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President of Sophia University

## Prevention plan against unauthorized use of Sophia University public research funds

### Policies of the University

In order to ensure that all members of Sophia University use and manage public funds properly, we will promote university-wide efforts to prevent fraud in accordance with the “Guidelines for Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)” established by the Ministry of Education, Culture, Sports, Science and Technology. The following main points will be communicated to all members (faculty, staff and students) as important issues:

- Under the leadership of the president, we will clarify the responsibilities and authority of each person in charge, and act within a responsible system as a university.
- In addition to clarifying the responsibility system, we will continually raise the awareness of each member and promote the creation of a culture that has zero tolerance for fraud, on both an individual and collective basis.
- While ensuring that expenses are executed in a fair and clear manner and in compliance with laws, regulations, and rules, we will also clarify the reasonable grounds and take flexible and effective measures, aiming to smoothly carry out education and research activities.

\*The university will make efforts to prevent fraud not only for competitive funds allocated from public institutions, but also for all public funds executed internally.

#### I. Clarification of the responsibility system

##### (1) Leadership of the President and Vice President

As the Chief Administrative Officer, the President will clearly state the basic policy on the prevention of unauthorized use and demonstrate leadership to properly promote the efforts of the University.

As the administrative management office, Vice President for Academic Research Affairs will assist the president and promote prevention measures against unauthorized use together with the Prevention Plan Promotion Department as the actual person in charge.

##### (2) Responsibilities and Authority of Compliance Promotion Officers

As the Compliance Promotion Officers, the heads of each education and research organization (deans of faculties, deans of graduate schools, etc.) and the directors of each administrative organization implement prevention measures against unauthorized use in the organizations that they manage and supervise, and provide appropriate guidance to the members.

##### (3) Clarification of approval procedures and grounds

The procedures and grounds for giving internal approval to implement prevention measures and to appropriately use research funds will be shown clearly, so that the decision-making will be understood by every member.

(4) Clarification of the role of administrative departments

Each administrative department will build a cooperative system to ensure the effective functioning of the university-wide prevention measures by fulfilling their respective roles as stipulated in the division of duties, etc., and will appropriately carry out mutual verification and checks.

(5) Strengthening internal collaboration

The President, as the Chief Administrative Officer, will be in charge of the supervision system and will ensure close information sharing and mutual coordination in all connections within the university, such as cross-organizational cooperation among internal organizations and collaboration among faculty members and staff.

(6) Role of auditor

Auditors check the maintenance and operating status of internal controls for preventing misconduct from the perspective of the entire organization and state their opinions. Auditors check whether factors associated with misconduct identified through monitoring and internal audits conducted by the general manager or research ethics promotion manager are reflected in misconduct prevention plans, whether the misconduct prevention plans are properly implemented, and state their opinions.

II. Efforts to detect and prevent unauthorized use

(1) Implementation of compliance training

All members will take compliance training and have a good understanding of what kind of actions are fraudulent.

(2) Linkage with research ethics education

A system to prevent both research fraud and misuse of research funds will be established by integrating research ethics education and compliance education.

(3) Implementation of awareness-raising activities

Regular awareness-raising activities will be conducted for the entire organization with the aim of improving and spreading awareness of university members to work towards eradicating misconduct.

(4) Raising awareness among young researchers

We will promote efforts to raise awareness among graduate students and young researchers, including attending compliance training.

(5) Submission of pledge

All members are required to attend compliance training and properly understand its contents. In addition, members designated by the university will submit a written pledge.

(6) Business associates

The University will share information on its policies for fraud prevention widely with non-University people, including business associates, and may ask them to sign a pledge to make the efforts thoroughly understood.

III. Efforts for appropriate use of research funds

(1) Clarification, unification, and communication of rules

We will establish clear and unified rules and communicate them to all members in an easy-to-understand manner.

(2) Appropriate application of rules

We will ensure that all members execute and manage in compliance to the rules. We will also ensure that the rules are not interpreted in an individualized manner but are applied uniformly throughout the university.

However, if it is necessary to take flexible measures according to the case, taking into consideration the characteristics of the research field, etc. in order to smoothly conduct education and research activities, we will carry out appropriate procedures after clarifying the grounds and thoroughly communicating them to the parties concerned.

(3) Review of rules

We constantly inspect and review the rules to ensure that there is no discrepancy between the established rules and actual operations, that the rules have not become obsolete, that there are no unnecessary rules, and that there is room for rationalization and efficiency improvement.

(4) Establishment and implementation of effective monitoring methods

To ensure effective monitoring, we decided to conduct a focused and flexible risk-based approach audit by analyzing the factors that make fraud more likely to occur and to formulate a method of implementation tailored to the actual conditions of the University.

In addition to the monitoring by internal audits, the Compliance Promotion Officers and the Prevention Plan Promotion Department will perform daily monitoring functions.

(5) Measures in line with factors associated with misconduct

Action plans in line with misconduct identified through monitoring and internal audits are shown in Attached Table 1 as “Action plans for prevention of misconduct,” and ongoing efforts are in place to continuously improve these measures.

End

Attached Table 1 Action plans for prevention of misconduct

Category	Factors associated with misconduct	Action plan
Travel expenses	Not submitting applications and reports for planned business trips may become a breeding ground for falsified accounting.	Ensure everyone is aware of submission deadlines for Business Trip Applications (up to 2 weeks before the business trip) and Expense Reimbursement Applications/Business Trip Reports (within 2 weeks of returning from a business trip) through the travel expense system.

	<p>Business trips where the existence of the trip cannot be objectively confirmed from generally disclosed information increase the risk of misconduct such as fabricated business trips.</p>	<p>When traveling for field surveys, briefing sessions, and research meetings, it is necessary to state specific details in the travel itinerary or business trip report and submit this information as evidence (information that confirms that the business was conducted at the local site) so that the secretariat can confirm the existence and validity of the business trip.</p>
Remuneration	<p>Delayed payment of remuneration for part-time work may be in violation of the law and regulations and may become a breeding ground for falsified accounting.</p>	<p>Remuneration for part-time work must be paid each month without delay, not paying lump-sum payments for several months, pursuant to the provisions of Article 24, Paragraph 2 of the Labor Standards Act (principle of monthly payment).</p>
	<p>Approval of the "Request for remuneration unit price" with inadequate descriptions of the basis for the desired amount, calculation standards and validity (comparison with market prices, etc.), and payment of gratuities at unit prices other than those in the "List of Unit Price Standards for Remuneration of Sophia University" will increase the risk of generating fraud, such as padding gratuities or outsourcing services at unreasonably low remuneration.</p>	<p>Ensure the "Request for remuneration unit price" is checked by the secretariat at the time of approval, including comparisons with cases in which other individuals or contractors were commissioned, so that the appropriateness of the set unit price can be judged, based on the details of the work request and the background of the research collaborator.</p>
Other	<p>Failure to settle reimbursement payments within the deadline stipulated by the university will cause difficulties for settlement, such as loss of documented evidence, and will also increase the risk of ordering mistakes due to misidentification of the budget balance.</p>	<p>Ensure that everyone is made aware of the accounting procedure rules for settlement of reimbursement payments (settlement within 3 months). Understanding and cooperation will also be sought from research collaborators (including students) both inside and outside the university.</p>

The purchase of goods and other items immediately prior to the end of the research period that are not relevant, urgent, or necessary to the research raises questions about the appropriateness of the budget execution and increases the risk of being considered as unauthorized use.

The importance of planned budget execution will be informed. The secretariat will contact researchers who have large budget balances in the final year of the research term and take appropriate measures such as planned execution or return of public funds.