

# Sophia University Prevention Plan Against Unauthorized Use of Public Research Funds

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President of Sophia University

## ~ University Policies ~

In order to ensure that all members of Sophia University use and manage research 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 educational and research activities.

\*Sophia University will make efforts to prevent fraud not only for competitive research funds allocated from public institutions, but also for all research 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	Lack of planned business trip applications and prompt business trip reporting / expense settlements may become a breeding ground for falsified accounting, and furthermore, could hinder planned budget execution by misperception of budget balances.	All faculty and staff are 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.
	Failure to submit appropriate supporting documents increases the risk of fraud, such as fake business trips, for which the existence of the business trip cannot be objectively confirmed.	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.

Part-time employment for education and research	Delayed payment for a part-time employee may be in violation of the law and regulations and may become a breeding ground for falsified accounting.	Payment for a part-time employee will be paid each month without delay, rather than in a lump sum covering several months, pursuant to the provisions of Article 24, Paragraph 2 of the Labor Standards Act (principle of monthly payment). Furthermore, the Office of Personnel Affairs will conduct randomly selected monitoring surveys to verify the facts.
Remuneration	If the basis for setting the unit price of the honorarium is unclear, there is a risk of fraud occurring, such as inflated honorariums or unreasonably low honorariums.	When approving an application for the unit price of honorarium, the Office of Personnel Affairs verifies the necessary supporting documents and the appropriateness of the unit price of honorarium based on them. In addition, starting from AY 2024, the reporting format for inspection of programming design and website production is revised to require reports on the outline and content of the work.
Other	Failure to settle reimbursement payments within the deadline stipulated by the university will cause difficulties for settlement, such as loss of documented evidence, etc. and will also increase the risk of ordering mistakes due to misidentification of the budget balance.	All faculty and staff are aware of the accounting procedure rules for the settlement of advance payments (settlement within three months). In addition, we ask all research collaborators (including students) both inside and outside of Sophia university for their understanding and cooperation in promptly submitting supporting documents.
	Purchasing items that are not very relevant to the research and have little urgency or necessity just before the end of the research period raises doubts about the appropriateness of budget execution and increases the risk of being considered an improper use.	The Center for Research Promotion and Support makes known the importance of planned budget execution. The Center will contact researchers with large budget balances in the final year of their research period as appropriate to encourage them to take appropriate measures, such as planned budget execution or refund of research funds.