

FINANCE, RESOURCES AND AUDIT COMMITTEE (FRAC)

The Finance, Resources, and Audit Committee (FRAC) is subsidiary to the Strategy and Governance Committee and serves in an advisory capacity to the Vice Chancellor, Administration and Finance and the Chancellor. It supports the delivery of the 'Financial Sustainability and Resources' and 'Growth, Quality, and Reputation' themes of the institutional strategy. The Finance, Resources and Audit Committee (FRAC) ensures that the University has in place policies, procedures, strategies, resources and monitoring mechanisms to support the institutional strategy, including administrative and service functions, internal controls, institutional audits, risk management, finance, procurement, human resources, information technology, business support, facilities and the broader infrastructure. In addition, it reviews enrolment and growth plans, forecasts financial data, and reviews monitoring and support mechanisms to help colleges achieve enrolment targets.

Bylaws

1. Finance, Resource and Audit Committee.docx

Reference Number: FRAC/2025 - 05
Date: Monday, September 29, 2025
Time: 10:00-11:00AM
To Be Chaired By: ,

Attendees				
Photo	Title	Full Name	Designation	
	Dr.	Hamad Odhabi	VCAFA (Chair)	
	Prof	Barry O'Mahony	Provost (Vice-Chair)	
	Mr.	Stephen D Cunha	Director, Organizational Planning and Strategy	
	Prof.	Montasir Qasymeh	Associate Provost, Research and Academic Development	
	Dr.	Hamdi Sheibani	Dean representative, Dean of Engineering	
	Mr.	Bassam Murra	Executive Director, Marketing, Enrolment and Registration	
	Mr.	Mohammed Abdul Hai	Director, Business Support and Facilities	
	Mr.	Tarek El Araby	Group Director of IT and Digital Transformation	
	Mr.	Nabieh Hussein	Manager, Procurement	
	Mr.	Ibrahim Charles Louka	Director, Finance	
	Dr.	Chakib Farhat	Dean, Student Affairs	
	H.E	Salem Aldhaheeri	Director of Community Relations	
	Ms.	Allison Hamilton	Staff representatives	
	Ms.	Jennifer Samson	Staff representatives	
	Dr.	Galina Preobrazhenskaya	Faculty members	
	Dr.	Hatem Abushammala	Faculty members	
	Ms.	Anabella Briones	Policy and Records officer	
	Ms.	Khulud Abdallah	Office Manager	
	Mr.	Oumar Mah	Student representatives	
	Ms.	Ayah Bassam Said	Student representatives	
	Ms.	Ivy De Jesus	Committee Officer	

Agenda	
1	Agenda Item
1.1	Conflict of Interest Policy_Ver_30092025 (Old Business)
<p>All three policies has been aligned to each other as these policies are inter-related.</p> <p>Areas for Improvement</p> <p>1. Formatting & Consistency</p> <ul style="list-style-type: none"> Some duplication (Board of Directors review process appears twice in slightly different wording) Inconsistent numbering/section labeling (e.g., "12.3" and "12.4" without clear hierarchy). <p>1. Terminology Gaps</p> <ul style="list-style-type: none"> "TEG Director" is not explained—should be clarified for broader audience understanding. The term "immediate family" should be explicitly defined (spouse, children, parents, siblings, etc.). <p>1. Procedural Details Missing</p> <ul style="list-style-type: none"> No timeline for reviewing disclosed conflicts or for Board decisions. Doesn't specify how employees should initially disclose (email, portal, HR system). No reference to periodic mandatory conflict-of-interest declarations (other than annual update in appendix). <p>1. Policy Alignment</p> <ul style="list-style-type: none"> References to ADU Bylaws and previous resolutions are included but not explained—new employees may find these unclear. Could benefit from explicitly aligning with UAE federal laws on anti-bribery, procurement, and higher education governance. <ul style="list-style-type: none"> Specify the invite in item 7.4 Expand the terminology in item 7.1 7.2 personal relation definition to be expanded Committee to approve after changes has been implemented. Anabella to ensure the changes has been reflected. 	

1.2 Ethical Culture Whistleblowing Policy_ver.30092025 (Old Business)

Ethical Culture and Whistleblowing policy

- Policy name to be inquired with Dr. MP if its aligned with the MoHESR framework
- Policy is aligned with the three other policies
- Remove the chairman of the audit committee (4.5, 4.4, 4.3) and wherever mentioned
- 6.1 to avoid any form of retaliation, working to be considered

Areas for Improvement

Clarity & Consistency

- Some repetition (e.g., references to reading in conjunction with Fraud/Conflict of Interest policies appear multiple times).
- Section titles and numbering could be standardized for easier navigation.

Implementation Details Missing

- No set timeline for completing investigations or providing feedback to complainants.
- No specific requirement for periodic awareness campaigns or training.
- Doesn't clearly state how documentation is stored/archived for compliance.

Confidentiality Gaps

- Confidentiality exceptions are listed but could emphasize protection against unnecessary disclosure.
- Could expand on digital security of reports (email/portal confidentiality).

Roles & Responsibilities

- TEG Director and Internal Audit roles are mentioned, but line managers' role in awareness and compliance is less clear compared to the Conflict of Interest policy
- The policy owner is listed as "TEGDirector" without spacing—this should be standardized.

Dates & Review Cycle

- Effective date listed as 29 June 2029 seems inconsistent with approval date of June 2022
- Review cycle mentions 3 years, but the "Next Review Date: Fall 2025" doesn't align with the 2029 effective date.
- Ethical Culture Whistleblowing...
- —this may be a typo that needs correction.

The biggest risks are legal enforceability issues, confidentiality weaknesses, vague timelines, and over-reliance on individuals instead of systems. These could lead to underreporting, retaliation claims, audit challenges, or reputational harm if not addressed. Add the link where the regulations can be found (MoHESR) in item 7.

Policy overview to have both professional and ethical misconduct. And to be reflected in Scope (item 3)

For maximum clarity, credibility, and alignment with international best practice, the best title would be: "Whistleblowing and Ethical Reporting Policy"

Why this works better than "Ethical Culture & Whistleblowing Policy":

1. Clearer focus – puts "Whistleblowing" first, which is the primary function of the policy.
2. Action-oriented – "Reporting" emphasizes the process (raising concerns), making it practical for employees.
3. Global alignment – matches terminology used by leading universities and corporations, making it recognizable to auditors, regulators, and new employees.
4. Keeps ethics embedded – "Ethical Reporting" reinforces ADU's values without making the title too broad or abstract ("ethical culture" could sound like a general values statement, not a reporting mechanism).

Item 6, forms of retaliation and protection for the whistleblowers, measures of protection. Whistleblowers identity must be protected. Have a dedicated email to be created for the time being then move to a digital platform where people can report or raise their concerns. Details to be added in a procedure rather than the policy.

- Committee to approve after changes has been implemented. Anabella to ensure the changes has been reflected.

1.3 Fraud Policy_Ver 30092025 (Old Business)

The Fraud Policy is comprehensive and well-structured, with strong investigation and remedial processes. Its main risks are inconsistent formatting, lack of proactive prevention measures, vague timelines, and limited legal alignment. Addressing these will make it audit-proof and more trusted by employees.

Areas for Improvement

1. Formatting & Consistency

- Numbering of subsections is inconsistent (some sections fully detailed, others just paragraphs).
- Some duplication in reporting channels and whistleblowing references.

1. Procedural Gaps

- While FFC is formed within 10 days, no deadline for management to escalate reports is defined.
- Investigations aim to be completed in 30 days, but no interim reporting or employee feedback requirements are included.
- Doesn't specify where/how fraud reports should be logged (digital system, HR system, Internal Audit register).

1. Roles & Responsibilities

- Heavy reliance on the TEG Director and Internal Audit, but unclear how roles are divided between them and line managers.
- Policy mentions Vice Chancellor for AI & Operational Excellence but doesn't clarify scope of authority in fraud-related cases.

1. Legal & Compliance Risks

- Limited reference to UAE Penal Code and Anti-Fraud/Anti-Corruption laws; stronger alignment with national frameworks would reinforce enforceability.
- No reference to Ministry of Education or higher education compliance requirements.

1. Preventive Measures Weak

- Mentions "awareness" and "risk assessment" but doesn't define mandatory training, annual fraud risk review, or internal controls testing.
- Focus is reactive (investigation/remedial actions) rather than proactive (early detection, prevention programs).

- Timelines to be clarified
- Check the awards and gifts policy for consistency
- It is aligned with the gifts policy. 6.2.2. Tokens of appreciation and gestures of kindness, such as Eid cards, are within the range of acceptable gifts that employees may receive from the students. However, entertainment costs, travel, services for personal use, reduced prices for goods and/or services for personal benefit, work done for the employee's home or elsewhere, and gifts having a value in excess of AED 100 are not viewed as appropriate exchanges between employees and students or clients, and should be politely declined or returned to the giver. - as per the AWARDS AND GIFTS POLICY

- Provide a list of prohibited gifts.
 - Declaration form: Any gift, even if accepted, must be disclosed through a standard form (similar to the conflict-of-interest declaration).
 - Gift register: Maintain a central log (managed by HR/Internal Audit) for transparency and audit purposes.
 - Politely decline: Train employees on how to respectfully refuse inappropriate or high-value gifts.
 - Shared benefit: If declining is culturally sensitive, gifts can be accepted on behalf of the University and either:
 - Donated to charity, or
 - Shared publicly within the department (e.g., food items).
- Bring the policy back to FRAC after changes has been reflected.

1.4 SAIF Policy_Ver 30092025 (New Business)

Approval through email consensus

1.5 Student Refund Policy_Ver_30092029 (Old Business)

Approval through email consensus

1.6 Environment Health and Safety Policy_30092025 (Old Business)

Approval through email consensus

1.7 Fire Safety Policy_30092025 (Old Business)

Approval through email consensus

1.8 Incident Management Policy (SAIF)_30092025 (Old Business)

Approval through email consensus