Decree)

L.1. Applicable Offences

On the basis of the analyses carried out, the following environmental offences are considered applicable to the institution:

- **Offences related to waste management**, covered by Art. 256, Paragraphs 1, 3, 5 and 6, Leg. Dec. 152/2006 and which apply to the following cases:
 - ✓ collection, transport, reutilization, disposal, trading in and brokering of waste – both hazardous and non-hazardous – without the required authorization, registration or communication (Paragraph 1);
 - ✓ establishment or management of an unauthorized landfill including the disposal of hazardous waste (Paragraph 3);
 - ✓ carrying out of illegal waste-mixing activities (Paragraph 5);
 - ✓ Temporary storage at the place of production of hazardous health waste in violation of the provisions of Article 227, Paragraph 1, letter b), Leg. Dec. 152/2006 (Paragraph 6, first sentence);
- **Preparation or use of a false waste analysis certificate**, covered by Art. 258, para. 4, second sentence, Leg. Dec. 152/2006 which punishes anyone who, in the preparation of a waste analysis certificate, gives false information on the nature, composition and chemical-physical characteristics of the waste, or uses a false certificate during transport;
- **Organized activities for the illicit trafficking of waste**, contemplated by Art. 260, Paragraphs 1 and 2, Leg. Dec. 152/2006 which punishes those who carry out, by means of several operations and through the establishment of organized means and continuous activities, the transfer, reception, transport, export, import or, in any case, the illegal handling of large quantities of waste;
- **Falsification of a waste analysis certificate used within the framework of the system to control the traceability of waste, use of a certificate or a paper copy of a fraudulently altered SISTRI form**, covered by Art. 260-bis, Paragraphs 6, 7 and 8, of Legislative Decree No. 152/2006 and which apply if:

- ✓ false information on the nature, composition and chemical-physical characteristics of the waste and a false certificate is included among the data supplied to tracing the waste in the preparation of a waste analysis certificate used in the waste traceability control system (Paragraph 6);
- ✓ the carrier fails to accompany the transportation of the waste with a paper copy of the SISTRI - Handling Area form and, where necessary on the basis of the current legislation, with a copy of the analytical certificate identifying the characteristics of hazardous waste (Paragraph 7);
- ✓ a waste analysis certificate containing false information on the nature, composition and chemical-physical characteristics of the transported waste is used for transportation (Paragraph 7);
- ✓ the carrier accompanies the transportation of waste (hazardous or non-hazardous) with a paper copy of the SISTRI - Handling Area form which has been fraudulently altered (Paragraph 8)

L.2. Sensitive Activities

The University has identified the following sensitive activities, in which, potentially, the environmental offences covered by Art. 25-*undecies* of the Decree could be committed:

AMB_1 Management of environmental compliance, which concerns (i) activities of defining, maintaining and implementing the operating system as a whole as well as the procedural system; (ii) management of authorization aspects and management of relations with the authorities; (iii) assessment and management of changes due to exogenous or endogenous regulatory factors relating to organizational, structural, and/or operational changes; (iv) periodic monitoring of environmental performance and the performance of audit activities and the identification of corrective measures and environmental programmes; (v) activities of technical environmental support for other departments (e.g., purchasing, design, production, etc.);

AMB_2 Waste management, which concerns (i) waste management in the strict sense (e.g., processing of hazardous and non-hazardous waste, control of correct collection, storage and separation of the waste produced, in order to prevent mixing); (ii) activities to identify the waste produced, monitoring of the transfer of waste to transporters, including third parties, administrative management of waste produced – control of documentation, SISTRI; (iii) management and monitoring of waste in order to avoid any contamination of the soil and subsoil.

AMB_3 Management of suppliers of environmental importance, which concerns the selection, qualification and evaluation of suppliers of goods and services with a potential

impact on the environment (e.g., suppliers of environmental services related to collection, transport, recovery, waste disposal, soil and subsoil reclamation, analysis laboratories, etc.).

L.3. General protocols

In the context of managing key environmental aspects, the following general principles shall apply, which must be respected in the conduct of all the sensitive activities listed below, together with the specific prevention protocols defined for each activity:

Policy

The University has adopted a formalized system of procedures for environmental management, in which it also sets out the general objectives it has proposed to achieve. These procedures:

- contain a commitment to ensure compliance with applicable environmental laws;
- are properly communicated to employees and stakeholders;
- are periodically updated.

Roles and responsibilities

- The University adopts, with reference to those responsible for activities with a potential impact on the environment, a system of formal attribution of responsibilities through formally accepted delegations and proxies; moreover, provision has been made for:
 - an organigram which includes departments whose activity has potential impacts on the environment;
 - specific minimum requisites – to be periodically verified – of individual departments, consistent with organizational requisites and relevant legal provisions (e.g., past experience, specific qualifications, skills and training, etc.);
 - A document describing the duties relevant to the organization's activities.

Control of legislation

- The University has adopted a formalized system which defines:
 - roles and responsibilities with regard to relevant regulatory information and applicable environmental requisites;
 - criteria and modalities for the updating of the regulations and the related communications to the relevant business areas;
 - criteria and procedures for verifying the evolution of environmental best practices and technical standards.

Documentation management

The University has adopted a procedure which regulates the activities to control the documentation related to environmental management. This procedure defines:

- roles and responsibilities in the management of documentation (e.g., manuals, procedures, operating instructions), in accordance with corporate policy;
- how to record, manage, store and keep the documentation produced (e.g., how to store and protect documents, ensuring proper traceability and verifiability).

Competence, training and awareness-raising

The University has adopted a procedure which sets out the process of information-provision, training, and organization of instructional courses, including environmental matters, defining in particular:

- roles and responsibilities in training sessions on environmental aspects and related procedures, which all University employees must attend;
- criteria for updating and/or supplementing training, taking into account any transfer or change of tasks, and the introduction of new equipment or technologies which could lead to significant environmental impacts, etc.;
- the content and modalities of the training sessions according to the role and task assumed within the organizational structure, in particular with regard to departments involved in environmental aspects;
- training session timelines (e.g., definition of a training scheme).

Identification of environmental aspects and operational control

- The criteria and persons or bodies responsible for monitoring sensitive activities with regard to environmental impacts must be defined, as well as organizational criteria to:
- identify relevant environmental aspects;
- define and assess the significance of the negative environmental impacts which lead to potential risks of committing environmental crimes;
- identify measures to control negative environmental aspects in view of the level of acceptability of the risk of committing environmental crimes.

The University has adopted a specific procedure aimed at facilitating the control of sensitive activities with reference to environmental impacts, defining in particular the criteria and the persons or bodies responsible for the control.

Management of environmental emergencies

The University has adopted a specific procedure to manage any emergencies that could have a potential impact on the environment, which:

- identifies scenarios of possible environmental emergencies;
- defines roles, responsibilities and measures for the control of emergency situations;
- identifies the appropriate measures to avoid risks to public health or risks of habitat deterioration;
- defines the timeframes and procedures for carrying out emergency tests;
- includes procedures for keeping historical records containing references to the tests and simulations carried out and to the emergency situations which have occurred, in order to allow assessment of the adequacy of the response plans prepared and documentary traceability of the corrective actions carried out.

Auditing activities

With regard to the audit activities on the efficiency and effectiveness of the environmental management system, the roles, responsibilities and operating modalities for the management of the system must be defined, as well as the ways of:

- identifying and implementing corrective and verificative actions on the effective implementation of these measures;
- communicating the results to the Board.

L.4. Specific prevention protocols

The targets of this Special Part, in order to prevent the commission of environmental crimes in the conducting of sensitive activities, are required, in addition to the above general protocols, to respect the prevention protocols set out below.

In the case of operations concerning **Environmental compliance management**, existing procedures and practices must ensure compliance with the following specific protocols of behaviour and control in waste management, in view of the impact this activity could have on the management of water, air, soil and subsoil pollution:

- providing, if necessary, for identification of possible protected areas in the areas of business operation through the consultation of official databases (Regional, Provincial, National Geoportal, etc.);
- correctly assessing any environmental impacts related to the construction of a new plant and/or the expansion or disposal of existing installations;

- monitoring and notifying the institution of changes or the introduction of environmental legislation;
- regulating the management of aspects relating to wastewater, with particular attention to any applications for and renewals of authorizations;
- adopting appropriate procedures to govern the activities, roles and responsibilities of waste management operations;
- activating the necessary procedures to verify and/or obtain the necessary authorizations for waste management operations;
- laying down appropriate arrangements for the carrying out of waste identification, characterization, classification and recording activities;
- identifying areas for temporary waste storage and ways to monitor the quantitative and/or time limits covered by current legislation;
- monitoring waste legislation in order to adapt installations to possible legislative changes;
- ensuring, in view of all the environmental impacts described, the formalization of an audit plan and its implementation;
- ensuring, in view of all the environmental impacts described, that the results of the audits carried out are communicated to the relevant actors and are the subject of appropriate corrective measures.

In the case of operations concerning **Management of suppliers of environmental importance**, the procedures and practices in force must ensure compliance with the following specific protocols of behaviour and control, in view of the indirect impact that third-party activities could have on waste management:

- defining roles, responsibilities, and how suppliers and subcontractors are selected;
- preliminary verification of the technical and professional requisites of suppliers (e.g., registration of environmental managers for waste management, SINCERT accreditation for analytical laboratories, etc.);
- including contractual clauses requiring compliance with applicable environmental regulations and, where necessary, procedures defined by the institution, as well as respect for the general principles contained in the Model and the Code of Ethics;
- arranging supplier audits;
- arranging supplier performance assessments.

In the case of **Waste management** operations, the procedures and practices in force must ensure compliance with the following specific protocols of behaviour and control, in view of the impact of this activity on waste, soil and subsoil management and water pollution management:

- ensuring correct characterization and classification of waste;
- arranging for the differentiation of waste in order to prevent any unlawful mixing;
- ensuring proper management of temporary waste storage on the basis of the type and quantity of waste produced;
- checking the compatibility of the waste produced with the CER qualification of the same, also if the service is performed by third laboratories;
- checking that, in the case of self-managed transportation, the required requisites of the applicable legislation are met;
- checking, in the case of transportation by third parties, compliance with the necessary authorization requisites;
- checking correct management of the requisites necessary for the transportation of waste from the moment of delivery to the transporter up until the final transfer to the disposal unit (dealing with the forms and loading/unloading registers, the SISTRI system);
- checking the proper keeping of disposal documentation (e.g., records, forms, accompanying analytical documentation, etc.) and the matching of the quantities sent for disposal with those shown in the relevant documentation;
- verifying correct management of FIR (waste identification forms), also using databases and summaries by CER code (elaborated by the person in charge of the SISTRI system), which is a prerequisite for the correct compilation of the annual MUD (environmental declaration);
- arranging control and monitoring of discharges in order to avoid any pollution of the soil, the subsoil and surface or groundwater resulting from incorrect management of such discharges;
- notifying the environmental compliance officer of any excess concentrations of pollutants and/or any spills;
- checking the availability and proper storage of waste management documentation.

SECTION M

Employment of third-country nationals whose stay is illegal

(Art. 25-duodecies of the Decree)

M.1. Applicable Offences

On the basis of the analyses carried out, the offence of **Employing third-country nationals whose stay is illegal** is considered applicable to the University, as covered by Art. 22, Paragraph 12-*bis* of Legislative Decree No. 286 of 25 July 1998, which consists of the conduct of those who, as an employer, hire foreign workers who do not have a residence permit or whose permit has expired and whose renewal has not been requested in accordance with the law, or has been revoked or cancelled if said workers are (alternatively):

- more than three in number;
- children of non-working age;
- subject to the other working conditions of particular exploitation referred to in the third Paragraph of Art. 603-bis P.C., i.e., exposed to situations of serious danger, with reference to the services to be performed and the working conditions.

M.2. Sensitive Activities

The University has identified the following sensitive activities, in which, potentially, the offence of employment of third-country nationals whose stay is illegal as covered by Art. 25-*duodecies* of the Decree:

IMP_1. Management of human resources (administrative staff, teaching staff and researchers);

IMP_2. Management of purchases.

The list of sensitive activities shall be periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

M.3. General Prevention Protocols

For operations concerning **Management of human resources**, the provisions of **Section A – crimes against Public Administration** shall apply with reference to the corresponding sensitive activity. In addition, the Protocols contemplate that:

- during the recruitment phase, the department involved shall collect from the candidate a copy of a valid residence permit, whose expiry must be verified in order to monitor its validity during the continuation of the employment relationship;
- the documentation is kept by the staff management in a special archive, in such a way as to prevent subsequent modification, in order to allow the correct documentary traceability of the whole process and to facilitate possible subsequent checks.

For operations concerning **Management of purchases**, the provisions of **Section A – Crimes against Public Administration** shall apply with reference to the corresponding sensitive activity. In addition, the Protocols contemplate:

- verification of compliance of the counterparty's regulatory requisites by delivery of legal documentation (e.g., statement of correct fulfilment of welfare contribution obligations – DURC);
- that the possibility for the University to carry out checks on the staff employed by the counterparty be contractually envisaged.

M.4. Information flows to the SB

In addition to what is expressly covered by the Protocols, those responsible for the management of sensitive activities shall periodically transmit to the SB all relevant information, with particular reference to all those kinds of behaviour and events which, even if they do not determine the commission of an offence, deviate from the control protocols.

SECTION N

Tax offences

(Art. 25- quinquiesdecies of the Decree)

N.1. Applicable Offences

On the basis of the analyses carried out, the following offences are currently considered applicable to the University:

- **Fraudulent declaration by using invoices or other documents for non-existent transactions**, an offence covered by Art. 2 of Legislative Decree No. 74/2000 consists of the conduct of those who, in order to evade income tax or VAT, using invoices or other documents for non-existent transactions, indicate in one of the declarations relating to such taxes fictitious passive elements; the offence shall be deemed to have been committed using invoices or other documents for non-existent operations when such invoices or documents are recorded in the compulsory accounting records or are held for the purpose of proof for the financial administration;
- **Fraudulent declaration through other artifices**, an offence covered by Art. 3 of Legislative Decree No. 74/2000, consists of the conduct of those who, outside the cases covered by Article 2, to evade income tax or VAT, carry out operations simulated objectively or subjectively or using false documents or other fraudulent means suitable to hinder the investigation and mislead the financial administration, indicate in one of the declarations relating to such taxes, assets for an amount lower than the actual amount, or fictitious liabilities or fictitious claims and withholding taxes;
- **Issuing of invoices or other documents for non-existent transactions**, an offence covered by Art. 8 of Legislative Decree No. 74/2000, consists of the conduct of those who, in order to allow third parties to evade income tax or VAT, issue invoices or other documents for non-existent transactions;
- **Concealment or destruction of accounting documents**, an offence covered by Art. 10 of Legislative Decree No. 74/2000, consist of the conduct of those who, in order to evade income tax or VAT, or to allow evasion by third parties, conceal or destroy all or part of the accounting records or records whose maintenance is compulsory, in such a way as not to allow the proper accounting reconstruction of the institution's transactions;

- **Fraudulent tax evasion**, an offence covered by Art. 11 of Legislative Decree No. 74/2000, consist of the conduct of those who, in order to avoid paying income tax or VAT, or interest or administrative penalties relating to such taxes for a total amount exceeding Euro fifty thousand, fictitiously assign or commit other acts of fraud on their own or other assets so as to render the enforced recovery of the sums owed ineffective, in whole or in part.

Use of the conditions covered by Art. 5 of Legislative Decree No. 75/2020 for implementation of the so-called "PIF Directive" (VAT evasion not less than Euro 10 million, where the offence is committed in more than one EU Member State), for the purposes of Legislative Decree No. 231/2001, the following additional offences are also considered applicable to the University:

- **Crime of false tax declaration**, an offence covered by Art. 4 of Legislative Decree No. 74/2000, consists of the conduct of those who, outside the cases covered by Articles 2 and 3, with a view to evading income tax or VAT, indicate in one of the annual declarations relating to such taxes assets less than the real amount or non-existent liabilities, when, jointly:
 - ✓ the tax evaded is higher, with reference to some of the individual taxes, than Euro one hundred thousand;
 - ✓ the total amount of the assets deducted from taxation, including by means of non-existent liabilities, is more than 10% of the total amount of the assets indicated in the declaration, or in any case more than Euro two million.
- **Crime of non-declaration**, an offence covered by Art. 5 of Legislative Decree No. 74/2000, consists of the conduct of those who, in order to evade income tax or VAT, do not submit one of the obligatory tax declarations, where the tax evaded is higher, with reference to some of the individual taxes, than Euro fifty thousand. At the same time, it punishes anyone who does not submit an obligatory declaration of withholding tax, when the amount of this tax is more than Euro fifty thousand.
- **Crime of undue compensation**, an offence covered by Art. 10-*quater* of Leg. Dec. No. 74/2000, consists of the conduct of those who do not pay the sums owing, using in compensation, according to Article 17 of Legislative Decree No. 241 of 9 July 1997, undue or non-existent receivables, for an annual amount exceeding Euro fifty thousand.

Finally, it should be noted that the necessary condition for the University to be potentially exposed to the above crimes is its **Qualification as a taxable person for corporate income tax or VAT [IRES and IVA respectively, in Italian]**¹³. To this end:

- the assumption of the applicability of IRES is its exercise as a commercial activity, from which definition it is explicitly excluded (see Art. 74 para. 2 of Presidential Decree 917/1986 – a.k.a. TUIR) the exercise of state functions by governmental bodies, where “ *the exercise of state functions by governmental bodies is also considered to include the work of university education carried out by legally recognized non-statal universities which have obtained authorization to issue university degrees of legal value, not incorporated in the form of commercial companies*” (see Art. 1 para. 721 of Law No. 160 of 27 December 2019, moreover, in clarification of an interpretation already widely shared by established doctrine);
- the assumption of the applicability of VAT is the exercise of an undertaking which, in the case of bodies which do not have as their sole or principal object the exercise of commercial or agricultural activities, is to be considered as limited to the supply of goods/services carried out in the usual exercise of activities of this nature (see Arts. 1 and 4 of Presidential Decree 633/1972).

As a result, the potential exposure to tax offences for the University is limited to what is managed within its commercial activity, as well as to the risks related to the combination of income and expenses arising from this activity with those relating to institutional activities.

N.2. Sensitive Activities

The University has identified the following sensitive activities in which tax offences as per Art. 25-*quinquiesdecies* of the Decree could potentially be committed:

- TRIB_1.** Evaluations and estimates of financial statements: recognition, recording and representation of business interests in accounting records, reports, financial statements and other business documents, updating of the chart of accounts;
- TRIB_2.** Keeping of documents over which other governing bodies could exercise control (e.g., Register of Shareholders);
- TRIB_3.** Issuing of invoices and registration of sale and purchase invoices;
- TRIB_4.** Management of administrative and tax obligations, also through external consultants/outsourcers;
- TRIB_5.** Management of purchases;

¹³ In the absence of an explicit forecast by the legislator, established doctrine and case law exclude the applicability of offences as per Paragraph 1 of Art.25-*quinquiesdecies* for Regional Business Tax [IRAP in Italian].

- TRIB_6.** Management of intangible assets (trademarks, patents, licences, etc.);
- TRIB_7.** Management of gifts, donations and sponsorships (also in reference to conferences and congresses);
- TRIB_8.** Management of relations with third parties
- TRIB_9.** Management of credit and contractual disputes, including through external consultants;
- TRIB_10.** Management of research activities;
- TRIB_11.** Management of research activities (fundraising);
- TRIB_12.** Management of consultancy, including scientific advice and professional services;
- TRIB_13.** Management of expense reports and entertainment expenses;
- TRIB_14.** Management of financial resources

The list of sensitive activities shall be periodically updated, in relation to new and possible prevention needs, in accordance with the procedures laid down in the Model.

N.3. General Behavioural Principles

In carrying out sensitive activities, all the targets of the Model are required to observe the general principles of behaviour.

It is an obligation for those engaged in tax-sensitive areas to strictly observe the legal provisions.

For these purposes, it is forbidden to set up, cooperate or give cause to conduct such that, taken personally or collectively, complement, directly or indirectly, the offence covered by Article 25-*quinqüesdecies* of Leg. Dec. 231/2001.

In particular, each employee and collaborator of the University is forbidden from:

- making use of invoices or other documents for non-existent operations and entering them in the compulsory accounting records, indicating these fictitious liabilities in one of its tax declarations;
- carrying out operations simulated objectively or subjectively or using false documents or other fraudulent means suitable to hinder investigation and mislead the financial administration, indicating in one of its income tax or VAT declarations assets less than the actual amount or fictitious liabilities, claims and withholding taxes;
- issuing invoices or other documents for non-existent transactions in order to enable third parties to evade income tax or VAT;
- omitting the presentation of one of the tax declarations for which the University is subject due to a specific regulatory obligation;

- using undue or non-existent receivables as compensation;
- concealing or destroying all or part of the accounting records or other records which are required to be kept, so as not to allow the reconstruction of income or turnover;
- disposing of, in a simulated manner, or carrying out other fraudulent acts on its own or other's property, suitable to render the enforced recovery of sums owing ineffective in whole or in part;
- indicating in the documentation submitted for the purposes of the tax transaction procedure assets less than the actual amount or fictitious liabilities.

The University has identified principles and rules for the conduct and organization of sensitive activities.

In general, in transactions relating to sensitive activities, it is required that:

- the formation of the acts and the decision-making process is always reconstructable and respect for the related authorization levels is always guaranteed;
- there is no subjective identity between those who take or implement decisions, those who have to provide accounting evidence, and those who are required to carry out the relevant controls;
- powers and responsibilities are always clearly defined and made known within the institution;
- business operations are always authorized, documented, and carefully registered;
- the documents relating to the activities of the institution are always stored and kept by the competent department, in such a way as not to allow subsequent modification, except with specific evidence, and that separate evidence concerning commercial and institutional activities is also kept.

N.4. Specific prevention protocols

For transactions concerning **Evaluation and estimates of financial statements: Recognition, recording and representation of business interests in accounting records, reports, financial statements and other business documents, updating of the chart of accounts, Management of intangible assets (trademarks, patents, licences, etc.), and Management of gifts, donations and sponsorships (also in reference to conferences and congresses)** the provisions of **Section E – Corporate crimes**, shall apply with reference to the corresponding sensitive activities.

For operations concerning **Keeping of documents over which other governing bodies could exercise control (e.g., Register of Shareholders)**, the provisions of **Section E – Corporate crimes** shall apply with reference to the corresponding sensitive activities. In addition, the Protocols contemplate that:

- documents underlying the accounting records must be archived giving separate evidence of those relating to commercial and institutional activities.

For operations concerning **Issuing of invoices and registration of purchase invoices**, the Protocols contemplate that:

- a procedure must exist to regulate the process of purchasing goods and services for the institution's commercial and institutional activities, providing specific workflows in the management of purchase requests and in the management of the related accounting obligations;
- the managers of the various corporate functions shall provide the Administration, Finance and Control Management with the information requested from them in a timely manner, attesting, where possible, the completeness and truthfulness of the information, or indicating the persons who can provide such an attestation;
- wherever useful for an understanding of the information, the managers of the various departments shall indicate the original documents or sources from which the information transmitted has been taken and processed and, where possible, shall attach a copy thereof;
- the collection, transmission and aggregation of accounting information aimed at the preparation of corporate communications shall take place exclusively in ways that can guarantee the documentary traceability of the individual steps of the data formation process and the identification of the persons or bodies who enter the data in the system;
- the profiles to access this system must be identified by the competent department, which ensures separation of roles and consistency of authorization levels;
- the accounting systems separate commercial from institutional environments;
- it is not possible to proceed with accounting recognition and the release of payments for purchase invoices where approval of the applicant has not been given, to be applied with modalities which guarantee *ex-post* traceability;
- the filing of the accounting records is taken care of, giving separate evidence of those relating to commercial and institutional activities.

For operations concerning **Management of administrative and tax obligations, also through external consultants/outsourcers**, the Protocols contemplate that:

- the accounting systems must ensure a separation between transactions carried out for commercial and institutional purposes, by providing separate accounting evidence for each of the two environments;
- appropriate instruments must be used to determine the tax base and taxes for IRES and IVA purposes;
- checks must be carried out to verify the accuracy of the data entered for the purpose of calculating tax obligations;
- the instruments used to calculate tax obligations must be periodically updated in relation to any changes which have occurred to the tax options exercised by the University and other events of fiscal relevance;
- segregation between those who prepare tax calculations, those who verify them and those who have appropriate powers for subsequent approval must be ensured;
- the relevant facts in tax matters are represented within a monitoring perspective which allows reconstructability, verification and traceability of the choices made, even after the event;
- comparative tables must be drawn up containing data for the previous financial year in order to highlight the main phenomena, in terms of significance and complexity of assessment, which characterized the determination of the taxable amount and the preparation of the declaration;
- checks must be carried out to verify the correctness and completeness of compiled tax declarations, before submitting them for the signature of the responsible parties;
- it must be ensured, also with the support of autonomous and independent third parties, that tax declarations have been correctly compiled;
- analyses must be carried out periodically to verify the impact of tax changes for IRES purposes by comparing them with the previous tax period;
- the calculation of advances and IRES balance must be carried out on the basis of consolidated drivers, checking the nature of any deviations compared to previous years;
- specific managers must be identified to verify that the total amount of VAT purchases and VAT sales coincide with the balance of the total accounts summary;
- VAT codes which have moved in the settlement period must be checked by comparison with the codes which moved in previous periods;

- periodic checks must be made on the correctness of the VAT codes used for the registration of invoices and on the VAT treatment applicable to the credit transactions carried out;
- an evaluation of the VAT credits entered in the budget must be carried out;
- the possibility of using VAT credits for compensation purposes with other taxes shall take place in the manner and within the limits laid down by law and shall be subject to prior approval by an external consultant;
- relationships with third parties who assist the University in the calculation of its tax obligations and in the control and verification of the correctness of the data used shall be governed by written agreements in which the activities contemplated for the benefit of the University are clearly described and must take place in compliance with the provisions of the University's Organisational, Management and Control Model and its Code of Ethics;
- an "annual dossier" must be prepared which contains:
 - ✓ printouts of the main details of the statements;
 - ✓ documentation to support the calculations carried out;
 - ✓ the original of the declaration and the receipt of presentation to the Revenue Agency [*Agenzia delle Entrate*];
 - ✓ documentation concerning the calculation of tax payments.

For operations concerning **Management of human resources**, the provisions of **Section A – crimes against Public Administration** shall apply with reference to the corresponding sensitive activities. In addition, the Protocols contemplate that:

- a procedure must exist to regulate the process of purchasing goods and services for the institution's commercial and institutional activities, providing specific workflows in the management of purchase requests and in the management of the related accounting obligations;
- suppliers have been previously subjected to a Due Diligence process aimed at evaluating their subjective and technical suitability to entertain relations with the University.

For operations concerning **Management of credit and contractual disputes, also through external consultants**, the provisions of **Section A – Crimes against Public Administration** shall apply with reference to the corresponding sensitive activities. In addition, the Protocols contemplate that:

- the assignment and exercise of powers in the context of decision-making must be consistent with positions of responsibility and with the importance and/or criticality of underlying economic transactions;
- the procedures (e.g., verbal reminder, written reminder) for implementing the recovery procedure have been laid down.

For operations concerning **Management of research activities (fundraising), Management of expense reports and entertainment expenses** and **Management of financial resources**, the provisions of **Section A – Crimes against Public Administration** shall apply with reference to the corresponding sensitive activities.

For operations concerning **Management of research activities**, the provisions of **Section A – Crimes against Public Administration** shall apply with reference to the sensitive activity **Management of research activities (fundraising)**.

For operations concerning **Management of consultancy, including scientific advice and professional services**, the Protocols contemplate that:

- external consultants and contract teachers shall be chosen according to the requisites of professionalism, independence and competence;
- the appointment of consultants and teachers under contract shall take place in accordance with the procedures, authorizations and internal controls adopted by the University;
- there is no identity of individuals, within the University, among those who require advice, those who authorize it, and those who make the payment;
- assignment to external consultants shall be given in writing with an indication of the fee agreed and the content of the service required;
- the fee for consultants must be justified for the task assigned and shall be appropriate in view of market practices and/or existing fees;
- no payment to consultants, associates or lecturers shall be made in cash;
- contracts concluded with consultants and employees providing for the provision of services in the context of sensitive activities shall contain clauses which:
 - ✓ include a specific declaration by which they confirm that they are aware of the rules of the Decree as well as of the Code of Conduct and the Model and undertake to respect the fundamental principles thereof;

- ✓ regulate the consequences of any breach by the consultants of the obligations referred to in the preceding paragraph;
- consultants shall not be entrusted with any tasks not covered by the consultancy contract;
- at the end of the appointment, the consultant is required to detail in writing the services carried out;
- reimbursement of expenses incurred by consultants, associates, and lecturers is only permitted upon submission of appropriate supporting documentation.

For operations concerning **Management of relations with third parties**, the provisions of **Section G – Receiving, money-laundering, use of money, assets or benefits of illicit provenance, self-money laundering** shall apply with reference to the corresponding sensitive activities.