

CODE OF BUSINESS ETHICS

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For any comments, feedback, or query, please contact: policies@aub.edu.lb.

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Section 1 – Policy

Since its foundation in 1866, one of the keystones of the University's success has been integrity in its dealings with people, both inside and outside the University. AUB is in a position of trust with respect to many external organizations and agencies. Additionally, all university personnel have a responsibility to the students, patients, donors, sponsors, and other sources of funds to use such funds prudently, ethically, and for the purposes for which they are designated. Ethical conduct has been and continues to be the very foundation of our institution.

AUB administration, faculty, and staff (AUB personnel) are expected to assume personal responsibility and accountability for understanding relevant laws, regulations, and contract and grant requirements, and for ensuring compliance. Faculty members and researchers, in particular, have a duty to inform those under their supervision that they should comply with the applicable standards. AUB will fully comply with all such laws and contract and grant requirements, as well as with its own high standards of integrity and quality.

The purpose of this code is to reiterate longstanding university-wide policies regarding the principles which govern the University's business dealings. It is intended to complement, where necessary, and provide a general framework to the provisions of other specific policies or regulations.

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Section 2 - General Responsibilities

1. Individual Responsibility

Ethics and integrity are the responsibility of each individual. Therefore, every member of the faculty and staff, and any other person acting for or on behalf of the University, is responsible for ethical conduct consistent with this code and with AUB policies. All personnel in supervisory positions must assume responsibility for ensuring that their conduct and the conduct of those they supervise comply with this code.

2. Business Activities

Business activities undertaken for or on behalf of AUB with the public, the government, suppliers, students, and one another must reflect the highest standards of honesty, integrity, and fairness. Personnel must be especially careful to avoid even the appearance of misconduct or impropriety.

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Section 3 - Compliance with Laws

AUB will transact its business in compliance with the laws of the jurisdictions in which it does business. In any instance where university policies appear difficult to interpret or apply, or where there may appear to be some conflict with AUB principles, its personnel should contact the office which has oversight responsibility for the policy, the provost, the dean of

the relevant faculty, or the vice president of the relevant area. Questions about interpretation or application of laws and regulations should be referred to the [Office of Strategy Management and Legal Counsel](#).

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Section 4 - Compliance with Contractual and Grant Obligations

In addition to compliance with the relevant laws, AUB will observe its contractual obligations to the governments of the United States and Lebanon, donors, suppliers, and all others with whom the University transacts business. In any instance where particular contractual requirements are difficult to interpret or apply, AUB personnel should first consult with the office that signed the contract on behalf of AUB. Additional assistance may be obtained from the [Grants and Contracts Office \(GCO\)](#), or the vice president of the relevant area. Legal issues should be referred to the [Office of Strategy Management and Legal Counsel](#).

Section 5 - Compliance with Standards of Integrity and Quality

AUB recognizes that it must earn and maintain a reputation for integrity, that includes, but is not limited to, compliance with laws and regulations and its contractual obligations. Even the appearance of misconduct or impropriety will not be tolerated. AUB must strive at all times to maintain the highest standards of ethics. Frequently, AUB business activities are not the subject of specific laws or regulations. In these instances, rules of fairness, honesty, and respect for the rights of others will govern the conduct of personnel at all times.

This policy requires each individual to conduct university business transactions with the utmost honesty, accuracy, and fairness. Each situation shall be judged according to this standard. No unethical practice shall be resorted to on the grounds that it is customary outside of AUB or that it serves other worthy goals.

“Expediency should never compromise integrity.”

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Section 6 - Reporting of Suspected Violations

1. Management Channels

Employees should report suspected violations of applicable laws, regulations, contract requirements, or any aspect of this code. Such reporting should normally be made, initially, through standard management channels, beginning with the immediate supervisor.

2. Alternate Channels

Alternatively, employees may report suspected violations or problems directly to the [director of internal audit](#), [the provost](#), or [the director of the Office of Strategy Management and Legal Counsel](#).

3. External Channels

Persons outside AUB, who wish to report their concerns, may do so either by writing directly to the president, or by contacting the director of internal audit by phone, email, or letter.

4. Confidentiality and Protection of Whistleblowers

Such reports may be made confidentially, and even anonymously, although the more information given, the easier it is to investigate the report. Raising such concerns is the responsibility of AUB personnel, and any information and/or its source will be treated in confidence. Persons reporting breaches or suspected violations of the code are entitled to be informed of the results of any subsequent investigations. AUB will not, knowingly, take any action harmful to any employee or trustee for making a complaint in good faith pursuant to this policy.

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Section 7 - Conflict of Interest

Employees should be sensitive to situations which could raise questions of potential or apparent conflicts between personal interests and the University's interests. As part of the AUB community, employees should consider themselves as persons in positions of trust, and all employees should conduct themselves accordingly. Employees must be particularly aware of situations where there exists a conflict between the private interests of a person and the general employment responsibilities of a person. Such conflicts can involve personal or family business interests, investments, present or prospective employees, relatives, or members of the communities in which AUB employees live.

For specific [Conflict of Interest policies](#), see the [Faculty Manual](#) and the [Non-Academic Staff Manual](#).

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Section 8 - Confidential Information

The University is entrusted with many kinds of confidential, proprietary, and private information. AUB personnel should respect this fact and also be familiar with the University's [Intellectual Property Policy](#). It is imperative that those who have access to this information do not make any unauthorized disclosures of the information, either during or after employment.

Section 9 - Gratuities and "Kickbacks"

AUB personnel shall not give, offer, or promise anything of value to any prime contractor, subcontractor, supplier, or others for the purpose of improperly obtaining or receiving favorable treatment. Nor shall any AUB personnel solicit or accept anything of value from any contractor, subcontractor, supplier, or others for such a purpose.

Section 10 - Proper Recording, Allocation, and Charging of Costs

1. Appropriate Accounts

Care should be taken to ensure proper recording and charging of all costs to the appropriate account. It is important that costs are accurately recorded so that AUB's direct and indirect charges are accurate and disallowable costs are not charged to restricted accounts. If there are any questions about the proper treatment of costs, contact the [Comptroller's Office](#), or, in the case of grant aided projects, the [REP Office](#).

2. Reasonable and Allowable Costs

Reimbursement shall be requested only for costs that are reasonable in amount and which are allowable under AUB policy and/or government regulations. If there are any questions as to what is reasonable, consult the Comptroller's Office. The [Purchasing Department Manual](#) and relevant policy manuals serve as a guide as to what costs are reasonable and allowable.

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Section 11 - Financial Reporting

All university accounts, financial reports, tax returns, expense reimbursements, time sheets, and other documents, including those submitted to external agencies, must be accurate, clear, and complete. All entries in university books and records, including departmental accounts and individual expense reports, must accurately reflect each transaction.

Section 12 - Consequences of Violations of AUB Policies

Each person is responsible for ensuring that his or her own conduct and the conduct of anyone reporting to him or her fully complies with this code and with AUB's policies. Violations of this code or any [fraudulent acts](#) will result in the taking of appropriate disciplinary action, up to and including, discharge from employment. Disciplinary action will be taken in accordance with the procedures applicable to faculty or staff, as the case may be. Conduct representing a violation of this code may, in some circumstances, also subject an individual to civil or criminal charges and penalties.

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