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Standards for Implementation of Management and Audits of Public Research Funds at Tokyo
International University

As a rule, competitive research funds are granted to individual researchers or groups of researchers. Because the source of funding is dependent on the tax burden of the nation's people, the funds must be used appropriately, effectively, and with discipline in order to respond to the expectations and trust of the people. Accordingly, the management of competitive research funds, etc., shall be conducted under the responsibility of Tokyo International University (hereinafter "TIU"), in a uniform and comprehensive manner, rather than leaving the management of such competitive research funds, etc., solely to the researchers who acquired them. To achieve this aim, the Standards for Implementation of Management and Audits of Public Research Funds at Tokyo International University shall be established as follows in accordance with the stipulations of "Guidelines for Managing and Auditing Public Research Funds at Research Institutions" (adopted by MEXT on February 15, 2007, revised on February 1, 2021; hereinafter "MEXT Guidelines").

Section 1 Internal Responsibility Hierarchy

1. Responsibility hierarchy for the operation and management of competitive research funds, etc. In order to operate and manage competitive research funds, etc., appropriately, the responsible person at each level shall be established as follows, and the job titles shall be published on the TIU website.

(1) Person with final managing responsibility for operation and management of competitive research funds, etc.

Job title: University president

Responsibilities: Oversee the entire university, and bear final responsibility for the operation and management of competitive research funds, etc.

Roles: a. Formulate basic policy to prevent misconduct, ensure that it is communicated to the relevant parties, and devise necessary measures to implement the policy. In addition, the chief executive displays appropriate leadership to enable the chief administrator and the person responsible for promoting compliance to responsibly operate and manage competitive research funds, etc.

b. When formulating the basic policy for misconduct prevention measures and creating concrete misconduct prevention measures, deepen discussions regarding the status of implementation and the effectiveness, etc., with other officers, etc., at the Executive Meeting.

c. The President encourages efforts to prevent misconduct, etc., through attendance at faculty meetings, etc., and otherwise periodically conducts a variety of educational activities in an effort to increase and spread the awareness of the parties.

(2) Chief administrator

Job title: Chief Administrative Officer

Responsibilities and authority: The Chief Institutional Affairs Officer shall assist the President and shall have the responsibility and authority to oversee the operation and management of competitive research funds, etc., throughout TIU in a cross-organizational manner.

Role: Formulate and implement university-wide measures to prevent misconduct, confirm the status of implementation, and report to the President.

(3) Person responsible for promoting compliance

Job title: Senior Manager of the General Administration and Academic Subsidies Office,
Institutional Affairs and Academic Subsidies Department

Responsibilities and authority: The person responsible for promoting compliance shall have the practical responsibility and authority to operate and manage competitive research funds, etc., at TIU.

Role: The individual shall have the following roles under the direction of the chief administrator.

a. Implement university-wide measures to prevent misconduct, confirm the status of implementation, and report to the chief administrator.

b. To prevent misconduct, all parties at TIU involved in the operation and management of competitive research funds, etc., at TIU shall be provided with compliance education, and the status of undergoing that education shall be managed and overseen.

c. Educational activities shall be conducted periodically at TIU.

d. Parties at TIU shall be monitored to determine whether they are managing and executing competitive research funds, etc., appropriately, and instructions for improvement shall be given as necessary.

2. The Role of Auditors

(1) Auditors shall confirm the status of establishment and operation of internal control related to the prevention of misconduct, from a university-wide perspective, and shall offer their opinions regarding the matters.

(2) In particular, auditors shall confirm whether factors resulting in misconduct that have been

identified through monitoring and internal audits conducted by the chief administrator or the person responsible for promoting compliance have been reflected in the misconduct prevention plan, and whether the misconduct prevention plan is being implemented appropriately, and shall offer their opinions regarding the matters.

Section 2 Establishment of an Environment to Serve as a Foundation for Appropriate Operation and Management

The President shall strive to eliminate factors that invite misconduct, and shall establish an environment and structure with sufficient preventive functions, on the assumption that there is always a possibility that competitive research funds, etc., will be used inappropriately.

1. Implementation of compliance education and training activities (Raising and permeation of the awareness of relevant parties)

(1) The person responsible for promoting compliance shall implement compliance education for all parties related to operation and management of competitive research funds, etc., in accordance with the stipulations of the implementation plan that was formulated by the chief administrator.

(2) The contents of compliance education shall be effective and viable, and shall be set according to the duties and the authority/responsibilities of each party. The contents shall be reviewed and revised periodically.

(3) When conducting the education, a regular schedule for undergoing the training shall be set in advance and the status of training and the understanding gained by the trainees shall be monitored.

(4) When the training is conducted, all parties related to the operation and management of competitive research funds, etc., shall be required to submit a written pledge, etc., that includes the following, in order to enable the relevant parties to understand that they have an obligation to comply with the contents, and to spread an awareness of the matter. The written pledge, etc., shall be a requirement to apply for competitive research funds, etc., and if it is not submitted, the individual shall not be allowed to participate in operation and management of competitive research funds, etc.

(a) Commitment to comply with the rules and regulations, etc., of TIU

(b) Commitment to refrain from misconduct

(c) Commitment to accept the actions of TIU and organizations distributing competitive research funds, etc. (organizations defined in "MEXT Guidelines" "Terminology" (3)) and related legal responsibility in the event of misconduct in violation of rules and regulations, etc.

(5) The person responsible for promoting compliance shall not only implement compliance education for all parties related to operation and management of competitive research funds, etc., in accordance with the stipulations of the implementation plan that was formulated by the chief administrator, but shall also implement continued educational activities aimed at eradicating

misconduct.

(6) "Tokyo International University Foundation Code of Ethics" shall be positioned as the code of conduct for all parties involved in the operation and management of competitive research funds, etc.

2. Clarification and standardization of rules

"Tokyo International University Rules regarding Researchers Receiving Grants-in aid for Scientific Research," "Tokyo International University Bylaws for Enforcement of the Rules regarding Researchers Receiving Grants-in-aid for Scientific Research," and "Manual for Execution and Clerical Work related to Grants-in-aid for Scientific Research" shall be used uniformly as the rules and guides for clerical processing procedures related to competitive research funds, etc., at TIU. Efforts shall be made to make researchers and students, etc., who receive payment of rewards, travel expenses, etc., through competitive research funds, etc., at TIU thoroughly familiar with these rules, etc., and the rules, etc., shall be reviewed continually to ensure that there are no discrepancies between actual operation and the rules, etc.

3. Clarification of administrative authority

(1) The Institutional Affairs and Academic Subsidies Department, General Administration and Academic Subsidies Office shall be in charge of clerical work related to competitive research funds, etc.

(2) The authority to make final decisions regarding clerical processing related to competitive research funds, etc., shall conform to the stipulations of the "Tokyo International University Rules regarding Collective Decision-making and the Authority to Make Final Decisions."

4. Handling and investigation of accusation, etc.; disciplinary action

The handling of accusations of misconduct related to competitive research funds, etc. (hereinafter "accusations, etc."), and the related procedures for investigation and disciplinary action, etc., shall be as follows.

(1) The liaison for receiving accusations, etc., from both inside and outside TIU (identification of misconduct from parties inside or outside TIU, self-reports, etc.) shall be the "Compliance Desk" of the Headquarters.

(2) In the event that accusations, etc., are received, the contents, etc., must be promptly reported to the President via the person responsible for promoting compliance and the chief administrator.

(3) In the event that accusations, etc., are received, the reasonableness of the contents shall be confirmed and a decision shall be made regarding the necessity of an investigation no later than 30 days following reception, and the decision shall be reported to distributing organizations. This same handling shall also apply to matters pointed out by media, the Board of Audit of Japan, or other

outside organizations.

(4) If it is judged that an investigation is necessary, an investigative committee including third parties from outside TIU (attorneys, certified public accountants, etc.) shall be formed to conduct the investigation. Third-party members of the investigative committee shall be those who do not have a direct vested interest in TIU, the accuser, or the accused in the case. The investigative committee shall conduct an investigation to determine whether there was any misconduct, the content of the misconduct, the individuals involved, their degree of involvement, the monetary value of the unauthorized use, etc., and shall certify the findings.

(5) During the period until the certification stipulated in the preceding Item has been made, the accused and other individuals under investigation shall be prohibited from using the competitive research funds, etc., that are the target of the investigation, as necessary.

(6) When conducting the investigation of the relevant accusations, etc., reports shall be submitted to the organizations distributing the competitive research funds, etc., related to the accusations, etc., and cooperation by the distributing organization shall be asked for in the investigation, as indicated below.

(a) Reports and discussions regarding the investigation policy, investigation targets, and methods, etc.

(b) Investigation results, factors resulting in the misconduct, the status of the management and oversight structure for other competitive research funds, etc., with which individuals involved in the misconduct are involved, submission of a final report including the plan to prevent recurrence (within 210 days after reception of the accusations, etc.; submission of an interim report if the investigation is not completed during the stipulated period)

(c) Certification and report on any part of the alleged misconduct that is confirmed during the course of the investigation

(d) Submission of reports on the progress of the investigation and interim reports in addition to the preceding Items, when requested by the distributing organization

(e) Submission of materials related to the relevant accusations, etc., to the distributing organization, or inspection of the materials by the distributing organization, acceptance of an on-site investigation by the distributing organization (unless there is a justifiable reason, such as hindrance of the investigation)

(7) The procedures for disciplinary action in the event that misconduct is certified as a result of the investigation of the accusations, etc., shall conform to the stipulations of Article 31 of the "Tokyo International University Rules regarding Employment of Full-Time Faculty Members" and Article 39 of the "Tokyo International University Foundation Rules for Employment of Staff Members."

Section 3 Identification of Factors Leading to Misconduct and

Formulation/Implementation of Misconduct Prevention Plans

The President shall declare inside and outside TIU that the maximum effort will be exerted to prevent misconduct, and shall take responsibility to formulate plans to prevent misconduct, based on a systematic organization and evaluation of university-wide factors leading to misconduct. The President shall take the initiative to manage the progress of the misconduct prevention plan.

1. Department In Charge of Promoting the Prevention Plan

(1) The department in charge of promoting the misconduct prevention plan from a university-wide perspective (hereinafter "department in charge of promoting the prevention plan") shall be the Institutional Affairs and Academic Subsidies Department, General Administration and Academic Subsidies Office.

(2) The department in charge of promoting the prevention plan shall be partner with the chief administrator to formulate/implement concrete measures (including misconduct prevention plans and compliance education/training activities, etc., plans) throughout the entire organization, and confirm the status of implementation.

(3) The department in charge of promoting the prevention plan shall strengthen collaboration with auditors, provide them with necessary information, etc., and shall establish opportunities to exchange opinions regarding the status of formulation, implementation, and revision of the misconduct prevention plan.

2. Identification of Factors Leading to Misconduct and Formulation/Implementation of Misconduct Prevention Plans

(1) The department in charge of promoting the prevention plan shall collaborate with the Accounting and Finance Section of the Headquarters, which is in charge of internal audits related to competitive research funds, etc., to systematically organize and evaluate the status of the entire University in terms of the forms and locations of factors leading to misconduct.

(2) The chief administrator and the department in charge of promoting the prevention plan shall formulate the misconduct prevention plan as the most important of the concrete university-wide measures, in accordance with the stipulations of the basic policy for misconduct prevention measures formulated by the President.

(3) When formulating the misconduct prevention plan, measures against factors that result in misconduct that were identified in (1) above shall be reflected in the plan, and the contents shall be viable. In addition, the plan shall be reviewed and revised as necessary according to the factors leading to misconduct, and efforts shall be made to make it efficient and appropriate.

(4) Departments, etc., shall take the initiative to implement the misconduct prevention plan in cooperation with the department in charge of promoting the prevention plan, in order to eradicate

misconduct.

Section 4 Appropriate Operation and Management Activities for Research Funds

An appropriate budget shall be executed in light of the misconduct prevention plan stipulated in Section 3. In addition, documents and data, etc., related to execution of research funds shall be stored for a set period of time to enable verification at a later date. As the department in charge of promoting the prevention plan, the Institutional Affairs and Academic Subsidies Department, General Administration and Academic Subsidies Office shall conduct the following activities for appropriate operation and management of competitive research funds, etc.

(1) Execution of budgets

- i. Verify the status of execution of budgets by each researcher, regularly confirm that it matches the actual circumstances, and encourage the relevant researchers to make improvements if any problems are found.
- ii. Identify the sources of funds for expenditures at the order placement stage, and make it possible to determine the status of execution of the budget without delay.

(2) Measures to prevent collusion

- i. Considering that improper transactions tend to occur when researchers and vendors have close relationships, measures to prevent collusion shall be devised, such as suspension of business with the vendor involved in the improper transactions in accordance with Article 9 of the "Tokyo International University Fixed Assets and Goods, etc., Procurement Regulations," or, as necessary, request that the vendor submit a written pledge after consideration of its effectiveness.

[Framework for written pledge contents]

- Commitment to comply with the rules and regulations, etc., of TIU and to refrain from misconduct
- Commitment to cooperate with requests for examination or submission of transaction ledgers during internal audits and other investigations, etc.
- Commitment to refrain from objection to any and all actions, including suspension of business, in the event that misconduct is verified
- Commitment to report any requests from parties at TIU to engage in misconduct from a member, etc.

- ii. As a rule, ordering and inspection work shall be conducted by an administrative department, and a system of checking by non-related parties shall be established and made to function effectively.

When conducting inspections, in addition to comparing the delivered items to the order data (order forms, contracts, etc.), delivery shall be confirmed at the site after setup in the case of items that also involve setup work, such as installation and adjustment.

(3) Other

- i. As a rule, management of employment, such as confirmation of the work status of part-time

employees, shall be conducted by an administrative department.

ii. Highly cashable goods shall be managed appropriately in accordance with their nature.

iii. A structure that enables administrative divisions to determine and confirm the status of execution of the business trip plans of researchers, etc., shall be established.

Section 5 Promotion of Information Transmission and Sharing

It can be assumed that not only the sharing of information inside TIU, but also the sharing of information with other universities or outside organizations related to competitive research funds, etc., are both necessary and effective in building, establishing, and maintaining an effective misconduct prevention structure suited to TIU's scale and characteristics. With that in mind, the following measures shall be devised.

(1) Establishment of a consultation service

The liaison for consultation from inside and outside TIU regarding rules, etc., related to the use of competitive research funds, etc., at TIU shall be the Institutional Affairs and Academic Subsidies Department, General Administration and Academic Subsidies Office, which shall be published to internal and external parties via the TIU website, etc.

(2) External publication of policies for the prevention of misconduct, etc.

TIU's policy concerning the prevention of misconduct related to competitive research funds, etc., the code of conduct, misconduct prevention plans, the management and operation structure, contacts for reporting of accusations, etc., shall be systemized, and the information shall be published to internal and external parties via the TIU website, etc.

Section 6 Monitoring

In an aim to effectively implement appropriate operation and management of competitive research funds, etc., and minimize the possibility of misconduct, a structure for effective monitoring from a university-wide perspective suited to TIU's scale and characteristics shall be established as follows, and efforts shall be made to strengthen the preventive function through dynamic implementation of audits in light of the misconduct risk factors indicated in the Appendix.

(1) When conducting internal audits related to competitive research funds, etc., based on the stipulations of these Standards, each of the following departments responsible for auditing shall be positioned under the direct jurisdiction of the President, and shall be granted effective authority and strengthened.

(2) Internal audits from the perspective of accounting

Internal audits from the perspective of accounting shall be the responsibility of the Accounting and Finance Section of the Headquarters, and shall be conducted a set number of times periodically each year regarding financial information to confirm the establishment, etc., of necessary requirements for

accounting document format, etc., in light of the applicable rules. In addition, the competitive research funds, etc., management structure shall be inspected for problems.

(3) Internal audits from the perspective of systems and business

Internal audits of the effectiveness and efficiency of systems and work to prevent violation of rules shall be handled by the Institutional Affairs and Academic Subsidies Department, General Administration and Academic Subsidies Office, which is the department in charge of promoting the prevention plan. When conducting audits, effective risk approach audits shall be conducted utilizing sampling and random inspections, etc., of risks that should be given priority attention in management in light of TIU's characteristics, with the risks listed in Section 3 (2) "Notes on Implementation (i)" of the separate MEXT Guidelines in mind.

(4) When conducting internal audits, auditing plans shall be reviewed and revised as necessary in light of factors resulting in misconduct that have been identified through past internal audits and monitoring conducted by the chief administrator and the person responsible for promoting compliance, in order to increase efficiency and appropriateness. In addition, individuals with specialized knowledge (certified public accountants, individuals with audit experience in other organizations, etc.) shall be utilized to increase the quality of internal audits.

(5) Collaboration with auditors and accounting auditors

Departments handling internal audits in the management and auditing of competitive research funds, etc., shall engage in the relevant internal audits, strengthen collaboration with auditors and accounting auditors, and give consideration to enabling implementation of efficient, effective, and multifaceted audits. In addition, opinions shall be exchanged periodically regarding the status of establishment/operation of internal control related to prevention of misconduct at TIU, as well as methods of monitoring and conducting internal audits, and the ideal nature of operation and management of competitive research funds, etc.

Revision and Abolition

These Standards shall be revised or abolished by the Chancellor and Chair upon deliberation by the Executive Meeting.

Supplementary Provisions

These revised Standards shall come into effect as of May 13, 2022.

Appendix

- Discrepancies between the rules and the actual circumstances (researchers placing orders without authority to do so, normalization of exception processing, etc.)
- Final decision procedures are complex and assignment of responsibilities is unclear

- Tendency of budgets to be executed at specific times
- Occurrence of problems of non-payment to vendors
- Departments/laboratories where competitive research funds, etc., tend to be focused, or that have newly acquired large-scale competitive research funds, etc.
- Insufficient checking of transactions (Management of the transaction logs in administrative departments and management of information regarding selection of vendors are insufficient.
- Frequent transactions at the same laboratory with the same vendors for the same items; tendency to place orders with vendors with which only specific laboratories have a track record of transactions or that have newly begun transactions with specific laboratories
- Insufficient inspection of special service agreements for database/program/digital contents creation, device maintenance/inspection, etc.
- Loss of substance in inspection work and monitoring, etc. (Confirmation by acceptance stamp only, lack of thoroughness in confirmation of the actual items through post-sampling, etc.)
- Delivered items taken by vendors when they leave and repeated use of delivered items in delivery inspections
- Management of employment, such as confirmation of the work status of part-time employees, is left up to the laboratory
- Insufficient procedures to confirm the fact of business trips, etc. (Checking for double payment, confirmation with the business trip destination, etc.)
- High reliance on individuals or insular workplace environments (accounting work being conducted mainly by specific individuals, etc., long-term assignment to specific departments, inability to go against the intentions of supervisors, etc.) and research environments in which it is difficult to implement effective preventive measures (processing of ordering/inspection work, etc., within the laboratory, isolated laboratories, etc.)