

# 上智大学公的研究費等にかかる不正防止計画 Sophia University Prevention Plan Against Unauthorized Use of Public Research Funds

Enacted: April 1, 2014

Revised: April 1, 2018

April 1, 2022

April 1, 2023

April 1, 2024

July 1, 2025

～ 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 at 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 competitive funds allocated from public institutions, but also for all public funds executed internally.

## 1. Clarification of the responsibility system

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

As the Chief Executive 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 Chief Operating Officer, the actual person in charge, Vice President for Academic Research Affairs will assist the president and promote prevention measures against unauthorized use together with the Organization in charge of carrying out the misuse prevention plans.

### (2) Responsibilities and Authority of Compliance Promotion Officers and Research Ethics Education Officers

As the Compliance Promotion Officers and Research Ethics Education 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 manage and supervise, and provide appropriate guidance to the members.

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

The procedures and grounds for implementing measures to prevent unauthorized use and for internal approval processes related to the execution of research funds shall be clarified, and decisions shall be made in an open and fair manner.

### (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 Executive 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 Chief Operating Officer or Research Ethics Education Officer are reflected in misconduct prevention plans, whether the misconduct prevention plans are properly implemented, and state their opinions.<sup>2</sup>

## 2. Effect 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

Research Ethics Education and Compliance Education shall be conducted as an integrated program, establishing a system that links the prevention of both research misconduct and the misuse of research funds.

### (3) Implementation of awareness-raising activities

Regular awareness-raising activities shall 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

Efforts to raise awareness among graduate students and early-career researchers, including participation in compliance education, shall be promoted.

### (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 members, including business associates, and may ask them to sign a pledge to make the efforts thoroughly understood.

## 3. Efforts for appropriate use of research funds

(1) Clarification, unification, and communication of rules

Clear and unified rules shall be established and communicated to all members in an easy-to-understand manner.

(2) Appropriate application of rules

All members shall strictly adhere to the rules in execution and management. Furthermore, interpretations of the rules shall not be left to individuals; instead, the University will ensure unified application. However, in order to facilitate smooth implementation of educational and research activities, when flexible responses tailored to specific cases are required due to the characteristics of research fields, such measures shall be taken only after clarifying the rationale, thoroughly sharing it among relevant parties, and following appropriate procedures.

(3) Review of rules

Rules shall be constantly inspected and reviewed to ensure alignment with actual operations, prevent obsolescence, eliminate unnecessary provisions, and identify opportunities for rationalization and efficiency improvement.

(4) Establishment and implementation of effective monitoring methods

To ensure effective monitoring, a flexible risk-based audit will be conducted by analyzing factors that increase the likelihood of fraud and by developing implementation methods suited to the University's conditions. In addition, daily monitoring will be carried out by internal audits, Compliance Promotion Officers, and the Organization in charge of carrying out the misuse prevention plans.

(5) Measures in line with factors associated with misconduct

Measures Based on Factors Contributing to Fraud

Action plans addressing factors identified through monitoring and internal audits shall be presented as attached and continuous efforts shall be made to improve these measures.

Attached Table – 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).<br>Furthermore, the Office of Personnel Affairs will conduct randomly selected monitoring surveys to verify the facts.               |
| Remuneration                                    | If the criteria for remuneration unit rates are unclear, there is a risk of fraud occurring, such as inflated payments, outsourcing at unreasonably low remuneration, and payments lacking proper justification.   | At the time of Secretariat approval, verify the necessary supporting documents and the appropriateness of the remuneration unit rate. In addition, provide clear criteria to internal researchers and seek their understanding and cooperation for proper remuneration payments.   |
| Other   | Failure to submit expenditure requests within the internally prescribed deadline increases the risk of issues such as loss of supporting documents, difficulties in settlement, and ordering error caused by misinterpretation of the remaining budget balances. | Establish a Faculty Support Desk to assist with expenditure request procedures and related tasks. In addition, seek understanding and cooperation from research collaborators, including students, both inside and outside of Sophia University for the early submission of supporting documents.  |
|   | Purchasing items with low relevance, urgency or necessity to the research shortly before the research period concludes raises doubts about the appropriateness of budget execution and increases the risk of being regarded as misuse.                           | Raise awareness of the importance of planned budget execution. The Secretariat will contact researchers with a significant remaining balance in the final year of the research period, to take appropriate measures such as planned execution or returning unused research funds.  |
|   | Poor planning in the execution of research, where a large amount of research funding remains unspent, compromises accountability and awareness concerning the proper use and management of research funds.   |  |

Note: The English translation is provided for information. The original Japanese version remains the sole official version. If there is any discrepancy between the two versions, the Japanese original should take precedence.