Free International University
of Social Studies Guido Carli

LUISS

Organization Model Management and Control pursuant to the Legislative Decree 231 of 8 June 2001

General Part

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Free International University
of Social Studies Guido Carli

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General Part

1. Legislative Decree no. 231/2001

1.1 The administrative liability regime

Legislative Decree 231/2001, containing the "Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality", was issued on 8 June 2001, in execution of the delegation referred to in Article 11 of Law No. 300 of 29 September 2000, and entered into force on 4 July 2001 and was last amended by Law No. 22 of 9 March 2022 and Law No. 137 of 9 October 2023.

The Legislator intended to adapt the domestic legislation on the liability of legal persons to the international Conventions to which Italy has already adhered, such as the Brussels Convention of 26 June 1995 on the protection of the European Communities' financial interests, the Convention of 26 May 1997 (also signed in Brussels) on the fight against corruption in which officials of the European Union or of the Member States are involved, and the OECD Convention of 17 December 1997 on combating bribery of foreign public officials in business and international transactions.

The delegated legislator, putting an end to a heated doctrinal debate, has overcome the principle according to which *societas delinquere non potest*, introducing into the Italian legal system a regime of administrative liability for entities in the event that some specific types of crime are committed, in the interest or advantage of the entity, by natural persons who hold representation, administration or management functions of the entity, as well as by natural persons who exercise, even de facto, the management and control of the Entity (i.e. the so-called persons in a top position), or by natural persons subject to the management or supervision of one of the subjects indicated above (i.e. the so-called subjects in a subordinate position).

The nature of this new form of liability of entities is of a "mixed" gender and its peculiarity lies in the fact that it combines aspects of the criminal sanctioning system and the administrative one. According to the Decree, in fact, the Authority is punished with administrative sanctions, as it is liable for an administrative offence, but the procedure for ascertaining the offence and applying sanctions is governed by the provisions of the Code of Criminal Procedure, as they are compatible. Therefore, the competent authority to contest the offence is the Public Prosecutor, and it is the criminal judge who imposes the sanction.

The administrative liability of the Entity is distinct and autonomous from that of the natural person who commits the crime and exists even if the perpetrator of the crime has not been identified, or when the crime has been extinguished for a cause other than amnesty. In any case, the liability of the Entity is always added, and never replaced, to that of the natural person who committed the crime.

The scope of application of the Decree is very broad and concerns all entities with legal personality, companies, associations, including those without legal personality, public economic entities, private entities concessionaires of a public service. The legislation is not applicable to the State, local public bodies, non-economic public bodies, and bodies that perform functions of constitutional importance (such as, for example, political parties and trade unions).

The rule does not refer to entities not based in Italy. However, in this regard, an order of the GIP of the Court of Milan (order of 13 June 2007; see also GIP Milan, order of 27 April 2004, and Court of Milan, order of 28 October 2004) established, basing the decision on the principle of territoriality, the existence of the jurisdiction of the Italian court in relation to crimes committed by foreign entities in Italy.

The conditions for the application of this legislation can be, in a nutshell, indicated as follows:

a) the inclusion of the Entity in the list of those to which the Decree applies;

b) the commission of a crime included among those listed by the same Decree, in the interest or to the advantage of the Entity;

c) the perpetrator of the crime being a person invested with top or subordinate functions within the Entity;

d) the failure of the Entity to adopt or implement an organizational model suitable for preventing the commission of crimes of the type that occurred;

e) the failure to entrust autonomous powers of initiative and control to a special body of the Authority (or insufficient supervision by the latter) and the fraudulent circumvention by the top management of the prevention model adopted by the Authority itself.

In the case of a crime committed by a subordinate person, the occurrence of each of the above-mentioned circumstances is the subject of a specific burden of proof, the discharge of which is borne by the Public Prosecutor; conversely, in the case of a crime committed by a top manager, the occurrence of each of the conditions referred to in points d) and e) is the subject of a simple presumption (juris tantum), without prejudice to the right of the Entity to provide evidence to the contrary (so-called reversal of the burden of proof).

The combination of all these conditions results in the subjection of the Authority to sanctions of various kinds, united by the particularly onerous nature, among which the pecuniary and the disqualification, variously structured (up to the forced closure of the activity), stand out for their importance.

The scope of application of the new provisions, originally limited to arts. 24, 25 and 26 of the Decree, was subsequently extended, both by amending the Decree itself and by referring to the Decree itself.

As a result of these progressive expansions, the Decree applies to the state to the following crimes, in consummated form or, limited to crimes, even simply attempted:

- Undue receipt of disbursements, fraud to the detriment of the State or a public body or to obtain public disbursements and computer fraud to the detriment of the State or a public body;
- Computer crimes and unlawful data processing;
- Organized crime crimes;
- Bribery and corruption;
- Counterfeiting of coins, public credit cards, revenue stamps and identification instruments or signs;
- Crimes against industry and commerce;
- Corporate crimes;
- Crimes with the purpose of terrorism or subversion of the democratic order;
- Practices of mutilation of female genital organs;
- Crimes against the individual personality;
- Market abuse;
- Manslaughter or serious or very serious injuries committed in violation of the rules on the protection of health and safety at work;
- Receiving stolen goods, laundering and use of money, goods or utilities of illegal origin;
- Crimes relating to copyright infringement;
- Inducement not to make statements or to make false statements to the judicial authority;
- transnational crimes;
- Uncontrolled abandonment and deposit of waste on and in the ground;
- Environmental crimes;
- Employment of illegally staying third-country nationals;
- Corruption between private individuals;
- Abuse of office;
- Embezzlement and Embezzlement by profiting from the error of others;
- Trafficking in illicit influence;
- Fraud in public supplies;
- Fraud against the Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development;
- Fraud in sports competitions;
- Tax Crimes;

- Smuggling Crimes;
- Offences relating to non-cash payment instruments;
- Crimes against cultural heritage;
- Recycling of cultural property and devastation and looting of cultural and landscape property[1].

Finally, it should be noted that Article 26 of the Decree extends the administrative liability of the Entity also to cases of attempted crime, for which case the financial and disqualification penalties applicable to it will be reduced from one third to one-half.

1.2 The positive elements of the case

The case, to which the Decree links the occurrence of the peculiar form of liability contemplated by it, postulates the simultaneous presence of a whole series of positive elements (i.e. the concurrence of which is necessary) and the simultaneous absence of certain negative elements (the possible existence of which constitutes an exemption).

As regards the positive elements, it should first be remembered that the Decree applies to any company or association, even without legal personality, as well as to any other entity with legal personality (hereinafter, for the sake of brevity, the "Entity"), with the exception of the State and entities performing constitutional functions, local public bodies, other non-economic public entities.

That said, the liability provided for by the Decree on the part of the Entity is triggered if a crime has been committed that:

1) is included among those indicated by the Decree or by laws through references (hereinafter, for the sake of brevity, the "Crime");
2) has been carried out also or exclusively in the interest or to the advantage of the Entity, in fact, the Decree does not apply if the Crime was committed in the exclusive interest of the offender or third parties;
3) has been carried out by a natural person:
   - in a top position (i.e. who exercises representation, administration or management functions of the Entity or of one of its organizational units endowed with financial and

[1] Introduced pursuant to Law no. 22 of 9 March 2022

functional autonomy, or who exercises, even de facto, the management and control of the same: hereinafter, for the sake of brevity, "Top Subject");

- subject to the direction or supervision of a Senior Person (hereinafter, for the sake of brevity, "Subordinate Person").

1.3 The negative elements of the cases

Even when all the above positive elements have been integrated, the liability provided for by the Decree on the part of the Entity is not triggered if the Crime has been committed:

I. by a Senior Person, if the Entity proves that:

- the management body has adopted and effectively implemented, before the commission of the act, an organisational and management model suitable for preventing offences of the kind that occurred (hereinafter, for the sake of brevity, the "Model");
- the task of supervising the operation and observance of the Model and of ensuring that it is updated has been entrusted to a body of the Entity with autonomous powers of initiative and control (hereinafter, for the sake of brevity, the "Supervisory Body" or "SB");
- the persons have committed the Crime by fraudulently circumventing the Model;
- there was no omission or insufficient supervision by the Supervisory Body.

II. by a Subordinate Party, if the Public Prosecutor does not prove that the commission of the Crime was made possible by the failure to comply with the obligations of direction or supervision. In any case, failure to comply with management or supervisory obligations is excluded if the Entity, before the commission of the crime, has adopted and effectively implemented a Model.

1.4 The perpetrators of the predicate offence

Pursuant to Article 5 of Legislative Decree 231/2001, the Entity is liable for crimes committed in its interest or to its advantage:

- by "persons who hold representation, administration or management functions of the Entity and of one of its organizational units endowed with financial and functional autonomy, as well as by persons who exercise, even de facto, the management and control of the Entity itself" (the so-called persons in top or "top" positions, art. 5 par. 1, letter a, of the Decree);
- by persons subject to the management or supervision of one of the persons in a top position (so-called persons subject to the management of others, Article 5, paragraph 1, letter b, of the Decree).

The Entity is not liable, by express legislative provision (Article 5, paragraph 2, of the Decree), if the persons indicated have acted in their own interest or in the interest of third parties.

1.5 The adoption of the Organisation, Management and Control Model as an exemption from the administrative liability of the Entity

Having established the administrative liability of the Entities, art. 6 of the Decree establishes that the Entity is not liable in the event that it demonstrates that it has adopted and effectively implemented, before the commission of the act, "organizational and management models suitable for preventing crimes of the kind that occurred".

The same provision also provides for the establishment of an internal control body within the Authority with the task of supervising the operation, effectiveness and compliance with the aforementioned models, as well as ensuring that they are updated.

These organisational, management and control models (hereinafter also referred to as the "Models") must meet the following requirements:

- identify the activities in which the crimes provided for by the Decree may be committed;
- provide for specific protocols aimed at planning the formation and implementation of the Authority's decisions in relation to the crimes to be prevented;
- identify methods of managing financial resources suitable for preventing the commission of such crimes;
- provide for information obligations towards the Body responsible for supervising the operation and compliance with the Models;
- introduce a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the Models.

If the offence is committed by persons who hold representation, administration or management functions of the Entity or of one of its organizational units endowed with financial and functional autonomy, as well as by persons who exercise, even de facto, the management and control of the same, the Entity shall not be liable if it proves what is reported in paragraph 1.3.

If, on the other hand, the offence is committed by persons subject to the direction or supervision of one of the above-mentioned subjects, the Entity is liable if the commission of the offence was made possible by non-compliance with the obligations of direction and supervision. Such non-compliance is, in any case, excluded if the Entity, before the commission of the crime, has adopted and effectively implemented Models suitable for preventing crimes of the kind that occurred, according to an assessment that must necessarily be a priori.

Art. Finally, Article 6 of the Decree provides that the organisational and management models may be adopted on the basis of codes of conduct drawn up by representative trade associations, communicated to the Ministry of Justice.

1.6 Administrative sanctions applicable to Entities

The Decree regulates different types of administrative sanctions applicable to Entities for administrative offences dependent on crime:

1) financial penalties (and precautionary seizure), applicable to all offences;
2) disqualification sanctions, also applicable as a precautionary measure and in any case only in cases of particular seriousness lasting not less than three months and not more than two years.

The rationale of the discipline prepared in the field of sanctions is obvious: with the provision of financial and disqualification penalties it is intended to pursue both the assets of the Entity and its operations, while, with the introduction of the confiscation of profits, the aim is to face the unjust and unjustified enrichment of the Entity through the commission of crimes.

1.6.1 Financial penalties

The financial penalty is the fundamental sanction, applicable at all times and to all administrative offences dependent on crime.

The financial penalty is applied for quotas in a number of not less than one hundred nor more than one thousand.

The judge determines the number of shares taking into account the seriousness of the fact, the degree of responsibility of the Entity, as well as the activity carried out to eliminate or mitigate the consequences of the fact and to prevent the commission of further offences.

The amount of a portion ranges from a minimum of € 258.23 to a maximum of € 1,549.37 and is set on the basis of the economic and financial conditions of the Entity in order to ensure the effectiveness of the sanction.

In any case, the amount of the fee is always equal to € 103.29 if:

a) the offender committed the act in his or her own interest or in the interest of third parties and the Entity did not derive an advantage or obtained a minimal advantage (art. 12, paragraph 1, lett. A, of the Decree);
b) the pecuniary damage caused is particularly tenuous (Article 12, paragraph 1, letter B, of the Decree).

The financial penalty is also reduced from one third to one half if, before the declaration of the opening of the first instance hearing:

a) the Authority has fully compensated for the damage and has eliminated the harmful or dangerous consequences of the crime or has in any case effectively worked in this direction;
b) an organisational model suitable for preventing crimes of the kind that occurred has been adopted and made operational.

In the event that both conditions are met, the penalty is reduced from half to two thirds.

In any case, the financial penalty cannot be less than € 10,329.14.

In order to quantify the monetary value of the individual share, therefore, the criminal judge must carry out a "double operation": he must first determine the amount of the number of shares on the basis of the aforementioned indices of seriousness of the offence, the degree of responsibility of the Entity and the activity carried out to mitigate the consequences of the crime and, subsequently, determine the monetary value of the individual share taking into account the economic and financial conditions of the Entity, in order to ensure the effectiveness of the sanction.

Finally, two hypotheses of reduction of the financial penalty are envisaged:

a) the first concerns cases of particularly tenuous acts, in which the financial penalty to be imposed cannot exceed € 103,291.00 nor less than € 10,329.00;

b) the second is dependent on the reparation or reinstatement of the offense committed.

However, art. Article 27 of the Decree sets an insurmountable limit to the amount of the fine, providing that the Entity can be held liable for the payment of the fine only within the limits of the common fund or assets.

1.6.2 Disqualification sanctions

Disqualification sanctions are applied together with the financial penalty, but only in relation to the predicate offences for which they are expressly provided.

Their duration may not be less than three months and may not exceed two years.

The disqualification sanctions provided for by the Decree are:

a) the prohibition from exercising the activity (involves the suspension or revocation of authorizations, licenses or concessions functional to the performance of the activity and applies only when the imposition of other disqualification sanctions is inadequate);

b) the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;

c) the prohibition of contracting with the Public Administration (it can also be limited to certain types of contract or certain administrations), except to obtain the performance of a public service;

d) the exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;

e) the prohibition of advertising goods or services.

If necessary, disqualification sanctions may be applied jointly.

Their application, therefore, can, on the one hand, paralyze the performance of the Entity's activity, and on the other, significantly condition it through the limitation of its legal capacity or the subtraction of financial resources.

Since these are particularly heavy sanctions, the Decree establishes that they can only be applied if at least one of the following conditions is met:

1) the Entity has made a significant profit from the crime and the crime has been committed by persons in a top position or by subjects subject to the direction of others when, in this case, the commission of the crime has been determined or facilitated by serious organizational deficiencies;

2) in the event of repetition of offences.

These sanctions, in any case, do not apply if:

- the offender has committed the act in his or her own interest or in the interest of third parties and the Entity has not benefited from it or has obtained a minimal advantage;
- the pecuniary damage caused is particularly tenuous.

Furthermore, they do not apply when, before the declaration of the opening of the first instance hearing, the following conditions "concur" (so-called reparation for the consequences of the crime):

a) the Authority has fully compensated for the damage and has eliminated the harmful or dangerous consequences of the crime or has in any case effectively worked in this direction;

b) the Authority has eliminated the organisational deficiencies that led to the offence through the adoption and implementation of organisational models suitable for preventing offences of the kind that occurred;

c) the Authority has made available the profit obtained for the purpose of confiscation.

1.6.3 Publication of the conviction

The publication of the conviction can be ordered when a disqualification sanction is applied to the Entity.

The sentence is published only once, in extract or in full, in one or more newspapers indicated by the judge, which, it can be assumed, will be "specialized" or "sector" newspapers, or it can be published by posting in the municipality where the Authority has its main office, all at the complete expense of the Authority.

This sanction has a purely afflictive nature and is aimed at negatively affecting the image of the Entity.

1.6.4 Confiscation of the price or profit of the crime

The confiscation of the price or profit of the crime is always ordered against the Entity, with the conviction, except for the part that can be returned to the injured party and without prejudice to the rights acquired by third parties in good faith.

When it is not possible to carry out the confiscation of the price or profit of the crime, it may concern sums of money, goods or other utilities of a value equivalent to the price or profit of the crime (so-called confiscation by equivalent).

By "price" of the crime, we mean the things, money or other benefits given or promised to determine or instigate the commission of criminal conduct.

By "profit" of the crime, we mean the immediate economic consequence derived from the offense.

Confiscation by equivalent has recently become one of the most widely used tools to combat the so-called crime of profit.

This sanction, like the previous one referred to in sub 1.6.3, has a direct criminal matrix.

2. Adoption of the Organization, Management and Control Model pursuant to Legislative Decree 231/01 of Luiss Guido Carli

Luiss - Free International University of Social Studies Guido Carli - is a non-state university, with legal personality and didactic, scientific, administrative, organizational and disciplinary autonomy. Its primary purpose is the processing and transmission of humanistic knowledge, social disciplines, the promotion and organization of research, cultural and professional preparation and the transfer of innovation according to the highest international scientific standards.

It consists of four Departments, Business and Management, Economics and Finance, Political Science and Law and the Schools of Higher Education and Research, School of Government, School of Law and School of European Political Economy and School of Journalism and is also the parent company of Luiss Business School S.p.A., a joint-stock company whose object is training, consultancy and research. Luiss offers an advanced training model, aimed at transmitting not only knowledge but also "training in flexibility" young people who can become protagonists of their own future.

Governing Bodies, Managers, Employees, Collaborators, Teachers, Students and Stakeholders contribute, within the scope of their respective functions and responsibilities, to the implementation of research and teaching activities, to promote the advancement of knowledge, the training of the managerial class, and the preparation of individuals for life and work.

Luiss issues the following degrees:

- Bachelor's degree;
- master's degree and single-cycle master's degree;
- specialization diploma;
- Ph.D.

It also issues the titles of first and second level university master's degrees and can activate scientific specialization courses referred to in art. 6 of Law no. 341 of 19 November 1990, on targeted training and supplementary educational services.

On the basis of special agreements, Luiss also issues degrees jointly with universities and public or private research institutions, Italian or foreign, in possession of high cultural and scientific qualifications.

In order to ensure that the conduct of all those who work on behalf of or in the interest of the university is always in compliance with the laws and regulations and consistent with the principles of fairness and transparency in the conduct of business and corporate activities, Luiss has adopted the Organization, Management and Control Model, in line with the provisions of Legislative Decree no. 231 of 2001.

This initiative was taken in the belief that the definition, adoption and implementation of this Model - beyond the provisions of the Decree - can represent a valid tool for raising awareness among all those who work in the name and on behalf of the University, so that they follow, in the performance of their activities, correct and linear behaviors, such as to prevent the risk of committing the crimes contemplated in the Decree.

2.1 Purpose of the Model

The purpose of this Model is to outline a structured and organic internal management and control system for the correct and transparent governance of organisational processes, so that the activities carried out are based on principles of legality, fairness, transparency, effectiveness, efficiency and cost-effectiveness and are carried out in full compliance with the quality of the social system and the surrounding environment.

This document, therefore, represents a coherent set of principles, procedures and provisions that affect the functioning of the University, regulating the diligent management of a system of control of sensitive activities, aimed at preventing the commission, or attempted commission, of the crimes referred to in Legislative Decree no. 231/2001.

The purpose of the Model is:

- integrate and strengthen the University's Corporate Governance system;
- prepare a structured and organic system of prevention and control tools aimed at reducing the risk of committing crimes related to the company's activities;
- inform and train the Recipients about the existence of this system and the need for their operation to be constantly compliant with it;
- reiterate that the University does not tolerate and does not implement unlawful conduct, not in any way noting the purpose pursued or the erroneous belief that it is acting in the interest or to the advantage of the University, as such conduct is in any case contrary to the ethical principles and values that inspire the University and intends to comply with in the performance of its corporate mission, therefore in contrast with the interest of the same;
- make all those who operate in the name, on behalf or in any case in the interest of the University aware of the fact that the commission of a crime, even if committed in the interest of the Organization, gives rise not only to the application of criminal sanctions against the agent, but also to administrative sanctions against the University, exposing him to financial, commercial, operational and image damage;
- inform all those who work in the name, on behalf of or in any case in the interest of the University that the violation of the provisions contained in the Model will entail, before and independently of the possible commission of acts constituting a crime, the application of disciplinary and/or contractual sanctions.

The key points of the Model, in addition to the principles set out above, are:

- the mapping of risky activities, i.e. those activities in which the commission of the crimes provided for by the Decree is most likely, the so-called "sensitive activities";
- the assignment to the Supervisory Body of specific supervisory tasks on the effective and correct functioning of the Model;
- the application of and compliance with the principle of separation of duties, according to which no one can independently manage an entire process;
- the attribution of powers consistent with organizational responsibilities;
- the ex-post verification of corporate conduct, as well as the functioning of the Model, with consequent periodic updating;
- the dissemination and involvement of all company levels in the implementation of rules of conduct, procedures and company policies.

2.2 Scope of application of the Model

This Model is addressed to Governing Bodies, Managers, Employees, Collaborators, Professors and Stakeholders, as well as to any third party that operates with the University or on its behalf.

The Procedures and control principles described therein define and regulate the internal or external, direct or indirect relationships maintained by the University.

2.3 Structure of the Model

The Model is divided into this "General Part", which contains its fundamental principles, and a "Special Part", divided into chapters, the content of which refers to the University's processes and areas of activity.

The General Part, after providing the "definitions" of the main institutions and concepts taken into consideration in the Model, first illustrates the general principles, criteria and prerequisites for the attribution of the administrative liability of the Entities (identification of the active subjects of the predicate crime, their "link" with the Entity, the concepts of "interest" or "advantage" of the Entity, the catalog of predicate crimes of the administrative liability of the Entities, etc.), and then clarifies what are the conditions for the exemption from the administrative liability of the Entities and, in the absence of the latter, the serious administrative sanctions applicable to the Entity.

In illustrating these issues and concepts, an attempt was made to make their content usable at all company levels, in order to determine full awareness in all those who work in the name and on behalf of the University, both in relation to the matter of criminal liability of Entities, and with reference to the serious sanctioning consequences that the University would incur if one of the crimes contemplated by Decree and Law 146/06 is committed.

In addition, the objectives, function and recipients of the Model are described, as well as the methodology adopted for the drafting/updating of the Organisation, Management and Control Model.

Finally, the General Part deals with the Supervisory Body and the information flows towards the latter, the disciplinary and sanctioning system and the reference principles for communication and training.

The "Special Part" deals with the areas of activity of the organization and sets out the different types of crimes provided for by the Decree considered potentially verifiable within Luiss.

In particular, the Special Part contains a description of:

- Sensitive Activities, i.e. those activities present in the company in the context of which there could be a risk of committing one of the crimes referred to in the previous point;
- the control controls of the activities underlying the tools and methodologies used to structure the specific control standards, which must always be present in all the Sensitive Activities taken into consideration by the Model;
- the general principles of conduct to which the Recipients of the Model must comply and the prohibited conduct;
- the procedural safeguards, applicable to individual sensitive activities.

In the event that it is necessary to proceed with the issuance of further specific chapters of the Special Section, relating to new offences that in the future may be included in the scope of application of the Decree, the University Board of Directors is delegated the power to supplement this Model by means of a specific resolution, also upon notification and/or after consultation with the Supervisory Body.

2.4 A comparison of the Model and the Code of Ethics

The Model responds to the need to prevent, as far as possible, the commission of the offences envisaged by the Decree through the preparation of specific rules of conduct.

From this clearly emerges the difference with the Code of Ethics, which is a general tool, aimed at promoting "business ethics", but without a specific proceduralization.

However, also in consideration of the contents of the Confindustria Guidelines, there is a tendency to achieve a close integration between the Model and the Code of Ethics, in order to form a corpus of internal rules with the aim of encouraging the culture of ethics and corporate transparency.

The conduct of employees and collaborators in any capacity and directors ("Collaborators"), of those who act, including in the role of consultants or in any case with powers of representation of the University ("Consultants") and of the other contractual counterparties of the same, must comply with the rules of conduct – both general and specific – provided for in the Model and in the Code of Ethics.

The Recipients are required to observe and ensure observance, within their competence, of the principles contained in the Code of Ethics and the Model, which are binding on all of them.

The set of rules contained in the Code of Ethics, moreover, by aligning conduct with particularly high ethical standards and based on the utmost fairness and transparency, guarantees the possibility of

safeguarding the interests of stakeholders, as well as preserving the image and reputation of the University, while ensuring an ethical approach to the market, with regard to both the activities carried out within the Italian territory, and those relating to international relations.

Compliance with the Code of Ethics not only serves to spread a culture sensitive to legality and ethics within the University, but also to protect the interests of employees and those who have relations with the University, preserving the latter from serious liability, sanctions and reputational damage.

2.5 The Recipients of the Model

The rules contained in the Model apply to those who carry out, even de facto, management, administration, management or control functions at Luiss, to employees, collaborators as well as to those who, although not belonging to the organization, operate on behalf of the same or are in any case linked to the University. In particular, the recipients of the form are:

- the Board of Directors and all those who hold management and management functions in the University in one of its divisions and/or organisational units with financial and functional autonomy, as well as those who also exercise de facto management and control of the University (e.g. managers, administrators);
- all those who have an employment relationship with the University (e.g. employees, teachers, managers);
- all those who collaborate with the University by virtue of a para-subordinate employment relationship (e.g. apprentices, teachers, etc.);
- all those who have contractual relationships with the University in various capacities (e.g. suppliers);
- those who operate under mandate or on behalf of the University in the context of sensitive activities (cf. Special Part of the Model), such as consultants;
- the members of the Luiss Supervisory Body

The University also communicates this Model in a manner suitable for ensuring effective knowledge by all recipients.

The subjects to whom the Model is addressed are required to comply punctually with all its provisions, also in fulfillment of the duties of loyalty, fairness and diligence that arise from the legal relationships established with the University.

The University condemns any conduct that does not comply not only with the law, but also with the provisions of the Model and the Code of Ethics, even if the conduct is carried out in the interest of the University or with the intention of bringing it an advantage.

2.6 Disciplinary system

The effective operation of this Model is guaranteed by an adequate disciplinary system that sanctions non-compliance with and violation of the rules contained in the Model itself and its constituent elements. The disciplinary system is an integral part of this Model (Annex no. 1 of this Model).

3. Supervisory Body

3.1 Composition and Requirements of the Supervisory Body

The Luiss Supervisory Body (SB) is unique and consists of one or more members with adequate skills, autonomy and independent of other responsibilities, responsible for the continuous monitoring of the Model, so as to ensure its correct definition, implementation, observance and operation.

He is appointed by the Board of Directors (BoD) to which he reports periodically and whenever he deems it necessary. The Board of Directors verifies that the SB carries out its tasks correctly and effectively.

3.2 Causes of ineligibility, incompatibility and revocation of the mandate of the members of the SB

The following are grounds for ineligibility and, if supervening, for revocation of the mandate for "just cause":

- the lack, or supervening loss, of the requirements of professionalism, autonomy, independence and continuity of action;
- marital, kinship or affinity relationships within the fourth degree with directors, auditors, managers of the Entity;
- to maintain economic and/or contractual relations, for consideration or free of charge, directly or indirectly, with Luiss and/or with the respective directors, as well as in relation to facts involving Luiss;
- the ownership, directly or indirectly, of shares in the share capital of the Entity, such as to allow it to exercise control in relation to the task entrusted;
- any other situation, other than those explained in the previous points, of conflict of interest, even potential, with Luiss;
- the submission to preventive measures ordered by the judicial authority, i.e. interdiction, incapacitation, declaration of bankruptcy, disqualification, even temporary, from public offices or inability to exercise managerial offices;
- the pendency of criminal proceedings, or a sentence of conviction or application of the penalty pursuant to art. 444 et seq. of the Code of Criminal Procedure, even if not definitive, in relation to crimes provided for by the Decree or other crimes of the same nature;
- a sentence of conviction or application of the penalty pursuant to art. 444 et seq. of the Code of Criminal Procedure which has become final in criminal proceedings, or a conviction in administrative proceedings, even if not final, issued against Luiss in relation, respectively, to crimes provided for by the Decree;

- a serious breach of their duties as defined in the Model, or significant reasons of convenience, such as to prevent them from carrying out their duties diligently and effectively or to jeopardise their autonomy of judgement in the exercise of their assigned functions;
- the violation of confidentiality obligations, as detailed in the letter of appointment to the members of the SB;
- failure to attend at least 80% (eighty percent) of the meetings of the Body.

The prohibition of competition referred to in art. 2390 of the Italian Civil Code.

In order to ensure the continuity of action of the SB and to protect the legitimate performance of the functions and position held from unjustified removal, the revocation of the mandate conferred on one or more members of the SB – which may only take place for "just cause", if one of the above conditions is met – is ordered by a specific resolution of the Board of Directors, after hearing the other members of the Body.

If the revocation from office is exercised against all or the majority of the members of the SB, this will result in the forfeiture of the entire SB and the Board of Directors will promptly appoint a new SB.

3.3 Functions and powers of the Supervisory Body

The SB:

- it provides for the evaluation and verification of information and reports;
- immediately communicates to the Governing Bodies any reports from the assessment of which suspicions have emerged regarding the commission of a crime or situations of serious violation of the Code of Ethics and/or the Model;
- reports on an ongoing basis to the Governing Bodies on the implementation of the Model, the emergence of any critical aspects and the need to amend the Model itself;
- meets periodically with the Governing Bodies, ensuring that meetings are documented;
- prepares an annual report summarizing the activities carried out, to be presented to the Board of Directors;
- proposes to the Governing Bodies any additions to the Code of Ethics and/or the Model that may be necessary due to the assessment of the information received and/or the reports received, as well as the legislative amendments that have occurred in the meantime on the administrative liability of entities.

In addition to the documentation required by the Model, the SB must be informed of any information, of any kind, including from third parties and pertaining to its implementation.

The following provisions apply in this regard:

- reports must be formalized in writing and must concern any violation or suspected violation of the Model;

- the SB has the task of guaranteeing whistleblowers against any form of retaliation, discrimination or penalization, ensuring the confidentiality of their identity and the protection of the rights of Luiss and of persons wrongly accused and/or in bad faith;
- the SB, having evaluated the reports received and heard the parties involved, determines the appropriate measures.

The activities implemented by the SB cannot be subject to review by any other Luiss internal body or structure.

The Board of Directors is called upon to carry out a posteriori supervision of the overall adequacy of the SB's intervention, as it is ultimately responsible for the functioning and effectiveness of the Model.

If the Board of Directors detects that the SB conducts not as described in the Model, it will activate the sanctions provided for, as per paragraph 3.2.

The members of the SB are bound by the obligation of confidentiality in relation to all information of which they have become aware in the exercise of their functions or activities, an obligation that extends for a period of three years from the end of their office.

The SB is granted all the powers and investigative capabilities necessary to maintain direct and continuous relations with all Luiss Functions, in particular for the retrieval of documentation and information, within the limits and in compliance with the law and internal procedures and practices (privacy, confidentiality obligations, etc.).

Outside of these rules, the SB has ample power to self-regulate its activities.

3.4 Information flows to the Supervisory Body

Art. 6, paragraph 2, letter d) of the Decree requires the provision in the Model of information obligations towards the SB responsible for supervising the operation and compliance with the Model itself.

The obligation of a structured flow of information is designed as a tool to ensure the supervision of the effectiveness and effectiveness of the Model and for the possible subsequent verification of the causes that made it possible for the offences envisaged by the Decree to occur.

The effectiveness of the supervisory activity is based on a structured system of reports and information from all the Recipients of the Model, with reference to all acts, behaviours or events of which they become aware, which could lead to a violation of the Model or which, more generally, are potentially relevant for the purposes of the Decree.

In order to allow the SB to supervise the operation and compliance with the Luiss Model and Code of Ethics and to ensure that they are updated, the following must be sent to the SB:

- information relating to changes in the organisational structure (e.g. copy of service orders and organisation chart and any subsequent update);
- any information you request from time to time;

- reports or any information concerning the commission, or the reasonable belief that crimes and any conduct that does not comply with the provisions of the Code of Ethics and the Model have been committed.

All interested parties can send reports directly to the SB, in one of the following ways:

- e-mail: odv@luiss.it;
- registered letter to the Luiss Supervisory Body at Viale Pola 12, 00198 Rome.

4. Appendix

4.1 Update

The effectiveness of the Model is guaranteed by constant updating, understood both as an integration and as a modification of the procedures and contents that constitute it.

The adoption and effective implementation of the Model constitute, by express legislative provision, the responsibility of the Board of Directors (BoD).

The Supervisory Body (SB) is responsible for concretely verifying the need or opportunity to proceed with the updating of the Model, promoting this need vis-à-vis the Governing Bodies.

The Compliance Office, Internal Audit and Risk Management Function, also after consulting the competent Functions, takes care of updating the Model in order to ensure its adequacy and suitability to carry out preventive action with respect to the commission of the offences provided for by Legislative Decree no. 231/2001.

4.2 Storage

Each Function must provide for adequate archiving and storage in paper and/or electronic format of the documents relating to the activities for which it is responsible according to the Procedures of this Model.

5. Regulatory references

- Arts. 2104, 2015, 2423 et seq. of the Civil Code
- Legislative Decree no. 127/1991 "Implementation of Directives no. 78/660/EEC and 83/349/EEC on corporate matters, relating to annual and consolidated accounts, pursuant to art. 1, paragraph 1, of Law no. 69 of 26 March 1990"
- Law no. 335/1995 "Reform of the compulsory and supplementary pension system"
- Ministerial Decree of 10 March 1998 "General criteria for fire safety and emergency management in the workplace"
- Legislative Decree no. 151/2001 "Consolidated text of the legislative provisions on the protection and support of maternity and paternity, pursuant to Article 15 of Law no. 53 of 8 March 2000"
- Legislative Decree no. 165/2001 - art. 53 "Incompatibility, accumulation of jobs and assignments"
- Legislative Decree No. 231/2001 "Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000" and subsequent updates and additions
- Legislative Decree no. 269/2003 - art. 44, paragraph 2 "Urgent provisions to promote development and for the correction of the trend of public finances"
- Legislative Decree no. 276/2003 "Implementation of the proxies in the field of employment and the labour market referred to in Law no. 30 of 14 February 2003"
- Ministerial Decree no. 388/2003 "Regulation containing provisions on company first aid, in implementation of Article 15, paragraph 3, of Legislative Decree no. 626 of 19 September 1994, as amended"
- Law no. 104/2006 "Amendment of the regulatory framework relating to the protection of maternity of women managers"
- Law no. 296/2006 - art.1, paragraph 1180, "Communications relating to employment relationships"
- Law no. 123/2007 "Measures on the protection of health and safety at work and delegation to the Government for the reorganization and reform of the relevant legislation"
- Legislative Decree no. 231/2007 "Implementation of Directive 2005/60/EC on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing, as well as Directive 2006/70/EC on implementing measures" and subsequent amendments and additions
- Legislative Decree no. 81/2008 "Implementation of art. 1 of Law no. 123 of 3 August 2007 on the protection of health and safety in the workplace" and subsequent amendments and additions
- Law no. 136/2010 - art. 3 "Traceability of financial flows"
- Legislative Decree no. 187/2010 - Art. 6 "Interpretative and implementing provisions of the rules of art. 3 of Law no. 136/10, on the traceability of financial flows"
- Law no. 240/2010 "Rules on the organization of universities, academic staff and recruitment, as well as delegation to the Government to encourage the quality and efficiency of the university system"
- Legislative Decree no. 81/2015 "Organic regulation of employment contracts and revision of the legislation on duties, pursuant to Article 1, paragraph 7, of Law no. 183 of 10 December 2014"
- Legislative Decree no. 50/2016 "Implementation of Directives 2014/23/EU, 2014/24/EU and 2014/25/EU on the award of concession contracts, public procurement and procurement procedures of entities operating in the water, energy, transport and postal services sectors, as well as for the reorganisation of the current regulations on public contracts relating to works, services and supplies"

- Legislative Decree 24/2023 "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national law"
- Royal Decree of 31 August 1933, no. 1592 and subsequent amendments "Consolidated text of the laws on higher education"
- Royal Decree No. 1071 of 1935

Other sources

- National Collective Agreement of Reference for Collaborators of Non-State Universities (ACNC) of 10 December 2015
- European Agreement on Stress at Work of 8 October 2004
- Circular of the Authority for the Supervision of Public Contracts for Works, Services and Supplies (AVCP) adopted with determination no. 4 of 07/07/2011
- Luiss Guido Carli Code of Ethics
- Code of Conduct for Luiss Guido Carli Students (Approved by the Executive Committee in the meeting of June 15, 2022, after consulting the Academic Senate in the meeting of May 31, 2022, with the amendments approved by the Executive Committee in the meeting of September 10, 2024, after consulting the Academic Senate in the meeting of September 5, 2024) Press release of the President of the AVCP of 15/07/2011
- Luiss Collective Labour Agreement (Luiss collective bargaining agreement) of 28 April 2022 - Economic and regulatory three-year period 2022-2024
- Collective Labour Agreement for Industry Executives Agreement for the cash service, in place between Luiss and Unicredit Banca di Roma of 31 October 2006
- Interministerial Decree of 1 March 2007 "Criteria for the homogeneous preparation of the final accounts of universities"
- Rector's Decree no. 204/2015 "Luiss Code of Ethics"
- Resolution of the Executive Committee of 14 July 2009, point 6.3.
- Determination no. 3/2008 of the Authority for the supervision of public contracts for works, services and supplies
- GARR Acceptable Use Policy (AUP)
- Work instructions: Jobs in Economics (Cod U.0-V.1 of 15/03/2006) Supplier evaluations (Cod. U.6-V.1 of 11/11/2005) Register of suppliers (Cod. U.1- V.1 of 11/11/2005)
- Confindustria Guidelines for the construction of organisational, management and control models
- Confindustria Guidelines - New "Whistleblowing" Regulations – Operational Guide for Private Entities (October 2023)
- National and European legislation reported on the official website www.ispesl.it the technical-scientific and research sector of INAIL (formerly ISPESL), relating to workplaces, pressure vessels, industrial products, the environment, etc.
- International Accounting Standards (IAS – IFRS)
- National Accounting Standards (CIOs) and other documents issued by the OIC
- University General Regulations
- University Teaching Regulations
- Post-Graduate School Regulations
- Regulations of the Luiss Supervisory Board

- Statute of autonomy of Luiss Guido Carli – Official Gazette no. 179 of 3 August 2011

6. Definitions and acronyms

Billeting	Budget allocation for the establishment of funds to cover certain or probable future expenses. This category includes costs, charges or losses concurrent with the determination of operating income, the existence, amount or date of occurrence of which is not certain but simply probable.
Technical Purchasing	Purchases relating to services, services and goods relating to information technology, telecommunications, real estate, furnishings and systems.
Training	Pursuant to Article 2, paragraph 1, letter c) of Legislative Decree no. 81/08, all activities aimed at making workers learn the correct use of equipment, machines, plants, substances, devices, including personal protective equipment, and work procedures.
Register of suppliers	List of qualified economic operators selected on the basis of their potential ability to meet the requirements of quality, economic and financial soundness, good repute and competitiveness required by Luiss.
Amortization	Administrative-accounting procedure to allocate the cost of an asset with a multi-year utility over a given number of years, on the basis of the useful life of the asset, through the recognition and attribution in the individual financial statements of shares that affect the economic result of the year.
Variance Analysis	Activity aimed at relating the forecast data, estimated in the budget, with the final values, or even the final values with previous years, asking questions and, therefore, proposing solutions on the main causes that reported any higher costs or achieved any lower revenues. Indispensable tool for the'company in the context of management control.
Risk analysis	Analysis of all risks to the health and safety of workers within the organisation in which they work, aimed at identifying appropriate prevention and protection measures.
Contractor	A person who undertakes towards the customer to carry out a work and/or a service with his own means and with management at his own risk.
Asset allocation	Operation opening/closing of a securities account, opening restricted accounts, time deposit with leading credit companies and other ordinary management operations.
Judicial documents	Measures relating to civil, criminal or administrative proceedings.

Work equipment	Pursuant to art. 69, paragraph 1, letter a) of Legislative Decree no. 81/2008, any machine, appliance, tool or system intended to be used during work.
AUP	Acceptable Use Policy.
Court	Authority provided for by law, in an impartial position, responsible for exercising the judicial function and validating the acts referred to in art. 13 of the Constitution.
Corrective action	Action aimed at eliminating the cause of a detected non-conformity.
Databases	An organized set of data characterized by magnitude, shareability, and persistence.
Batch	A method of importing data in series.
BMS	Budget Monitoring System, IT support used directly by users for estimating, controlling and updating the budget.
Packing slip	The packing slip has been abolished by the legislation and has been replaced by the transport document (d.d.t.), this is the document that accompanies the delivery or shipment of the goods with an indication of the main elements of the operation.
Collection bill	A document sent daily by a bank and containing the analytical amounts broken down by currency.
BOT	Treasury Bills.
Budget	A tool for controlling the company system, understood as planning, programming and control of the activity, i.e. as a formal process through which the company's objectives, use and allocation of resources are defined. It is intended to estimate the company's full-year income and expenses over a short period.
Budgeting	Formal process through which the company defines the objectives to be achieved, allocates the resources necessary to achieve them, defines the temporal and organizational methods through which to achieve them, defines the methods for evaluating the results obtained.
Budgeting review	Process of modifying the Budget based on the needs that arise during the year. This activity can be carried out using the BMS.

Cdr	See Responsibility Center.
C4B	Economic, patrimonial and analytical accounting program of the University.
Change of Job	Change in the set of tasks and specific activities of the employee that constitute the object of the work obligation.
Temporary or mobile construction site	Pursuant to art. 89, paragraph 1, letter a) of Legislative Decree no. 81/2008, any place where building or civil engineering works are carried out, the list of which is provided by the relevant legislation in force.
Specifications	Administrative act containing the conditions and procedures relating to the performance of a contract between the public administration and a private individual or to the exercise of a concession made by the former to the latter.
CCT	Treasury Credit Certificates.
Cda	Board of Directors.
EC	Executive Committee.
Cost Center	The accounting unit of the company or organization into which costs are aggregated.
Responsibility Center	An accounting unit of the company or organization in which revenues and costs are aggregated and which allows the economic effects of the decisions made to be measured.
Fire prevention certificates	Certificate certifying compliance with the requirements of fire prevention legislation and the existence of fire safety requirements, issued by the competent provincial command of the Fire Brigade.
Active cycle	Set of accounting transactions underlying the sale of goods/or services, consisting of the recognition in the accounts of revenues and receipts by the company or economic operator.
Passive cycle	A set of accounting transactions underlying the purchase of goods/or services, consisting of the recognition of costs and payments by the company or economic operator in the accounts.
CIG	Tender identification code.
CO. AN.	Analytical accounting.

CO.CO.CO.	Coordinated and continuous collaborations, stipulated pursuant to art. 409, paragraph 1, no. 3 of the Code of Civil Procedure and art. 2, paragraph 2 letter a) of Legislative Decree no. 81 of 12 June 2015 and the National Collective Agreement of reference for Collaborators of non-state universities (ACNC).
CO. GE.	Ledger.
Collaborator	Holder of a scholarship or copyright contract, occasional, professional, co.co.co contract, collaborator with a task of coordination, research or tutoring or other work services.
Occasional collaborators	Subjects who undertake to perform, for a fee, a work or a service, with mainly their own work and without a bond of subordination to the client (pursuant to Article 2222 of the Italian Civil Code).
Disciplinary College	Body governed by art. 21 of the Statute of Autonomy of Luiss who carries out investigative and advisory functions in the context of disciplinary proceedings.
Client	Pursuant to art. 89, paragraph 1, letter b) of Legislative Decree no. 81/2008, on whose behalf the entire work is carried out, regardless of any splitting of its realization.
Economic Competence	The principle of economic accrual, established by art. 2423-bis of the Civil Code, requires that in the preparation of the financial statements it is taken into account "*income and expenses for the year, regardless of the date of collection or payment*". The effect of transactions and other events that characterize business management must, therefore, be recognized in the accounts and attributed to the year to which these transactions and events refer and not to the year in which the related receipts and payments take place.
Concessionaire	Economic operator to whom a concession has been awarded or awarded.
Consultant	A person who, within the category of "Worker" (pursuant to Article 2, paragraph 1, letter a) of Legislative Decree 81/2008), acts in the name and/or on behalf of Luiss on the basis of a specific mandate or other bond of consultancy or collaboration.
Contracting	Holder of a tender, work or supply contract with the Employer.
Work contract	Contract by which one party undertakes, for a fee, to perform a work or service in favor of another, with mainly his own work and without a bond of

	subordination (art. 2222 of the Italian Civil Code). The person who undertakes to provide the service or work is called the "worker or self-employed worker".
Procurement contract	A contract by which a party undertakes, with the organization of the necessary means and with management at its own risk, the completion of a work or service in favor of another for a monetary consideration (Article 1655 of the Italian Civil Code).
Subcontracting contract	Contract between contractor and subcontractor to which the client is extraneous, despite the authorization. The contractor may not subcontract the execution of the work unless authorized by the client (Article 1656 of the Italian Civil Code).
Framework contract	Contract stipulated with a supplier, for the purchase of works, goods and/or services of a continuous or periodic nature, for which it is not possible to define the actual quantities in advance (these include economic works: construction, electrical, plumbing and carpentry works). Their stipulation allows the University to acquire goods, services and benefits with a simplified procedure up to a predetermined limit in quantity and/or value and/or duration.
Convention	An agreement, a pact reached between two or more people, between public bodies, between states and states, by which each of the parties undertakes to maintain their mutual commitments.
Coordinator on charge of safety and health during the envisagedthe design of the work	Pursuant to art. 89, paragraph 1 letter e) of Legislative Decree no. 81/2008, the person in client or by the person in charge of the works, of the execution of the tasks by current legislation.
Coordinator on safety and health during the realization of the work	Pursuant to art. 89, paragraph 1, letter f) of Legislative Decree no. 81/2008, the person in charge, by the Client or by the Project Manager, for the execution of the tasks provided for by current legislation, who cannot be the Employer of the executing companies or one of his employees or the Head of the Prevention and Protection Service (RSPP) designated by him.
Saleswoman course	Designed training course *ad hoc* on specific request.
CSE	See Safety and Health Coordinator During Work Design.
CSP	See Safety and Health Coordinator during the construction of the work.
CUN	National University Council

CUP	Single project code of public funding.
Employer	Pursuant to Article 2, paragraph 1, letter b) of Legislative Decree no. 81/2008, the person who has the employment relationship with the worker or, in any case, the person who, according to the type and structure of the organization in which the worker works, is responsible for the organization itself or the production unit as it exercises decision-making and spending powers. In Luiss this role is currently held by the General Manager. N.B.: it should be considered that by virtue of art. 299 of Legislative Decree no. 81/01, the positions of guarantee relating to the Employer, Manager and Supervisor are also incumbent on the person who, although without regular investiture, exercises in practice the legal powers referred to each of the aforementioned subjects as defined above.
DDT	Transport document.
Dean	Director of the undergraduate school or graduate school or post-graduate school
Delegation	Transfer of tasks, rights, prerogatives, powers to others, by means of a specific document attesting to it.
DG	General Manager.
Employee(s)	Any natural person who has a Luiss an employment relationship of an employment nature pursuant to art. 2094 of the Italian Civil Code; among the employees of Luiss the Managers are also to be considered.
Construction Manager	Person responsible for ensuring that the construction of the works takes place in accordance with the project, in compliance with the provisions of current legislation.
Executive	Pursuant to art. 2, paragraph 1, letter d) of Legislative Decree no. 81/2008, a person who, by virtue of professional skills and hierarchical and functional powers appropriate to the nature of the task conferred on him, implements the directives of the Employer by organizing the work activity and supervising it (art. 2 Legislative Decree No. 81/2008).
Copyright	Set of rights, governed by Law no. 633 of 22 April 1941, due to the creator of the work, as a particular expression of intellectual work.
Protective device	Pursuant to art. 74 of Legislative Decree no. 81/2008, any equipment intended for

individual	be worn and held by the worker in order to protect him against one or more risks likely to threaten his safety or health at work, as well as any complement or accessory intended for this purpose. The following do not constitute Personal Protective Equipment for the purposes of company work cycles: a) ordinary work clothing and uniforms not specifically intended to protect the safety and health of the worker; b) the equipment of the rescue and rescue services; c) personal protective equipment typical of road transport; d) materials for self-defence or deterrence; (e) portable devices to identify and report risks and harmful factors. Personal protective equipment must be used when the risks cannot be avoided or sufficiently reduced by technical prevention measures, by means of collective prevention, by measures, methods or procedures for the reorganization of work.
Distinct	Document containing mandates and/or reversals.
DL	See Employer.
Teachers	Full professors, associate professors, fixed-term extraordinary professors and researchers pursuant to Article 1, paragraph 14, of Law no. 230/05 who carry out work, teaching and/or scientific activities at Luiss.
Adjunct Professors	Scholars and experts - Italian or foreign - even unrelated to academic roles with whom Luiss has entered into contracts for teaching and/or research activities, visiting professors and, in any case, all professors other than tenured professors.
Tenured Professors	Teachers hired by Luiss chosen from among those who have passed a public competition announced by Luiss or by another university or are classified in tenure pursuant to art. 1, paragraph 12, of Law no. 230/2005.
Risk document	Excerpt from the Risk Assessment Document (DVR) with the mapping of the main possible risks that may occur in the areas/workplaces Luiss also due to the organization. This document, to be delivered to third parties, is drawn up and updated on the basis of the extrapolation of the safety measures and prevention/protection from risks relating to hazards in the workplace in which work will be carried out or in any case possible states of emergency.
Assessment document of risks	Document prepared by the General Manager drawn up pursuant to art. 17 and 28 of Legislative Decree no. 81/2008, following the risk assessment process.
Single Document of	Pursuant to art. 26, paragraph 3, Legislative Decree no. 81/2008, the only document of

Risk Assessment by Interference	risk assessment indicating the measures taken to eliminate or, where this it is not possible to minimize the risks of interference. The assessment does not take into account the specific risks inherent in the activity of contractors or individual self-employed workers. The DUVRI is drawn up on the basis of the elements that characterise the specific contract and the documentation required from the supplier. The DUVRI can be updated in the event of supervening interferences that require modification. The DUVRI is an integral part of the tender, work or supply contract.
DPI	See Personal Protective Equipment.
DURC	Single document of contribution regularity.
DUVRI	See Single Interference Risk Assessment Document.
DVR	See Risk Assessment Document.
Emergency	Fact, situation, circumstance different from all the events that normally occur to any worker that constitutes a potential or ongoing danger.
Esse3	Student Secretariat management system developed within the solutionsCINECA for universities.
Forecast	Forecasts made during the year with the aim of determining the costs and revenues that will occur until the end of the year, to highlight any deviations from the budget and allow the adoption of timely corrective actions.
Formation	Pursuant to Article 37 of Legislative Decree no. 81/08, an educational process through which knowledge and procedures useful for the acquisition of skills for the safe performance of their respective tasks in the company and for the identification, reduction and management of risks are transferred to workers and other subjects of the company's prevention and protection system.
General training	Training aimed at learning the safety rules for the prevention of general and typical risks.
Specific training	Training aimed at improving safety standards during the performance of various work activities and also aimed at preventing specific risks.
Specialist supplies	Purchases for which there is only one supplier (e.g.: original spare parts, advertisement, participation in courses and conferences, membership fees, subscriptions, etc.) which, therefore, is identified directly by the Applicant.

	They differ from other purchases that take place based on the selection between multiple suppliers.
GARR	Group for the Harmonization of Research Networks.
Head of department	Department Director
Technical and professional suitability	Pursuant to art. 89, paragraph 1, letter l) of Legislative Decree no. 81/2008, possession of organizational skills, as well as availability of workforce, machinery and equipment, with reference to the execution of the work.
Employee	See Employee.
Consignee/contractor	Company holding the contract with the client which, in the execution of the contracted work, may make use of subcontractors or self-employed workers.
Failure to comply with obligations Contractual	Partial or total failure to perform the services specifically deducted in the contract.
INAIL	National Institute for Occupational Accident Insurance.
Public Service Officer	A person who, for whatever reason, provides a public service, i.e. an activity regulated in the same forms as the public function but characterized by the lack of the powers typical of the latter, and with the exclusion of the performance of simple tasks of order and the provision of work.
Information	Pursuant to Article 37 of Legislative Decree no. 81/08, a set of activities aimed at providing useful knowledge for the identification, reduction and management of risks in the workplace.
Accident	An accident that occurs during work that causes physical or psychological injury.
Inspectors	Persons belonging to the bodies responsible for inspection activities.
Inspection	Procedure aimed at carrying out surveillance and control activities.
EN	Information Technology (IT) is the set of methods and technologies used in the public, private or corporate sector for the storage, transmission and processing of data and information through the use of networks (corporate networks, internet, etc.), computers (PCs, servers, mainframes, etc.) and telecommunications equipment (datacenters, routers, smartphones, tablets, GPS, etc.). In general, hardware, software, and digital communication (ICT)

	are the three sectors in which IT technologies are developed that are widely used in social, commercial and economic contexts.
VAT	Value added tax.
Worker	Pursuant to Article 2, paragraph 1, letter a) of Legislative Decree no. 81/2008, a person who, regardless of the type of contract, carries out a work activity within the organization of a public or private employer, with or without remuneration, even for the sole purpose of learning a trade, an art or a profession, excluding domestic and family service workers. The worker thus defined is equated: the worker member of a cooperative or company, even de facto, who provides his activity on behalf of the companies and the Entity itself; the associate in participation referred to in art. 2549, et seq. of the Civil Code; the beneficiary of the training and orientation internship initiatives referred to in Article 18 of Law no. 196 of 24 June 1997, and referred to in specific provisions of regional laws promoted in order to create moments of alternation between study and work or to facilitate professional choices through direct knowledge of the world of work; the student of educational and university institutes and the participant in professional training courses in which laboratories, work equipment in general, chemical, physical and biological agents are used, including equipment equipped with video terminals limited to the periods in which the student is actually applied to the instruments or laboratories in question; the volunteer, as defined by Law no. 266 of 1 August 1991; the volunteers of the National Fire Brigade and Civil Protection; the volunteer who carries out the civil service; the worker referred to in Legislative Decree no. 468 of 1 December 1997, as amended.
Self-employed	A natural person who undertakes to perform, for a fee, a work or a service, with predominantly his own work and without a relationship of subordination to the client.
LBS	Luiss Business School S.p.A.
Legal representative	A person who has been given the power to replace another person in the performance of one or more legal activities. The power of representation is conferred by law or by the interested party (Article 1387 of the Italian Civil Code)
Personal injury	Pursuant to art. 582 of the Criminal Code: "Anyone who causes personal injury to anyone from which an illness in body or mind arises shall be punished with imprisonment from six months to three years. If the illness lasts no more than twenty days and none of the aggravating circumstances provided for in Articles 583 of the Criminal Code and 585 of the Criminal Code concur, with

	the exception of those indicated in number 1 and in the last part of Article 577 of the Criminal Code, the crime is punishable upon complaint by the injured party".
Guidelines	The Guidelines approved by Confindustria and related updates and additions;
Workplace	Pursuant to art. 62, paragraph 1 of Legislative Decree no. 81/2008, any place intended to host workstations, located within the company, as well as any other place belonging to the company accessible to the worker in the context of his or her work.
Mandate	The payment mandate (payment order) is the order, given to the treasurer, to pay a certain sum to one or more specified creditors.
MC	See Physician.
Competent Doctor	Pursuant to art. 2 of Legislative Decree no. 81/2008, a doctor appointed by the Employer to carry out health surveillance functions and other tasks of collaboration with the other company functions involved in the process. The Competent Doctor must be in possession of one of the following qualifications: a) specialization in occupational medicine or in preventive medicine of workers and psychotechnics; b) teaching or free teaching in occupational medicine or in preventive medicine of workers and psychotechnics or in industrial toxicology or in industrial hygiene or in physiology and hygiene at work or in occupational clinic; c) authorization pursuant to art. 55 of Legislative Decree no. 277 of 15 August 1991; d) specialization in hygiene and preventive medicine or in forensic medicine.
Continuous improvement	Actions to achieve improvements in all performance in the field of health and safety at work, in line with the Safety Policy of Luiss.
Organizational Model	Organisation, management and control model in accordance with Legislative Decree no. 231/2001 of which the ethical and behavioural principles contained in the Code of Ethics, as well as the procedures and other rules of the University aimed at preventing the commission of crimes, are an integral part.
Monitoring	A systematic, independent and documented verification process, carried out to know and evaluate, with objective evidence, whether the Model complies with what was planned and whether it is effectively applied.
Non-conformities	Failure to comply with a requirement defined and expressly mentioned in the Model.

Notes to the financial statements	An integral part of the financial statements that serves to complete the data of the financial statements of Balance sheet and Income Statement, providing additional quantitative and descriptive information as well as to justify certain behaviours, in particular with regard to the assessments carried out, exceptions to certain legal provisions, etc.
Clearance	Prior authorization issued to employees of the Public Administration, pursuant to art. 53 of Legislative Decree no. 165 of 30 March 2001, without which Luiss cannot assign tasks to this type of collaborator.
Supervisory body	See Supervisory Body.
Manslaughter	Pursuant to art. 589 of the Criminal Code: "Anyone who causes the death of a person through negligence is punished with imprisonment from six months to five years. If the act is committed in violation of the rules for the prevention of accidents at work, the penalty is imprisonment from two to seven years. In the case of death of several people, or death of one or more people and injuries of one or more people, the penalty that should be imposed for the most serious of the violations committed increased by up to three times is applied, but the penalty cannot exceed fifteen years".
Sensitive operation	Any operation or act carried out within a sensitive process. It canò have a technical, commercial, financial nature.
Corporate bodies	The university bodies indicated in art. 5 of the Statute of Autonomy of Luiss published in the Official Gazette no. 179 of 3 August 2011.
Supervisory Body	Body responsible for supervising the operation and compliance with the Organisational Model and its updating pursuant to Legislative Decree no. 231/2001.
P.A.	See Public Administration.
Partner	All contractual counterparties of the University - legal persons and/or entities - other than Collaborators and in any case all subjects, including suppliers and sponsors, with whom the University enters into any form of relationship and/or collaboration contractually regulated.
Performance	Measurable results of variables and activities aimed at ensuring health and safety in the workplace.
Legal person	Provinces and municipalities, as well as public bodies recognised as legal persons (Article 11 of the Italian Civil Code) or foundations, associations and

	other institutions of a private nature that acquire legal personality through recognition determined by registration in the register of legal persons, established at the prefectures (Article 1 of Presidential Decree No. 361 of 10 February 2000).
Teaching Staff	Includes the definitions provided of Professors, Adjunct Professors, and Tenured Professors.
Staff Luiss	Employees, collaborators and other employees, including self-employed persons who have relations with the Public Administration in the name and on behalf of Luiss.
Legal personality	It is the attitude of a legal subject to be the holder of active and passive legal situations, and to enjoy perfect patrimonial autonomy for the obligations contracted.
Emergency plan and evacuation	Set of organisational and behavioural measures to be implemented by all the people who are present in the place where the emergency occurs.
Safety plan and coordination	Pursuant to art. 100 of Legislative Decree no. 81/2008, a document consisting of a technical report and requirements related to the complexity of the work to be carried out and any critical phases of the construction process, aimed at preventing or reducing risks to the safety and health of workers, including particular risks, as well as the estimation of the related costs. The Safety and Coordination Plan is an integral part of the contract.
Operational Safety Plan	Document that must be drawn up by the Employer of the executing company in accordance with Annex. XV Part 3 p.to 3.2 (minimum contents of the Operational Safety Plan) of Legislative Decree no. 81/08 and with reference to the individual construction site concerned.
Health policy and Occupational safety	Overall intentions and directives of Luiss relating to their performance of health and safety at work as formally expressed by the Director General.
POS	See Operational Safety Plan.
Preliminary balance	Forecast similar to the forecast but subsequent during the year: the forecast is made between May and June, the preliminary balance between September and October.
Supervisor	Pursuant to art. 2, paragraph 1, letter e) of Legislative Decree no. 81/2008, a person who, by reason of professional skills and within the limits of

	hierarchical and functional powers appropriate to the nature of the task conferred on him, supervises the work activity and guarantees the implementation of the directives received, checking their correct execution by the workers and exercising a functional power of initiative.
Prevention	Pursuant to art. 2, paragraph 1, letter n) of Legislative Decree no. 81/2008, set of provisions or measures necessary also according to the particularity of the work, experience and technique, to avoid or reduce occupational risks while respecting the health of the population and the integrity of the external environment.
Fire prevention	Function aimed at achieving, according to uniform application criteria throughout the country, the objectives of safety of human life, the safety of people and the protection of environmental assets.
First note	The first note is an elementary register that does not require any particular formalities for its keeping and no mandatory form, and is used to record the economic and financial movements of a company.
First aid	A set of actions that allow you to help one or more people taken ill or injured, while waiting for qualified help to arrive.
Disciplinary proceedings	Pursuant to art. 7, Law no. 300 of 20 May 1970, the set of rules governing the imposition of disciplinary sanctions.
Procedure	Document that specifies the conditions and methods with which a given activity, both technical and managerial, must be carried out.
Sensitive Process	Process of the company in which the risk of committing crimes occurs.
Proxy	The power of attorney is a unilateral receptive transaction by which one subject confers on another the power to represent him, it has no effect if it is not conferred with the forms prescribed for the contract that the representative must conclude (art. 1392 of the Italian Civil Code).
Designer	Professional in charge of the development of the project: preliminary, definitive and executive.
Project	Activity, attributable to a specific CoR, with specific costs or costs and revenues.

VAT Protocol	Each VAT register has its own protocol numbering. The protocol number is the progressive number that is assigned by the date of registration to the individual accounting operation.
PSC	See Safety and Coordination Plan.
Public administration	State administrations (including institutes and schools of all types and levels and educational institutions, companies and administrations of the State with autonomous order), Regions, Provinces, Municipalities, Mountain Communities, and their consortia and associations, university institutions, autonomous social housing institutes, Chambers of Commerce, Industry, Crafts and Agriculture and their associations, all national, regional and local non-economic public bodies, administrations, companies and bodies of the National Health Service, the Agency for the Negotiation Representation of Public Administrations (ARAN) and the Agencies referred to in Legislative Decree No. 300 of 30 July 1999, as well as all those exercising public authority and/or public functions, including but not limited to: a) persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service; (b) the members of the Commission of the European Communities, the European Parliament, the Court of Justice and the Court of Auditors of the European Communities; (c) officials and other servants engaged under contract under the Staff Regulations of Officials of the European Communities or the Conditions of Employment of Servants of the European Communities; (d) persons seconded by the Member States or by any public or private body to the European Communities who perform duties corresponding to those of officials or other servants of the European Communities; (e) members and employees of bodies established on the basis of the Treaties establishing the European Communities; f) those who, within other Member States of the European Union, perform functions or activities corresponding to those of public officials and persons in charge of a public service; g) officials of foreign states; h) persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within other foreign States or international public organisations.
Public Servant	See Commissioned to a Public Service.
Public Official	A person exercising a legislative, judicial or administrative public function.
Workers' Representative for Safety	Pursuant to art. 2, paragraph 1, letter i) of Legislative Decree no. 81/2008, a person elected or designated to represent workers with regard to aspects of health and safety at work.

Accrued	Shares of costs and revenues attributable to the year in question but which will have their financial manifestation in the following year. Accrued income refers to revenues. Accrued expenses relate to costs.
RDA	Purchase request.
Crimes	The predicate offences to which the discipline provided for by Legislative Decree 231/2001 applies.
Registration	Document that reports the results obtained or provides evidence of the activities carried out.
Fire register	A tool that provides a concise overview of the activities carried out by Luiss with regard to fire safety and emergency management, in order to be able to demonstrate that it has complied with the provisions of the regulations in force on the subject.
Transparency Register	A tool aimed at making data on the activity of stakeholders accessible to the Ministry of Economic Development and responding to the need to closely follow the activity of the PA.
VAT Register	Document that lists by date of registration the accounting entries underlying the accounting of the active invoices issued (sales VAT register) and the passive invoices received (purchase VAT register).
Commercial VAT Register	Register summarizing the accounting records of active and passive invoices relating to the commercial activities of the Entity. The keeping of commercial VAT registers is preparatory to carrying out periodic VAT settlements that determine the taxpayer's credit or debit position towards the Treasury in a given reference period (generally the month or quarter).
Institutional VAT Register	Register summarising the accounting records of active and passive invoices relating to the institutional activities of the Entity.
EP Register	Register showing the first notes relating to the accounting of costs and payment of salaries of employees and collaborators whose income is assimilated, from a tax point of view, to employees.
Industrial/trade union relations	Relations between generally organized collective subjects (workers' unions, employers' associations, but also individual companies). Industrial Relations identify, in the economic, social and political reality, the institutions, the

	network of relationships between the subjects, the behaviour of the actors involved, in connection with the employment relationship.
Cash flow statement	An integral part of the financial statements, i.e. a financial document in which a company summarizes all the cash flows that have occurred in a given period. It "explains" the growth or reduction of liquidity in a given period through the cash flows generated in some "areas" of management.
Reporting	Periodic collection of data relating to the management and performance of an organization and transmission of the same to the governing bodies.
Construction Manager	Pursuant to art. 89, paragraph 1, letter c) of Legislative Decree no. 81/2008, a person who may be appointed by the Client to control the design and execution phases of the work, in compliance with the provisions of current legislation.
Responsible for the the Procedure	Pursuant to Law no. 241 of 7 August 1990, it carries out all the tasks relating to planning, design, awarding and execution procedures provided for by the Procurement Code, which are not specifically assigned to other bodies or subjects (Article 31, paragraph 3, Legislative Decree No. 50 of 18 April 2016).
Head of the Maintenance Service Prevention and Protection	Pursuant to art. 2, paragraph 1, letter f) of Legislative Decree no. 81/2008, a person in possession of of the skills and professional requirements referred to in art. 32 designated by the Employer, to whom he answers, to coordinate the risk prevention and protection service.
Enforcement Officer of the contract	Delegate - pursuant to Article 26, Legislative Decree No. 81/2008 - by the Employer with power of attorney special.
Responsible	Managers and Function Managers who are recipients of the prevention rules within the scope of their duties and competences and responsible for compliance with all accident prevention provisions. They are the persons in charge of the administrative management of Luiss or a function of it with direct responsibility for the performance of the services.
Administrative liability	Liability of entities for administrative offences arising from crime (Article 1 of Legislative Decree no. 231 of 8 June 2001).
GARR Network	See GARR Network Service.

Researchers	Those who hold a fixed-term contract under private law as a researcher following a comparative assessment pursuant to art. 1, paragraph 14, of Law no. 230/2005 and art. 24 of Law no. 240/2010.
Applicant	Director of department, center, observatory, school, master.
Deferrals	Deferrals are portions of costs and revenues that had their financial manifestation in the year under consideration but which are attributable to the following year. Deferred income relates to costs. Deferred income relates to revenues.
IT Resources	IT tools and all the computer, telematic and electronic resources that the University makes available to students, including the use of Computer Rooms, access to e-mail and the Internet and access to the Wi-Fi network Luiss.
RLS	See Workers' Safety Representative.
RSPP	See Prevention and Protection Service Manager.
RTI	Temporary grouping of companies: a group of entrepreneurs, or suppliers, or service providers, established, also by private deed, for the purpose of participating in the procedure for the award of a specific public contract, by submitting a single offer (Article 48 of Legislative Decree No. 50 of 18 April 2016).
Disciplinary sanctions	Sanctions applicable in the event of violation of Model 231 (and of the Code of Ethics as an integral part thereof);
Identification card of the Evaluation activities of interference risks	Document with which they are defined, in relation to each individual contract, the work phases that characterize it and the relative description to activity. The Fact Sheet makes it possible to assess and identify the prevention and protection measures to be adopted in relation to the risks due to interference and is an integral part of the Single Document for the assessment of interference risks.
Reports	Any information concerning: a) the commission, or the reasonable belief that crimes have been committed; b) any conduct that does not comply with the provisions of the Code of Ethics and the Organisational Model carried out by the Governing Bodies, Area/Sector Managers, Employees, Tenured Professors, Partners, Adjunct Professors or Researchers.
Prevention and	Pursuant to art. 2, paragraph 1, letter l) of Legislative Decree no. 81/2008, set of

Protection	people, systems and means external or internal to the company aimed at preventing and protecting workers from occupational risks.
GARR Network Service	Set of telematic connection services, network management services, application services and all those interoperability tools that allow subjects authorized to access the Network to communicate with each other.
SGSL	See Occupational Health and Safety Management System.
Accounting system	Set of accounting principles, tools, methods and procedures used to record, classify and represent the operating events that determine economic, financial and equity changes.
Asset management system health and safety at work	Element of the overall management system of the organization (responsibilities, actions, resources, etc.) to develop, implement, achieve and maintain the policy Luiss in the field of health and safety at work, with a view to continuous and integrated improvement with the part of the MOG, provided for by current legislation on the administrative liability of legal persons, companies and associations, in order to prevent the crimes of manslaughter, very serious and serious personal injuries, committed in violation of the rules on health and safety at work.
Disciplinary system	Disciplinary system adopted by the Free International University of Social Studies Guido Carli.
SOG	School of Government.
Apical Subjects	Those who work at the top of the organization: those who hold representation, administration or management functions of the University or of one of its organizational units with financial and functional autonomy.
Third parties	Collaborators, Consultants, Contractors, Agents, Suppliers, Designers, Installers, RSPP, Competent Doctor as well as managers of the whistleblowing platform, SB members.
SolutionDOC	Online contract management program.
Health surveillance	Pursuant to art. 41 of Legislative Decree no. 81/2008, a set of medical acts, aimed at preventing and protecting the state of health and safety of workers, in relation to the work environment, occupational risk factors and the methods of carrying out the work activity.
SPP	See Prevention and Protection Service.

SSL	Health and safety at work.
Stakeholders	All those who directly or indirectly enter into a relationship with the University, such as Employees, Professors, Students, Graduates, Candidates and their families, Commercial Customers and Partners, but also the scientific community, journalists, the media, the Public Administration and the authorities to which the University refers in its work. More generally, stakeholders are considered all those who are in various ways interested in the existence and operation of the University and whose interests influence or are influenced by the effects of its activities.
Standard	Formalized set of elements that identify the specific, technical/regulatory and/or prescriptive characteristics and therefore the desired state of a given product/service or process.
Contracting authority	The contracting authorities referred to in point (a), the contracting entities referred to in point (e), the contracting entities referred to in point (f) and the other contracting entities referred to in point (g) of Art. 3 of Legislative Decree no. 50 of 18 April 2016.
Office Automation Tools	Other tools referred to in Chapters 14 and 15 such as, for example, audio and videoconferencing stations, fax machines, printers, scanners, photocopiers, landline telephones, etc.
Tools	All electronic, IT and/or telematic tools in use at Luiss and/or, in any case, made available and/or used by Users for the performance of work, teaching, scientific and/or administrative activities, including - by way of example - fixed IT tools and workstations, portable IT tools (notebooks), virtual PCs, PDAs, removable storage devices, software, modems, mobile phones, smartphones, touchphones, tablets, etc., including those that allow access to the Internet, the use of e-mail and/or instant messaging, or any other electronic communication tool including, but not limited to, the Internet and e-mail. The definition of "IT Tools" does not include "Other Office Automation Tools".
Students	People enrolled in a degree course, schools, masters, commercial and institutional courses of the University and who have access to and/or use the IT Resources.
Subcontractor	Third party to whom the contractor entrusts the execution of part of the services or works covered by the main contract (Article 105 of Legislative Decree No. 50 of 18 April 2016).

Timetable	Internal document that defines, for each phase in which the budget preparation process is divided Luiss, the activities (including in relations with the independent auditors), the responsibilities of each resource of the Area involved and the related timing. This document is updated annually by the Administration Department, shared by the Area Manager and approved by the General Management. The timetable does not refer only to the budget: it is a gantt that can refer to any activity carried out by the offices (in the first instance, budget, forecast, strategic plan).
Traceability	A set of provisions aimed at preventing criminal infiltration in the payment flows relating to works, services and public supplies (Article 3 of Law No. 136 of 13 August 2010).
Direct negotiation	Procedures for awarding contracts for the execution of works, services and supplies for an amount below the thresholds referred to in Article 36, paragraph 2 of Legislative Decree no. 50 of 18 April 2016.
UIF	Financial Intelligence Unit.
Use of a work equipment	Pursuant to art. 69, paragraph 1, letter b) of Legislative Decree no. 81/2008, any work operation related to work equipment, such as putting into service or out of service, use, transport, repair, transformation, maintenance, cleaning, disassembly.
User	Any person who for any reason has a formalized relationship with Luiss (e.g. employees, faculty, collaborators, consultants, students, alumni, candidates, partners, etc.) and who needs to use any computer system owned or available to the University.
Risk Assessment	Pursuant to art. 2, paragraph 1, letter q) of Legislative Decree no. 81/2008, a global and documented assessment of all risks to the health and safety of workers present within the organization in which they work, aimed at identifying the appropriate prevention and protection measures and developing the program of measures to ensure the improvement of health and safety levels over time.
VC	See Compliance Check.
Compliance Verification	Process of verification of compliance with legal or sector-specific regulations.
Vigilance	Complex of activities aimed at ensuring compliance with and application of the provisions of the legislation on health and safety at work. In particular, art. Article 13 of Legislative Decree no. 81/2008 lists the parties responsible for

	supervising the application of legislation on health and safety in the workplace.
Inspection visits	See Inspection.
WAP	Workflow Application Process or Dashboard for the management of the passive cycle.
Whistleblowing	The act of reporting information, suspicions or risks of wrongdoing of which one has become aware in the context of the work context pertaining to the University, in the forms and within the limits provided for by the relevant legislation on the subject (Legislative Decree no. 24 of 10 March 2023 and art. 6, paragraph 2-bis of Decree 231) and by the internal procedures adopted by Luiss.