


Category	Legal Compliance	Policy Number	UNI-LEG-201	 جامعة زايد ZAYED UNIVERSITY
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Responsible Office	President	Policy Owner	Internal Audit	
Date Approved	9 July 2020	Effective Date	1 August 2020	
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POLICY

Whistleblowing

1. Purpose

- 1.1 The university is committed to a ‘Zero Tolerance’ approach to any malpractices or fraudulent act committed and requires its ZU community and stakeholders to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.
- 1.2 The university requires all ZU community and stakeholders to observe high standards of business and personal ethics in conducting their duties and responsibilities. They must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations in the UAE. This document details the whistleblowing guidelines established within the university.
- 1.3 The policy aims to provide an effective and confidential process to encourage the ZU community and stakeholders to report any practices or behaviors if they believe others are acting in an unlawful and/or unethical manner including, but not limited to malpractice, misconduct or fraudulent activity.
- 1.4 The policy protects individuals who report any such unacceptable or improper conduct in good faith.

2. Application

- 2.1 This policy is applicable to all ZU community and stakeholders.
- 2.2 This policy may also be used by any individual who would like to report a malpractice or fraudulent activity.

3. Glossary

The University	Zayed University as established in line with Federal Law No. 11 of 1999, concerning the Establishment and Organization of Zayed University.
The President	Zayed University President.
Vice-President	Zayed University Vice-President.

ARCC	The university Audit, Risk and Compliance Committee (ARCC) formed by the University Council to oversee the internal and external audit operations.
ZU Community	The university’s employees including Vice-President, Provost, CAFO, Administration Directors, Deans and Academic Directors, faculty and non-faculty members, as well as, students and outsourced individuals engaged to full or partial duties.
Stakeholders	Every individual or company having an interest in the university, e.g. suppliers, creditors, consultants, contractors, volunteers and donors.
Whistleblower	Any individual (employee, stakeholder, or any member of the UAE/international public), who has noticed or observed a malpractice or fraudulent activity and who makes a protected disclosure under this policy.
Conflict of Interest	Inconsistency between the personal interests of a university’s employee and business interests which arises in connection with the performance of his/her duties.
Good Faith	A whistleblower shall be deemed to be communicating in “good faith” if there is a reasonable basis for communication of unethical and improper practices or any other alleged wrongful conduct.
Internal Controls	Zayed University management’s actions to ensure that objectives are achieved, including effectiveness, economy, efficiency, compliance (policies, procedures, statutory), safeguarding of assets, integrity and reliability of management information.

4. Guiding Principles

The objectives of the policy are to establish guidelines and procedures for:

- 4.1 The submission of concerns regarding questionable matters by ZU community or stakeholders of the university, on a confidential and anonymous basis.
- 4.2 The receipt, retention, and treatment of complaints received by the university.
- 4.3 The protection of the whistleblower reporting concerns from retaliatory actions.
- 4.4 The provision of the opportunity of being heard to the ZU community and/or stakeholders involved especially in the subject of concern.
- 4.5 The maintenance of full confidentiality on reported incidents.

5. Reporting Violations

- 5.1 A whistleblower shall be encouraged to report information relating to illegal practices or violations of university policies (a “Violation”) provided that the whistleblower is believed to be reporting in good faith, and that the information shared in the report indicates that a Violation has occurred.
- 5.2 Information shall be reported to the Internal Audit Director, unless the report relates to the Internal Audit Director, in which case the report shall be made to the President or the Chairman of the ARCC.

- 5.3 Based on the nature of the university's activities, the following are potential Violations that could be reported:
- 5.3.1 A breach of professional conduct, unethical behavior including any dishonest or fraudulent act or attempted act by any employee or stakeholder.
 - 5.3.2 Disclosing confidential and proprietary information to third parties without prior authorization.
 - 5.3.3 Unauthorized alteration, addition or removal of information from the university's manual records or information systems.
 - 5.3.4 Fraudulent financial reporting including manipulation of payroll or accounting records.
 - 5.3.5 Misappropriation or misuse of funds, supplies, or other assets.
 - 5.3.6 Impropriety in the handling or reporting of money or financial transactions.
 - 5.3.7 Destruction, removal, or inappropriate use of official records, furniture, fixtures, and equipment.
 - 5.3.8 Financial malpractice (including false payments or misuse of valuables).
 - 5.3.9 Accepting favors, gifts or kickbacks to providing undue privileges to suppliers, or granting business to favored suppliers.
 - 5.3.10 Not declaring a conflict of interest.
 - 5.3.11 Creating or being involved in situations both within and outside the control of the university which pose a danger to the health and safety of any individual or the environment.
 - 5.3.12 Non-compliance with established internal controls.
 - 5.3.13 Discrimination on grounds of gender, race, disability, or age.
 - 5.3.14 Misuse of delegated powers or authority.
 - 5.3.15 Any similar or related Violation.

6. Reporting Process

- 6.1 The university encourages ZU community and stakeholders to discuss the Violations with the appropriate line manager/Dean/Director who, as a response, shall be responsible to report to the Internal Audit Director. If the whistleblower is not comfortable in reporting to the line manager/Dean/Director, the whistleblower shall report the matter directly to the Internal Audit Director through any of the means listed in this policy.
- 6.2 Based on the merit of the complaint and on consultation with the President, the Internal Audit Director shall conduct an investigation in line with the roles and responsibilities listed in this policy or otherwise close the case.
- 6.3 The Internal Audit Director will maintain a log of all cases and notify the ARCC with the reported Violations along with the nature and extent of investigations carried out, as well as, the results.
- 6.4 The whistleblower shall report Violations through the following methods:
- 6.4.1 **Direct Meeting:** The whistleblower may opt to report a Violation to the Internal Audit Director personally.
 - 6.4.2 **Phone Call:** The whistleblower may opt to report a Violation directly to the Internal Audit Director on +971 (4) 402-1133.

- 6.4.3 **Email:** A whistleblower discovering/encountering a Violation can raise the concern by submitting an email to the dedicated email address “whistleblowing@zu.ac.ae” (The Internal Audit Director will have access to the mailbox).
- 6.4.4 **Weblink:** The whistleblower may also opt to raise the concern through the weblink placed on the ZU official website “https://whistleblowingps.zu.ac.ae/” (The Internal Audit Director will have access to the weblink).

6.5 Whistleblowers reporting a known or suspected Violation shall provide the following information:

- 6.5.1 Name, position, and contact numbers of the whistleblower (if willing);
- 6.5.2 Full name and position of the person(s) being complained about/reported;
- 6.5.3 Details of the reported concern;
- 6.5.4 Relevant/material facts and reasonable grounds for the Violation; and
- 6.5.5 Evidence that supports the report (if any).

7. **Anonymous Complaints**

7.1 Whistleblowers who opt to make an anonymous report due to fear or pressure especially for highly confidential and sensitive matters, may do so by detailing the suspected Violation in writing addressed to:

Name: Internal Audit Director
Address: Zayed University – Internal Audit Department
P.O. Box 19282
City: Dubai
Country: United Arab Emirates

7.2 Internal Audit will review and analyze such complaints; however, proper investigations may not be guaranteed in the event of inability to obtain further information from the whistleblower and/or ascertain whether the complaint was made in good faith. Thus, it is preferable for whistleblowers to reveal their identity to the Internal Audit Director and measures will be taken to preserve their confidentiality.

8. **Roles and Responsibilities**

8.1 **ZU Community/Stakeholders (Whistleblowers)**

- 8.1.1 Report any improper practice they become aware of. Even if direct supporting evidence is not available, whistleblowers must have reasonable grounds for their concern.
- 8.1.2 Any improper practice shall be reported as set out in this policy. A whistleblower should not investigate the matter or confront other ZU community or stakeholders.
- 8.1.3 Cooperate with the investigating team, maintaining full confidentiality.
- 8.1.4 Maintain confidentiality of the subject matter of the disclosure and the identity of the person(s) involved in the alleged malpractice.

8.2 Internal Audit Director

- 8.2.1 The Internal Audit Director shall carry out an initial review of the whistleblower's report to assess the accuracy and reliability of the reported incident. Such assessment includes reviewing certain documents or standard reports available within the systems or archives accessible through the authorities and responsibilities granted to the Internal Audit Director.
- 8.2.2 Recommend the establishment of an Investigation Committee and advise the President on the qualifications, experience and skills of the members to be appointed to serve on the Investigation Committee.
- 8.2.3 Set the investigation procedures to be agreed on with the Investigation Committee.
- 8.2.4 Conduct the investigation in a fair and unbiased manner and in the manner agreed on with the Investigation Committee.
- 8.2.5 Ensure that reasonable, relevant facts are gathered for a proper consideration of the case.
- 8.2.6 Maintain strict confidentiality.
- 8.2.7 Conclude the outcome of the investigation, whether an improper practice has been committed and if so, by whom.
- 8.2.8 Submit and present the investigation findings to the Investigation Committee and the ARCC.
- 8.2.9 Maintain a log of all reported incidents including the details and the results of the investigations, recommendations and actions taken by the President.

8.3 President

- 8.3.1 Approve the investigation procedures as proposed by the Internal Audit Director on whether to carry on the investigation or close the case.
- 8.3.2 Appoint the Investigation Committee at the recommendation of the Internal Audit Director and the Vice-President.
- 8.3.3 Decide on the appropriate action(s) based on the Internal Audit Director's recommendations endorsed by the Investigation Committee and the Vice-President.
- 8.3.4 Communicate any approved recommendations to the concerned departments or committees for implementation.
- 8.3.5 Ensure that cases are addressed to the ARCC for consideration and recommendations, as needed.
- 8.3.6 Notify the State Audit Institute with the results of the investigation, decisions and remedial/disciplinary actions, if any. This notification should also cover the closed cases which did not warrant further investigation or were closed without remedial/disciplinary decisions.

8.4 Investigation Committee

- 8.4.1 The Investigation Committee should consist of members who are independent of the part of the university and the individual who is under investigation.
- 8.4.2 Agree on the investigation's procedures set by the Internal Audit Director.
- 8.4.3 Review the results of the investigation before submitting the final report to the Vice-President for endorsement and the President for approval.

8.4.4 At the request/recommendation of the Internal Audit Director may appoint consultants or individuals to assist in the conducting of the investigation subject to obtaining the prior approval of the President.

9. Confidentiality

9.1 All ZU community and stakeholders have a duty of confidentiality. Any information received in the course of employment must not be disclosed to anyone outside of the university and must not be used for an employee's or stakeholder's own benefit or the benefit of others.

9.2 Any individual who reports or provides information as part of an investigation must maintain the confidentiality of that information, and of the investigation. Further, all information reported to the Internal Audit Director, irrespective of how it is received, must be considered confidential, and may not be disclosed or discussed with any other individual, other than for the purpose of conducting the investigation.

9.3 The Internal Audit Director will manage all reports in the strictest confidence to protect the rights of any party subjected under investigation.

10. Protection of the Whistleblower

10.1 This policy is intended to encourage and enable ZU community and stakeholders to report Violations within the university for investigation and appropriate action.

10.2 Accordingly, no ZU community or stakeholder who, in good faith, reports a Violation shall be subject to retaliation or, in the case of an employee, adverse employment consequences.

10.3 Moreover, a ZU community or stakeholder who retaliates against someone who has reported a Violation in good faith is subject to disciplinary actions as per the university's disciplinary policies.

11. Malicious Allegations

Whistleblowers are discouraged from making false and malicious allegations. Any malicious use of the Whistleblowing Policy by ZU community or stakeholders will result in disciplinary action against the whistleblower in accordance with the disciplinary policies applied at the university.

12. Related Policies and Laws

UAE Cabinet Decision No. 4/11 of 2018 on Federal Government Anti-Corruption

13. Administration

This policy shall be administered by the Internal Audit Department.

14. Revision History

Date	Revision
15 February 2023	Administrative change: <ul style="list-style-type: none">• Updated the information header.• Updated the policy number from UNI-ADM-09 to UNI-LEG-201.
9 July 2020	President's Decree issued (PD#37 of 2020)
24 June 2020	Approved by the University Council.
18 May 2020	New policy drafted.

Attachment:

Whistleblowing Workflow

Whistleblowing Workflow

