

HEI Anti-corruption Compliance: Foreign Experience and Ukrainian Perspectives

ANALYTICAL STUDY

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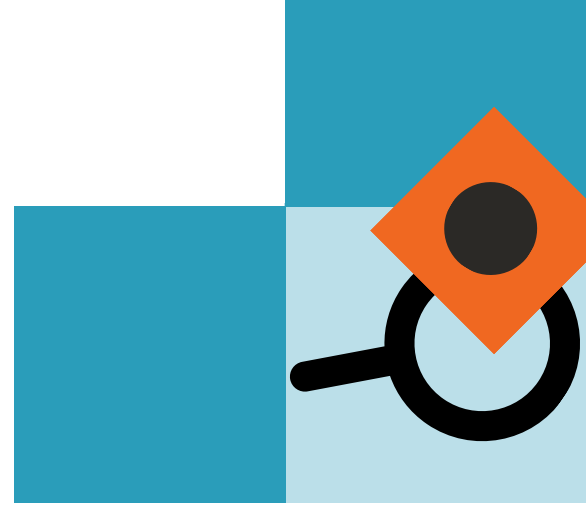
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The Support to Anti-Corruption Champion Institutions (SACCI) Program in Ukraine is a six-year USAID initiative that has an objective to assist Ukraine to reduce corruption and increase the accountability and transparency of governance in Ukraine. The program seeks to empower key government institutions to fight corruption, build public support for and engagement in anti-corruption efforts, and reduce citizen tolerance to corruption. SACCI works with the wide spectrum of anti-corruption stakeholders, including the specialized anti-corruption bodies, governmental institutions at national and local levels, the private sector, and civil society watchdog organizations. SACCI seeks to promote transparency and accountability during the time of the Russia's aggression and the Ukraine reconstruction efforts

The opinions of authors expressed herein do not necessarily reflect those of the USAID or the U.S. Government



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ENTRANCE

Most people agree that institutions of higher education should strive to be free from corruption and to function ethically.

Corruption should be the exception rather than the rule – an isolated occurrence rather than a systemic problem.

This is a realistic goal with a comprehensive plan and sustained focus.

This resource provides an overview of anti-corruption efforts at universities around the world and simple recommendations.

Each university must chart its own course based on its own needs and priorities, but universities may find it useful to consider the global experience with anti-corruption efforts.



WHAT IS CORRUPTION?

While there is widespread agreement that corruption is undesirable, corruption is a broad term without a universally accepted definition.¹ Transparency International has defined corruption as “the abuse of entrusted power for private gain”²

Corruption used to be defined with reference to the public sector, but more recently the definition has been broadened to include the private sector.³ The United Nations Convention Against Corruption (UNCAC) defines corruption with reference to particular criminal offenses. Corruption in the education sector can take the form of bribery, embezzlement, fraud, or extortion for example. Breaches of academic integrity, such as plagiarism and cheating, can involve corruption in some circumstances but in any event often are a focus of anti-corruption initiatives.⁴

Corruption in education has negative economic and social effects. It decreases the quality of education and undermines meritocracy in the job market. This decreases the public’s trust in educational institutions and in the organizations that hire graduates. Corruption decreases motivation among students and develops corrupt habits that students may carry with them into their future jobs.⁵

The educational sector is particularly susceptible to corruption because of the high value of a university degree. Students cannot opt out of a corrupt educational system because they need the degree to start their careers. Universities also can be complex and can lack transparent governance, which makes them difficult to monitor.⁶ Some suggest that corruption in education is particularly challenging because of a hesitance to harm educational institutions with allegations of corruption.⁷

One experiment suggested that people are more likely to engage in corruption when they view it as common and are less likely to engage in corruption when they view it as uncommon. Corruption in education may be an example of the “taxi driver paradox”: taxi drivers in many countries complain about corruption by the traffic police but nonetheless pay a bribe to avoid a ticket.⁸ The question is how to create a virtuous cycle, with decreasing corruption resulting in increasing trust in the system.

1. UNODC, Anti-Corruption University Module 9, at 9: https://grace.unodc.org/grace/academia/module-series-on-anti-corruption.html?f_id=

2. UNDP, Fighting Corruption in the Education Sector: Methods, Tools and Good Practices (2011), at 18: <http://surl.li/knyhu>

3. Id. at 17.

4. UNODC Anti-Corruption Module 9, at 9-10.

5. Id. at 11, 14; Tricia Bertram Gallant, Best Practice Programme in Promoting Academic Integrity: Compendium of Best Practices, Council of Europe (2022), at 7: <http://surl.li/knymq>

6. UNODC Anti-Corruption Module 9, at 12-13.

7. Muriel Poisson, Corruption and Education, International Academy of Education & IIEP (2010), at 1: <http://surl.li/knynk>

8. Nils Kobis, Global Anticorruption Blog, The Taxi Driver Paradox – or How Descriptive Social Norms Shape Corrupt Behavior (20 June 2018): <http://surl.li/knyol>

UNITED NATIONS AND COUNCIL OF EUROPE ON CORRUPTION

Corruption has been a primary focus worldwide since the adoption of the United Nations Convention Against Corruption in 2003.⁹ The United Nations 2010 Millennium Development Goals Review Summit highlighted corruption as one of the primary challenges facing the world, as corruption stands in the way of goals and priorities in many sectors.¹⁰

The United Nations Development Programme (UNDP) published a study on methods, tools, and good practices for dealing with corruption in the education sector in 2011.¹¹

The United Nations Office on Drugs and Crime (UNODC) published a module series about anti-corruption, which includes a module about corruption in education, and a module series about integrity and ethics as teaching aids for university education.¹²

The UNODC also created a series of initiatives as resources for anti-corruption efforts and as forums for collaboration: Global Resource for Anti-Corruption Education and Youth Empowerment (GRACE), Education for Justice (E4J), and the Anti-Corruption Academic (ACAD) network.¹³

The Council of Europe also has emphasized the importance of fighting corruption. In 1999, the Council of Europe established the Group of States against Corruption (GRECO) to monitor countries' compliance with the Council of Europe's anti-corruption standards.¹⁴

9. United Nations Convention Against Corruption (2003): <http://surl.li/efpww>

10. UNDP, Fighting Corruption in the Education Sector, at 3. Corruption also was a focus of the Organisation for Economic Cooperation and Development's (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions in 1999. (OECD, Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (1999): <http://surl.li/komry>

11. UNDP, Fighting Corruption in the Education Sector.

12. UNODC, University Module Series on Anti-Corruption: https://grace.unodc.org/grace/academia/module-series-on-anti-corruption.html?lf_id=; UNODC, University Module Series on Integrity and Ethics: <https://grace.unodc.org/grace/en/academia/module-series-on-integrity-and-ethics.html>. The UNODC also published a model academic course about the United Nations Convention Against Corruption. (UNODC, The United Nations Convention Against Corruption: A Model Academic Course: <http://surl.li/komxb>.

13. UNODC, Global Resource for Anti-Corruption Education and Youth Empowerment (GRACE): <https://grace.unodc.org/>; UNODC, Education for Justice (E4J), <https://www.unodc.org/e4j/>; UNODC, Anti-Corruption Academic (ACAD) Network: <http://surl.li/komyt>.

14. Council of Europe, What is GRECO? <https://www.coe.int/en/web/greco/about-greco/what-is-greco>; ETINED Council of Europe Platform on Ethics, Transparency and Integrity in Education, Volume 1, 7th Session of the Prague Forum (2016), at 6: <https://www.coe.int/en/web/ethics-transparency-integrity-in-education/publications>.

Since then, the Council of Europe has issued several recommendations related to education:

- Recommendation CM/Rec(2007)6 of the Committee of Ministers to Member States on the Public Responsibility for Higher Education and Research;
- Recommendation CM/Rec(2012)13 of the Committee of Ministers to Member States on Ensuring Quality Education;
- Recommendation CM/Rec(2019)9 of the Committee of Ministers to Member States on Fostering a Culture of Ethics in the Teaching Profession;
- Recommendation CM/Rec(2022)18 of the Committee of Ministers to Member States on Countering Education Fraud (2022).

Recommendations of the Council of Europe Parliamentary Assembly on Transparency, Ethics, and Integrity:

- Ethics in Science and Technology: A New Culture of Public Dialogue (2020);
- Good Governance and Enhanced Quality in Education (2014).¹⁵

Recommendation CM/Rec(2012)13 states that “quality education” must be “free of corruption”. It explains that “[a]nti-corruption measures should also include the development of an environment in which corruption is considered unacceptable by stakeholders and the public at large”». ¹⁶

Recommendation CM/Rec(2022)18 on countering education fraud focuses on prevention, prosecution, international cooperation, and monitoring in order to promote ethics, transparency, and integrity in education.¹⁷

In April 2013, the Council of Europe Standing Conference of Ministers of Education issued the Helsinki Final Declaration, in which members agreed “to establish a pan-European platform of exchange of information and best practices on ethics and integrity in education with special attention to the fight against corruption and fraud in education and research”.¹⁸

15. Gallant, Best Practice Programme, Council of Europe, at 8.

16. Council of Europe Recommendation CM/Rec(2012)13 of the Committee of Ministers, https://search.coe.int/cm/Pages/result_details.aspx?ObjectId=09000016805c94fb; Gallant, Best Practice Programme, Council of Europe, at 8.

17. Gallant, Best Practice Programme, Council of Europe, at 8, 47.

18. Helsinki Final Declaration, Council of Europe Standing Conference of Ministers of Education (26-27 April 2013), <https://rm.coe.int/med24-final-declaration-confmin-april13-en/1680909525>; ETINED, Vol. 1, 7th Session, at 6. In 2014, the Compostela Group of Universities issued the Poznan Declaration, which emphasized anti-corruption efforts in higher education. (Compostela Group of Universities, Poznan Declaration: <https://web.gcompostela.org/poznan-declaration-2/>; ETINED, Vol. 1, 7th Session, at 25).

In 2014, the Parliamentary Assembly of the Council of Europe created the PACE anti-corruption platform to bring together representatives of member and non-member states to discuss best practices for dealing with corruption.¹⁹

In 2015, the Council of Europe created the Platform on Ethics, Transparency and Integrity in Education (ETINED) to share best practices and raise awareness about anti-corruption efforts and integrity in education.²⁰ ETINED has published a series of guides to highlight best practices in this area.²¹

GOVERNANCE AND COMPLIANCE

As interest in anti-corruption efforts has increased, the focus on compliance systems in institutions of all kinds has increased as well. Compliance refers to the processes and controls by which an organization ensures that it follows policies, regulations, and laws.

An effective compliance system requires an effective system of governance. Governance refers to the rules and processes by which an organization is managed, including how management receives information and implements decisions.

Several organizations have published guides for establishing systems of compliance and governance, which are not specific to universities but can be tailored to that context. In 2013, the OECD, UNODC, and World Bank published an “Anti-Corruption Ethics and Compliance Handbook for Business” in response to the 2010 G20 Anti-Corruption Action Plan.²²

19. Parliamentary Assembly of the Council of Europe, PACE Anti-Corruption Platform:

<https://pace.coe.int/en/pages/anti-corruption-platform>; ETINED, Vol. 1, 7th Session, at 6.

20. ETINED, Vol. 1, 7th Session, at 5; Gallant, Best Practice Programme, Council of Europe, at 8.

21. ETINED, Vol. 1, 7th Session; ETINED, Volume 2, Ethical Principles (2016): <https://www.coe.int/en/web/ethics-transparency-integrity-in-education/publications>; ETINED, Volume 3, Ethical Behaviour of All Actors in Education (2016): <https://www.coe.int/en/web/ethics-transparency-integrity-in-education/publications>; ETINED, Volume 4, Codes of Conduct for Teachers in Europe: A Background Study (2017): <https://www.coe.int/en/web/ethics-transparency-integrity-in-education/publications>; ETINED, Volume 5, South-East European Project on Policies for Academic Integrity (2018): <https://www.coe.int/en/web/ethics-transparency-integrity-in-education/publications>; ETINED, Volume 6, Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey (2021): <https://www.coe.int/en/web/ethics-transparency-integrity-in-education/publications>; see also Gallant, Best Practice Programme, Council of Europe.

22. Anti-Corruption Ethics and Compliance Handbook for Business, OECD, UNODC, World Bank (2013): <https://www.oecd.org/corruption/anti-corruption-ethics-and-compliance-handbook-for-business.htm>. Anti-corruption resources published by the G20 are available online. (UNODC, G20 Anti-Corruption Resources, G20 Anti-Corruption Working Group: <https://www.unodc.org/unodc/en/corruption/g20-anti-corruption-resources/by-thematic-area.html>).

In the same year, the UNODC published “An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide”.²³ The International Organization for Standardization also has published guides on compliance and governance, including ISO 37001:2016 about anti-bribery management systems and ISO 31000:2018 about risk management.²⁴

The Association of Legal Clinics of Ukraine has published Ukrainian-language guidance about the main risks that face Ukrainian universities and steps that can be taken to mitigate those risks.²⁵ The UNDP and Ukraine’s National Agency on Corruption Prevention (NACP) published a Ukrainian-language guide on establishing a culture of compliance and “tone at the top” in business.²⁶

BUILDING AN ETHICAL UNIVERSITY

Anti-corruption initiatives, governance, and compliance are tools for building ethical institutions. The goal is to create a culture in which every member of the university community proactively considers ethical questions and tries to “do the right thing”.

Everyone should feel responsible for this goal rather than viewing it as someone else’s job. The university in turn should create an organizational structure and procedures that enable personnel to fulfill their roles effectively.

The practices and recommendations described in this resource are organized in the following sections. Each section provides examples from universities around the world. Every university, however, will need to tailor its approach to its particular circumstances.

23. An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide, UNODC (2013): https://www.unodc.org/documents/corruption/Publications/2013/13-84498_Ebook.pdf.

24. International Organization for Standardization, ISO 37001:2016 (Anti-Bribery Management Systems), available at <https://www.iso.org/standard/65034.html>; International Organization for Standardization, ISO 31000:2018 (Risk Management): <https://www.iso.org/standard/65694.html>.

25. Association of Legal Clinics of Ukraine, Register of Corruption Risks in Higher Education of Ukraine (2022): <https://legalclinics.in.ua/reyestr-koruptsijnyh-ryzykiv-u-vyshhij-osviti/>; Association of Legal Clinics of Ukraine, Top 25 Corruption Risks in Higher Education (2022): <https://legalclinics.in.ua/top-25-koruptsijnyh-ryzykiv-u-vyshhij-osviti/>; Association of Legal Clinics of Ukraine, Anti-Corruption Officer of the Institution of Higher Education (2022): https://legalclinics.in.ua/wp-content/uploads/2022/05/Antykoruptsiy-nyy-upovnovazhenyy-zakladu-vyshhoi-osvity_analitychne.pdf; Association of Legal Clinics of Ukraine, Corruption Risks of the Admissions Campaign (2022): <https://legalclinics.in.ua/ryzyky-vstupnoyi-kampaniyi-2022/>.

26. Lomzhets, Halay, Derkach & Datsko, Role of the Leader in Combating Corruption: An Analytical Review of the Implementation of the Concept ‘Tone At The Top’, UNDP & NACP (2022): https://nazk.gov.ua/wp-content/uploads/2022/05/Rol_lidera_u_prottydii_koruptsii-Analitychnyy_oglyad_vprovadzhennya.pdf.

1 ORGANIZATIONAL STRUCTURE

The university should have an organizational structure based on the three lines of defense model, which includes risk owners, compliance, and audit. A compliance officer should report regularly to university management and a high-level committee and should meet periodically with a working group of representatives of departments. An independent audit function should review the adherence of the university to policies and procedures and report to a high-level committee. Management of the university and departments, as well as senior academic staff, should set a “tone from the top” to emphasize the commitment of the university to anti-corruption initiatives and a culture of compliance.

2 RISK ASSESSMENT AND INFORMATION GATHERING

The university should conduct a risk assessment in order to set priorities and to develop a compliance and risk management plan. The risk assessment should be updated both periodically and when a trigger event occurs, such as the university rolling out a new program or changing its organizational structure. The university should gather information about existing corruption for the purpose of the risk assessment. Community-based monitoring can be used to involve members of the university community in ongoing monitoring of the conduct of the university.

3 STANDARDS AND ENFORCEMENT

A code of conduct should set out the obligations of members of the university community. The university should have clear methods of reporting potential misconduct and reliable whistleblower protections. Potential conflicts of interest should be disclosed. The university should be committed to investigating and punishing misconduct.

4 EDUCATION, TRAINING, AND AWARENESS

The university should provide anti-corruption education and training to students, faculty, and staff, which should include training about the code of conduct. The university can run an awareness campaign to advertise its anti-corruption efforts to generate momentum at the outset.

5 OPTIMIZATION OF PROCESSES

The university should have methods in place to track its financial activities, including flows of funds, to prevent and detect financial misconduct and errors. The use of information technology and the computerization of processes can help to minimize opportunities for corruption and improve recordkeeping and data.

6 ACADEMIC INTEGRITY

The university should develop a comprehensive plan to foster academic integrity in order to minimize plagiarism, cheating, and bribery.

There is widespread agreement that “no measure taken in isolation can combat corruption effectively”.²⁷ Universities should adopt a comprehensive approach and periodically reevaluate progress and developing needs. The task of building an ethical university is achievable if the university dedicates itself to this goal.

PRACTICES AND RECOMMENDATIONS

I. Organizational Structure

GOVERNANCE AND COMPLIANCE

Universities, like other large organizations, frequently conceptualize their governance and compliance systems using the “three lines of defense” model:

- **The first line of defense** — is the risk owners who engage in the day-to-day business of the university, such as teaching or working with vendors, and therefore encounter corruption risks directly.
- **The second line of defense** — is staff, such as compliance or risk management personnel, who support the first line in their efforts to mitigate corruption and other risks.
- **The third line of defense** — is internal audit, which is independent and reports to a high-level committee about the adherence of the university to policies and procedures.

27. UNODC Anti-Corruption Module 9, at 16 (citing Hallak & Poisson, *Corrupt Schools, Corrupt Universities: What Can Be Done?*, UNESCO (2007), at 23: <https://unesdoc.unesco.org/ark:/48223/pf0000150259>).

For the three lines of defense model to be effective, all members of the university community must view the prevention and detection of corruption as their responsibility.²⁸ An effective system of governance and compliance involves people at all levels of the organization. The university should have a designated compliance officer. A high-level committee should be responsible for oversight of the compliance program and receive reports from the compliance officer and an independent internal audit function.

There should be working groups composed of representatives of academic and administrative departments in order to raise issues and share best practices. This provides a pathway for information to flow to and from university management and causes a wider circle of people to feel involved in compliance. It also facilitates the proactive identification and prevention of issues.

New York University (NYU) has an Office of Compliance and Risk Management, which is led by a Chief Global Compliance Officer. This office handles, among other things, conflicts of interest, complaints about violations of the Code of Ethical Conduct, investigations into violations of university policy, and a compliance reporting line.²⁹

An Audit and Compliance Committee of the Board of Trustees is responsible for oversight of the compliance program and reviews audit reports and compliance and risk management reports. A Compliance and Risk Steering Committee, which includes the Chief Global Financial Officer, General Counsel, and other university officials, advises the Chief Global Compliance Officer. It provides guidance on the concerns of university management and on reporting to the Audit and Compliance Committee of the Board of Trustees.³⁰

NYU has working groups composed of representatives of academic and administrative departments that provide a forum for raising issues and sharing best practices. The Office of Compliance and Risk Management coordinates two working groups. The Compliance and Risk Officers Working Group includes compliance and risk officers from academic and administrative departments.

28. University of Mississippi, Office of Internal Audit, The Three Lines of Defense: <https://internalaudit.olemiss.edu/the-three-lines-of-defense/>.

29. New York University, Compliance and Risk Management Program: <https://www.nyu.edu/about/policies-guidelines-compliance/compliance.html>.

30. New York University, Compliance and Risk Committees: [https://www.nyu.edu/about/policies-guidelines-compliance/compliance-and-risk-committees.html](https://www.nyu.edu/about/policies-guidelines-compliance/compliance/compliance-and-risk-committees.html); New York University, Compliance Complaint: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/compliance-complaint-.html>.

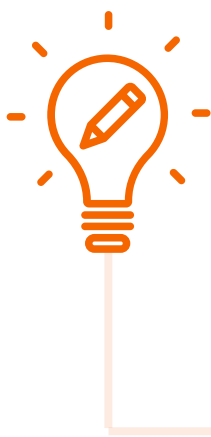
The Schools Compliance and Risk Officers Task Force includes compliance and risk representatives from NYU's schools, colleges, and institutes.³¹ The NYU website emphasizes that everyone at the university is individually responsible for compliance.³²

Baylor University in Texas in the United States also has a compliance officer and a high-level committee responsible for overseeing the compliance program. A department called University Compliance and Risk Services handles compliance issues and includes a Chief Compliance and Risk Officer.

The Executive Compliance and Risk Committee oversees the compliance, risk, and ethics program. The president of the university is the chairman of the committee. The committee includes the Chief Compliance and Risk Officer, the Director of Internal Audit, and the General Counsel, among others. The committee discusses risks, significant events, and best practices.³³

Baylor has a working group, called the Compliance Leadership Group, composed of staff who are involved in risk and compliance issues.

The working group includes personnel who handle, for example, accreditation, admissions, financial aid, financial integrity, privacy and data protection, information security, and university governance. University Compliance and Risk Services leads the meetings.³⁴



RECOMMENDATION:

The university should establish a clear governance and compliance system. The university should have a designated compliance officer. A high-level committee should be responsible for oversight of the compliance program and should receive reports from the compliance officer and an independent internal audit function. The compliance officer should meet regularly with a working group composed of representatives of academic and administrative departments to discuss day-to-day compliance issues and best practices.

31. New York University, Compliance and Risk Committees: <https://www.nyu.edu/about/policies-guidelines-compliance/compliance/compliance-and-risk-committees.html>.

32. New York University, Compliance and Risk Management Program: <https://www.nyu.edu/about/policies-guidelines-compliance/compliance.html>.

33. Baylor University, Executive Compliance and Risk Committee: <https://www.baylor.edu/risk/index.php?id=965242>; Baylor University, University Compliance and Risk Services, Our Team: <https://www.baylor.edu/risk/index.php?id=964820>.

34. Baylor University, Compliance Leadership Group: <https://www.baylor.edu/risk/index.php?id=965243>. The University of Montenegro appointed academic integrity officers in each faculty unit, who were responsible for academic integrity issues and providing training for students. (Gallant, Best Practice Programme, Council of Europe, at 30).

Internal audit is the “third line of defense” in the university’s compliance system. It should be independent and report to a high-level committee about whether the university is following policies and procedures.³⁵ A Higher Education Audit Committees Code of Practice published by the UK’s Committee of University Chairs explains that the audit committee should be the conscience of the university. The audits should review ethics issues, including whistleblower procedures, anti-bribery measures, conflicts of interest, fraud, and significant events. Internal audit should not perform its duties merely as a tick-the-box exercise but also should provide constructive feedback. The goal is to improve the university and to build a culture of compliance.³⁶

The Higher Education Audit Committees Code of Practice lists the following elements of an effective audit committee:

- **«Element 1:** The role of the Audit Committee is clearly understood»;
- **«Element 2:** Audit Committee membership is independent, experienced and effective»;
- **«Element 3:** Audit Committee meetings are properly organized and supported»;
- **«Element 4:** The Audit Committee has enough resources and access»;
- **«Element 5:** The Audit Committee communicates regularly and effectively with the governing body and appropriate stakeholders»;
- **«Element 6:** The Audit Committee undertakes periodic assessments of its effectiveness»;
- **«Element 7:** The Audit Committee exercises effective oversight of external audit»;
- **«Element 8:** The Audit Committee exercises effective oversight of internal audit»³⁷

35. University of Mississippi, Office of Internal Audit, The Three Lines of Defense: <https://internalaudit.olemiss.edu/the-three-lines-of-defense/>. Quality assurance is a central theme of the UNESCO and International Institute for Educational Planning (IIEP) Advisory Statement for Effective International Practice. (Advisory Statement for Effective International Practice, Combatting Corruption and Enhancing Integrity: A Contemporary Challenge for the Quality and Credibility of Higher Education, UNESCO, IIEP & CHEA (2016), at 3-4: <https://unesdoc.unesco.org/ark:/48223/pf0000249460>).

36. Committee of University Chairs, Higher Education Audit Committees Code of Practice (2020), at 2, 15: <https://www.universitychairs.ac.uk/publications/>.

37. Id. at 2.

The Office of Internal Audit website of the University of Mississippi in the United States provides a brief description of the steps of the internal audit process. The steps include:

Selection: selecting the subject of the audit based on a periodic risk assessment;

Planning: preparation, including a review of prior audits and policies and procedures;

Notification: notifying the head of the department to be audited and sending requests for information;

Entrance Conference: meeting with the department head to discuss the scope and objectives of the audit;

Auditee Meetings: interviews of department employees about their duties to understand processes and procedures;

Audit Program: preparation of a list of procedures to be performed during the audit;

Scope Meeting: meeting with the department head to discuss the scope of the audit and request additional documents;

Fieldwork: testing whether controls are operating as planned;

Audit Findings: identification of “audit findings”, meaning control weaknesses, risks from a policy violation, inadequate performance, financial misstatement, or other issues, as well as recommendations;

Draft Audit Report: preparation of a report with findings and recommendations;

Exit Conference: meeting with the department head to discuss the report;

Departmental Responses and Plans of Action: the department submits responses, action plans, and target dates for each finding and recommendation, which are included in the final report;

Distribution of Final Audit Report: final report is distributed to the department head and university management;

Post Audit Evaluation: participants provide feedback on the audit;

Audit Follow-Up: follow-up audits to evaluate whether the recommendations and action plans have been implemented.³⁸

38. University of Mississippi, Office of Internal Audit, Audit Process: <https://internalaudit.olemiss.edu/audit-process/>.

Columbia University in New York has an Office of Internal Audit, which evaluates the university's internal controls, including policies and procedures. The audits cover financial, operational, compliance, strategic, and reputational risks, as well as information systems.

The Office of Internal Audit works with other offices to investigate embezzlement from the university and to address reports to the university's compliance hotline. The purpose of the audits is to ensure that the university has mitigated risks and that the university's governance is effective. The Office of Internal Audit uses a risk-based audit plan and reports to the Board of Trustees.³⁹

External auditors can be useful when additional independence is desired, but external audits can carry added cost. In Slovakia, a university internal audit found no violations of public procurement rules, but a subsequent external audit found eight breaches.⁴⁰

The state of Victoria in Australia collected enrolment statistics four times per year, and an external entity performed one of the four annual data collections.⁴¹ In Indonesia, a Central Independent Monitoring Unit headed by an international consultant monitored school grants and investigated complaints.⁴²

At the University of Bath in the UK, internal audit reviews internal controls and risk management systems, while external auditors review the university's annual accounts. The university's Audit, Risk and Assurance Committee receives reports from the external auditors and internal audit. This committee in turn reports to the university council.⁴³

Some grant providers perform rolling audits of recipients. Such audits were performed in Tanzania by the Swedish International Development Cooperation Agency, which managed Global Partnership for Education funds. Donors sometimes provide procedures, standards, and training.⁴⁴

39. Columbia University, Learn About Internal Audit and Its Role at the University:

<https://www.finance.columbia.edu/content/learn-about-internal-audit-and-its-role-university>.

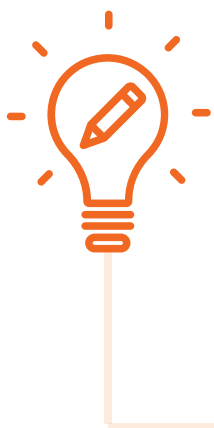
40. Poisson, Corruption and Education, at 14.

41. Id. at 15.

42. UNDP, Fighting Corruption in the Education Sector, at 35. In Nepal, a government Public Accounts Committee examined public accounts and reported to the Auditor General about misuse of public funds. The committee held open deliberations with media coverage. Id.

43. University of Bath, Statement of Corporate Governance (2021-2022): <https://www.bath.ac.uk/corporate-information/statement-of-corporate-governance-2021-22/>.

44. Monica Kirya, Education Sector Corruption: How to Assess it and Ways to Address It, U4 Anti-Corruption Resource Center (2019), at 43-44: <https://www.u4.no/publications/education-sector-corruption-how-to-assess-it-and-ways-to-address-it.pdf>.



RECOMMENDATION:

The university should have an internal audit function that evaluates compliance with university policies and procedures and reports to a high-level committee. The internal audit function should be independent and capable of timely and effective detection of policy breaches. It should provide meaningful feedback and recommendations to improve compliance controls and address findings. Internal audit should evaluate, among other areas, academic integrity, corruption prevention, and whistleblower protection.

REPORTING TO MANAGEMENT

In order for a governance system to work properly, management should receive adequate and focused information about what is happening throughout the university. The compliance officer and internal audit should provide reports to university management and high-level committees regularly.

The NYU Compliance and Risk Steering Committee, which includes the Chief Financial Officer, General Counsel, and other university officials, meets with the Chief Global Compliance Officer and Chief Global Audit, Enterprise Risk Management, and Financial Compliance Officer at least quarterly. The Chief Global Compliance Officer provides reports to the committee about the activities of the university's compliance officers and the Compliance and Risk Officers Working Group, which is composed of representatives from the academic and administrative departments.⁴⁵ The Chief Global Compliance Officer also provides reports to the Audit and Compliance Committee of the Board of Trustees.⁴⁶

At Georgetown University in the United States, the Audit Committee of the Board of Directors receives reports from the Associate Vice President for Compliance and Ethics about the implementation and effectiveness of the compliance program at least annually. The Associate Vice President for Compliance and Ethics provides reports about compliance concerns, whistleblower complaints, and the university's response to these issues.⁴⁷

45. New York University, Compliance and Risk Steering Committee Charter:

<https://www.nyu.edu/content/dam/nyu/compliance/documents/UCRSC.Charter.Amended%2011.19.19%20and%2011.28.22.pdf>.

46. New York University, Office of Compliance and Risk Management: <https://www.nyu.edu/about/leadership-university-administration/office-of-the-president/general-counsel/compliance-and-risk-management.html>.

47. Georgetown University, Governance, Committees of the Board: <https://governance.georgetown.edu/board-of-directors/committees-of-the-board/>.

At Keele University in the United Kingdom, the university council receives a briefing about how it can be confident that the university's governance system is effective and how it would know if there were a problem.

The university council also reviews a comprehensive report that covers the "quality system" for the preceding three years.⁴⁸ At the University of London, the university senate provides an annual assurance report to the university council about the previous year. The senate has an Academic Governance Committee, supported by internal audit, which evaluates the governance structure and controls systems.⁴⁹

At Leeds College of Art in the UK, the Board of Governors monitors academic and financial matters instead of delegating to committees.

The Board receives a report from the CEO, reviews data, receives minutes of the Academic Board with a summary report highlighting key issues, and receives an annual report on strategic plan objectives, including academic quality.⁵⁰

At Arts University Bournemouth in the UK, the governing body receives a comprehensive annual report about academic matters, which includes data on academic areas.⁵¹

It is important to ensure that there are no "silos" in the university, meaning departments or units that do not communicate with each other or with management. Such silos put the university at risk for compliance failures, including but not limited to corruption.



RECOMMENDATION:

The compliance officer and internal audit should provide reports to university management and high-level committees regularly so that management has adequate information about what is happening throughout the university.

48. Committee of University Chairs, Illustrative Practice Note 3: Academic Governance (2017), at 2: <https://www.universitychairs.ac.uk/wp-content/files/2017/01/CUC-IPN3-Academic-Governance-Jan-17.pdf>.

49. Id. at 4.

50. Id. at 6.

51. Id. at 5.

CULTURE AND TONE FROM THE TOP

A strong culture of compliance is required in order to enlist the entire university community in efforts to prevent and detect corruption. Much has been written about “tone from the top”, recognizing that employees take their cue from the actions of management and senior staff.

Management of the university and its departments, as well as senior academic staff, should seek out opportunities to highlight their commitment to ethics and compliance through newsletters, workshops, emails, speeches, the university website, and informal interactions. Of course, they must practice what they preach.

The University of Texas Standards of Conduct explain: “Management at every level is expected to set an ethical ‘tone at the top’ and to be role models for ethical behavior in their departments”.⁵² Similarly, NYU’s website explains that “NYU is strongly committed to ethical conduct and fostering a ‘culture of compliance’”.⁵³

The State University of New York (Oswego) website includes a “Tone at the Top Letter” from the university’s president as an introduction to information about internal controls and processes. The letter explains:



*Being good stewards of the resources entrusted to us, and modeling ethical behavior while meeting our job requirements as employees of a public good, are ways that we put these core values into practice every day. Establishing and then following good systems of internal control are a means by which we incorporate these values into the fabric of our departments and offices».*⁵⁴

52. University of Texas, Standards of Conduct, at 1:

<https://www.utsystem.edu/sites/default/files/documents/publication/2021/ut-system-administration-standards-of-conduct/ut-system-administration-standards-of-conduct-07-2021.pdf>.

53. New York University, Compliance and Risk Management Program: <https://www.nyu.edu/about/policies-guidelines-compliance/compliance.html>.

54. State University of New York (Oswego), Tone at the Top Letter: <https://www1.oswego.edu/internal-control/presidents-tone-top-letter>.

The website of Binghamton University, State University of New York, similarly has a “Tone at the Top Memo” from the university president accompanying information about internal controls. The memo explains: “All of us, as state and Binghamton University employees, are responsible for adhering to the applicable controls and standards”.⁵⁵

The University of Mississippi website for its EthicsPoint reporting hotline includes a letter from the chancellor of the university encouraging employees and students to use the reporting hotline if they need confidentiality.

The letter explains: “The University of Mississippi takes unethical behavior and employee concerns very seriously and asks your cooperation in ensuring that our University is practicing the highest levels of ethical conduct”.⁵⁶ This high-level endorsement signals that the reporting hotline and ethical conduct are a priority for the university.

Universities can reinforce the importance of compliance efforts through regular communications to the university community and through academic conferences and workshops.

NYU’s Office of Compliance and Risk Management publishes a newsletter three times per year to provide information and updates related to ethics, compliance, and risk management, such as new policies and regulations.⁵⁷

The Ohio State University Risk Institute held a conference and breakfast sessions about governance and compliance culture in the business community.⁵⁸

The University of Montenegro held trainings, seminars, and workshops for faculty and students about academic integrity and sent frequent emails about academic integrity issues.⁵⁹

55. Binghamton University, State University of New York (SUNY), Tone at the Top Memo:

<https://www.binghamton.edu/offices/internal-control/tone-top-memo.html>.

56. University of Mississippi, EthicsPoint: <https://secure.ethicspoint.com/domain/media/en/gui/31500/index.html>.

57. New York University, Compliance Matters Newsletter: <https://www.nyu.edu/about/policies-guidelines-compliance/compliance/compliance-matters-newsletter.html>.

58. The Ohio State University, Tone at the Top: <https://u.osu.edu/riskinstitute/tag/tone-at-the-top/>. Academic and professional literature supports the importance of tone from the top. (Juras, Lovrinčević & Kružić, Implementing Organizational Ethics in an Academic Environment: The Case of a Croatian University, University of Split, Croatia, Proceedings of the 18th European Conference on Management Leadership and Governance (2022): <https://papers.academic-conferences.org/index.php/ecmlg/article/download/662/887>; Watson & James, Risk Management and Organisational Culture: Constructing ‘Tone at the Top’, Economic & Social Research Council (March 2021), available at <https://fe-governing.stir.ac.uk/files/2021/03/Project-Briefing-5-Risk-Management-and-Organisational-Culture.pdf>).

59. Gallant, Best Practice Programme, Council of Europe, at 30.



RECOMMENDATION:

In order to build a culture of compliance, management of the university and its departments, as well as senior academic staff, should be role models of ethical behavior. They should frequently emphasize the importance of compliance and anti-corruption efforts through newsletters, workshops, emails, speeches, the university website, and informal interactions.

II. Risk Assessment and Information Gathering

RISK ASSESSMENT

Each university faces different risks as a result of its size, location, academic focus, student body, and other factors. Universities should conduct a risk assessment and take a risk-based approach by prioritizing risks and allocating resources efficiently.

The risk assessment allows the university to tailor its controls, for example by targeting training toward the corruption risks that particular employees face. Risk assessments should be updated periodically or when a trigger event occurs, such as introducing a new program or changing the university's organizational structure.⁶⁰

Baylor University in the United States emphasizes that “[r]isks are considered and reviewed at the very top levels of the organization” and that “[r]isk management is part of the fabric of the organization and done as part of business as usual”.⁶¹

The University of Oxford website states that it follows international standards on risk management, including ISO Guide 73:2009 (risk management vocabulary) and ISO 31000:2009 (risk management principles and guidelines) and guidance from the Committee of University Chairs.⁶²

The University of Bath (UK) Statement of Corporate Governance for 2021-2022 explains that the university council annually approves a Risk Management Strategy and Strategic Risk Register, which identify risks and mitigants.⁶³

60. Anti-Corruption Ethics and Compliance Handbook for Business, OECD, UNODC, World Bank, at 14.

61. Baylor University, Risk Management Framework: <https://www.baylor.edu/risk/index.php?id=965277>.

62. University of Oxford, About Risk Management: <https://compliance.admin.ox.ac.uk/about-risk-management#collapse1094356> (in particular ISO Guide 73:2009 and ISO 31000:2009).

63. University of Bath, Statement of Corporate Governance (2021-2022): <https://www.bath.ac.uk/corporate-information/statement-of-corporate-governance-2021-22/>.

The Anti-Corruption Ethics and Compliance Handbook for Business lays out the following steps for conducting a risk assessment:

- Establish the risk assessment process in conjunction with key stakeholders, including methodology and the type of information to be collected.
- Identify the corruption risks in the university, using for example interviews, surveys, workshops, external research, and past incidents within the university.
- Rate the inherent risk (low, medium, or high), including both the probability that a type of corruption might occur and the degree of impact if it occurs, in order to prioritize the university's responses effectively.
- Identify and rate mitigating controls (low, medium, or high), including mapping them to corruption risks and characterizing the controls as preventative or detective.
- Calculate the residual risk, which is the remaining risk after taking the controls into consideration.
- Develop an action plan, taking into account risk tolerance and risk appetite.⁶⁴



RECOMMENDATION:

The university should conduct a risk assessment to determine the risks that it faces and their magnitude. The university should map these risks against corresponding controls to identify gaps. The risk assessment helps the university to prioritize risks and allocate resources efficiently. The risk assessment should be updated both periodically and when a trigger event occurs, such as the university rolling out a new program or changing its organizational structure.

64. Anti-Corruption Ethics and Compliance Handbook for Business, OECD, UNODC, World Bank, at 10-13.

INFORMATION GATHERING

In order to prevent and detect corruption, universities must understand what types of corruption are most prevalent. Universities can use surveys, focus groups, interviews, or report cards to obtain information about the views and experiences of students, teachers, and staff related to corruption at their university. Survey responses can be anonymized so that respondents are more likely to provide full and honest answers. The university should refresh its information periodically and track its progress.

Anonymization can increase the likelihood of full and complete responses to questions about corruption. In Canada in 2018-2019, a business school conducted focus groups of undergraduate students. Students typed initial responses, which were anonymized by a computer program. The students and a facilitator discussed the anonymized responses in a group setting. The student focus groups considered both student conduct and recommendations to mitigate corruption.⁶⁵

Surveys have provided a window into the willingness of members of the university community to report corruption. In Hungary in 2011, Transparency International Hungary and the Hungarian think tank Kutatopont conducted a survey of 1000 people between the ages of 15 and 29 about corruption in multiple areas, including higher education. Only **21%** said that they would report corruption. **38%** of those surveyed said that reporting corruption would have no impact, and **29%** of those surveyed were afraid of negative consequences from being a whistleblower.⁶⁶

Some surveys have been run by students. In 2010, an Armenian student group in cooperation with OSCE conducted a poll of university students about corruption in higher education. The poll found that **25%** of students had been involved in bribery.⁶⁷

In Kosovo, the Independent Parliament of Students of the University of Pristina sent a survey questionnaire to 3000 students to gather information about problems at the university. The survey identified problems with student registration, late payment of scholarships, and faculty misconduct.⁶⁸

65. Packalen & Rowbotham, Student Insight on Academic Integrity, in *Academic Integrity in Canada* (2022), at 358-360: <https://link.springer.com/book/10.1007/978-3-030-83255-1>.

66. Petra Burai, Youth, Integrity and Anti-Corruption Work in Hungary, in Transparency International, *Global Corruption Report: Education* (2013), at 372-374: www.transparency.org/gcr_education.

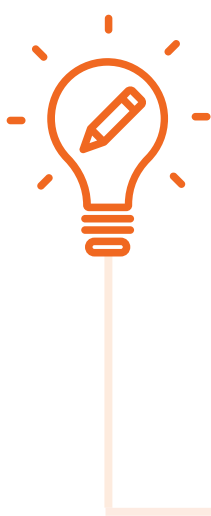
67. Joseph Mansilla, Using Non-Formal Learning to Engage Youth in Anticorruption Activities, in Transparency International, *Global Corruption Report: Education* (2013), at 367-368: www.transparency.org/gcr_education.

68. Muriel Poisson, *Corruption-Risk Assessment in the Kosovo Education Sector*, UNDP (2015), at 15: <https://etico.iiep.unesco.org/en/corruption-risk-assessment-kosovo-education-sector-findings-and-recommendations>.

Surveys of students, teachers, and staff can be used to develop educational and training materials, anti-corruption policies and procedures, and codes of conduct, as well as to test respondents' knowledge of policies, procedures, and codes of conduct. Argentina's Anti-Corruption Office, for example, used qualitative and quantitative surveys to understand students' views about corruption challenges. These responses were taken into account when creating educational materials and teacher training.⁶⁹ Interviews of students and teachers in Kosovo confirmed that they were aware of their code of conduct and knew its contents.⁷⁰

Report cards frequently are used to collect information about universities.⁷¹ In Bangladesh, Transparency International ran a program in which primary school students and parents filled out report cards about their experience with corruption.

The report cards showed that over **96%** of the students had been forced to pay illegal fees and that a large amount of money had been paid by parents in eight districts. The results were used to raise awareness about corruption, and law enforcement was notified of the issues.⁷²



RECOMMENDATION:

The university should periodically collect information about corruption at the university through surveys, interviews, focus groups, or report cards in order to understand the experiences and views of faculty, staff, and students.

Survey responses can be anonymized so that respondents are more likely to provide full and honest answers. The university also should evaluate knowledge of codes of conduct and anti-corruption and compliance policies and procedures among members of the university community.

69. Munro & Kirya, *Values Education for Public Integrity: What Works and What Doesn't*, U4 Anti-Corruption Resource Center (2020), at 21: <https://www.agenziacoazione.gov.it/wp-content/uploads/2020/06/values-education-for-public-integrity.pdf>.

70. Poisson, *Corruption-Risk Assessment in the Kosovo Education Sector*, at 14.

71. For an in-depth review of report cards of various types across 14 countries, see Cheng & Moses, *Promoting Transparency through Information: A Global Review of School Report Cards*, UNESCO & IIEP (2016): <https://unesdoc.unesco.org/ark:/48223/pf0000246358>.

72. Poisson, *Corruption and Education*, at 7; Shahnaz Karim, *Transparency in Education: Report Card in Bangladesh*, IIEP (2004), at 19-20: <https://unesdoc.unesco.org/ark:/48223/pf0000139031>. There are many examples of student evaluation of their universities. Scorecards have been used in Armenia, Ghana, Tanzania, Sierra Leone, and Bangladesh. (UNDP, *Fighting Corruption in the Education Sector*, at 44). The International Center for Academic Integrity published an *Academic Integrity Assessment Guide* to assess student and faculty attitudes and behavior. (Munro & Kirya, *Values Education for Public Integrity*, at 24).

COMMUNITY-BASED MONITORING

Some universities have supplemented their compliance and audit functions by using community-based monitoring – ad hoc controls involving members of the university community. Community-based monitoring can develop a sense of ownership among the participants. This is optional, but examples are provided below.

In Romania, the Coalition for Clean Universities involved students and teachers to monitor the Romanian higher education sector using the following categories for a total of 100 points:

- “Administrative transparency and probity: publication/public access to documents such as accounting and procurement records; income declarations and declarations of interests; documents attesting that the individual staff member had not been involved with the Communist political police **(30 points)**”;
- “Academic fairness: plagiarism, performance in research and teaching, efficacy of complaints mechanisms **(20 points)**”;
- “Quality of governance: nepotism, students’ participation in decision making, promotion and reward practices **(35 points)**”;
- “Financial management: discretionary expenditure, procurement processes **(15 points)**”.⁷³

Five teams of evaluators performed the assessments. Each team included a faculty member and a student, and the teams assessed only universities other than their own. From 2007 to 2010, the program evaluated 42 public universities in Romania.⁷⁴

In Peru, high school students participated in a youth auditor program run by the Office of the Comptroller General. From 2010 to 2022, more than 960,000 students participated, and 559,000 school oversight reports were submitted. One of the goals of the program was to instill ethical and civic values in the students.⁷⁵

73. UNDP, *Fighting Corruption in the Education Sector*, at 45.

74. *Id.*

75. ETICO, *Open Government Empowers Students, from Portugal to Peru* (8 December 2022): <https://etico.iiep.unesco.org/en/open-government-empowers-students-portugal-peru>.

In the Philippines, the Government Watch (G-Watch) of Ateneo School of Government ran a program called Bayanihang Eskwela for community monitoring of school building projects. Over 700 monitors in three rounds checked that 133 classrooms costing \$2.8 million were built in accordance with standards. Government and civil society worked together on the preparation and execution of the program.

Standards were published in advance to prevent corruption. Each school's monitoring team included the principal, a project engineer, representatives of parent-teacher associations, and members of NGOs. The monitoring used a yes/no checklist asking whether standards had been followed. Monitors gathered evidence including documents, recordings, and photos.⁷⁶

There are many other examples of community monitoring. In Armenia, the Anti-Corruption Participatory Monitoring project assessed the impact of anti-corruption initiatives through community monitoring at 44 educational institutions in Yerevan and 10 other towns in 2007. The observations were used to create anti-corruption recommendations.⁷⁷

In Lesotho, community-based monitoring teams ensured that school construction work was done according to standards.⁷⁸ In Uganda, schoolchildren monitored school grants, teacher absences, and misconduct. Law enforcement was informed about corruption among head teachers and instances of staff impregnating students.⁷⁹ In the Philippines, Boy Scouts monitored textbook delivery points, which ensured that the textbooks reached the schools.⁸⁰

When conducting community-based monitoring, it may be helpful for the participants to be involved in the creation of the criteria and questions. In Uganda, a School Management Committee including parents and teachers used scorecards to monitor schools.

When the scorecards were created by NGOs and education authorities, there was no improvement. When the scorecards were created by the School Management Committees, test scores and teacher and student attendance improved.⁸¹

76. UNDP, *Fighting Corruption in the Education Sector*, at 27-29.

77. *Id.* at 39.

78. Poisson, *Corruption and Education*, at 9.

79. UNDP, *Fighting Corruption in the Education Sector*, at 46.

80. Kirya, *Education Sector Corruption*, at 39.

81. *Id.* at 38-39.

“Social audits” are a form of community-based monitoring in which civic groups and citizens raise concerns to public officials in a public forum. The concerns often relate to the reconciliation of funding with spending. Social audits have been used, for example, by the government in the Indian state of Andhra Pradesh. Integrity Action, an international development NGO, has used a form of social audit to assess whether anti-corruption initiatives result in measurable improvement. Social audits, however, can run into difficulty with enforcement.⁸²



RECOMMENDATION:

The university can consider enlisting students and other members of the university community to engage in community monitoring. This provides an additional source of information to university management and expands the circle of people in the university who feel involved in anti-corruption initiatives.

III. Standards and Enforcement

CODES OF CONDUCT

A code of conduct is a set of written guidelines for members of the university community that explains ethical norms, prohibited conduct, obligations, and the proper channels for raising issues. A university’s code of conduct fosters integrity within the university and public trust in higher education.⁸³ Some universities have separate codes of conduct and codes of ethics, while others combine them. The code should include important topics such as conflicts of interest, reporting of misconduct, whistleblower protection, enforcement of the code, and academic integrity, including plagiarism.

It is helpful to involve teachers, teachers’ professional organizations, staff, and potentially student representatives in the development of the code of conduct. The draft should be circulated widely for comments. Workshops or online comment submission can be used to obtain feedback.⁸⁴

82. *Id.* at 36. In Italy, a national evaluation system required schools to conduct an internal self-assessment based on data and to create a plan for improvement. The schools also received audits from the Ministry of Education and were required to participate in public events aimed at “social reporting.” This program included self-assessment, ongoing monitoring, and periodic review. It focused in particular on student skills, performance in the labor market, and graduation rates. (ETINED, Vol. 1, 7th Session, at 157-159).

83. Muriel Poisson, *Guidelines for the Design and Effective Use of Teacher Codes of Conduct*, UNESCO & IIEP (2009), at 16-17, 32: <https://unesdoc.unesco.org/ark:/48223/pf0000185010>.

84. *Id.* at 25-28.

In Canada, draft standards of practice for teachers were reviewed by university staff, experts, teachers' organizations, and a doctoral student in ethics.⁸⁵ In Gambia and Sierra Leone, teachers' unions were consulted about draft codes of conduct.⁸⁶ The final version of the code of conduct should be distributed widely, and training sessions or workshops should be held to educate members of the university community about the code.⁸⁷ In Kosovo, a code of conduct for teachers and students was created in 2011 with support from USAID and the Kosovo teachers' association. The website of the Ministry of Education, Science, and Technology published the code of conduct, the code was distributed to all schools, and the schools posted the code on their walls. Interviews of students and teachers reflected that they knew the contents of the code. However, disciplinary action against teachers for violations was not common.⁸⁸

Many universities also post their codes of conduct on the internet. NYU's Code of Ethical Conduct lays out at a high level the ethical principles that members of the university community are expected to follow. These principles include adherence to the highest ethical standards, compliance with the law, avoiding conflicts of interest, maintenance of the highest standards of academic integrity, respect for the rights and dignity of others, maintenance and preservation of accurate records, conducting business practices with honesty and integrity, reporting violations of the code and enforcement of the code, and whistleblower protections.⁸⁹ The website includes detailed policies on specific areas like governance, financial affairs, compliance complaints, conflicts of interest, and human resources.⁹⁰

There are publicly available sources where universities can find examples of codes of conduct. UNESCO's International Institute for Educational Planning (IIEP) has an online toolkit for teachers' codes of conduct. This toolkit contains an interactive map with examples of codes of conduct from 89 countries.⁹¹

85. Nuland & Khandelwal, *Ethics in Education: The Role of Teacher Codes*, Canada and South Asia, UNESCO & IIEP (2006), at 52, 69: <https://unesdoc.unesco.org/ark:/48223/pf0000149079>.

86. UNDP, *Fighting Corruption in the Education Sector*, at 26.

87. Poisson, *Codes of Conduct*, at 33.

88. Poisson, *Corruption-Risk Assessment in the Kosovo Education Sector*, at 14. Some universities in Turkey also make their codes of ethics publicly available. (ETINED, Vol. 6, *Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey*, at 54).

89. New York University, *Code of Ethical Conduct*: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/code-of-ethical-conduct.html>.

90. New York University, *University Policies and Guidelines*: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines.html>; New York University, *Governance and Legal*: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/governance-legal.html>.

91. ETICO, *Teacher Codes of Conduct*: <https://etico.iiep.unesco.org/en/teacher-codes-conduct>. A set of recommendations for Armenia, published with support from the European Union and Council of Europe, provides model codes of ethics for administrators, faculty, and students. (*A Code of Practice for Ethical Conduct in Higher Education Institutions, Recommendations for the Ministry of Education and Science of the Republic of Armenia*, European Union & Council of Europe (2016): <https://rm.coe.int/code-of-ethics-eng-final/1680776219>).

In 2017, ETINED published a study on the status of codes of conduct across Europe. The study included detailed discussions about Albania, Azerbaijan, Croatia, England, Finland, Ireland, Malta, Russia, Scotland, Spain, and Sweden.⁹² The authors concluded that the following factors determine the impact of a code of conduct: “(a) stakeholder involvement in the development of the code, (b) the integration of dissemination activities into the education, training and professional review of teachers, (c) the organisation of practical workshops and seminars for teachers, and (d) the involvement of the professional bodies responsible for the code”.⁹³

ETINED’s review of approaches to academic integrity, primarily plagiarism and cheating, likewise highlighted the importance of codes of conduct. Most universities in Azerbaijan used codes of conduct, and one university had an honor code. Both students and staff viewed the universities as taking academic integrity seriously.⁹⁴ A university teacher in Georgia reported positive results from having students read out loud a declaration of originality before doing an assignment.⁹⁵



RECOMMENDATION:

The university should adopt a code of conduct in order to set out the expectations for faculty, staff, and students. The code should be created with the involvement of various groups within the university community. It should be made easily available, and training about the code should be provided. The code should cover important topics such as conflicts of interest, reporting of misconduct, whistleblower protection, enforcement of the code, and academic integrity, including plagiarism.

CONFLICTS OF INTEREST

Many universities have policies that prohibit undisclosed conflicts of interest. These policies seek to ensure that employees make decisions in the interest of the university rather than their own personal interests. Conflicts of interest can create an appearance of impropriety that compromises the public’s trust in the university.

92. ETINED, Vol. 4, Codes of Conduct. Specific countries’ codes of conduct also are discussed in other ETINED materials. (ETINED, Vol. 1, 7th Session, at 35-41 (Scotland)), 127-128 (Azerbaijan)), 153-154 (Hungary)).

93. ETINED, Vol. 4, Codes of Conduct, at 5.

94. ETINED, Vol. 6, Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey, at 33.

95. Id. at 40.

The NYU Employee Policy on Conflicts of Interest defines a conflict of interest as “any circumstance in which the personal, professional, financial, or other interests of an employee may potentially or actually diverge from, or may be reasonably perceived as potentially or actually diverging from, his or her obligations to NYU and the interests of NYU”.⁹⁶ The policy explains that “[e]ven the appearance of a conflict can be damaging to the reputation of NYU”.⁹⁷ Administrators at NYU complete an annual conflict of interest questionnaire.⁹⁸

The University of Texas Standards of Conduct similarly require that employees avoid direct or indirect conflicts of interest. This includes outside employment without prior approval or gifts that could influence the performance of the employee’s duties.⁹⁹



RECOMMENDATION:

The university should require that any potential conflicts of interest, including gifts and outside employment, be disclosed. This enables the university to avoid the appearance of impropriety and to ensure that faculty and staff decisions are made in the interest of the university rather than personal interests.

REPORTING CORRUPTION

Methods to report corruption should be well publicized so that members of the university community are able to use the process when the need arises. Reports of corruption are essential to an effective anti-corruption system because they inform the university of problems that might otherwise go undetected. Every report of corruption should receive careful consideration according to university policy.

96. New York University, Employee Policy on Conflicts of Interest: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/employee-policy-on-conflicts-of-interest.html>.

97. Id.

98. New York University, Conflict of Interest Disclosure Guidance: <https://www.nyu.edu/about/policies-guidelines-compliance/compliance/conflict-of-interest-guidance.html>.

99. University of Texas, Standards of Conduct, at 3: <https://www.utsystem.edu/sites/default/files/documents/publication/2021/ut-system-administration-standards-of-conduct/ut-system-administration-standards-of-conduct-07-2021.pdf>.

NYU's Compliance Complaint Policy explains that members of the university community "have an affirmative duty to disclose and seek guidance if they believe that another Member of the University Community or other person associated with or doing business with NYU is engaging in Wrongful Conduct."¹⁰⁰

Complaints can be submitted confidentially or anonymously through the Compliance and Risk Reporting telephone line or website. Complaints also can be made to a supervisor, the Chief Global Compliance Officer, the Office of General Counsel, or Internal Audit.¹⁰¹

NYU's Compliance and Risk Reporting Line website allows users to: (i) anonymously ask a question about ethics, compliance, or policy; (ii) report an incident; and (iii) check the status of a question or report. The reporting line can be used for questions or complaints about the Code of Ethical Conduct, policies, misconduct, conflicts of interest, financial and business integrity, misuse of university property, research issues, and other compliance and risk concerns.¹⁰²

The Office of Compliance and Risk Management maintains a log of compliance complaints, which keeps track of the receipt, investigation, and resolution of each complaint.¹⁰³

The University of Mississippi has a secure online EthicsPoint reporting system. The system allows users to select from a list of subject areas, such as academic affairs, accounting and financial, or research, with each category broken down into further subcategories.

The system asks a series of questions, including whether the person making the report wants to remain anonymous, and has an open-ended field where the user can enter a narrative description. The system also allows users to follow up on an existing report.¹⁰⁴

Case Western Reserve University in the United States encourages members of the university community to report concerns to their supervisor or to another university official.

100. New York University, Compliance Complaint: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/compliance-complaint-.html>.

101. Id.

102. New York University, Compliance and Risk Reporting Line: <https://www.nyu.edu/about/policies-guidelines-compliance/compliance/compliance-reportingline.html>, <https://app.convercent.com/en-us/LandingPage/5d07cd8b-d05d-e711-8117-000d3ab2feeb>.

103. New York University, Compliance Complaint: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/compliance-complaint-.html>.

104. University of Mississippi, EthicsPoint: <https://secure.ethicspoint.com/domain/media/en/gui/31500/index.html>.

However, “if that is not a viable option, or if the individual believes their concerns are being ignored”, the report may be made to other offices, such as human resources, internal audit, or the office of the general counsel.¹⁰⁵ If the person making the report is not comfortable speaking with a university official, the report may be made to an ethics and compliance hotline, which will be handled confidentially to the extent feasible.¹⁰⁶

Online platforms for reporting corruption have been run by entities outside of the university in some countries. India has an “I Paid a Bribe” website where users can file reports of corruption.¹⁰⁷ Transparency International’s Advocacy and Legal Advice Centers (ALACs), which operate in more than 60 countries, provide free and confidential advice to people who report corruption. These centers accept reports of corruption online, by phone, or in person.¹⁰⁸

In the Philippines, a program called Check My School created interactive maps of public schools with information about enrollment, budget, performance, and facilities. The online platform allowed users to provide feedback about schools through text message, Facebook, Twitter, email, or a website comment box.

The program prioritized one school per month and raised issues with the authorities, citizens’ groups, and media. This decreased response times for schools to deal with issues.¹⁰⁹



RECOMMENDATION:

The university should create and publicize methods for faculty, staff, and students to report potential misconduct, including in-person, online, telephone, or email reporting. The university should have an internal reporting mechanism but also may choose to publicize external reporting channels and resources. Every report of corruption should receive careful consideration according to university policy.

105. Case Western Reserve University, Non-Retaliation and Whistleblower Protection Policy Statement: <http://surl.li/kqmnh>.

106. Id.

107. “I Paid a Bribe”, India: www.ipaidabribe.com; Kirya, Education Sector Corruption, at 30.

108. Transparency International, Advocacy and Legal Advice Centers: <https://www.transparency.org/en/alacs>; Fabrizio Constantino, Corruption and Anti-Corruption within the Research Sector and University System in Bolivia, U4 Anti-Corruption Resource Center & Transparency International (2019), at 9: <http://surl.li/kqmnw>.

109. Mansilla, Using Non-Formal Learning to Engage Youth in Anticorruption Activities, at 369; Namita Singh, Mobilising Civil Society through Information and Communication Technologies, in Transparency International, Global Corruption Report: Education (2013), at 323: www.transparency.org/gcr_education.

WHISTLEBLOWER PROTECTIONS

Whistleblowers – those who report corruption or other misconduct – should be protected from retaliation and adverse consequences.¹¹⁰ These protections are necessary in order for people to feel comfortable reporting corruption. The university should punish retaliation against a whistleblower.

Universities typically make this protection for whistleblowers explicit in their policies and procedures:

University of Texas:

“U.T. System Administration does not tolerate retaliation against anyone who makes a good faith report of suspected misconduct or otherwise assists in an inquiry or investigation».”¹¹¹

NYU:

“The University promises that there will be no adverse action, retribution, or other reprisal for the good faith reporting of a suspected violation of this Code, even if the allegations ultimately prove to be without merit».”¹¹²

“No Member of the University Community who in good faith reports any Wrongful Conduct or suspected Wrongful Conduct or who cooperates in good faith with a University investigation of such a report will be subject to intimidation, harassment, discrimination, or other retaliation or, in the case of employees, adverse employment consequence».”¹¹³

Whistleblower protections must be enforced and cannot exist on paper only. Case Western Reserve University, for example, made clear in a policy statement that disciplinary action will be taken against any employee who retaliates against a whistleblower:

110. Anti-Corruption Ethics and Compliance Handbook for Business, OECD, UNODC, World Bank, at 60-62; An Anti-Corruption Ethics and Compliance Program for Business: A Practical Guide, UNODC, at 82-83; see also United Nations Convention Against Corruption, Articles 32 and 33.

111. University of Texas, Standards of Conduct, at 5: <http://surl.li/kqmsi>.

112. New York University, Code of Ethical Conduct: <http://surl.li/kqmta>.

113. New York University, Compliance Complaint: <http://surl.li/kqmua>.



Whistleblower protections are provided against retaliation. University employees are prohibited from retaliation against or any form of harassment of an individual who reports a concern in good faith. Any employee who engages in retaliation or harassment against a reporter may be subject to corrective action, up to and including termination.

This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation reductions, poor work assignments, or threats of physical or mental harm. Any whistleblower who believes they are being retaliated against must contact Employee Relations or the Integrity Hotline immediately so that the university may take appropriate action».¹¹⁴

Whistleblowers must make their reports in good faith and are not entitled to protection for intentionally false allegations. The NYU Code of Ethical Conduct states: “The University will, however, pursue disciplinary action against any member who is shown to have knowingly filed a false report with the intention to injure another”.¹¹⁵

Case Western Reserve University similarly explains: “The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing may be subject to corrective action, up to and including termination”.¹¹⁶



RECOMMENDATION:

University policies and training should make clear that the university prohibits intimidation, harassment, discrimination, adverse employment consequences, or other retaliation against whistleblowers. The university should impose disciplinary sanctions against anyone who retaliates against a whistleblower.

114. Case Western Reserve University, Non-Retaliation and Whistleblower Protection Policy Statement: <https://case.edu/hr/hr-policies/university-wide-expectations-and-services/non-retaliation-and-whistleblower-protection>.

115. New York University, Code of Ethical Conduct: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/code-of-ethical-conduct.html>.

116. Case Western Reserve University, Non-Retaliation and Whistleblower Protection Policy Statement: <https://case.edu/hr/hr-policies/university-wide-expectations-and-services/non-retaliation-and-whistleblower-protection>.

INVESTIGATION AND DISCIPLINARY SANCTIONS

The university must enforce its code of conduct and its policies and procedures. A procedure for the timely and fair investigation and punishment of corruption enhances trust in the educational system. Investigations should remain confidential to the extent feasible. Potential criminal conduct may be referred to law enforcement.

In a survey about codes of conduct in 24 countries, most responses agreed that sanctions were needed for violations of a code of conduct.¹¹⁷ Universities in Armenia and Azerbaijan keep records of cases in order to detect repeat offenders.¹¹⁸ In Albania, England, Ireland, Malta, Scotland, and other countries, serious violations can be punished by suspension or expulsion from the teaching profession.¹¹⁹

NYU's Code of Ethical Conduct states that the code will be enforced. The code explains that the university has the right to take disciplinary action against the wrongdoers and others who allowed the misconduct to occur through a failure to conduct reasonable diligence.

The university also may provide information to law enforcement.¹²⁰ University policy says that “[p]rompt and appropriate corrective action will be taken as warranted”.¹²¹ The Office of Compliance and Risk Management or the Office of General Counsel provides compliance oversight of the corrective action.¹²²

The NYU Office of Compliance and Risk Management evaluates each complaint to determine whether an investigation is needed and directs the investigation. If the complaint involves the Office of Compliance and Risk Management or the Chief Global Compliance Officer, then the evaluation and investigation are conducted by the Office of the General Counsel. The subject of a complaint may not participate in deliberations or vote on the matter.¹²³

117. Pippa McKelvie-Sebileau, *Patterns of Development and Use of Codes of Conduct for Teachers in 24 Countries* (2011), at 11: <https://unesdoc.unesco.org/ark:/48223/pf0000192392>.

118. ETINED, Vol. 6, *Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey*, at 23, 33.

119. ETINED, Vol. 4, *Codes of Conduct*, at 32.

120. New York University, *Code of Ethical Conduct*: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/code-of-ethical-conduct.html>.

121. New York University, *Compliance Complaint*: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/compliance-complaint-.html>.

122. *Id.*

123. *Id.*

NYU policy explains that the university attempts to maintain confidentiality, and anonymity if requested, for compliance complaints to the extent possible:

- All investigations will be conducted in a sensitive manner and information will be disclosed only as needed to facilitate the review of the investigation materials and as otherwise required by law...
- Where complaints are reported on an anonymous basis, the anonymity will be maintained, subject to applicable law. In the case of complaints not made on an anonymous basis but where confidentiality is desired or appropriate, confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and subject to applicable law.¹²⁴

Case Western Reserve University also explains that it will try to maintain confidentiality about the investigation to the extent feasible: “Efforts will be made to perform investigations discreetly. The details of the investigation will be kept confidential, to the extent feasible, and consistent with university policies and applicable federal, state, and local laws”.¹²⁵

A commission or committee is sometimes created to enforce a code of conduct.¹²⁶ In Hong Kong, a commission that included the local administration, teachers, and parents investigated violations of the code of conduct and made recommendations about consequences.¹²⁷

In Canada and Scotland, a teachers’ professional organization enforced the code of conduct. The organization in Canada was able to impose discipline but was not authorized to fire teachers. The organization in Scotland was able to fire teachers for malpractice.¹²⁸

In some countries, investigations have been conducted by outside entities in order to spur action by universities or law enforcement. In Kosovo, with support from the UNDP, Internews Kosova developed an online platform to report corruption in various sectors, including education. Internews then worked with investigators, including law students, across the country to pursue the reports.

124. Id.

125. Case Western Reserve University, Non-Retaliation and Whistleblower Protection Policy Statement: <https://case.edu/hr/hr-policies/university-wide-expectations-and-services/non-retaliation-and-whistleblower-protection>.

126. Poisson, Codes of Conduct, at 40.

127. Poisson, Corruption and Education, at 18; UNDP, Fighting Corruption in the Education Sector, at 26.

128. Poisson, Corruption and Education, at 18-19; UNDP, Fighting Corruption in the Education Sector, at 26.

500 of 2835 cases related to education. 207 were verified, and 95 were passed on to the authorities.¹²⁹ In Peru in 2006, Transparency International's Proetica and the ombudsman's office reviewed complaints of corruption in education and referred some complaints to the authorities.

The campaign raised awareness of corruption, and as a result the number of corruption complaints increased.¹³⁰



RECOMMENDATION:

The university should establish clear procedures for the timely and fair investigation of potential misconduct and for disciplinary action. Investigations should remain confidential to the extent feasible. The university should punish misconduct.

IV. Education, Training, and Awareness

ANTI-CORRUPTION EDUCATION AND TRAINING

In order to develop a culture of ethics and compliance in higher education, universities should introduce students, faculty, and staff to ethical norms and practical dilemmas through courses, workshops, and training.

Universities should provide in-depth training about their codes of conduct and policies and procedures. Anti-corruption education and training gives students, faculty, and staff the ability to identify issues, consider responses, report issues, and seek guidance.

In anti-corruption education and training, theory should be supplemented with real life scenarios, which can be accomplished interactively through role playing. Canadian universities held workshops for students that focused on scenarios, with the discussion tied to the specific context of the students' university.

129. Poisson, Corruption-Risk Assessment in the Kosovo Education Sector, at 15.

130. UNDP, Fighting Corruption in the Education Sector, at 39-40.

The goal was for the students to engage in critical thinking rather than give superficial answers. The scenarios were updated based on feedback from the students after the sessions.¹³¹

Numerous guides are available for anti-corruption education. The OECD published a guide to teaching about anti-corruption called “Education for Integrity: Teaching on Anti-Corruption, Values and the Rule of Law”.¹³² The UNODC published a module series about corruption and a module series about integrity and ethics as teaching aids for university education.¹³³

Universities may choose to maintain contact with teachers’ unions or teachers’ professional organizations about their training. This enables the university to incorporate feedback and decreases the likelihood that faculty receive conflicting guidance from their university and professional organizations. German development agency GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit) held training for teachers’ unions in Honduras on corruption issues.¹³⁴

Students also may benefit from mentorship programs with professional associations or potential employers to promote professional ethics. Transparency International France provided training on professional ethics for university students utilizing role playing and situational exercises.¹³⁵ In Bulgaria, students received both theoretical and practical ethics education focused on future employment, but the program was discontinued due to a lack of qualified teachers.¹³⁶

In addition to ethics training, it is helpful for faculty and staff to receive training focused on capacity building. Capacity building can prevent ethical issues from arising in the first place and can improve the quality of services provided by the university. In the UK, newly appointed school principals have taken basic financial training under a program called National Professional Qualification for Headship.

131. Penaluna & Ross, How to Talk about Academic Integrity So Students Will Listen: Addressing Ethical Decision-Making Using Scenarios, in *Academic Integrity in Canada* (2022), at 400-405: <https://link.springer.com/book/10.1007/978-3-030-83255-1>.

132. OECD, *Education for Integrity: Teaching on Anti-Corruption, Values and the Rule of Law* (2018): <https://www.oecd.org/governance/ethics/education-for-integrity-web.pdf>.

133. UNODC, *University Module Series on Anti-Corruption*: https://grace.unodc.org/grace/academia/module-series-on-anti-corruption.html?lf_id=; UNODC, *University Module Series on Integrity and Ethics*: <https://grace.unodc.org/grace/en/academia/module-series-on-integrity-and-ethics.html>.

134. UNDP, *Fighting Corruption in the Education Sector*, at 50.

135. Laurence Fabre, ETICO, *Transparency International France Is Training Students in the Fight Against Corruption* (14 February 2020): <https://etico.iiep.unesco.org/en/transparency-international-france-training-students-fight-against-corruption>.

136. Pliksnys, Kopnicka, Hrynevych & Palicarsky, *Transparency in Education in Eastern Europe*, UNESCO & IIEP (2009), at 81-82: <https://unesdoc.unesco.org/ark:/48223/pf0000186429>.

In Brazil's Rio de Grande do Sul state, the central authority provided a financial autonomy guide to schools that included relevant legislation, funding formulas, and recommendations about management.¹³⁷

Some universities have created online or hybrid format games for anti-corruption education and training. For example, Erasmus University Rotterdam created a digital Dilemma Game about research integrity and professionalism. The game requires participants to choose and defend proposed courses of conduct in response to ethical dilemmas. The game can be played by an individual or can be used in a group or lecture setting.¹³⁸

The University of Oslo created a program called CO:RE, which includes a digital webinar series, an interactive resource base, and a discussion forum. The webinar series provides presentations and interactive question and answer sessions about research integrity.¹³⁹ The University of Groningen in the Netherlands created an online role-playing game about data privacy in research.¹⁴⁰

Amsterdam University Medical Center and Vrije Universiteit Amsterdam created a platform called the Embassy of Good Science as a resource for research integrity and ethics. The platform has four sections: themes, resources, community, and training. Users can contribute material to the platform. The platform also includes the "VIRT2UE Train the Trainer" program on research integrity.¹⁴¹



RECOMMENDATION:

Universities should provide interactive scenario-based training and education to faculty, staff, and students. The training should include the university's code of conduct and anti-corruption policies and procedures. Universities can choose to incorporate computer-based formats, such as webinars and online games, for anti-corruption training if feasible.

137. Poisson, Corruption and Education, at 12.

138. Gallant, Best Practice Programme, Council of Europe, at 17-18; Erasmus University Rotterdam, Dilemma Game: <https://www.eur.nl/en/about-eur/policy-and-regulations/integrity/research-integrity/dilemma-game>.

139. Gallant, Best Practice Programme, Council of Europe, at 23; CO:RE: <https://core-evidence.eu/>.

140. Gallant, Best Practice Programme, Council of Europe, at 34; University of Groningen, Role Playing Game: <https://sites.google.com/rug.nl/privacy-in-research/role-playing-game>.

141. Gallant, Best Practice Programme, Council of Europe, at 28-29, 38-39; The Embassy of Good Science, Main Page: https://embassy.science/wiki/Main_Page; The Embassy of Good Science, Training: <https://embassy.science/wiki/Training>. The Flemish Interuniversity Council also created an online tool, called Mind the GAP (Good Academic Practice), to teach researchers about academic integrity. (Gallant, Best Practice Programme, Council of Europe, at 32-33).

RAISING AWARENESS

Awareness campaigns are frequently used to build support and momentum for new anti-corruption initiatives. Anti-corruption efforts are more likely to succeed if there is a broad consensus about their importance. Members of the university community also can play a greater role in anti-corruption efforts if they are aware of their obligations and available resources.

Awareness campaigns can utilize various forms of media and communication, including videos, posters, educational materials, and social media. In Greece, an OECD project created a series of YouTube videos to popularize anti-corruption efforts.¹⁴² A partnership between German development agency GIZ and the Sierra Leone anti-corruption commission raised awareness through radio, television, and educational material, including cartoons and posters.¹⁴³

Some countries have raised awareness through competitions for students. In 2022, Brazil held its second Coding4Integrity youth hackathon in which teams, including university students, developed technology to help businesses with anti-corruption efforts.¹⁴⁴

In 2020, Greece ran an “Integrity Leaders of Tomorrow” competition, in which secondary school students prepared essays, speeches, poems, paintings, drawings, photographs, and short films.¹⁴⁵

Successful awareness campaigns frequently involve students. In Macedonia, the Youth Educational Forum (YEF) organized programs and activities related to corruption, including debates, a radio program for citizen journalism, movie nights, and research about corruption in higher education.

The Anti-Corruption Student Network in South-East Europe, which included YEF, published a guide to anti-corruption monitoring and advocacy in universities called the “First Aid Kit for Higher Education: A Know-How Package for Student Research”. YEF also led an initiative to design and adopt codes of conduct for universities.¹⁴⁶

142. OECD, Engaging Youth in the Fight Against Corruption: <https://www.oecd.org/corruption/ethics/youth-anti-corruption-campaign.htm>.

143. UNDP, Fighting Corruption in the Education Sector, at 41.

144. UNODC, Brazilian Youth Anti-Corruption Hackathon 2022: <https://grace.unodc.org/grace/en/youth-empowerment/coding4integrity/brazilian-youth-anti-corruption-hackathon-2022.html>.

145. UNODC, Special Event on Meaningful Engagement of Youth in Anti-Corruption Efforts (15 June 2022): <https://grace.unodc.org/grace/en/news-and-events/special-event-on-meaningful-engagement-of-youth-in-anti-corruption-efforts-june-2022.html>.

146. Mansilla, Using Non-Formal Learning to Engage Youth in Anticorruption Activities, at 369.

Student organizations in other countries likewise have run awareness campaigns. In Sierra Leone, students in secondary schools ran six “integrity clubs” to raise awareness about corruption among students.¹⁴⁷ In Paraguay, a student organization called Youth Change Reaction raised awareness about corruption in the student body and put students in touch with government and non-governmental anti-corruption programs. Youth Change Reaction also held “Transparency Talks”, which led the Paraguay Ministry of Education to hold workshops for students on corruption.¹⁴⁸

Awareness campaigns sometimes have been run by civil society, government, and professional organizations. In Mali, the Association of Journalists against Corruption led an advocacy campaign called “Eradicate Corruption in Education” with the support of USAID in 2002-2004. They worked with the Ministry of Education and teacher unions to raise awareness about the effects of corruption. The campaign resulted in more transparent student grading and more transparency about the process and criteria for scholarships.¹⁴⁹



RECOMMENDATION:

The university can organize an awareness campaign, including anti-corruption-themed events, social media, posters, competitions, and other methods, in order to popularize anti-corruption initiatives.

V. Optimization of Processes

FINANCIAL MANAGEMENT

Financial management is needed to prevent and detect financial misconduct and errors. Universities should have a reliable method to track financial flows accurately, transparently, and comprehensively. All funds received by the university ultimately should be used for the intended purpose.

147. UNDP, *Fighting Corruption in the Education Sector*, at 41.

148. Mansilla, *Using Non-Formal Learning to Engage Youth in Anticorruption Activities*, at 368. In some cases, students have raised awareness about corruption through protests. In Slovakia and the Czech Republic in 2017, university and secondary school students held a march and circulated a petition to protest the misappropriation of private sector funds intended for universities. (Monica Kirya, *Corruption in Universities: Paths to Integrity in the Higher Education Subsector*, U4 Anti-Corruption Resource Center (2019), at 20: <https://www.u4.no/publications/corruption-in-universities-paths-to-integrity-in-the-higher-education-subsector.pdf>).

149. UNDP, *Fighting Corruption in the Education Sector*, at 40.

This is important for both educational quality and public trust in the institution of higher education.

Universities have departments responsible for financial management and provide extensive guidance for university staff. The Columbia University Finance Department and the University of Oxford Finance Division websites provide information about a wide range of financial topics, including budgeting, accounting, reporting, policies, and training.¹⁵⁰ The Princeton University Budgeting and Financial Management office website provides information about budgeting and planning, financial controls, financial record retention, financial review and monitoring, and fund stewardship, among other topics.¹⁵¹

The University of Texas has a department called Accounting & Financial Management, which collaborates with members of the university community and serves as a subject matter expert for financial compliance and reporting requirements.¹⁵²

Princeton University has controls designed to both prevent and detect problems with financial management. Financial reviews typically are conducted monthly, though they can be performed more or less frequently depending on the activity. This includes a high-level review of the university's finances and a transaction-level review of specific areas to check that everything looks reasonable.¹⁵³ In order to create checks and balances, the university segregates duties related to processing, authorization, and monitoring (review and reconciliation) of transactions, as well as physical custody of assets.¹⁵⁴

Princeton uses a wide range of computer systems to manage its financial activities, including procurement, grants, payments, reimbursements, salary, and student financials.¹⁵⁵

150. Columbia University, Columbia Finance: <https://www.finance.columbia.edu/>; University of Oxford, Finance Division: <https://finance.web.ox.ac.uk/>.

151. Princeton University, Budgeting and Financial Management: <https://finance.princeton.edu/budgeting-financial-management://finance.princeton.edu/budgeting-financial-management>; Princeton University, Financial Management: <https://finance.princeton.edu/budgeting-financial-management/financial-management>.

152. University of Texas, About Accounting & Financial Management: <https://afm.utexas.edu/about>.

153. Princeton University, Financial Review and Monitoring: <https://finance.princeton.edu/budgeting-financial-management/financial-management/financial-review-and-monitoring>. Spendable balance reviews ensure that departments do not spend beyond the limit for any individual funding source. (Princeton University, Spendable Balance Review: <https://finance.princeton.edu/budgeting-financial-management/financial-management/spendable-balance-review>).

154. Princeton University, Departmental Financial Controls: <https://finance.princeton.edu/budgeting-financial-management/financial-management/departamental-financial-controls>.

155. Princeton University, Financial Systems: <https://finance.princeton.edu/financial-systems>; Princeton University, F&T Managed Financial Systems: <https://finance.princeton.edu/financial-systems/ft-managed-financial-systems>; Princeton University, Additional Financial Systems: <https://finance.princeton.edu/financial-systems/additional-financial-systems>.

In order to preserve the security of financial information, the systems have varying levels of access based on the role of the user, such as approver, financial manager, and report viewer.¹⁵⁶

The academic literature about anti-corruption efforts in higher education describes the use of Public Expenditure Tracking Surveys (PETS), which track flows of money. These were first used in Uganda in 1996, followed by other countries including Tanzania, Ghana and Honduras.¹⁵⁷ PETS showed that, in 1995 in Uganda, **78%** of per-capita grant funds provided to primary schools did not reach the schools.¹⁵⁸ Among other things, officials often inflated the prices of items procured for the schools.¹⁵⁹ The government then began to require publication of amounts allocated to the schools and amounts received. As a result, leakage fell to **18%** in 2001.¹⁶⁰

Universities also can evaluate the reliability of the hands through which the money passes. In Sierra Leone, **45%** of school grants disbursed through government offices reached the schools, whereas **98.6%** of grants disbursed through the accounting firm KPMG reached the schools. Sierra Leone eventually transitioned to a system in which the central government sent money to local councils, which sent the money directly to school bank accounts.

Schools were required to account for expenses and provide receipts. In Kenya, transferring textbook grants directly to school bank accounts prevented leakage of funds.¹⁶¹ In addition to tracking flows of funds, universities can increase predictability by creating a realistic budget forecast and budget requirements several years into the future.

In Bangladesh, a medium-term expenditure framework (MTEF) setting out budget requirements was created for seven government ministries, including the Ministry of Education, with support from the UK Department for International Development, the World Bank, and the International Monetary Fund.

156. Princeton University, Information Access and Security: <https://finance.princeton.edu/financial-systems/information-access-and-security>.

157. UNODC Anti-Corruption Module 9, at 15.

158. Reinikka & Svensson, Local Capture: Evidence from a Central Government Transfer Program in Uganda, Quarterly Journal of Economics (May 2004), at 697: <https://www.jakobsvensson.com/uploads/9/9/1/0/99107788/25098697.pdf>; Reinikka & Smith, Public Expenditure Tracking Surveys in Education, UNESCO & IIEP (2004), at 74: <https://unesdoc.unesco.org/ark:/48223/pf0000136267>; Poisson, Corruption and Education, at 5, 20; Kirya, Education Sector Corruption, at 34-35.

159. Reinikka & Smith, Public Expenditure Tracking Surveys in Education, at 74.

160. Id. at 76; see also Poisson, Corruption and Education, 20; Kirya, Education Sector Corruption, at 34-35. In Ghana, PETS showed that 49% of non-salary funds provided to primary schools in 1998 were misappropriated. (Poisson, Corruption and Education, at 5, 20; Reinikka & Svensson, Local Capture: Evidence from a Central Government Transfer Program in Uganda, at 697-698). In Cambodia in 2017, PETS showed that schools received the full amount but with unexplained delays in disbursement. (Kirya, Education Sector Corruption, at 35). In Tanzania, a similar campaign was unsuccessful because the government challenged the methodology and the publicly posted information was not sufficiently specific (Id.).

161. UNDP, Fighting Corruption in the Education Sector, at 31-33.

The expenditure framework facilitated monthly fiscal reporting by the government.¹⁶² Pennsylvania State University in the United States also created a multi-year budget model with the goal of “reducing costs, identifying efficiencies, and enhancing revenues”.¹⁶³ Educational institutions can make processes transparent where possible. In Mexico, Universidad Nacional Autonoma of Mexico published all tenders online.¹⁶⁴ Argentina improved its process for procurement of textbooks by increasing transparency in committee selection and procurement criteria, as well as using an integrity pact.¹⁶⁵



RECOMMENDATION:

The university should evaluate its financial management processes to ensure that it tracks all flows of funds from receipt to disbursement accurately, transparently, and comprehensively in order to prevent and detect both misconduct and errors.

INFORMATION TECHNOLOGY

A university may use computerized information technology systems if it concludes that doing so would improve anti-corruption controls and the quality of records and data. Universities need to consider costs and priorities in determining which areas should be computerized. Technology can be helpful, for example, in procurement, budget tracking, monitoring, recordkeeping, reporting of corruption, information gathering, training, and other areas.

Some of the examples discussed in previous sections of this resource reflect that universities are successfully using technology to achieve their goals. NYU has an online Compliance and Risk Reporting Line administered by a private reporting vendor,¹⁶⁶ and the University of Mississippi has an online EthicsPoint reporting system.¹⁶⁷

162. Id. at 29-30.

163. Pennsylvania State University, Budget Allocation Approach History: <https://budgetandfinance.psu.edu/history>.

164. Constantino, Corruption and Anti-Corruption within the Research Sector and University System in Bolivia, at 11.

165. UNDP, Fighting Corruption in the Education Sector, at 41-42. Transparency is helpful in non-budgetary matters as well. Pristina, Kosovo, made procedures for recruitment of school directors and teachers more transparent. They invited inspectors to participate, publicized results, and allowed for appeals of decisions. (Poisson, Corruption-Risk Assessment in the Kosovo Education Sector, at 15).

166. New York University, Compliance and Risk Reporting Line: <https://www.nyu.edu/about/policies-guidelines-compliance/compliance/compliance-reportingline.html>, <https://app.convercent.com/en-us/LandingPage/5d07cd8b-d05d-e711-8117-000d3ab2feeb>.

167. University of Mississippi, EthicsPoint: <https://secure.ethicspoint.com/domain/media/en/gui/31500/index.html>.

Princeton University uses computer systems to manage its financial activities, including procurement, grants, payments, reimbursements, salary, and student financials.¹⁶⁸ Multiple universities have created online anti-corruption resources and training.¹⁶⁹

Universities around the world have computerized processes to address risk areas of particular concern. In Chile, bidders for the national school food program (Programa de Alimentación Escolar) were selected impartially and transparently using a linear programming model on the basis of multiple criteria.¹⁷⁰ In Lebanon, the computerization of exam administration, including test and staff selection, assignment of exam rooms, grading of exams, and processing of results, made it easier to detect violations of exam rules.¹⁷¹ In Gambia, teacher skills were entered into computer systems to decrease rent seeking, favoritism, and nepotism.¹⁷² Zambia improved its payroll management tools.¹⁷³ Digital or online tools for verification of academic diplomas have been developed in the United States, Ukraine, and other countries.¹⁷⁴



RECOMMENDATION:

The university can use computerized information technology systems if doing so would improve anti-corruption controls or the quality of records and data.

VI. Academic Integrity

ACADEMIC INTEGRITY PRACTICES

“Academic integrity” refers to ethical behavior in an academic setting and the absence of misconduct such as plagiarism, cheating, and bribery. Academic integrity is essential in a university because it relates directly to the quality of the university’s core services and products. A comprehensive approach is needed in order to build academic integrity.

168. Princeton University, Financial Systems: <https://finance.princeton.edu/financial-systems>; Princeton University, F&T Managed Financial Systems: <https://finance.princeton.edu/financial-systems/ft-managed-financial-systems>; Princeton University, Additional Financial Systems: <https://finance.princeton.edu/financial-systems/additional-financial-systems>.

169. Gallant, Best Practice Programme, Council of Europe, at 17-18, 23, 28-29, 32-34, 38-39.

170. Poisson, Corruption and Education, at 12.

171. UNODC Anti-Corruption Module 9, at 16; Poisson, Corruption and Education, at 12-13.

172. UNDP, Fighting Corruption in the Education Sector, at 37-38.

173. Id. at 37.

174. Kirya, Corruption in Universities, at 20-21; ETINED, Vol. 1, 7th Session, at 86-87. Kosovo created a database run by the Department for Planning and Analysis of the Ministry of Education, Science, and Technology, which allowed schools to input information about enrollment, class size, teachers, and other categories. (Poisson, Corruption-Risk Assessment in the Kosovo Education Sector, at 14).

In a project funded by the European Commission, a consortium of five universities from 2010 to 2013 conducted surveys of faculty and students in 27 countries in the European Union to determine the effectiveness of policies about plagiarism and academic misconduct.

In some countries, however, there was reluctance to respond to the surveys due to concerns about anonymity, hesitance to reveal problems at the university, and unclear policies. Generally, the survey found a lack of agreement across countries about what practices are acceptable.¹⁷⁵

Universities should cover academic integrity, including plagiarism and cheating, in their codes of conduct and policies and procedures. The NYU Code of Ethical Conduct states that “[e]very member of the University involved in teaching and research activities is expected to conform to the highest standards of honesty and integrity”.¹⁷⁶

The code makes clear that “[a]ctivities such as plagiarism, misrepresentation, and falsification of data are expressly prohibited”.¹⁷⁷ The university has a separate policy about academic integrity, which provides specific examples of plagiarism and cheating.

The policy explains that “[v]iolations may result in failure on a particular assignment, failure in a course, suspension or expulsion from the University, or other penalties”.¹⁷⁸

ETINED has published detailed studies of university practices related to academic integrity and plagiarism based on questionnaires, interviews, and focus groups.¹⁷⁹

Recommendations from these studies include training for students and faculty, clear guidelines, improved oversight of exams, investigation and punishment of rules violations, anti-plagiarism software, procedures for whistleblowing, tone from the top, disclosure of conflicts of interest, and an emphasis on critical thinking instead of rote learning.¹⁸⁰

175. ETINED, Vol. 1, 7th Session, at 55-58.

176. New York University, Code of Ethical Conduct: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/code-of-ethical-conduct.html#maintenance>.

177. Id.

178. New York University, Academic Integrity for Students at NYU: <https://www.nyu.edu/about/policies-guidelines-compliance/policies-and-guidelines/academic-integrity-for-students-at-nyu.html>.

179. ETINED, Vol. 5, South-East European Project on Policies for Academic Integrity, at 9-10; ETINED, Vol. 6, Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey, at 13-14.

180. ETINED, Vol. 5, South-East European Project on Policies for Academic Integrity, at 57; ETINED, Vol. 6, Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey, at 69-71.

Many universities have conducted awareness raising events related to academic integrity, including, for example, anti-corruption days in Azerbaijan and Georgia and seminars and conferences on academic integrity and academic writing in Turkey.¹⁸¹

In Azerbaijan, academic exchanges and programs with universities in other countries have helped to improve the culture of academic integrity.¹⁸² The University of Zadar in Croatia offered online workshops for students on academic integrity.¹⁸³ International Vision University in North Macedonia conducted meetings, webinars, and training for students and faculty about academic integrity.¹⁸⁴

Universities should give assignments and examinations that emphasize critical thinking, which decreases the incentive for students to cheat. Universities in Kazakhstan, for example, have reported positive results from using challenging examinations instead of rote learning or multiple choice tests.¹⁸⁵

A university in Armenia has a policy of changing assignments and exams every year to prevent recycling of answers.¹⁸⁶ The University of National and World Economy in Bulgaria decreased plagiarism by using a final exam that required students to create a video textbook on a topic from the course.¹⁸⁷

Universities can require students to check in with advisors during the process of writing substantial research projects. The advisors provide advice, and cheating becomes more difficult. In Armenia and Turkey, professors review student drafts.¹⁸⁸ At a university in Kazakhstan, supervisors mark the steps in the writing process in a computer system and have oversight of the final version.¹⁸⁹ At a university in Turkey, students must defend their work orally.¹⁹⁰

Some universities have created programs that give students guidance about plagiarism questions before they submit their work. The Catholic University of Croatia allows students to submit graduate theses for an anti-plagiarism review, which checks for plagiarism and allows the students to fix any issues.

181. ETINED, Vol. 6, Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey, at 19.

182. Id. at 33.

183. Gallant, Best Practice Programme, Council of Europe, at 43.

184. Id. at 42.

185. ETINED, Vol. 6, Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey, at 46.

186. Id. at 23.

187. Gallant, Best Practice Programme, Council of Europe, at 43.

188. ETINED, Vol. 6, Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey, at 23-24, 54.

189. Id. at 46-47.

190. Id. at 54.

Nicolae Balcescu Land Forces Academy in Romania decreased plagiarism by creating a Department of Intellectual Property and Academic Integrity, as well as Standard Operating Procedures, in order to provide guidance to students and faculty. Andrassy University Budapest in Hungary created a Language and Spelling Check Service to provide guidance to students writing in a foreign language. The students received 30-minute feedback sessions from proofreaders, who also looked for breaches of academic integrity.¹⁹¹

Improving students' writing ability may decrease the temptation of academic dishonesty. Two universities in Georgia created academic writing centers to improve students' skills. One of the centers teaches a course called "Academic Techniques" to all students in Georgian and English.¹⁹²

Polis University in Albania provided a course on research methods to decrease plagiarism among doctoral students.¹⁹³ A university in Azerbaijan held seminars to help students who were struggling academically.¹⁹⁴ A university in Kazakhstan made a website for student questions, which were answered by academic staff.¹⁹⁵

Many universities have made plagiarism software available to professors to monitor academic integrity. South African universities that used anti-plagiarism software decreased plagiarism by **44%**.

A study showed that universities in 12 of 15 countries using anti-plagiarism software reduced plagiarism by more than **30%**.¹⁹⁶ At Polis University in Albania, instructors of a course about research methods used anti-plagiarism software as a tool for teaching students about academic integrity.¹⁹⁷

The University of Montenegro employed a comprehensive approach to developing a culture of academic integrity. The university updated its policies and code of ethics. A vice rector was responsible for the academic integrity plan, which was updated annually. An external evaluation assessed the university's processes. An Ethics Committee, which included one member from the student government, adjudicated cases of corruption.

191. Gallant, Best Practice Programme, Council of Europe, at 41-42.

192. ETINED, Vol. 6, Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey, at 40.

193. Gallant, Best Practice Programme, Council of Europe, at 42.

194. ETINED, Vol. 6, Project on Academic Integrity in Armenia, Azerbaijan, Georgia, Kazakhstan and Turkey, at 33.

195. Id. at 47. A university in Azerbaijan also created a webpage about academic dishonesty. (Id. at 33).

196. Kirya, Corruption in Universities, at 20.

197. Gallant, Best Practice Programme, Council of Europe, at 42.

Each faculty unit had academic integrity officers responsible for academic integrity issues and training for students. The university held trainings, seminars, and workshops for faculty and students related to academic integrity. Online academic integrity courses were mandatory for all students. The university sent frequent emails about academic integrity issues. Anti-plagiarism software was used to check faculty research and student theses.¹⁹⁸

In Romania, the Ministry of Education adopted an anti-corruption strategy for 2013-2015 that combined multiple approaches in order to improve academic integrity, among other corruption issues. There were focus groups, a national survey, debates, anti-corruption workshops, trainings, and anti-corruption guides.

A database of procedures and monitoring tools was created. The anti-corruption campaign was promoted through television, radio, print media, and online. There was an online portal for reporting corruption, as well as a telephone hotline that operated during national examinations. Procedures for dealing with plagiarism were created.

Universities conducted a thorough review of doctoral theses for plagiarism. Capacity-building training was provided to improve the skills of university staff in using the anti-plagiarism system and tools. Universities also increased transparency in decision-making about conferring doctorates and academic titles.¹⁹⁹



RECOMMENDATION:

In order to promote academic integrity, the university can make available anti-plagiarism software, provide training, build students' writing capacity, use exams that require critical thinking, and require check-ins with advisors for substantial writing projects. Universities also should address academic integrity in their codes of conduct and policies and procedures.

198. Id. at 30-31.

199. ETINED, Vol. 1, 7th Session, at 180-182.

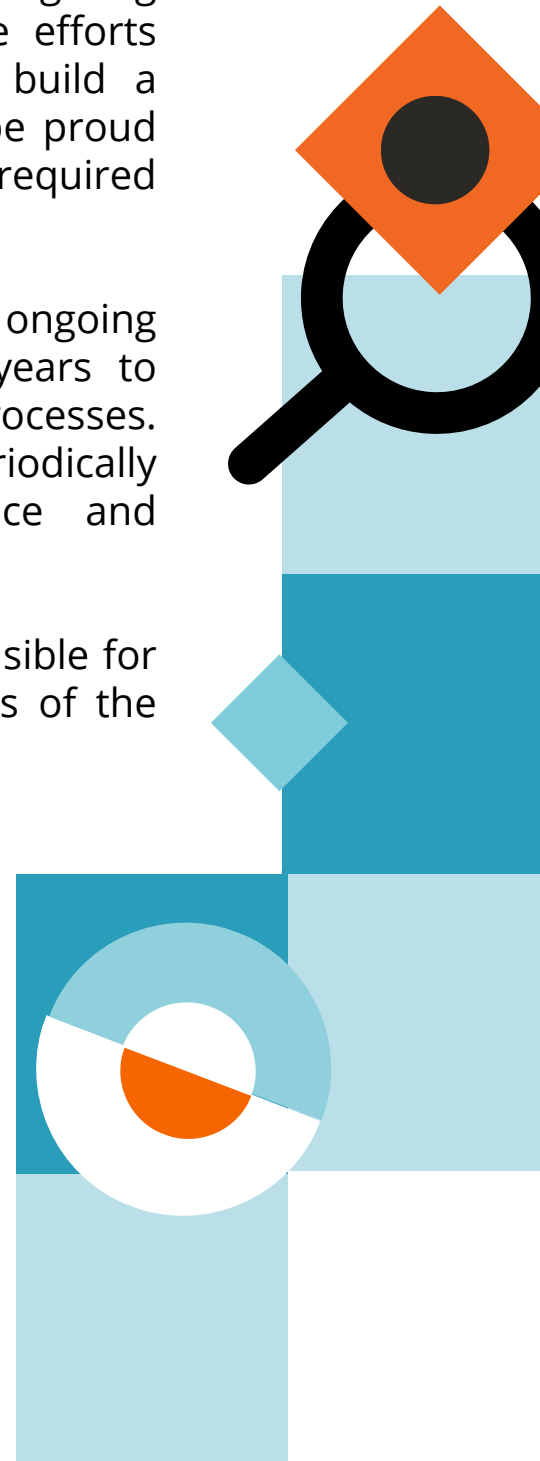
CONCLUSION

Much of the discussion about corruption in higher education is framed negatively: “anti-corruption,” “fighting corruption”, and “combating corruption”. These efforts also can be framed positively, as efforts to build a university that faculty, staff, and students can be proud of. A proactive and comprehensive approach is required to accomplish this goal.

The work of building an ethical university is ongoing rather than a one-time project. It can take years to develop the required culture, controls, and processes. The university should track its progress and periodically evaluate the effectiveness of its compliance and governance systems.

Every individual in the university must be responsible for upholding the ethical and compliance standards of the university.

It is not realistic to banish corruption or misconduct once and for all from any institution. It is entirely realistic, however, to build an institution in which instances of corruption are the exception rather than the rule and are isolated occurrences rather than systemic problems. All universities owe it to their students and faculty to commit to this effort.



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