



UNIVERSITY OF
THESSALY

**CONFLICTS OF INTEREST REGULATION AND
INCIDENT RESPONSE PROTOCOLS FOR FRAUD AND
CORRUPTION
OF THE UNIVERSITY OF THESSALY**

Website

<https://www.uth.gr/panepistimio/thesmika/themata-deontologias>

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INTRODUCTION FROM THE PRESIDENT OF THE ETHICS COMMITTEE

The “Conflicts of Interest Regulation and Incidence Response Protocols for Fraud and Corruption” follows upon the “Code of Ethical Conduct and Good Practice” of the University of Thessaly (UTH) which embraces the vision, principles and guidelines of our Institute.

The enactment of the herein regulative document is aiming to create a framework, for the first time in an academic environment, that defines rules which guide the conduct of the members of UTH during the performance of their duties, with an interest in preventing incidents of conflict of interest and misconduct, or corruption or fraud.

It is applicable to all members of the academic community, their collaborators and everyone who provides their services to UTH.

Drawing up the herein regulative document is a cooperative effort, including input by the “Student Advocate”. All students of UTH are encouraged to express their concerns or suspicions about any fraud or corruption issues at the earliest stage. They can and must file a complaint or ask for advice from the “Student Advocate” of UTH.

Compliance with regulations by all members of UTH is necessary in order to maintain the prestige and reliability of UTH and prevent risk of exposure to possible dangers of fraud and corruption, thus strengthening the integrity and transparency in decision making as well as in all its activities.

Non-compliance with the principles of this regulative document should result in imposing penalties according to the “Code of Ethical Conduct and Good Practice”, the “Internal Rules of Procedure for UTH” and the existing legislation.

Special thanks are attributed to the member of the Ethics Committee Professor C. Karatzaferi, for her unwavering support until the completion of the herein document, as well as to the Professors/members of the Ethics Committee Mr M. Haintarlis, Mr G. Fthenakis and Mr V. Plagianakos for their supporting advice. Finally, I would like to thank the secretary of the Committee, Mrs K. Satira, for her constant help with secretarial processing.

With the preparation of this Regulation, its approval by the Administrative Board and its



integration into the “Code of Ethical Conduct and Good Practice” and the “Internal Rules of Procedure for UTH”, we wish to contribute to the reinforcement of a University that is active in an international academic establishment, having the highest ethical standards.

Vice Rector of Research and Lifelong Education
And Chairman of the Ethics Committee of UTH
Professor of Internal Medicine-Nephrology Ioannis Stefanidis



INTRODUCTION FROM THE STUDENT ADVOCATE

The herein regulative document is a collaborative project with the Ethics Committee that depicts the policy adopted by UTH with a view to implement adequate and efficient procedures as well as control mechanisms, followed by all its members and affiliates, in terms of prevention, detection, management and response to incidents of conflict of interest or incidents of fraud and corruption.

The Student Advocate is a specialized body that aims to act as a mediator between students and professors or administrative services of the institution, in case of incidents of mismanagement or violation of the rules, serving as a communication bridge in order to mitigate possible conflicts by promoting good communication skills and academic dignity.

In such a context of academic freedom, students must and may file a report or complaint to the Student Advocate pertaining any issue that involves fraud or corruption and risks the integrity and transparency of the statutes of UTH.

The Student Advocate, based on the existing legislation and expressing the will of the Rectorate, the Administrative Board and the whole Academic Community, will always be at the UTH students' service.

Student Advocate of UTH
Professor Georgia Garani



**ETHICS COMMITTEE AND STUDENT ADVOCATE
RESPONSIBLE FOR DRAFTING THE
CONFLICTS OF INTEREST REGULATION AND
INCIDENT RESPONSE PROTOCOLS FOR FRAUD AND CORRUPTION
OF THE UNIVERSITY OF THESSALY**

The Ethics Committee in collaboration with the Student Advocate drafted the following Conflicts of Interest Regulation and Incident Response Protocols for Fraud and Corruption of the University of Thessaly.

Members of the Ethics Committee

Chairman

Ioannis Stefanidis Professor of the Department of Medicine of the School of Health Sciences, Vice Rector for Research and Lifelong Education

Members

Vassilios Plagianakos Professor of the Department of Computer Science with applications in Biomedicine of the School of Sciences

Christina Karatzaferi Professor of the Department of Physical Education and Sport Science of the School of Physical Education, Sport Science and Dietetics

Georgios Fthenakis Professor of the Department of Veterinary Medicine of the School of Health Sciences

Marios Haintarlis Associate Professor of the Department of Urban Planning and Regional Development Engineering of the School of Engineering

Secretary of the Committee

Katerina Satira Administrative Staff

Student Advocate

Georgia Garani Professor of the Department of Digital Systems of the School of Technology

The herein Regulation was approved by the Board of Directors of the University of Thessaly 2025.

It can be found on the website of the University of Thessaly

<https://www.uth.gr/panepistimio/thesmika/themata-deontologias>



CHAPTER A': General Provisions

Article 1 Preamble

1. The script that follows under the title “Conflicts of Interest Regulation and Incident Response Protocols for Fraud and Corruption” is an integral part of the “Code of Ethical Conduct and Good Practice” of the University of Thessaly (UTH). It has been drawn up by the Ethics Committee in collaboration with the Student Advocate of UTH effective in compliance with the regulations of Article 130 of Law 4957/2022, as amended by the article 87 of Law 5094/2024.
2. UTH is a tertiary education institution, whose aim and mission, since it was founded and according to legislation, is to disseminate and promote scientific knowledge and at the same time foster critical thinking and creative expression, contributing to scientific progress and social welfare.
3. To fulfill its mission, all UTH activities are built on the foundations of universally accepted principles and values, respect of human rights and freedoms, human dignity, justice, solidarity and meritocracy.
4. With the enactment of the “Conflicts of Interest Regulation and Incident Response Protocols for Fraud and Corruption” UTH expresses institutionally its practical dedication to the moral principles of legislation and the “Code of Ethical Conduct and Good Practice” as well as its zero tolerance to incidents of fraud and corruption. The main concern of UTH is also the promotion of transparency, accountability and integrity that apply to all its members and to all levels of activities. Special attention is paid to members of the UTH community involved in financial or administrative remits (e.g. members of the



Administrative Board).

5. All UTH members as well as collaborating staff should display responsibility, courage and justice throughout their work and act within the limits of legal and moral boundaries defined by the national legislation and the Code of Ethical Conduct and Good Practice of UTH. Integrity and fair treatment are required by all UTH members in every aspect of their activities.

6. The community of the members of UTH consists of all members of the Teaching and Research Staff (Δ.Ε.Π.), members of the Specialized Teaching Staff (Ε.Ε.Π.), Laboratory Teaching Staff (Ε.ΔΙ.Π.), Specialized Technical Laboratory Staff (Ε.Τ.Ε.Π), all categories of teaching and research staff (including adjunct staff), students, administrative and technical staff and, generally, those who work or are employed in services provided for in UTH's Statutes.

7. The enactment of the "Conflicts of Interests Regulation and Incidence Response Protocols for Fraud and Corruption" by UTH aims at depicting a framework of principles and procedures for the prevention, notification and approach of conflict of interest incidents along with incidents of fraud and corruption. Its adoption by the administration of UTH is practical evidence that UTH commits to adopting and consolidating integrity and the implementation of policies for the effective prevention and tackling of incidents of fraud and corruption. Moreover, the above-mentioned principles will be included in the Internal Operating Regulations of UTH as guidelines so that all members of the community of UTH can identify, avoid and tackle incidents of conflict of interests or any incident of fraud and corruption.

Article 2 ***Definitions***

1. Conflict of interest is defined as the situation when members of the community of UTH who exert advisory, auditing, administrative, managerial or other supervisory activity (individually or on behalf of UTH), have a vested interest, financial, family or professional,



which affects or may possibly affect the unbiased and objective performance of duties and obligations arising out of the above-mentioned responsibility and their corresponding post in UTH.

2. UTH acknowledges that among its members, there are various individual interests that could possibly lead to a conflict of interest. Based on that ascertainment, UTH aims at preventing conflicts of interest and potential conflicts of interest. Potential conflicts of interest arises when a member of UTH has such personal interests (namely, conflicted) that if, in the future, they assumed office, they would not be able to perform their duties impartially.

3. Corruption is defined as the abuse of public office for private gain, which can usually be in the form of money but also in the form of bias in favor of family or friends, or in favor of a particular group of interests (see article 13). Conflicts of interests and corruption are not identical concepts. A conflict of interests arises when a person is given the chance to prioritize their private gain at the expense of their professional duty. Corruption usually entails an agreement between at least two partners and some type of bribery/trade-off/advantage. Corruption can usually take two main forms, that of bribery and direct blackmail.

4. Fraud, according to the Criminal Code (CK, Article 386 and the following, law 4619/2019), is the action when one individual, willingly presenting false facts as real or unfairly concealing or silencing true facts, harms another individual by convincing them to act, omit, or tolerate in order to profit illegally, either themselves or someone else. A crucial component of fraud is willingness and intention. That means that fraud includes every intentional action aiming at ensuring unlawful advantage for the actors themselves or for a third party. In that sense, corruption involves fraud and is essentially a special form of fraud.

Article 3 **Compliance and applicability**

The present regulation is applicable to all members of UTH, namely members of UTH and



those collaborating with UTH.

1. The community of the members of UTH consists of all members of the Teaching and Research Staff (Δ.Ε.Π.), members of the Specialized Teaching Staff (Ε.Ε.Π.), Laboratory Teaching Staff (Ε.ΔΙ.Π.), Specialized Technical Laboratory Staff (Ε.Τ.Ε.Π), all categories of teaching and research staff (including adjunct staff), students, administrative and technical staff and, generally, those who work or are employed in services provided for in UTH's Statutes.

2. Based on all of the above, although it should be clear, it is deemed appropriate to explicitly state, that the present regulatory script is applicable to visitors, emeritus professors, external committee members of UTH, contracting consultants, external lecturers, external examiners, external assessors, external volunteers, service contractors and all members (internal and external) of the Administrative Board of UTH.



CHAPTER B': CONFLICTS OF INTEREST REGULATION

Article 4 General principles in conflicts of interest

1. Conflicts of interest arise when a member of UTH is given the chance to prioritize their personal interests at the expense of their professional duties and ultimately these personal interests may affect their impartiality and objectivity while carrying out specific formal, permanent or temporary, professional obligations.

2. The members of UTH have various private interests, such as financial, social, family or professional, which could affect the unbiased and objective performance of their official obligations and duties.

3. UTH acknowledges as natural and expected the fact that there are various interests and relationships within the local, national and international community, as well as bonds between them and with external entities; furthermore, UTH believes that the bonds between employees and external entities could possibly lead to conflicts of interest.

4. The presence of conflicts of interest is a prerequisite for the emergence of corruption. A conflict of interest, as well as corruption, may be of financial nature (bias with financial gain or avoidance of financial loss of self, third parties, or familiar people) or of moral content (bias in staff evaluations or selection of third parties or familiar stakeholders) or both. Bias in evaluations and selection during an administrative procedure is a form of power abuse. Therefore, the avoidance of conflicts of interest is a necessary condition to fight corruption and abuse of power in an organization such as UTH.

5. The general principles and values that must be followed by all members of UTH to avoid and prevent incidents of conflicts of interests are the following:

a. Avoidance of allowing situations where private interests of a member of UTH interfere or



appear to interfere with their judgement, while acting on an issue in the interest of UTH. In such incidents, members of UTH must refrain from every action or procedure which constitutes participation in decision making or expression of opinion or suggestion on the specific issue.

b. If a member of UTH has a financial interest in any transaction between UTH and a third party – even indirect interest through, for example, a family or extended family member – then this should be made known before any transaction.

c. The performance of duties of UTH members should be in a lawful, fair and objective manner based on the principles of objectivity and impartiality.

d. The principles of justice and efficiency, according to which the UTH financial assets must not be used in favor of certain persons or business entities.

e. The principle of integrity, which includes attitudes and actions that are consistent with a framework of moral principles and ethical standards, encouraged by statutes and individuals and create a barrier to corruption.

f. The principle of honesty and accountability, which means that operational bodies as well as their members must be held accountable for the performance of their duties and actions as well as for their decisions during the performance of their duties, within their remit.

g. The principle of transparency, which involves the transparency of every aspect of an administrative procedure, and which can be achieved by any appropriate means, with publicity being the principal one.

h. The principle of professionalism, according to which the administration is required to create the appropriate working conditions for the staff (through the operational procedures of UTH, accountability and safeguards) in order to achieve optimal risk management in UTH. At the same time, it is imperative for UTH to seek sufficient education of the staff who will be involved in procedures that could potentially cause a conflict of interest (calls for competitions, contracts, selection of contractors, etc.). Sufficient funds should be provided by UTH for training, education and appropriate selection of such staff. Otherwise, there is the risk of corruption incidents, if, for example, the staff involved is insufficiently educated on such issues.



i. Procurement approval processes are a critical pillar of the administration and demand support by highly trained, specialized and suitably remunerated staff. Investing in human resources, based on professional proficiency and decent remuneration, enforces the efficiency, transparency and credibility of the procurement approval system. Furthermore, the renewal of term of office for competent committees in regular intervals is absolutely necessary. It ensures impartiality, avoidance of familiarity incidents and reinforcement of institutional credibility. Procurement approval processes should not be dealt with as a simple administrative procedure but should be deemed as a technically complicated and crucial sector that demands technocratic approach and responsibility.

6. In short, the approach that constitutes the basic general principle for conflicts of interest in UTH includes, on the one hand, staff training that will allow the identification of a potential impediment and its reporting in any case, and on the other hand, an adequate planning of preventive measures and countermeasures for the exposure to situations of conflicts of interest.

Article 5

Prevention of conflicts of interests

1. The prevention of conflicts of interest includes:

a. Ensuring that all UTH members have information and accurate knowledge, on the concept of a “conflict of interest” and its role as a main precondition for corruption and power abuse in the public sector in general, and at UTH specifically.

b. Ensuring the early detection and precautionary declaration of all cases of real or potential conflicts of interest. The declaration of conflicts of interest is a necessary prerequisite for UTH members’ participation, individually or as members of competent advisory committees, in audit, jury, administrative, management, procurement or other supervisory procedures.

2. With regards to instructing all UTH members about the concept of a “conflict of interest”:

a. All UTH members, upon their swearing in and assumption of duties, must become aware of all the rules of the present document and of the “Code of Ethical Conduct and Good



Practice” of the institution, as well as UTH’s “Internal Rules of Procedure” and at the same time, they must declare acceptance and compliance to them (Declaration of commitment, Appendix 2). More specifically, on behalf of UTH, there is an obligation to clarify the importance of implementing the regulations on conflicts of interest to all its new members, as well as its new adjunct staff (see article 3 of the present document)

b. Meanwhile, every UTH member has the obligation, apart from knowing well, to stay informed (especially on possible changes) and show care for the implementation of all the rules of the present code as well as of UTH’s “Code of Ethical Conduct and Good Practice”. Regarding the conflicts of interest, according to the “Code of Ethical Conduct and Good Practice”, every UTH member must refrain from any action or procedure that constitutes participation in decision making or expression of opinion or suggestion if it can lead to a conflict of interest. A conflict of interest arises when a member of UTH has a private interest of financial, family or professional nature, which can affect the impartial and objective performance of their duties. An indicative list with potential cases of conflicts of interest to assist members of UTH with early and timely identification of similar incidents is provided (Table 1).

c. UTH urges all of its members, especially high-ranking ones, to undergo continuing education and training in order to establish awareness of the management of conflicts of interest. This helps ensure that the staff comprehends the most recent regulations and best practices in terms of maintaining relevant ethical standards.

d. All UTH members, and especially those who participate in procurement procedures or a resource allocation process, must be aware and apply the provisions of National (article 24, Law 4412, Government Gazette Issue 147/08.08.2016) and European Legislation (Directives 2014/24/EE and 2014/25/EE), which define the management of conflicts of interests during the process of Public Contracts.

e. Moreover, UTH must offer instruction on the important role of the Integrity Advisor as well as that of the National Transparency Authority for the clarification of difficult questions and dilemmas.

3. Regarding prevention and early detection of all the cases of actual and/or potential conflicts of interest.



a. UTH is obligated to ask its members in advance for a declaration of conflicts of interest in all cases where a possible personal interest could affect the impartiality or integrity while performing their duties (Appendix 2).

b. Specifically, the declaration of conflicts of interest is a necessary prerequisite for the participation of UTH members, individually or as members of competent advisory committees, in audit, jury, administrative, management, procurement or other supervisory procedures in UTH (Appendix 2).

c. According to the rules of sound administration, along with an invitation to a committee session or an assembly meeting, the invited UTH members are also sent the purpose, usually in the form of an agenda and its content (accompanying material). With the acceptance of the invitation care must be taken so that every member sends their relevant declaration of conflicts of interest for items on the agenda, or declares their conflict on one or more agenda items because of conflicting interests, i.e. the presence of a personal interest of that specific member that could affect the objectivity or impartiality on these items.

d. Additionally, a conflict of interest must be identified beforehand, or as soon as it is noticed, by any UTH member, collaborating personnel or a third party. In such a case, a statement of conflicts of interest should be declared.

e. Even UTH members who provide advisory or secretarial support, express an opinion or simply somehow become aware of one of the above procedures, should contribute to the prevention, early detection and sound treatment of a potential impediment because of a conflict of interest.

f. In case that the abovementioned duties are performed individually or by single-person bodies, the absence or not of a conflict of interest should be subjected to strict self-evaluation and, if necessary, an exemption due to a conflict should be requested (Appendix 3).

g. In case that during a meeting it is ascertained that items on the Agenda could potentially lead to a conflict of interest, which would obstruct the impartiality of the Presiding person of the Administrative Body themselves, then they are replaced by their legal replacement or the hierarchically older senior member of the Body unless the legal replacement has not



already been determined.

h. If the conflict of interest to a role assignment is inherent in the official position itself of a member of the Teaching and Research Staff (Δ.Ε.Π.), then it is called a conflict of duty. In this case, the University leadership cannot assign those duties to that member of Teaching and Research Staff or if an assignment has been made, it needs to be revoked.

j. Every new member, upon beginning collaboration with UTH, must sign a declaration of confidentiality and respect for UTH's interests (Declaration of Commitment, Appendix 3), which they also renew upon the expiration of their engagement. Specifically, upon leaving UTH they are subjected to an immediate a conflict of interest audit , but also remain subjects to an audit for a reasonable time period (indicative period of five years). The auditing procedure includes a declaration of conflicts of interest by the departing member, especially with reference to the new position they will be assuming.

Article 6

Management of conflicts of interest

1. The management plan for conflicts of interest includes:

- a. Ability to report a conflict of interest at every stage of the administrative process and at any time should a conflict of interest arises.
- b. Response in case of failure to declare a conflict of interest.
- c. Determination of impact and ensuing risk mitigation strategy

2. Regarding the ability to report in every stage of the administrative process, should a conflict of interest arise, the following shall apply:

- a. In the event that a member of an Administrative Board or UTH committee ascertains during a meeting that an Agenda item is related to external activities and personal interests that could potentially affect their judgement, then they have the obligation to declare immediately the possibility of of interest to the Chairperson of the Body and request their exemption due to an impediment. Even if it is a potential and not a definite conflict of



interest, the Chairperson is obligated to exclude the specific member not only from the discussion of this item but from decision making as well.

b. In the event that a member of an Administrative Body or committee or a single person body of UTH ascertains in retrospect that there was a conflict of interest concerning an item already discussed and/or decided in their presence and/or with their contribution, they have the obligation to report it to their immediate supervisor or the Chairperson, so that this item could be re-examined or referred back to a new committee composition.

c. The same procedure should be followed if the impediment has been ascertained by a third person and revealed after the discussion, the meeting, or even the decision.

In both of the above cases, after the a posteriori declaration of a conflict of interest, it is imperative, even if there is no perceived deception, to inform the Integrity Advisor of UTH, so as to apply appropriate risk mitigation.

3. Regarding the response in case of failure to declare a conflict of interest:

a. All members and partners of UTH must be cognizant of the “Conflicts of Interest Regulation and Incident Response Protocols for Fraud and Corruption” and UTH’s Internal Rules of Procedure (Appendix 3). Therefore, if a UTH member or partner realizes that there is any case which could be described as a conflict of interest, whether this case pertains to themselves or another member of UTH, they must report it promptly to the Chairperson or their immediate supervisor. In case of doubt about proper handling by the above executives, it is imperative that they address the Integrity Advisor of UTH.

b. Even if a failure to declare a conflict of interest is ascertained in retrospect, whether it is benign neglect or not, it must be reported to the immediate supervisor or the Integrity Advisor of UTH, so that the risk mitigation strategy takes effect.



Article 7

Action required in case of conflicts of interest

1. All the disclosures of conflicts or potential conflicts of interest must be assessed in an objective manner and as soon as possible. This responsibility is assumed by the director or the chairperson of the committee or the supervisor of the interested party.
2. They must ensure that all the information has been provided, so that timely assessment of a potential conflict by all stakeholders is possible, as well as its thorough subsequent evaluation. Furthermore, in a case-by-case manner, the potential risks associated to a conflict of interest should be determined. If not possible, they should seek confidential advice by the management or the Integrity Advisor accordingly, who should inform the presiding person or committee Chairperson or the supervisor of the interested party.
3. When after initial assessment it is determined that there is a conflict or potential conflict of interest, all necessary mitigation measures should be taken.
4. More specifically, the involved UTH member must be instructed to abstain from decision making processes (e.g. participation in meetings) and from any other actions related to the specific conflict of interest.
5. Furthermore, it is advisable to inform all relevant parties, internal and external. In particular, internal parties are the Faculty and/or the Department which the member with the conflict of interest belongs to.
6. At the Faculty and/or Department level, which the involved parties belong to, their research field, academic activity, collaborations and any private employment are known. For this reason, the management plans for conflicts of interest require input by the Dean, the Head of the Department and possibly UTH's Research Committee.



Article 8

Non-compliance with the regulation of conflicts of interest

1. Failure to declare a conflict of interest for a specific role or administrative procedure constitutes a serious administrative offense.
2. In case this specific procedure or role involves the management of budget appropriations or other credits, then the failure potentially constitutes a criminal offense as well.
3. Non-compliance with any of the requirements of the present regulation by UTH members is taken seriously by UTH and is considered a disciplinary offense.
4. If non-compliance involves a person collaborating with UTH, as an external associate, then the infringement of the present regulation could possibly lead even to termination of this collaboration with UTH, without excluding parallel mitigating actions to safeguard UTH interests.
5. If a UTH member has any doubt about the management of a conflict of interest by involved parties (stakeholders, supervisors and/or chairpersons) they could raise their concerns to the Integrity Advisor, or UTH administration, and/or the Rector of UTH.

Article 9

Conflicts of interest for students

1. For the students, the requirements of the present regulation apply whether they work for compensation for UTH, and therefore belong to one of the staff categories of UTH, or provide voluntary services (e.g. as affiliate members of a laboratory, during internship or during the implementation of a project plan). They must also declare any conflicting interests according to the principles of academic integrity and with respect to their research activity in UTH, particularly as students of the 2nd and 3rd level of study.
2. Furthermore, regarding their student obligations, in all cycles of studies, they ought to



avoid academic collaboration with family members (whether by blood or by marriage), which they could profit from, in terms of grades or otherwise, until the completion of their academic studies.

3. Students, as well as all other UTH members, are subject to the obligation for the declaration of a conflict of interest and for maintaining confidentiality, both in case of transferring to another research group (whether within UTH, or in another Institution), and in case of leaving UTH, assuming duties in a paid or unpaid position in another organization, body or enterprise. According to the principles of the herein regulatory document of UTH (see article 5, paragraph 3, quotation i) the abovementioned obligation is effective immediately but also applies after their departure from UTH and serves to the safeguarding of UTH's interests and reputation.

4. All of the above do not aim to restrict the students' ability to protect their intellectual or professional rights in the scientific/academic work they perform or participate in (which are also established in article 8 of the Code of Ethical Conduct and Good Practice of UTH), but to demonstrate the responsibility and role of UTH students and alumni as equal members of the academic community, in responding to conflicts of interest and possible incidents of corruption or fraud.

Article 10

Principles for the prevention and management of conflicts of interest for administrative staff

For the prevention of conflicts of interest, the administrative employees of UTH, as well as all members of UTH, should adhere to the above regulations. Additionally, they observe the Constitution and laws, respecting statutes, for the sole purpose of safeguarding public interest, the interests of UTH and public service. At the same time, they abide by the respective principles of the "Code of Ethics and Professional Conduct of Employees in the Public Sector" which are listed below in detail.

1. The administrative employees of UTH guarantee impartial judgement throughout the performance of their duties. In this context, they must:



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- a. Not be affected by private or other interests while performing their official duties.
 - b. Request their exemption from handling cases, individually or as members of collective bodies, the outcome of which affects the satisfaction of their private interest whether of financial or of moral nature.
 - c. Request their exemption from handling cases, the outcome of which affects the satisfaction of their spouse or the interest of a family member, by blood (in a straight or oblique line) or by marriage, up to the third degree.
 - d. Request their exemption from handling cases, the outcome of which affects the satisfaction of a person's interest, with whom they maintain a particularly friendly or hostile relationship.
 - e. Comply with their supervisors' decisions about their exemption from handling particular cases.
 - f. Report to their immediate supervisors risks which could undermine their impartiality.
 - g. Not seek or accept benefits in any form, aimed to affect the performance of their duties.
 - h. Not misuse their position, in case they transfer from the public to the private sector, by taking advantage of "inside information" they gathered while performing their official duties, to benefit the private corporation in which they are now employed (according to herein Article 5).
2. In particular, supervisors of UTH administrative services, in the context of the abovementioned framework, must maintain open communication channels with their direct or indirect reports, creating an environment conducive to dialogue, and at the same time they should offer support with information and advice, about the way to handle incidents of conflict of interest or possible moral dilemmas, and suggest appropriate methods of dealing with such situations.
3. Administrative employees of UTH are not allowed to take advantage of their position or office in order to acquire financial or other benefits for themselves or others. Moreover, accepting "gifts" could constitute corruption and clearly creates the conditions for potential conflicts of interest. In this context, administrative employees of UTH must:



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- a. Not accept a financial gratuity, of any value, for cases they handle within the scope of their duties.
 - b. Not accept credulously, directly or indirectly, any gift for cases they handle within the scope of their duties.
 - c. Not accept imprudently, from anyone, services with monetary value, loans, discounts, facilitations, entertainment, hospitality, trips, accommodation, food, training, especially if the person offering the services is affected by – or is related to – the performance of their duties.
 - d. Not accept indiscriminately any invitation to an event, in which the participation would normally include the payment of a fee, such as invitations to sporting or cultural events, stays at a hotel, etc. On the contrary, they may accept invitations to events, where they represent a university entity under their professional capacity and for an action for which they have previously informed their unit/department.
 - e. If they have accepted a gift, they must declare it immediately to their supervisor. However, within a professional context, they could accept gifts which, because of their value and/or nature, are considered to fall into the context of common courtesy (e.g. a book), providing that they do not create obligations, which affect their impartiality, during the performance of their duties (see, VAT Code).



CHAPTER C': INCIDENT RESPONSE PROTOCOLS FOR FRAUD AND CORRUPTION

Article 11

Key principles for addressing fraud and corruption in the University of Thessaly

1. UTH is committed to perform all its activities in an honest and ethical manner and to implement a zero tolerance policy to corruption, bribery, fraud and any form of dishonest behavior. It is committed to abide by laws pertaining to fighting bribery, fraud and corruption in all its activities. Furthermore, it is committed to review the processes when updating is needed, taking into consideration European and National developments in matters of transparency, fraud prevention and the fight against corruption.
2. Fraud, bribery and corruption are punishable with imprisonment. If found that a UTH member has participated in such offenses, while sufficient preventative procedures were lacking, then it is clear that the institution will face and suffer damage to its reputation. Therefore, UTH takes seriously into account ensuing legal liabilities. More specifically, fraud may lead to UTH being subject to civil and legal liabilities.
3. All complaints that a UTH member has acted in a way incompatible with the abovementioned principles, without exception, are evaluated in earnest and treated with seriousness by UTH leadership, irrespective of the seniority and the administrative role of the alleged member. A thorough investigation in such cases protects both the UTH and all members involved. In case it is likely that a criminal offense has been committed, the police or the district attorney or other competent bodies may have to be informed.



Article 12

Reference to and applicability of principles against fraud, corruption and bribery.

1. The abovementioned principles refer and apply to the conduct of all UTH members, as mentioned in article 3 of the herein, or to any other person related to them.
2. Furthermore, they are implemented in conjunction with the Internal Rules of Procedure of UTH, of which the present document is an integral part.
3. The above principles are inextricably linked to:
 - a. the dedication of UTH to an internal culture of honesty, integrity and professionalism, which is a basic requirement for fighting fraud, corruption and bribery.
 - b. the provision of detailed information and guidance to all UTH members on how to identify and handle incidents of a conflict of interest, fraud, corruption and bribery.
 - c. raising awareness to advocates and contractors with whom UTH enters into contracts, as well as through their participating representatives.
 - d. the definition of UTH's and its members' responsibilities, with regards to the observance and protection of institution's stance on the issues of fraud, corruption and bribery.

Article 13

Corruption and fraud. Forms, types and facilitating factors.

(Analysis of concepts that were briefly introduced in article 2 of the herein)

1. **Corruption** is defined as the abuse of power of a public officer for private gain, which can usually take the form of unlawful economic benefit but also appears as favoritism towards family or friends or even towards group interests. Conflicts of interest and corruption are related but distinct concepts. A conflict of interest arises when one is given the chance to prioritize their personal interests at the expense of their professional duties. Corruption usually involves an agreement between at least two parties and some type of bribery,



money exchange or other benefit. Corruption can take two main forms, bribery/bribe-taking and outright extortion. Below, apart from bribery/bribe-taking, are listed some other universally accepted manifestations of corruption:

Bribery/bribe-taking. A promise, offer or provision to an employee and soliciting or acceptance from their part, of an unfair advantage, in order to act or avoid taking action in matters related to their duties.

Abuse, Theft or Embezzlement of an asset or any other materials of an entity, to which the employee has access because of their capacity.

Abuse of power. Execution or omission of an act by an employee, which violates the law, in order to gain an unjustified advantage.

Influence peddling. Unfair use of the influence an employee has, due to the power that they have been given, in order to gain advantages.

Illicit enrichment. A significant increase of an employee's assets which is not justified by their lawful income.

Money laundering. Concealing the origin of money from illegal activities, typically by means of transfers involving banks or legitimate businesses.

Concealment or retention of assets resulting from corruption.

2. As mentioned above, **bribery/bribe-taking** is a form of corruption. More specifically, bribery is an unjustified reward or other benefit offered, promised or provided by someone to an employee or decision-making person, in order for themselves to acquire any commercial, conventional, regulatory or personal advantage. Because accepting a gift could be considered as the creation of an obligation, sending or receiving of gifts or other favors must be avoided when they are linked to the duties performed by a UTH member.

3. **Fraud**, according to the criminal code (article 386 and what follows in the Criminal Code, Law 4619/2019), is defined as the act when one, by presenting false facts as real or by fraudulent concealment of true facts, harms another by convincing them to act, omit or tolerate in order to harvest illegal benefits for themselves or others. Important constituents of fraud are intention and expediency. Fraud involves every deliberate act which is intended to secure an unfair advantage for the perpetrator or a third party. Corruption in this sense is



included in fraud and it is essentially a special form of fraud. Specific acts, actions and manifestations of fraud are listed below:

- a. Every deliberate act by a person, intended to secure an unjustifiable advantage for themselves or a third party.
- b. Any means to which a person turns in order to gain an advantage at the expense of another person, by twisting or concealing the truth. Fraud includes any trick, deceptive medium, surprise or disruptive activity and any illegal way through which one can deceive partners or other parts or conceals that their actions are driven by intended benefit.
- c. Irregularities and illegal actions characterized by deliberate deception or falsification and which harm the interests of UTH. An irregularity is an act incompatible with the regulations of UTH. An irregularity may be due to actual (unintended) errors, but when an irregularity is deliberate then it constitutes fraud. Fraud is an act of deliberate deception.

UTH is potentially exposed to the following forms of deception according to their origin:

- a. The external fraud, which is committed by people outside the entity
- b. The internal fraud, which is committed by administration of other employees
- c. The combined fraud (conspiracy) – whether inside the UTH or in collaboration with external partners.

UTH has the resources to achieve the goals of the strategic planning it has prepared. Any losses due to fraud will decrease the effectiveness of educational, research and business achievements and targets of UTH. Therefore, fraud is considered a very serious issue, leads to adopting disciplinary measures against employees who are involved in it and possibly leads to legal actions against them or against the external legal entities or individuals involved.

4. The **conditions** and reasons that people, in general and/or especially those who hold a position in public service (e.g. public servants, public officials), commit a corruption offense or fraud vary. There are three factors that contribute to committing fraud and are referred to as “the triangle of deception”: urge, opportunity and rationalization.

Urge includes motive and pressure. Motive for an easy and quick way to get rich and



pressure when the particular employee is in need for money or has debt they cannot repay, or they are addicted to gambling or facing a serious illness at home that exceeds the family budget etc.

Opportunity exists when an employee realizes that they can “borrow” assets from the entity or secure monetary gifts or illegal fees from third parties without there being the necessary controls, permissions or collaterals. All forms of fraud need an opportunity for embezzlement to be considered successful. Weak or flawed internal control systems, the employees’ indifference or the indifference of the control mechanisms are structural or management weaknesses that contribute to the “creation of opportunity”. Certainly, together with the opportunity, the ability on behalf of an employee to identify the specific opportunity and the voluntary actions to commit fraud are also a prerequisite.

Rationalization is necessary so that the employee can find believable and convincing excuses for their actions that convince mostly the person themselves but also those around them. In rationalization the employee embezzles money thinking that “this money is owed to me by the rotten system”, “someone will take this money anyway”, “I am only borrowing this money and I will return it as soon as there is a twist of fate”. Generally speaking, rationalization is critical as it neutralizes the perpetrator’s conscience. One’s conscience constitutes the basic internal deterrent of fraud.

Article 14 **Response Policy**

1. The Declaration of Assets and Financial Interests “Asset/Property Declaration” (Πρόθεν Έσχες) that has been legislated by law for all politicians and citizens likely to be exposed to conflicts of interest and to be led to corruption offenses, due to their position in public office, is an important state tool for the control and detection of illicit enrichment, concealment or laundering of illicit proceeds coming from corruption. Of course, UTH is not cognizant of such data since they constitute inaccessible personal data, however it ought to inform those required to file an “Asset/Property Declaration”, annually or once they become obligated. In parallel, UTH administration remains determined to develop an



effective action plan to manage risks of corruption and fraud.

2. The main actions to prevent incidents of fraud and corruption fall into three general categories, prevention, detection and deterrence. All these categories are independent, while at the same time they reinforce each other. For instance, an action to detect corruption, such as a special audit, also contributes to the prevention of such incidents, since it creates a sense of discouragement within the institution. Furthermore, after the audit, a decisive response to a corruption incident by imposing strict sanctions, works as an exemplary and deterring measure.

The category of prevention includes education and awareness of UTH members.

3. Education and guidance of all UTH members, high-ranking staff as well as those in decision-making posts and positions of responsibility, regarding their commitment to “moral leadership”, should be constant and contemporary. The educational aim should be for all members of UTH to embrace the basic principles of promoting public interest, transparency, legitimacy and thorough control, to exhibit responsibility, to be role models and to promote organizational culture through zero tolerance to conflicts of interest.

4. All UTH members and especially those who participate in procurement procedures or allocation of resources, should know and primarily implement the provisions of the National (Law 4412, Government Gazette A 147/08.08.2016) and EU legislation (Directives 2014/24/EE and 2014/25/EE), which determine the procedure for Public Contracts.

5. The National Transparency Authority and its website play an important role regarding information and education issues, by offering rich, well-documented informational material which is available online.

6. Moreover, transparency in the workplace is strongly encouraged, by exchanging viewpoints with the ultimate goal being the acquisition of deeper knowledge and awareness of corruption, bribery or fraud incidents, and facilitating their declaration/reporting.

7. The aim of an effective corruption and fraud risk management system is the constant and systematic effort to decrease the possibility of such phenomena, so that it can be ensured that all services fulfill their purposes correctly and that UTH assets are protected and thus, public interest is protected as well.



8. One of the most effective ways to prevent fraud is to adopt methods for minimizing motives and opportunities. In this context, the adoption of the herein script of “Incident Response Protocols for Fraud and Corruption” at UTH, is crucial. The institutional shielding together with a culture of transparency in responding to phenomena of fraud act as key initiatives that weaken the dynamic of the “triangle of fraud” elements. Although the ability to identify and take advantage of opportunities and the role of rationalization primarily depend on the personality of each employee, a strong policy of commitment to the values of morality and integrity has been proven effective as well.

Article 15 ***Obligations – Compliance***

1. The responsibility for the implementation of the “Conflicts Of Interest Regulation And Incident Response Protocols for Fraud And Corruption” lies with all individual entities of UTH.
2. In principle, and in effect, any form of corruption, bribery, or fraud, regardless of the time, place or circumstances is unacceptable by UTH; if detected, it must be reported to the relevant body and ultimately to the Rector and the Board of Directors.
3. Prevention, identification and report of bribery and other forms of corruption are the responsibility of all UTH members.
4. UTH members should avoid any activity which may lead to violation of the herein regulative document or which could indicate tolerance to conflicts of interest or to committing corruption or fraud offense.
5. Concerning bribery, it is unacceptable for any member of UTH to:
 - a. receive any kind of gift or payment from a third party if there is knowledge or suspicion that this is offered or provided with the expectation that it will bring in a business advantage in return,
 - b. threaten another member of UTH who has refused to commit bribery or has expressed



concerns based on the current policy,

c. participate in any activity that could lead to violation of the herein regulation (see also article 18 of the herein)

6. UTH can proceed to charitable donations that are legal and ethical according to law and common local practices. No charity of any form can be offered or made without prior approval by the Rector or the Board of Directors. Acceptance of donations, bequests and sponsorships towards UTH is done under conditions that are subject to the control of compliance with current legislation and UTH policy and after the approval of the Rector or the Board of Directors.

7. In case of violation of the Conflict of Interest Regulation and Incident Response Protocols for Fraud and Corruption, UTH reserves the right to denounce every contractual relationship with contractors, representatives or advocates.

Article 16 ***Financial record keeping***

1. UTH must keep financial records in electronic form that prove the reason for third party payments and must apply regular internal audits.

2. All bills, invoices, memoranda and other documents and records, relating to transactions with third parties, should be prepared and implemented with strict precision and completeness. Separate accounts are not allowed (“off the books”) for alleged facilitation, because what they facilitate is the concealment of fraudulent payments.

3. A written record is kept for all hosting or donations that UTH members receive according to the current Funding Guide of the Special Research Funds Account (EAKF) of UTH.

4. Similarly, all expense claims regarding hosting, gifts or expenses for third parties are submitted according to the Funding Guide of the Special Account for Research Grants (“E.A.K.E.”) and are recorded along with the reason for the specific expenditure.



Article 17

Filing a complaint, suspicious activity

1. All members of UTH are encouraged to express their concerns or suspicions about any fraud or corruption incident as early as possible. Below, there is a lengthy, indicative list of possible cases that imply corruption, bribery or fraud to help members of UTH identify similar situations at an early stage (Annex 4)
2. If a member of UTH is doubtful as to whether a certain act constitutes fraud, corruption or bribery, or they have any other concerns, they should raise the issue to their supervisor. If, nonetheless, the issue is not resolved, they could file a complaint or ask for advice from the Integrity Advisor or the Ethics Committee of UTH (e-mail address: ethics@uth.gr)
3. For the above issues the UTH students could report and file a complaint or ask for advice from the “Student Advocate” of UTH (e-mail address: sinigorosfititi@uth.gr).

Article 18

Protection from possible reprisals

1. UTH is committed to ensuring that no one will suffer unfavorable treatment due to their denial to participate in bribery or corruption or due to reporting their suspicion, in good faith, that an actual or potential bribery or corruption offense has taken place or may take place in the future.
2. The administration of UTH and all members of bodies of UTH are committed to protecting and not pursuing action against any member of UTH that files a complaint, a suspicion or report, or that participates or assists in the exploration of possible violations of the present regulation, even if there is a suspicion that their claims or the provided information may be intentionally false. In case that, following investigation, a complaint is verified as false, the Ethics Committee may attend to the matter, always pursuant to the provisions of relevant UTH regulations.
3. UTH is obligated, to take all reasonable measures to ensure discretion and protection of



confidentiality with respect to any complaint, expression of suspicion or concern,.

4. Despite UTH's zero tolerance to corruption and bribery, the staff's and students' welfare is a primary concern for UTH and thus it does not demand from its members to risk their health and/or physical safety in order to adhere to protocols. In case that members of the University are threatened or forced to get involved in acts of corruption, they ought to act in a way that ensures their health and security. In such cases the University will not take measures against this member, who will subsequently report the facts.



CHAPTER D': FINAL PROVISIONS

Article 19 Preparation, implementation, monitoring and revision

1. The present document “Conflicts of Interests Regulation and Incident Response Protocols for Fraud and Corruption” is prepared by the Ethics Committee, (article 87 of Law 5094/2024), is effective upon approval by the Administrative Board and is incorporated in the Internal Rules of Procedure of UTH. For its drafting the Ethics Committee is collaborating with the Student Advocate and takes into consideration the applicable provisions of the law, good practices for the operation of the Highest Education Institutes (AEI), as well as all other operating rules of UTH.
2. The implementation process of the herein regulative script, especially as far as the prevention and avoidance of conflict of interests are concerned, will be coordinated by the Executive Director of the UTH with the contribution of the legal service, the Integrity Advisor, the Internal Auditor, the risk management unit and the Ethics Committee of UTH.
3. It is a dynamic regulative script, which may be readjusted every time according to the prevailing social conditions and modified at any time after the approval of the Administrative Board of UTH.
4. In this context, the procedures that are defined in this document will be subject to regular, annual assessments by the Ethics Committee and the Student Advocate, who also drafted them. In this way, maximum effectiveness in dealing with corruption, bribery and fraud is ensured at UTH.
5. The Rector of UTH will be monitoring the effectiveness and implementation of response protocols for fraud and corruption, by regularly examining their adequacy and effectiveness. The annual reports of the Ethics Committee, the Student Advocate, the Head of Internal



Audits and the Integrity Advisor will make a significant contribution to the Rector's work. Any improvements deemed necessary will be made the soonest possible.

Article 20

Publication of the present regulation

1. Compliance with the terms of the herein regulation is an independent obligation and responsibility of each member of UTH.
2. UTH services and especially the Human Resources Department and the Secretarial Offices of Schools and Departments must follow procedures so that all members of UTH (see article 3 of the herein) become aware of the "Conflicts of Interest Regulation and Incident Response Protocols for Fraud and Corruption" and also make sure that they will act according to the terms and conditions of the Internal Rules of Procedure of UTH, the herein script of which is an integral part.
3. Furthermore, the herein "Conflicts of Interest Regulation and Incident Response Protocols for Fraud and Corruption" of UTH must be made known to any third party transacting with UTH, so that UTH maintains the right to cancel or terminate any contract that unilaterally contests the abovementioned rules and principles.

Article 21

Personal data protection and confidentiality

1. UTH is bound, according to the latest EU directive 2016/680 and the national legislation about protection of personal data (Law 4624/2019 as modified by Law 5043/2023), to confidentially manage and process personal data.
2. In the context of the present document of "Conflicts of Interest Regulation and Incident Response Protocols for Fraud and Corruption", access and processing of personal data is allowed by exception and only if it is necessary for compliance with the demands of the herein regulation. Moreover, access is allowed only to UTH members in charge who are



required to act in order to fulfill the obligations that arise from the herei regulation.

3. Management and processing of all personal data that are made public in the context of the herein regulation must be performed by UTH's assigned personnel with due confidentiality and discretion. In particular, UTH is obliged, regarding any complaint, expression of suspicion or concern, to take any reasonable measures to ensure discretion and protection of confidentiality.

4. The obligation for confidentiality, which stems from the law and is in effect for five years after the end of service, applies for the Integrity Advisor as well, who is often involved in evaluating incidents of conflicts of interest and suspicions or complaints for fraud and corruption.

Article 22

Actions in case of violation of rules

1. In case that a member of UTH has any reservations regarding the implementation or possible violation of the "Conflicts of Interest Regulation and Incident Response Protocols for Fraud and Corruption" by other UTH members or other parties involved, they must notify their supervisor, the Ethics Committee and the Integrity Advocate immediately. UTH services ensure the confidential management of the abovementioned information.

2. The violation of the policy of the "Conflicts of Interests Regulation and Incident Response Protocols for Fraud and Corruption" ,and especially regarding corruption, bribery and fraud, can lead to disciplinary measures aligned with the broader disciplinary framework of UTH. Depending on the severity of non-compliance, the disciplinary sanctions may vary from a written warning (e.g. in case of erroneous declaration of conflicts of interest) to the permanent dismissal in case of serious misconducts (e.g. corruption and fraud).

3. Of course, all the complaints are investigated but especially the investigation of fraud or possible fraud is conducted either by the staff of the Finance Department or the Internal Control Unit. It is vital to safeguard complete confidentiality during an investigation and the disciplinary procedures arising from the investigation.



4. In case of a complaint for fraud against a Vice Rector, the Executive Director or a member of the Board of Directors of the UTH, the Rector is immediately notified. If there is a complaint for fraud against a Director, this may also be reported to the competent Vice-Rector, apart from the Rector.

5. UTH, in every case of fraud or corruption, will try to restore its assets or recover financial losses against fraudsters.

6. Furthermore, in any case that is suspected to be linked to a criminal offense, the police, the district attorney or other competent bodies will be notified. UTH will offer its full support to the police in possible investigations.

Article 23 ***With effect***

The herein regulative document, “Conflicts of Interests Regulation and Incident Response Protocols for Fraud and Corruption”, enters into force on its publication date in the Government Gazette. It has been ratified by the Administrative Board of UTH and is part of the Internal Rules of Procedures of UTH.