



UNIVERSITY OF ZARAGOZA

Resolution of February 6, 2024, of the Rector of the University of Zaragoza, agreeing to publish the Anti-Fraud Plan of the University of Zaragoza, approved by Agreement of 22 December 2021, of the Governing Council of the University of Zaragoza, and amended by Agreements of 14 December 2022, 8 February 2023 and 31 January 2024, of the Governing Council of the University of Zaragoza.

This Resolution aims to agree to the publication of the Anti-Fraud Plan of the University of Zaragoza, for general knowledge, approved by Agreement of 22 December 2021, of the Governing Council of the University of Zaragoza, and amended by Agreements of 14 December 2022, 8 February 2023 and 31 January 2024, of the Council of Government of the University of Zaragoza.

Zaragoza, February 6, 2024.- El Rector, José Antonio Mayoral Murillo.

Agreement of 22 December 2021 of the Governing Council of the University of Zaragoza approving the Anti-Fraud Plan of the University of Zaragoza, as amended by Agreements of 14 December 2022, 8 February 2023 and 31 January 2024, of the Governing Council of the University of Zaragoza.

ANTI-FRAUD PLAN OF THE UNIVERSITY OF ZARAGOZA

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1. PREAMBLE

1.1 Context

The United Nations Convention against Corruption (New York, 31/10/2003), signed by the Spanish State on 16 September 2005 and ratified and adopted by Spain on 9 June 2006 (BOE No. 171 of 19 July 2006) showed that corruption had ceased to be a local problem to become a transnational phenomenon affecting all societies and economies, making international cooperation essential to prevent and combat it. He also noted that corruption is a phenomenon generating problems and threats to the stability and security of societies by undermining the institutions and values of democracy, ethics and justice and by compromising sustainable development and the rule of law.

The Aragonese Law 5/2017 of 1 June 2017 on Public Integrity and Ethics states in its preamble that the consolidation of democracy requires that the whole institutional and social model assumes transparency, participation, integrity and public ethics as a structural element, thus contributing to better governance, better regulatory practices, better service to general interests and social demands. Only from the construction of this new culture of public management and of relationship with the public based on integrity, of positive action for it, will an effective fight arise from such practices, banishing them to the greatest extent possible from our society.

The public service mission of any public entity is aimed at achieving the general interest in its specific sphere of competence. Hence the extraordinary importance of practicing the culture of public integrity at all levels of your organisation, and this necessarily means having the main integrity frameworks: integrity plans, codes of ethics, communication channels and complaints and training practices, all aimed at minimising risks and irregularities (both criminal and administrative) arising from practices contrary to the general interest, through the prevention and detection of fraud, corruption and conflicts of interest, and the adoption of measures aimed at their correction.

In addition to all of the above, the European Union's continuing and growing concern about how and how Member States manage their budget funds.

1.2 Precedents

The need to manage the European Funds in accordance with the requirements of the Commission of the European Union, which recommends that managing authorities adopt a proactive, structured and specific approach to managing the risk of fraud has meant that all authorities in the programmes receiving resources must commit to the proscription of fraud, which should start with the adoption of an appropriate attitude in the positions of greatest responsibility. No one can

it is concealed from the deterrent force that can deploy a properly implemented and properly communicated anti-fraud policy.

Law 9/2017 of 8 November 2017 on Contracts in the Public Sector transposing into Spanish law Directives of the European Parliament and of the Council 2014/23/EU and 2014/24 EU of 26 February 2014 states in the same direction, by providing in Article 64(1) that “the contracting authorities shall take appropriate measures to combat fraud, favouritism and corruption, and to prevent, detect and effectively resolve conflicts of interest that may arise in tendering procedures in order to avoid any distortion of competition and ensure transparency in the procedure and equal treatment of all candidates and tenderers”.

These are just two examples of the importance that the defense of public integrity has assumed, but there are more, such as those found in Law 19/2013, of 9 December on Transparency, Access to Public Information and Good Governance, Law 8/2015, of 25 March, on Transparency of Public Activity and Citizen Participation of Aragon, or in the code of conduct for public employees regulated in Royal Legislative Decree 5/2015, of 30 October, approving the recast text of the Basic Statute of Public Employee Act.

In this area, it cannot be said that the University of Zaragoza starts from scratch, the anti-fraud plan comes to constitute one more piece of the measures that already exist in the institution and, that, in a direct or indirect way, they try to prevent fraud and corruption. It can be highlighted the existence of units that in their usual work perform control and inspection tasks that can detect and prosecute certain irregular actions. Thus, the Internal Control Unit as a technical body for the control of the economic and financial management of the university and which derives from Article 56 of Law 11/1983 on University Reform and the Statutes of this university of 1985 and, on the other hand, the General Inspectorate of Services, whose regulations approved by agreement of the Governing Council of the University of Zaragoza of 5 December 2018, established it as the specialised strategic body of inspection, advice, innovation, foresight and quality of qualifications and services and in the use of public resources.

1.3 Definitions

It is necessary, first of all, to approximate the concepts on which the plan deals, by taking Community legislation as a reference to the concepts of irregularity, fraud, corruption and conflict of interest.

It should be noted that the existence of an irregularity does not always imply the possible existence of fraud; the concurrence of intentionality is an essential element in fraud, an element that does not need to be given in order for there to be irregularity.

Intention is the factor that differentiates fraud from irregularity.

Irregularity. Council Regulation (EC, Euratom) 2988/95 of 18 December 1995 on the protection of the European Communities' financial interests defines irregularity as '*any infringement of a provision of Community law relating to an act or omission by an economic operator which has or would have the effect of prejudicing the general budget of the Communities or budgets administered by them, either by reducing or abolishing revenue accruing from own resources received directly on behalf of the Communities or by undue expenditure.*'

Fraud. Article 3(1) of Directive (EU) 2017/1371 on the fight against fraud affecting the financial interests of the Union defines it as:

'In respect of expenditure fraud is defined as any intentional act or omission, relating to:

- i. The use or presentation of false, inaccurate or incomplete declarations or documents, resulting in the collection or undue retention of funds from the general budget of the European Communities or from budgets administered by or on behalf of the European Communities.*
- ii. Failure to comply with an express obligation to communicate information, which has the same effect.*
- iii. The diversion of those same funds for purposes other than those for which they were originally granted.*

Corruption. A rather lax description of the term 'corruption' used by the Commission is the abuse of power of a public post for private gain. Corrupt payments facilitate many other types of fraud, such as false billing, phantasm expenses, or breach of contractual conditions. The most frequent form of corruption is corrupt payments or similar benefits: a recipient (passive corruption) accepts the bribe of a donor (active corruption) in exchange for a favor.

Conflict of interest. Article 61 Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union (Financial Regulation) provides that there is a conflict of interest '*where financial actors and other persons involved in the implementation of the budget both directly, indirectly and jointly, as well as in management, including preparatory acts, audit or control, are compromised to the impartial and objective exercise of their tasks for reasons of family, emotional, political or national affinity, economic interest or any other direct or indirect reason of personal interest.*'

In view of the situation that would give rise to the conflict of interest, it can be distinguished

between:

- i. Apparent conflict of interest: it occurs when the private interests of a public employee or beneficiary are likely to compromise the objective exercise of their duties or obligations, but ultimately there is no identifiable and individual link with specific aspects of the person's conduct, behaviour or relationships (or an impact on those aspects).
- ii. Potential conflict of interest: it arises when a public employee or beneficiary has private interests of such a nature that they could be liable to cause a conflict of interest if they had to assume certain official responsibilities in the future.
- iii. Actual conflict of interest: it involves a conflict between the public duty and the private interests of a public employee or in which the public employee has personal interests that may unduly influence the performance of his or her official duties and responsibilities. In the case of a beneficiary, it would involve a conflict between the obligations incurred when applying for assistance from the funds and their private interests which may unduly influence the performance of those obligations.

2. SUBJECT MATTER AND SCOPE

This plan aims to systematise and adapt anti-fraud controls to ensure that the University of Zaragoza, belonging to the public sector of the Autonomous Community of Aragon, is model in the management and implementation of public funds and policies and in the management related to the contractual, subsidised, expenditure execution and HR. All this will allow an optimisation of the provision of public services for citizens and thus allow an effective and efficient fulfillment of the functions legally entrusted to the academic institution.

This plan is not an end in itself, it is the formalisation of a document that allows to initiate a process that aims to comply with the law and, above all, to promote a culture of alertness and prevention throughout the organisation aimed at aligning and coordinating the processes and procedures that lead to the prevention and, where appropriate, detection and correction of fraud in a robust and effective way.

It should be borne in mind that, for example, in order to be a beneficiary of the aid that the European Union finances through the Recovery, Transformation and Resilience Plan, it is necessary to have this anti-fraud plan, which encourages all the institutions that manage this aid to approve a technical document assessing the risks of fraud in the critical processes of their organisation, as regards the prevention, detection and correction of fraud, corruption and conflicts of interest. The University of Zaragoza has already appointed, in accordance with the methodology established by the Ministry of Finance, a working group (Anti-fraud Commission) that it will develop a risk map of the institution, to evaluate them, propose improvements and complete the institutional integrity framework.

In this sense, the prevention, control and correction of fraud is a dynamic process. The categorisation of risks will vary as the controls and actions proposed in their initial assessment are implemented, so constant work of adaptation and continuous improvement will be necessary, making efficient use of human and material resources. The current text has as its mission to comply with the minimums required by the current regulations but, aware that it is a starting point, it is essential to extend it gradually taking advantage and optimising the available resources of the University of Zaragoza.

This document will be published in the BOUZ and all the tools and procedures developed by the Commission under it will be disseminated to the university community and made available on the transparency portal of the University of Zaragoza.

3. NEED FOR THE PLAN. AXES OF THE SYSTEM

3.1 Specific need for the plan

On 29 September, Order HFP/1030/2021 was adopted, setting up the management system for the Recovery, Transformation and Resilience Plan (PRTR).

Among its forecasts, it emphasises the obligation it imposes in relation to the protection of the financial interests of the Union as a beneficiary of the funds, that any entity, decision-maker or implementer, involved in the implementation of the PRTR measures must have a 'Anti-Fraud Measures Plan' enabling it to ensure and declare that, within its respective area of action, the relevant funds have been used in accordance with the applicable rules, in particular as regards the prevention, detection and correction of fraud, corruption and conflicts of interest.

3.2 Axes of the system

The Anti-Fraud Plan is configured as a more integral part of the public integrity strategy of the University of Zaragoza, to prevent fraud and corruption in the institution

The main axes on which the integrity system of the University of Zaragoza is based can be identified as:

Axis 1. Leadership and Institutional Commitment. The plan, assumed by the Board of Directors of the University of Zaragoza, is presented to the Governing Council for approval as a sign of the maximum institutional commitment to its postulates.

Axis 2. Governance. It establishes the existence of a structure, in the form of a multidisciplinary committee that will be responsible for the development and monitoring of the

plan, with the obligation of accountability.

Axis 3. Training and awareness -raising of all staff and decision-making bodies. One of the decisive lines of success in the fight against fraud revolves around the proper training of all the people who are part of the institution. Actions will be established in the area of awareness and training focused on the different levels of the organisation, both transversal and specific.

Axis 4. Risk Management.

The plan contains an initial analysis of the main risks on key processes and identifies the methodology to define appropriate and proportionate preventive measures, adjusted to the specific situations, to reduce the residual risk of fraud to an acceptable level. In any case, beyond the references to the risk assessment methodology contained in the ministerial constant reference order (see section 5), other risk management rules such as: EA 0031 "Risk management system", or UNE-ISO 31000:2018 "Risk management. Guidelines".

Periodic review according to the risk of fraud and, in any case, when a case of fraud has been detected or there are significant changes in procedures or staff.

Axis 5. Anti-fraud measures

The Order structures the anti-fraud cycle in four phases: prevention, detection, correction and prosecution.

The Plan provides for the identification of existing anti-fraud measures in UNIZAR and those that are considered necessary to develop or implement. It is configured as the starting point for:

- A) *Define appropriate and proportionate preventive measures, tailored to specific situations, to reduce the residual risk of fraud to an acceptable level.*
- B) *Provide for the existence of detection measures in line with the warning signs and define the procedure for their effective implementation.*

- C) *Define appropriate corrective measures when a suspected fraud case is detected, with clear mechanisms for reporting suspected fraud.*

Axis 6. Red flags. Development of fraud indicators (red flags) and communication of fraud indicators to personnel in a position to detect them.

Axis 7. Separation of functions. The plan shall provide for appropriate differentiation between those responsible for the management and control of the plan.

Axis 8. Conflicts of Interest. The need to define procedures relating to the prevention and correction of situations of conflict of interest is envisaged.

Axis 9. Complaints channel. The model and procedure of the communications and complaints channel is specified.

Axis 10. System validity and update. Considering the fight against fraud as a permanent process, it will be necessary to establish mechanisms for regular updating, with the aim of promoting the continuous improvement of the institutional integrity system.

4. DEVELOPMENT OF THE PLAN

4.1 Institutional integrity policy

Two key elements concur under this heading. On the one hand, the Institutional Declaration approved in the Governing Council of the University of Zaragoza on zero tolerance against fraud, which formalises the importance of ensuring the effectiveness and rigor in the use of the resources made available to it for the implementation of the powers assigned to it, and on the other hand, the forthcoming implementation of the initiative called for by the Rector on 9 March 2021 to create a Code of Ethics in collaboration with the Social Council. among others, it would take as a basis the legal framework established by the EBEP where public employees have, among other duties, "*to ensure the general interests, subject to and observance of the Constitution and the rest of the legal system, and to act in accordance with the following principles: objectivity, integrity, neutrality, responsibility, impartiality, confidentiality, dedication to public service, transparency, exemplariness, austerity, accessibility, effectiveness, honesty, promotion of the cultural and environmental environment, and respect for equality between women and men.*

4.2 Governance

By Resolution of December 2, 2021, of the Rector of the University of Zaragoza, the members of the current Anti-Fraud Commission of the University of Zaragoza have been created and appointed as a collegiate body for the monitoring of the integrity plan. In any case, in accordance with the provisions referred to herein, it must consist of the following persons:

- The Head of the Internal Control Unit, who shall assume the Chair.
- He or the Vice-Rector for Economics.
- The Director of the General Inspectorate of Services.
- The Vice-Manager for Research.
- The Economic and Financial Vice-Manager.
- The Vice-Manager of Human Resources.
- A representative of the Legal Service.
- A representative of the Social Council on the proposal of its President.
- A representative of the Internal Control Unit, who will act as Secretary of the Commission.

¹ S42

Paragraph amended by Agreement of the Governing Council of the University of Zaragoza of 14 December 2022 amending the composition of the Anti-Fraud Commission of the University of Zaragoza as a collegiate body for the monitoring of the integrity plan, approved by Resolution of December 2, 2021, of the Rector of the University of Zaragoza.

The above-mentioned committee has the following functions:

- i. Ensure the correct development and implementation of the plan.
- ii. Coordinate and schedule actions for their implementation.
- iii. Analyse its operation and propose modifications.
- iv. Report regularly to the Governing Council and the Social Council on the actions relating to it.

4.3 Training and awareness-raising

Training and information is configured as the basis for the development of the plan. It is absolutely necessary that all staff, at all hierarchical and organizational levels, be identified as a key player in the fight against fraud and corruption.

For this purpose, specific training plans will be established for the members of the Board of Directors, Teachers and Researchers and Administration and Services Personnel.

The Anti-Fraud Commission will propose different theoretical and practical training options, especially for those sectors that are considered to be 'special risk'.

It is also recommended to undertake awareness-raising actions on a regular basis, such as conferences, communications and workshops, among others.

4.4 Complaint channel

In compliance with Directive (EU) 2019/1937 on the protection of persons reporting breaches of Union law, of imminent transposition, it is necessary to include a complaint channel to address any irregularities detected in accordance with the provisions of that Directive.

To do this, under the functions entrusted to the General Service Inspectorate of the University of Zaragoza, within the electronic headquarters of the University of Zaragoza, <https://sede.unizar.es/> and the system of suggestions, *complaints and congratulations*, already consolidated communication channel, the functionality defined for these situations will be added, with direct route for the communication of suspected fraud or irregular situations in accordance with the definitions given in this document.

This channel will be disseminated on different internal websites of the University that may have relation to economic, disciplinary issues, as well as newsletters and campaigns on social networks.

The confidentiality of the complainant will be maintained, whose complaints will be received by the Inspectorate General of Services as a specialised inspection body, which will analyse them in order to determine their veracity without being affected by the complainant.

Through the channel, any person may report suspected fraud and alleged irregularities that he or she may have detected in this regard, and shall be informed that:

1. The complaint will be taken into account and the results of the steps taken will be communicated to them.
However, no action shall be taken on the information received where the information received is manifestly unfounded or where the scarcity of the information submitted, the excessively generic and unclear description of the facts or the lack of evidence provided do not make it possible to carry out a reasonable verification of the information received and a minimum determination of the treatment to be given to the facts reported.
2. Confidentiality and protection of personal data shall be respected. In this sense, anonymous complaints will not be accepted although the identity of the complainants will be protected,

where appropriate, through encrypted communication channels or that dissociate the identity of the complainant.

3. They shall not suffer any reprisal, nor shall they be punished in the case of public officials. However, if intentionality is detected in the communication of false facts, the corresponding procedure will be initiated to purify responsibilities.

On the other hand, although the main channel exists, complaints submitted by any of the existing channels at the University will be dealt with:

- EGovernment:
 - If it is external through Registration Entry (identified the whistleblower)
 - Internal Communication (identified by complainant)
- Non-electronic administration:
 - Through the Regular Register (identified by the complainant)

4.5 Conflicts of Interest

Order HFP/1030/2021 specifies possible actors involved in the conflict of interest:

- i. Public employees performing management, control and payment tasks and other agents to whom any of this function(s) have been delegated.
- ii. Private beneficiaries, partners, contractors and subcontractors, whose actions are financed with funds, who can act for their benefit. own interests, but against the EU's financial interests, in the context of a conflict of interest.

In addition, it requires the completion of a Declaration of Absence of Conflict of Interest (DACI) to the parties involved in the proceedings.

The DACI model has been incorporated into the administrative procurement documents and must be completed and signed by the contractors. However, in compliance with the aforementioned provision, during 2022, the Anti-Fraud Commission of the University of Zaragoza will specify the formalisation of other Declarations of Absence of Conflict of Interest in public employees who regularly intervene in other procedures for the management of public expenditure, grants or HR, as well as the procedure or protocol of action when a conflict of interest is detected.

4.6 Actions, responsables and deadlines

The anti-fraud policy should be conceived as a continuous process, the measures not implemented at the time of the approval of this anti-fraud plan, are contemplated as actions to be developed.

All of the following measures to be implemented should be operational by 31 December 2022. The Anti-Fraud Commission of the University of Zaragoza will monitor its implementation and assign those responsible for each measure:

Action to be implemented	Commitment/Description of the activity	Start period
Development of a code of ethics	Approval of a code of ethics with commitments of good practice for public employees of the academic institution	Pending (Board of Directors and Social Council)
Extension of the risk management system to other areas Risk identification.	Systematic elaboration of a risk map with fact sheets describing the possible risks and their corrections in the areas of contracting, spending execution, grants and HR.	January 2022
Protocol for action against identified conflicts of interest	Establishment of a procedure in real cases of conflicts of interest.	January 2022
Training and awareness-raising	Inclusion and delivery of specific anti-fraud "training pearls" for all public employees and management team	March 2022
Implementation of the complaints channel	Creation of a complaints system in compliance with Directive 1937/2019	January 2022
Update the catalogue of red flags	Analyse and complete the catalogue included in this plan including the HR area and specify those related to the research field	January 2022

Evaluation of the current internal control system.	Risk analysis and analysis of the internal control system to assess its effectiveness	March 2022
Dissemination of the Plan	Inclusion in Headquarters and Transparency Portal	2022
Revision of the plan	Analysis and degree of compliance with planned actions and planning of upcoming milestones	December 2022

5. TOOLS TO IMPLEMENT IN RISK MANAGEMENT

Risk management is configured as the tool that allows to identify in each key process what objective risk there is of an irregularity or fraud.

In this first phase, at the expense of systematising and analysing all associated risks, some global ones to which the University is exposed have been identified. However, as indicated in paragraphs 3 and 4, this process should reach all areas in order to identify all possible risks that may occur in each of them. To do this, with the coordination of the Anti-Fraud Commission, managers should be responsible for carrying out this action, since they are those who know the procedures and the weaknesses or threats that may occur.

It is envisaged the use of the tool to extend the self-diagnosis of risks to the main areas of the organisation in order to determine the degree of vulnerability, reduce the likelihood that risks materialise and minimise their impact when this happens.

5.1 Self-diagnosis

The commission responsible for the preparation of this Anti-Fraud Plan of the University, meeting on November 29, 2021, carried out the self-diagnosis of the institution in accordance with Annex II.B.5 of Order HFP/1030/2021, obtaining the following results:

Question	Degree of compliance			
	4	3	2	1
1. Is there a 'Anti-Fraud Measures Plan' which allows the implementing entity or the decision-making body to ensure and declare that, in respect of the scope of action, the corresponding funds have been used in accordance with the applicable rules, in particular, in prevention, detection and correction of fraud, corruption and conflict of interests?				X
2. Is there a finding of the corresponding "anti-fraud measures" at all levels of fraud				X
Prevention				
3. Do you have a declaration, at the highest level, where you commit to fighting fraud?				X

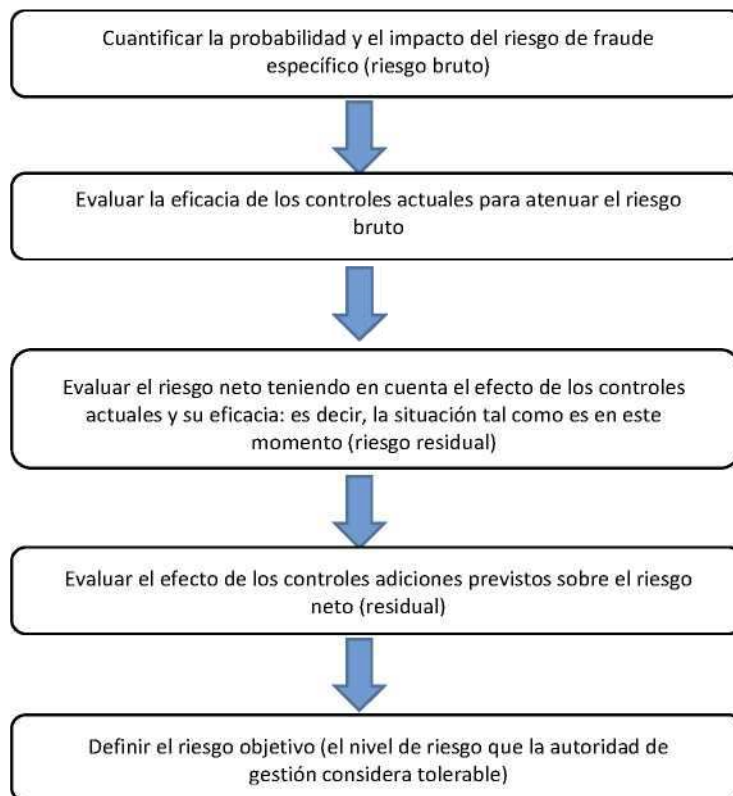
4. Is a self-assessment carried out that identifies specific risks, its impact on the likelihood of them occurring, and is periodically reviewed?				X
5. Is a code of ethics disseminated and information on the gift policy?			X	
6. Is training provided to promote public ethics and facilitate fraud detection?			X	
7. Has a procedure been developed to deal with conflicts of interest?			X	
8. Is there a declaration of absence of conflict of interests by all those involved?			X	
Detection				
9. Have fraud indicators or warning signs (red flags) been defined and communicated to staff in a position to detect them?			X	
10. Are data prospecting or risk scoring tools used?				X
11. Is there any way for any interested person to present reports?		X		
12. Are there any of the bodies responsible for examining complaints and proposing measures?		X		
Correction				
13. Is the incidence of fraud assessed and qualified as systemic or punctual?				X
14. Are the projects or part of the projects affected by fraud and financed or to be financed by	X			
Persecution				
15. Are the facts produced and the measures taken to be communicated to the executing entity, the decision-making entity or the Responsible Authority, as appropriate?	X			
16. Are the acts punishable by the national public authorities of the European Union and the competent courts denounced in appropriate cases?	X			
Subtotal points.	12	6	10	6
Total points.	34			
Maximum points.	64			
Relative points (total points/maximum points).	34/64			

5.2 Risk assessment. Methodology

With the risk assessment, what is intended is to cover all potential risks, not only those that detect fraud or corruption, but also those that may lead to irregularities or affect compliance with standards and good administration, and ultimately to all the risks that the University may be exposed in the development of its activity and that affect the achievement of its objectives.

Order HFP/1030/2021 contains as preventive measures against fraud and corruption the implementation of “*appropriate risk assessment mechanisms*” for all managed measures, leaving evidence of it, in search of the parts of the process most likely to suffer fraud, and to control them. Within the Order, it recommends some documents that can help prepare the different sections of the plan, such as the “*Fraud Risk Guide*” EGESIF_14-0021-00, which has been taken as a reference for the assessment of risks.

The methodology of this first evaluation consists of five basic steps:



The objective for each of the risks will be to assess the “gross” risk of occurring without taking into account the controls and elements that UNIZAR counts to mitigate the risk, to then identify and assess the effectiveness of the controls already in place to minimise these risks, either to determine the extent to which they may occur or to ensure that they do not go unnoticed.

Once the current controls have been analysed, the current (or net) risk to which it is currently exposed in UNIZAR will be obtained, which will lead to new actions or controls in order to improve controls and further reduce exposure to the negative consequences they may cause.

5.3 Map of risks

Based on the assessment of the identified risks, it will be necessary to draw up a risk map showing the identified risks and corrective and preventive measures that can mitigate their impact and likelihood.

The measures should be appropriate and proportionate, so the ex-ante assessment to catalogue the relevance of risks is an imperative requirement. According to the previous analysis of the working committee for the preparation of the anti-fraud plan has identified 5 potential overall risks affecting the entire institution (Annex III):

- 1 .- Risk of lack of systematisation in strategic planning.
- 2 .- Risk of non-compliance with objectives related to the *Next Generation funds*.
- 3 .- Risk of legal and regulatory obsolescence.
- 4 .- Risk of technological obsolescence.
- 5 .- Risk due to insufficient implementation of measures to combat fraud in recruitment.

5.4 Anti-fraud measures

In order to identify the existing measures at the different stages of the anti-fraud cycle, a prior inventory of the controls applied in UNIZAR was carried out, from which points of improvement were detected. Attached as ANNEX I.

Measures have been classified according to the anti-fraud cycle: prevention, detection, correction and prosecution.

I Preventive measures

The first necessary measure is the institutional declaration of zero tolerance against fraud, which is approved in the Governing Council.

A code of ethics is being developed, including issues related to gift policy and conflicts of interest.

According to the axes of the plan, there is a commitment to awareness and training at all levels of the organisation.

II Detection measures

The detection measures incorporated include the channel of complaints and the establishment of red flags.

Training is configured as a priority and necessary for the control units to allow them to easily detect possible cases of fraud.

The following are identified as main control units:

- .- Internal Control Unit
- .- Heritage, Purchasing and Recruitment Service
- .- Financial and budgetary management service
- .- Service of Administration Personnel and Services and Payrolls

- .- PDI service
- .- Research Management Service.
- .- European Projects Office
- .- Office of Transfer of Investigation
- .- Decentralised units: UTC, SICUZ, Centers, Departments, University Research Institutes (IUIs), Own Studies and other transversal units.

III Correction and persecution measures

The Plan requires the implementation of corrective and persecution measures, so that in the next phase the additional measures deemed appropriate will be developed, taking into account the proportionate nature they must have.

5.5 . Red flags

Red flags are indicators or warning signs that warn of the possible existence of fraud or irregularity. The existence of a red flag does not necessarily imply that fraud is being committed, but it does require special attention to rule out or confirm potential fraud.

A number of red flags have been identified in the Recruitment Area and in the Economic and Financial Management Area (ANNEX II). Soon, those corresponding to the Personnel and Research Areas will be identified.

6. MONITORING AND REVISION OF THE PLAN. PROPOSALS FOR IMPROVEMENT

The Anti-Fraud Commission of the University of Zaragoza will be responsible for coordinating the development, monitoring and execution of the actions included or programmed in the plan. It must also make a review of the same in order to report on the objectives reached before the Governing Council at the end of each financial year, as well as make proposals for improvement or modification to adapt it to the legal, economic or social context.



ANNEX I

INVENTORY OF ANTI-FRAUD MEASURES AND PROPOSED INCLUSION IN THE ANTI-FRAUD CYCLE	
PREVENTION	
ECONOMIC AREA	
Office of Budgetary Control	Need for authorisation for protocol expenses
	Assessment of rationalisation plan measures
	Follow-up of recommendations made in the Audit Reports
	Meetings with Heads of Planning Units with cost increases
Heritage, Purchasing and Recruitment Service	Information on confidentiality and conflict of interest to newly recruited staff
	Check that PPT does not suit a particular company
	Recruitment desks: Causes of abstention and conflict of interest are named when someone first joins. Confidentiality Warning
	Existence of an Enhancement of Recruitment Forum
	Minor contracts: information in the instructions and when signing the application
	Economic Management Standards
	Follow-up of recommendations made in the Audit Reports Management Circulars
Management Service Financial and Budgetary	Economic Management Standards
	Existence of a Budgetary Control Office
	UXXI-Economic Manual
	Follow-up of recommendations made in the Audit Reports
	Control of expenditures and minor contracts carried out by the Planning Units to ensure compliance with the LCSP
	Control decentralised accounts through the supporting accounts
PERSONNEL AREA	
Administration and Services Personnel and Payroll Service	Information on incompatibility before signing the contract
	Management Circular on the provision of posts
	Instructions for making scales
	A Handbook for Selection Bodies is being prepared
	Selection of staff: IP sends a document in which it commits that the funds are for the specific procurement.
Teaching and Research Personnel Service	Declaration on incompatibility
	Guides for the Secretaries of the Selection Committees
	First session selection body: abstention reported

RESEARCH AREA	
Research Management Service	Research management manual (to be updated)
	Welcome manual for the investigation (there would be no information on conflict of interest)
	Every so often there is a course at CIFICE on research for PDI.
	Research Management Course for PAS
	Conflict of interest: PREDOC evaluators sign document to the Ministry
	Each project has a Manual indicating what is allowed
	Hercules includes an ethics module
	There is an email in the Service Charter
	Web with all the useful information: http://www.unizar.es/gobierno/vr_investigacion/sgi/recomendaciones.html
	Manual of good practices
European Projects Office	Declaration of commitment to the principles of the European Charter for Researchers
	Welcome manual for the investigation (there would be no information on conflict of interest)
	DoH. European funds include references high ethical standards, absence of conflict of interest and declaration that acts involving corruption will not be committed
	Grant Agreements: conflict of interest
	Registration of hours x PDI in Cientia
	EURAXESS publication required HRS4R seal
Office of Transfer of Research Results	Declaration of absence of conflict of interest when UNIZAR is a tenderer
	VRTIT responsible statement
INSPECTION AND CONTROL AREA	
General Service Inspection	ISM Regulation
	Transparency Portal
	General Plan for Management and Improvement of the Quality of Services. For detected inefficiencies, improvement plans must be established
	Existence of a Complaints and Suggestions Procedure
Internal Control Unit	Complaints
	Prior audit
DETECTION	
ECONOMIC AREA	
Office of Budgetary Control	Analysis of the evolution of the cost of activities
Heritage, Purchasing and Recruitment Service	Information on confidentiality and conflict of interest to newly recruited staff
	Check that PPT does not suit a particular company



	Recruitment desks: Causes of abstention and conflict of interest are named when someone first joins. Confidentiality Warning Existence of an Enhancement of Recruitment Forum Minor contracts: information in the instructions and when signing the application Economic Management Standards Management Circulars
Management Service Financial and Budgetary	Control decentralised accounts through the supporting accounts Assessment of rationalisation plan measures Analysis of the evolution of the cost of activities Closing of cashier advances at year-end Follow-up of recommendations made in the Audit Reports
PERSONNEL AREA	
Administration and Services Personnel and Payroll Service	Veracity check on certain documents: official titles, DNI Review of incompatibilities
Teaching and Research Personnel Service	Veracity of documents is verified (as far as possible)
RESEARCH AREA	
Research Management Service	Control of expenditure and administrative documentation
European Projects Office	Maximum control AP x researcher Expenditure control
INSPECTION AND CONTROL AREA	
General Service Inspection	Various measures to improve administrative functioning: Unit evaluation measures. Transparency portal: the data is publicly exposed. Checking of dissenting data and subsequent action. Search for the causes of the discrepancy Procedures are sought to measure the perception of users, results... Complaints and suggestions procedure UNIZAR. Response to Complaints: If there is no answer there is a review procedure by the IGS Reporting channels: mail inspeccion@unizar.es and any channel with recipient Inspection
Internal Control Unit	Prior audit Procedure for Formulation and Correction Permanent Financial Control Audits
CORRECTION	
ECONOMIC AREA	
Financial and Budgetary Management Service	Return of undue payments Closing of cashier advances at year-end Control decentralised accounts through the supporting accounts



RESEARCH AREA	
Research Management Service	Control of expenditure and administrative documentation
European Projects Office	Expenditure control
INSPECTION AND CONTROL AREA	
General Service Inspection	Self-report and subsequent external evaluation of service management
	Investigation and proposal for the application of disciplinary measures
Internal Control Unit	Prior audit
	Procedure for formulation and corrections
PERSECUTION	
RESEARCH AREA	
European Projects Office	Irregularities are reported to the committee's officer (manager)
INSPECTION AND CONTROL AREA	
General Service Inspection	Independence of the Inspectorate to act according to the irregularity detected: administrative scope, criminal complaint.
	Procedure for resolving complaints
Internal Control Unit	Permanent financial control
	Audits
	Special reports if any irregularity or suspected fraud is detected

ANNEX II

RED FLAGS

RED FLAGS IN: RECRUITMENT AREA

- 1 Splitting of the subject matter of the contract by separate contracts
- 2 Very high or incoherent budgets with each other when several are presented for a purchase
- 3 Procurement with non-EU suppliers where goods or services can be purchased on the local or regional market for an equal or lower price or whose possible exclusivity is doubtful
- 4 Use of exceptional procedures frequently
- 5 Overestimation or underestimation of the value of the contract
- 6 Refusal of a public employee to sign the declaration of conflict of interest
- 7 Documents with solvency criteria, award criteria or excessive, restrictive or non-transparent requirements
- 8 Define a product of a particular brand rather than a generic product
- 9 Exclusions of tenders without adequate justification
- 10 Lack of objectivity or transparency in the evaluations of tenders
- 11 Different performances or of lower quality than the contracted performance are observed
- 12 Excess of contractual changes or poor justification for them
- 13 Substantial changes in the project's approach or costs, after being awarded
- 14 Non-compliance with the improvements offered in the procedure, especially if some of them have been key in the award of the supplier and the absence of penalties for breach of contract

RED FLAGS IN: ECONOMIC AND FINANCIAL MANAGEMENT AREA

- 1 Excessive cash movements in some unit
- 2 Recurrent expenditure over several years, amounting to similar amounts to the same suppliers
- 3 Non-suspension of files with repair
- 4 Lack of unjustified follow-up to the recommendations of the Internal Control Unit Reports
- 5 Cancellations of invoices issued by UNIZAR repeatedly by some Unit
- 6 Revenue Return Requests with a Single Signature
- 7 Protocol expenses inadequate to the purpose of the same
- 8 Grant of grants or grants, other than study aid, granted to individuals without a call or without defining the purpose
- 9 Inconsistent invoices, without explanation of the object invoiced, or with an inaccurate description thereof
- 10 Invoices paid or collected in cash by any Unit repeatedly



- 11 Non-existence of unpaid claims
- 12 Prescription of debts to the same suppliers on a recurring basis
- 13 Compliance on invoices by non-responsible persons
- 14 Invoices for revenue or expenditure not recorded in the accounts
- 15 Manipulation of discounts or inclusion of discounts not authorised or documented
- 16 Suppliers without physical address or matching that of others
- 17 Discrepancies between bank balances and amounts accounted for
- 18 Repeated payments to professionals or beneficiaries of a high amount
- 19 Invoices without company logo or without meeting the requirements, with visible errors or anomalies
- 20 Trips or attendances to Congresses financed by own studies without justifying the reason for the trip and its relationship with the study

RED FLAGS IN: HUMAN RESOURCES AREA: SELECTION, RECRUITMENT, TRAINING AND HOURLY CONTROL

Selection:	
1	Scales: Proposal to conduct an interview with a specific weight greater than 15 % of the final score
2	Interviews: Answers in which only one candidate responds
3	Courts: Modification of Tribunals in selection processes
Recruitment:	
4	Incompatibilities: Reluctance on the part of the employee to provide information about the company in which he performs another activity
Training:	
5	Recurring errors in the payment of courses to third parties. It must be found that they have been approved, that they have been issued and that they have been audited by internal control by the superiors.
Hourly control:	
6	Lack of control of the day (PAS-PDI) In the case of the PAS, the indicator may be the lack of closure of the time control. The PAS is controlled by those responsible for the unit, the PDI has punctual controls from the IGS
7	Extraordinary services: Request for excessive extraordinary services

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**RED FLAGS IN: RESEARCH AREA**

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- 1 Invoices for supplies to the same supplier and for high amounts charged to the specific project, on the final days of project justification
 - 2 Certifications of participation in R & D & I projects without prior proof of their participation
 - 3 Incorporation of disproportionate research teams in proportion to the overall activity incorporated in the project
 - 4 Repeated allowances for the use of private vehicles for distant journeys
 - 5 Hiring UNIZAR for the development of projects by companies whose administrator is the same researcher responsible for the R & D project or consultancy
 - 6 Use of UNIZAR technical means and infrastructures to undertake the works that are executed and billed as spin off
 - 7 Failure to communicate inventions generated by researchers, wholly owned or co-ownership with a third party
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**ANNEX III
RISKS IDENTIFIED IN THE FIRST PHASE OF THE ANTI-FRAUD PLAN**

AREA	REF. RISK	NAME OF RISK	RISK DESCRIPTION	EXISTING CONTROLS/ACTIONS	NEW CONTROLS/ACTIONS
ADDRESS	SAY	Risk of lack of systematisation in strategic planning	Risk of accountability not associated with the achievement of the degree of objectives	Accountability of the Rector's annual plan to the Cloister	Commitment to systematise Strategic Planning
				General Management Plan and Quality Improvement of Services: self-assessment	SDG planning Agenda 2030
				Follow-up of service letters of units	Definition of effectiveness and efficiency monitoring indicators
ADDRESS	D2	Non-compliance with objectives related to NextGeneration funds.	The Next Generation funds program must meet the objectives for which they have been obtained within the established deadline. Non-compliance entails financial corrections.	Communications to project managers on management conditions	Specific training on the implementation of the Next Generations
				Experience in complying with conditions for implementing projects and other research grants	Adaptation of control measures in management on the achievement of objectives
				Specialisation in the training of administrative project and aid managers	Monitoring compliance with implementation milestones set by the funding AAPPs
ADDRESS	D3	Risk of legal and regulatory obsolescence	Ignore the regulatory framework applicable to the action	PLYCA: Maintenance of regulatory update in the field of public procurement	Economic Area: Update of UNIZAR Economic Management Standards and Inventory.
				UXXI: Maintenance of updating economic, budgetary and fiscal regulations	Research Area: Update of the Research Management Manual
				IGS: Proposal of the process and procedures map	Personnel Area: Integration of regulations, simplification and systematisation. Academic Area: Update of internal regulations Review of procedures integrated into the process map

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					Include in the UNIZAR training plan policy updates related to management
ADDRESS	D4	Risk of technological obsolescence	Technological environment not adapted to current needs	Storage Systems Update	Implementation of the electronic accounting file
				EGovernment: System of registration and traceability internal communications. Electronic signature	Analysis of the degree of implementation of eGovernment
				ICT SECURITY; Follow-up of the implementation of ENS security measures in information systems by the ICT Security Committee of the University of Zaragoza	Analysis by area: review the e-services catalogue
RECRUITMENT	C1	Risk due to insufficient implementation of anti-fraud measures in procurement	Insufficient measures to detect fraud in procurement procedures	Declaration of Absence of Conflict of Interest by Recruitment Bureau Members	Inclusion in the specifications of DACI model administrative clauses including references and explanations on conflict of interest
				Information to whom technical reports are made of the need for the absence of conflict of interest	Inform in all proceedings of the obligation to declare absence of conflict of interest to all parties
				Centralised revision of technical specifications to ensure that they are drafted in sufficiently generic terms so as not to limit competition	Anti-fraud training for "buyers" units