

AY2021 Plan for Preventing the Misuse of Public Research Funds

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| I. Report Item | Review of the AY2020 Plan for Preventing the Misuse of Public Research Funds and details of the AY2021 plan |
| II. Budgetary Measures | None |
| III. Term | AY2020 |
| IV. Office in Charge | Research Office and Administration Office (i.e., the office in charge of the Plan for Preventing the Misuse of Public Research Funds) |
| V. Details | Please refer to the remainder of the document and the attached plan |

1. Review of Initiatives in AY2020

The AY2020 Plan for Preventing the Misuse of Public Research Funds was formulated in accordance with the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds in light of MEXT's revised "Guidelines on the Management and Auditing of Public Research Funds at Research Institutions"*.

Under the current system, the Research Office handles the administration of public research funds, while the Administration Office regularly inspects the execution of budgets (including the management of Creotech). In addition, at the Trust level, the Office of Inspections and Auditing handles auditing.

In AY2020, an internal audit was conducted by the Office of Inspections and Auditing under this framework, and it revealed no items suspected of improper or inappropriate budget execution. Therefore, we can state that measures were more or less executed according to the Plan.

【Division : The Research Office】

【The office in charge of the Plan for Preventing the Misuse of Public Research Funds : Administration Office】

【Internal audit : The Office of Inspections and Auditing】

2. Formulation of the AY2021 Plan for Preventing the Misuse of Public Research Funds

We used MEXT's revised guidelines as the basis for the formulation of this year's Plan and we adjusted the tone of the document to match that of the Ritsumeikan University Plan for Preventing the Misuse of Public Research Funds. The revised guidelines will be partially revised in AY2021, and we have taken the content of these revisions into account. With regard to the inspection framework, the Research Office will remain the primary contact point, while the Administration Office and the Office of Inspections and Auditing will continue working together to provide auditing functionality.

*We have received notice that the guidelines will be partially revised in AY2021.

The basic frames of the plan are unchangeable, but we mainly wrestle for Section 4 "Proper operation and management of research funds".

3. Status of Initiatives in AY2020 and the AY2021 Plan

Please see the attached document for a detailed status of last year's initiatives and this year's plan.

Attachment①

Ritsumeikan Asia Pacific University Plan for Preventing the Misuse of Public Research Funds: Sta

| Section 1: Clarification of accountability within the institution | | | |
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| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2020 Plan for Preventing the Misuse of Public Research Funds | Status of AY2020 Initiatives |
| 1-1 | The institution will designate an individual to hold ultimate responsibility for institution-wide oversight and the administration and management of competitive research funds (hereinafter, "chief administrative officer"), and his or her title shall be publicly released. As a rule, the head of the institution shall assume the role of chief administrative officer. | We will assign the President to the post of chief administrative officer for the university and the Vice President of Research to the post of general supervisor, and we will release their titles publicly on the website. In AY2020, the administrative framework for preventing the misuse of public research funds will be announced by the Research Office, and once again, we will ask the heads of the bodies to which researchers affiliate to assume the role of the individual responsible for educating researchers about the preventing the misuse of public research funds. | We assigned the President to the post of chief administrative officer for the university and the Vice President of Research to the post of general supervisor, and released their titles publicly on the website. The Research Office announced the AY2020 administrative framework for preventing the misuse of public research funds. *Note: the Ministry of Education, Culture, Sports, Science and Technology conducted a survey on our performance of the plan in AY2020, which covered all the items listed from hereon. The Ministry has told us that no problems were detected. |
| 1-2 | The institution will designate an individual to assist the chief administrative officer and possess de facto responsibility and authority for institution-wide oversight and the administration and management of competitive research funds (hereinafter, "general supervisor"), and his or her title will be publicly released. | | |
| 1-3 | The institution will designate individuals (hereinafter, "research compliance supervisors") to possess de facto responsibility and authority for the administration and management of competitive research funds in each body within the institution (e.g., undergraduate college, affiliated research center, or other organization equipped with a certain degree of independent administrative function), and all of their titles will be publicly released. | | |
| Section 2: Improvement of basic infrastructure for proper operation and management | | | |
| (1) Clarification and standardization of rules | | | |
| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2020 Plan for Preventing the Misuse of Public Research Funds | Status of AY2020 Initiatives |
| 2-1-1 | The institution will clearly stipulate rules to make the administration and management of competitive research funds easy to understand for all constituents of the institution, and it will review these rules continuously to ensure there are no discrepancies between the rules and actual practice and to determine if a suitable framework of checks and balances is being maintained. | We will issue the Guidelines for the Disbursement of Research Funds in April, 2020. We will hold information sessions to ensure that researchers are made aware of the Guidelines. In addition to distributing physical copies, we will also publish the Guidelines on the website, and we will ensure staff are aware of the rules for the use of research funds by holding workshops for staff. We will also strive to ascertain the needs of researchers regarding usage rules. | We issued the Guidelines for the Disbursement of Research Funds in April, 2020. We held information sessions to ensure that researchers are made aware of the Guidelines. We published the Guidelines on the website, and amended them immediately to reflect all changes made during the year. We held funds disbursement workshops for faculty, regular meetings on funds disbursement for administrative staff, and other activities to foster further awareness of the rules for the use of research funds. In the course of routine work, we also gathered information on the needs of researchers regarding usage rules. |
| 2-1-2 | The institution will strive to standardize its rules; however, several categories may be established after an institution-wide deliberation if there is a justifiable reason to do so, such as differences in the characteristics of research fields. With regard to the interpretation of the rules as well, the institution will strive to ensure standardized application across all divisions. | | |
| 2-1-3 | The institution will employ a systematic approach to the rules as a whole, and notify all constituents about the administration and management of competitive research funds in an easy-to-understand manner. | | |
| (2) Clarification of administrative authority | | | |
| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2020 Plan for Preventing the Misuse of Public Research Funds | Status of AY2020 Initiatives |
| 2-2-1 | The institution will reach an internal consensus regarding the authority and responsibilities of constituents pertaining to the administrative procedures for competitive research funds, and it will seek the understanding of the constituents after these are clearly stipulated. | The Ritsumeikan Asia Pacific University Research Ethics Guidelines, the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds, and the Ritsumeikan Trust Confidential Informant Claim Processing Regulations will be made publicly available on the website, and the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds will clearly define the authority and responsibilities pertaining to the administration of competitive research funds. | The Ritsumeikan Asia Pacific University Research Ethics Guidelines, the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds, and the Ritsumeikan Trust Confidential Informant Claim Processing Regulations were made publicly available on the website, and the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds clearly defined the authority and responsibilities pertaining to the administration of competitive research funds. |
| 2-2-2 | The institution will appropriately define the division of duties to ensure no discrepancies emerge between the regulations on division of duties and actual practice. | | |
| 2-2-3 | The institution will clarify the administrative authority of personnel involved at each step of the process. | | |
| 2-2-4 | The institution will stipulate clear approval procedures that correspond to the administrative authority of the individual in question. | | |
| (3) Raising awareness | | | |
| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2020 Plan for Preventing the Misuse of Public Research Funds | Status of AY2020 Initiatives |

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| 2-3-1 | To ensure that all constituents involved in the administration and management of competitive research funds fully understand what kind of actions constitute misuse, the institution will provide compliance education (e.g., institution-level policies and rules to prevent misuse). | We will provide research ethics training to all new faculty members and new PhD students. We will also hold training sessions for all full-time faculty in the Faculty Discussion Meeting and other venues. We will establish a system that allows individuals to complete compliance training online. Upon completing training, their level of understanding will be confirmed, and they will be asked to submit a written pledge to the Research Office. (Persons required to submit pledges: New applicants and continuing recipients of public research funds (in the case of grant-in-aid, this refers to Principal Investigators and Co-Investigators) and staff involved in the administration of public research funds) We will also distribute the AY2020 Guidelines for the Disbursement of Research Funds and disclose information on the website, thereby ensuring that individuals are made thoroughly aware of the code of conduct outlined in the Ritsumeikan Asia Pacific University Research Ethics Guidelines and the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds. | We provided research ethics training to all new faculty members and new PhD students. We operated a system that allows individuals to complete compliance training online. Specifically, this involved having participants access written materials and training videos, confirming their level of understanding upon completion of their training, and submitting a mandatory written pledge to the Research Office. (Persons required to submit pledges: New applicants and continuing recipients of public research funds (in the case of grant-in-aid, this refers to Principal Investigators and Co-Investigators); staff involved in the administration of public research funds; faculty members and graduate students receiving internal subsidies.) Owing to the novel coronavirus pandemic, in AY2020 we published the Guidelines for the Disbursement of Research Funds and other information on the website rather than distributing it in printed form. We also used the website to publish information regarding the code of conduct outlined in the Ritsumeikan Asia Pacific University Research Ethics Guidelines and the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds, thereby ensuring that individuals were made thoroughly aware of the code. |
| 2-3-2 | When the institution holds sessions, it will check attendance and monitor the level of understanding of the participants. | | |
| 2-3-3 | To raise awareness and ensure that faculty and staff understand they are obligated to comply with this information covered in these training sessions, all constituents involved in the administration and management of competitive research funds will be asked to submit a written pledge when they attend said sessions. | | |
| 2-3-4 | The institution will formulate a code of conduct for all constituents involved in the administration and management of competitive research funds. | | |

(4) Establishing regulations and clarifying administration pertaining to the handling of claims, investigations, and punitive measures

| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2020 Plan for Preventing the Misuse of Public Research Funds | Status of AY2020 Initiatives |
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| 2-4-1 | The institution will establish a hotline to receive claims from outside the institution (e.g., claims of suspected misuse from persons outside the institution and statements from the persons in question). | We will make the information for the hotline, including matters pertaining to confidential reporting, publicly available on the homepage along with the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds. If anyone is found to have engaged in misuse, in accordance with the regulations, their names and the details of the misconduct will be disclosed, and the fact that they are subject to punishment will be published on the website. | We made the information for the hotline, including matters pertaining to confidential reporting, publicly available on the website along with the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds. When anyone was found to have engaged in misuse, in accordance with the regulations, their names and the details of the misconduct were disclosed, and the fact that they were subject to punishment was published on the website. |
| 2-4-2 | The institution will put in place a framework to ensure that information concerning misuse is conveyed to the chief administrative officers swiftly and certainly. | | |
| 2-4-3 | The institution will formulate regulations that clearly indicate a framework and procedures for the handling of misuse, including items (i) - (v) below: (i) Handling of claims; (ii) Establishment of an Investigative Committee and commencement of an investigation; (iii) Suspension of budget usage during the investigation; (iv) Announcement of findings; (v) Issuance of a report to and request for cooperation from the granting organization. | | |
| 2-4-4 | The institution will create a fair and highly transparent framework for the application of regulations pertaining to the investigation of misuse. | | |
| 2-4-5 | The institution will formulate regulations that clearly define the types of punitive measures and procedures required for applying them. | | |

Section 3: Ascertainment of factors leading to misuse; formulation and implementation of a plan to prevent misuse

(1) Ascertainment of factors leading to impropriety and formulation of a plan for preventing misuse

| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2020 Plan for Preventing the Misuse of Public Research Funds | Status of AY2020 Initiatives |
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| 3-1-1 | <p>The institution will systematically assess and evaluate factors leading to impropriety lie within the institution and how they manifest themselves.</p> <p>Precautions on Implementation, Item (i): Generally envisioned risks)</p> <p>(i) Discrepancies between rules and actual practice (e.g., researchers ordering items without the authority to do so, exceptions becoming accepted practice);</p> <p>(ii) Lack of clarity about where responsibility lies due to complicated approval procedures;</p> <p>(iii) Budgets only being spent at certain times;</p> <p>(iv) Failure to pay vendors;</p> <p>(v) Divisions or labs with higher concentrations of competitive research funding;</p> <p>(vi) Inadequate checking of transactions (e.g., inadequate management of transaction records by the office, inadequate selection of vendors, and inadequate management of vendor information);</p> <p>(vii) Frequent transactions with the same vendor or for the same items; vendors that only carry out transactions for a certain lab (or labs); excess number of transactions between a certain lab (or labs) and a new vendor;</p> <p>(viii) Inadequate inspection of contracts for specialized services, such as the creation of databases, programs, and digital content or the maintenance and inspection of equipment;</p> <p>(xi) Confirmation of receipt and monitoring tasks performed in name only (e.g., “rubber stamping” with the receipt stamp, failure to confirm physical property after delivery)</p> <p>(x) Having the vendor take back delivered goods and/or repeatedly presenting the same goods for the confirmation of receipt upon delivery;</p> <p>(xi) Leaving the management of part-time employee to the labs;</p> <p>(xii) Inadequate procedures for checking if official trips were actually taken (e.g., checking of double payments and duties performed on site);</p> <p>(xii) Workplaces overly reliant on certain individuals or insular workplace environments (e.g., a concentration of accounting duties on certain individuals, the existence of individuals working for several years in the same division, an atmosphere in which employees cannot oppose their superiors) and/or research environments where</p> | <p>RESEARCH OFFICE</p> <p>The Research Office will ascertain factors leading to impropriety in handling and accounting at points of contact with researchers in routine budget execution and in the inspection of associated documents. It will also hold Staff Meetings and meetings of budget supervisors and liaise with the Office of Research Planning and Development on monitoring inspections.</p> <p>ADMINISTRATION OFFICE</p> <p>The Administration Office will strive to foster a culture in which misconduct does not occur by working with the Research Office on monitoring inspections and collecting opinions and requests submitted to the Research Office.</p> | <p>RESEARCH OFFICE</p> <p>The Research Office ascertained factors that may lead to impropriety in routine budget execution, and conducted inspections of accounting documents with these factors in mind. Moreover, with regard to the inspection methods to be used during the coronavirus pandemic, the office conducted a survey of other universities, formulated a policy in office meetings, and made it known within the office and to researchers.</p> <p>ADMINISTRATION OFFICE</p> <p>As part of the monitoring of evidence, the Administration Office conducted inspections from a third-party perspective in the course and posed questions to the Research Office.</p> |
| 3-1-2 | <p>The institution will formulate a detailed plan to prevent misuse that addresses the factors leading to impropriety.</p> | | |

(2) Implementing the Plan for Preventing the Misuse of Public Research Funds

| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2020 Plan for Preventing the Misuse of Public Research Funds | Status of AY2019 Initiatives |
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| 3-2-1 | <p>The institution will designate an individual or department in charge of preventing misuse on an institution-wide basis (hereinafter, “office in charge of the Plan for Preventing the Misuse of Public Research Funds”), and this office will formulate, implement, and confirm the progress of detailed measures for the institution.</p> | <p>ADMINISTRATION OFFICE & RESEARCH OFFICE</p> <p>As with last year, a report on the progress of the AY2019 Plan for Preventing the Misuse of Public Research Funds will be presented to the President in the University Senate Meeting, and after areas for improvement are deliberated, the AY2020 Plan will be formulated.</p> | <p>ADMINISTRATION OFFICE & RESEARCH OFFICE</p> <p>A report on the progress of the AY2018 Plan for Preventing the Misuse of Public Research Funds was presented to the President in the University Senate Meeting, and after areas for improvement were deliberated, the AY2019 Plan was formulated.</p> |
| 3-2-2 | <p>The institution will show both internal and external stakeholders that it is enacting measure under the leadership of the chief administrative officer, and it will strive to manage the progress of the Plan for Preventing the Misuse of Public Research Funds.</p> | | |

Section 4: Proper operation and management of research funds

| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2020 Plan for Preventing the Misuse of Public Research Funds | Status of AY2020 Initiatives |
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| 4-1 | <p>The institution will review the status of budget execution to make sure it matches the actual situation. If budget usage is extremely behind the initial schedule, the institution will check to see if there are any problems with the implementation of the research plan, and if there are, improvements will be undertaken.</p> | <p>RESEARCH OFFICE</p> <p>The Research Office will regularly verify the status of budget execution and, if necessary, verify the progress of research plans.</p> <p>ADMINISTRATION OFFICE</p> <p>The Administration Office will use monitoring inspections to verify the status of budget execution and, if necessary, it will verify budget execution with the Research Office and with the researchers by way of the Research Office.</p> | <p>RESEARCH OFFICE</p> <p>The Research Office has regularly verified the status of budget execution. It has also sent statements of revenue and expenditure to researchers periodically, and conducted cross-checks with researchers to ensure budgets are being executed according to plan. The office has also been checking spending plans by email and in person with researchers who may fall behind on their budget execution. Owing to the coronavirus pandemic, almost no researchers were able to execute their budgets as planned in AY 2020, so budgets are either being carried over or extended.</p> <p>ADMINISTRATION OFFICE</p> <p>The Administration Office used monitoring inspections in the second half of 2020 to verify progress management with the Research Office where necessary. As noted above, however, spending of research funds proved difficult during AY2020 owing to the coronavirus pandemic.</p> |

Important points are as follows

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| 4-2 | The institution will identify financial resources at the purchase order phase and make sure the status of budget execution can be ascertained without delay. | ADMINISTRATION OFFICE & RESEARCH OFFICE The offices will continue to implement duplicate inspections to ensure that payments are made from the proper budget categories. They will also meet regularly to share information regarding the proper use of funds. | ADMINISTRATION OFFICE & RESEARCH OFFICE The offices implemented duplicate inspections to ensure that payments were made from the proper budget categories. They also met regularly to share information regarding the proper use of funds. |
| 4-3 | Given the fact that improper transactions tend to occur when a researcher has close ties to a vendor, the institution will enact measures to prevent collusion. To this end, the institution will formulate a policy to discipline vendors involved in impropriety by suspending their business dealings, and all members will be notified of this policy along with the institution's other policies and rules regarding measures to prevent misuse. Vendors must have a track record of transactions to some degree (e.g., frequency and amount of transactions), and they will be asked to submit a written pledge in consideration of the risk factors within the institution, and the effectiveness of the institution's risk management. | ADMINISTRATION OFFICE & RESEARCH OFFICE As with AY2019, Trust-wide, the four research divisions of RU (Kinugasa RO, BKC RO, OIC RO, and the Office of Research Planning and Development) and the APU Research Office will select companies based on purchase orders and ask them to submit pledges. Using the same selection methods as AY2019, we will select the top 50 companies to whom we issued payments and the companies to whom payments of at least ¥5 million per item were made, excluding payees that are individuals, universities, public institutions, and subcontracting companies as well as companies from whom written pledges were submitted in AY2018 and AY2019. We also plan to ask those companies that did not return written pledges in AY2018 and AY2019 to submit pledges. (*Out of the 106 companies asked to submit pledges (53 companies in AY2018, 53 companies in AY2019), 99 have done so.) | ADMINISTRATION OFFICE & RESEARCH OFFICE (Trust-wide measures) Trust-wide, in AY2019 the four research divisions of RU (Kinugasa RO, BKC RO, OIC RO, and the Office of Research Planning and Development) and the APU Research Office reviewed 102,555 purchase orders, excluded those paid to individuals, universities, public institutions, and staffing agencies, as well as those who had already submitted pledges in AY2018 and AY2019, and thereby identified a total of 51 companies: 47 with the highest value of payments overall, one with a per-order value of 5 million yen or over, and four that had been asked to submit pledges in AY2018 and AY 2019 but had failed to do so. Following verification by the RU Research Division and APU Research Office, these 51 companies were requested to submit pledges. 43 of them have returned their pledges to date. |
| 4-4 | As a general rule, the administrative arm of the institution will place orders and confirm their receipt, and the institution will develop and operate an effective checking system that does not involve the persons in charge of these tasks. | RESEARCH OFFICE Excluding goods ordered by faculty in accordance with the Ritsumeikan Trust Regulations for the Administrative Handling of Contracts By-Laws, as a rule, the office will place orders for goods and confirm their receipt. The office will ensure that the receipt of all goods, including those ordered by faculty, are confirmed by visually checking documentation, the goods themselves, and serial numbers. Furthermore, for goods purchased by faculty while conducting research overseas, the office will check these where possible, except in cases where consumables are used up, by obligating faculty to subject them to inspection upon returning to Japan. | RESEARCH OFFICE Excluding goods ordered by faculty in accordance with the Ritsumeikan Trust Regulations for the Administrative Handling of Contracts By-Laws, as a rule, the office placed orders for goods and confirmed their receipt. The office confirmed the receipt of all goods, including those ordered by faculty, by visually checking documentation, the goods themselves, and serial numbers. Furthermore, goods purchased by faculty when conducting research overseas are required to be inspected upon return to Japan provided they have not already been consumed, but as a special measure during the coronavirus pandemic, in some cases these inspections were performed by reference to photographs of the goods, after confirming the reasons with the researchers involved. |
| 4-5 | Clear rules will be formulated and applied, such as setting a certain upper limit on amounts when permitting researchers to place orders to ensure the effective and efficient performance of their research. In such cases, researchers will need to understand the authority and responsibilities presented in Item (iv) of "Precautions on Implementation" in Section 2, Paragraph (2). | | |
| 4-6 | In the event that the confirmation of receipt for goods cannot easily be carried out by a person other than the one who placed the order, the confirmation of receipt process for some goods may be omitted as an exception. When this is done, taking the number of cases, potential risks, and other factors into consideration, the sampling method and ratio must be properly defined and regular ex post facto confirmations must be carried out. | | |
| 4-7 | The confirmation of receipt for specialized services (e.g., the creation of databases, programs, and digital content or the maintenance and inspection of equipment) shall be carried out after stipulating clear and effective rules therefor. | ADMINISTRATION OFFICE If any samples selected during the monitoring inspections constitute specialized services, the Administration Office will inspect documents and, if necessary, it will verify the situation with the Research Office and with the researchers by way of the Research Office. | ADMINISTRATION OFFICE In the second half of AY2020, the Administration Office held several monitoring inspections. None of the samples selected during these inspections constituted specialized services. |
| 4-8 | As a rule, the administrative arm of the institution shall manage employment, including the confirmation of part-time employees' work attendance. | RESEARCH OFFICE The administrative arm of the institution will manage attendance by confirming the monthly work attendance of part-time employees at the counter when they submit their attendance sheets to the Research Office. | RESEARCH OFFICE Part-time employees submitted their monthly attendance records online, and the Research Office conducted inspections and also verified the records with the researchers themselves. |
| 4-9 | Computers and other equipment that can be easily converted to cash will be appropriately managed. | RESEARCH OFFICE Goods (i.e., desktop, notebook, and tablet PCs worth less than ¥100,000) and supplies (i.e., items worth between ¥100,000 and ¥500,000 with a service life of at least one year) designated by the university as items that can be easily converted to cash will be registered in the accounting system managed with a ledger created by the Research Office. The office will also affix labels at the time of inspection of receipt. | RESEARCH OFFICE Goods (i.e., desktop, notebook, and tablet PCs worth less than ¥100,000) and supplies (i.e., items worth between ¥100,000 and ¥500,000 with a service life of at least one year) designated by the university as items that can be easily converted to cash will be registered in the accounting system managed with a ledger created by the Research Office. The office also distributed labels at the time of inspection of receipt and encouraged faculty to affix them to the goods. |

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| 4-10 | A framework will be developed by which the administrative arm can ascertain and confirm the execution researchers' official trip plans. | RESEARCH OFFICE As much as possible, the office will meet with faculty about travel expenses and request the submission of proof of lodging or other documentation. | RESEARCH OFFICE For the payment of official trip expenses, under the Guidelines for Disbursement of Research Funds, researchers are required to submit official trip applications to the Research Office at least two weeks in advance, in principle. After completing the trip, they are required promptly to submit an official trip report, together with the necessary evidence. |
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Section 5: Promotion of information dissemination and sharing

| Category | Description of measures (Requirements for research institutions as outlined in the | AY2020 Plan for Preventing the Misuse of Public Research Funds | Status of AY2020 Initiatives |
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| 5-1 | The institution shall establish a counter to accept consultations from within and outside the institution regarding its rules for the usage of competitive research funds. | The Research Office continues to fulfill the role of consultation counter as it has in the past, so no action is necessary. | This is being handled by the Research Office, which continues to fulfill the role of consultation counter as it has in the past. |
| 5-2 | The institution will make public its policy regarding the handling of misuse of competitive research funds. | We will continue to publicly release the i) Ritsumeikan Asia Pacific University Research Ethics Guidelines, the ii) Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds, and the iii) Ritsumeikan Trust Confidential Informant Claim Processing Regulations on the website as an initiative for preventing the misuse of public research funds. | We publicly released the i) Ritsumeikan Asia Pacific University Research Ethics Guidelines, the ii) Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds, and the iii) Ritsumeikan Trust Confidential Informant Claim Processing Regulations on the website as an initiative for preventing the misuse of public research funds. |

Season 6: Monitoring

| Category | Description of measures (Requirements for research institutions as outlined in the | AY2020 Plan for Preventing the Misuse of Public Research Funds | Status of AY2020 Initiatives |
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| 6-1 | To ensure the proper management of competitive research funds, the institution will put in place and operate institution-wide systems for monitoring and auditing. | OFFICE OF INSPECTIONS AND AUDITING The office will perform the following internal audits stipulated in Items (1) and (2) of Paragraph 1 of Article 39 of the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds (hereinafter, "the RU Regulations"). These audits will cover budget execution for AY2019. 1. Audits performed between April and July 2020 (1) Scope • MEXT Grant-in-Aid-funded projects • Ministry of Health, Labour and Welfare (MHLW) Grants • Japan Science and Technology Agency and Japan Science and Technology Agency projects (2) Type • Audit of the administrative framework of and status of activities undertaken by the office in charge of the Plan for Preventing the Misuse of Public Research Funds • Audits using focused sampling (document audit and risk-based audit) ADMINISTRATION OFFICE Based on Article 40 of the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds, we will select plural samples from Public Research Fund projects and audit the evidence related with budget. | OFFICE OF INSPECTIONS AND AUDITING 1. Audits performed in AY2020 (1) Type 1) Audit of the administrative framework of and status of activities undertaken by the office in charge of the Plan for Preventing the Misuse of Public Research Funds 2) Audits using focused sampling (document audit and risk-based audit) (2) Scope 1) Audit type 1 Review of the AY2019 Plan for Preventing the Misuse of Public Research Funds and details of the AY2020 plan 2) Audit type 2 • Grant-in-Aid-funded projects • Projects funded by JST Strategic Basic Research Programs (3) Audit results 1) Audit type 1 Audits were performed to ascertain if the Plan for Preventing the Misuse of Public Research Funds was being implemented in accordance with "Review of the AY2019 Plan for Preventing the Misuse of Public Research Funds and details of the AY2020 plan", reported at the University Senate Meeting on March 24, 2020. Points in need of improvement were identified on the basis of these audits. 2) Audit type 2 Audits were performed in accordance with the audit guidelines published in the Ministry of Education, Culture, Sports, Science and Technology's Handbook on the Grants-in- Aid for Scientific Research (for research institutions), 2019 edition (section III. 20 (6) on implementation of internal audits). As a result, no actual or suspected cases of inappropriate budget execution were detected in either the documentation audit or the risk-based audit. ADMINISTRATION OFFICE Based on Article 40 of the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds, we selected plural samples from Public Research Fund projects and audited the evidence related with budget. |

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| 6-2 | The department in charge of internal audits will check a certain number of financial documents on a regular basis every year to make sure accounting documents fulfill the formal requirements in accordance with rules. It will also check the system used to manage competitive research funds for inadequacies. | OFFICE OF INSPECTIONS AND AUDITING 1. Financial Information Check (Document Audit) The office will inspect documents and verify the status of budget execution. 2. Inspection for Inadequacies in the Management Framework We will review the Management Framework based on the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds. | OFFICE OF INSPECTIONS AND AUDITING 1. Financial Information Check (Document Audit) The office inspected documents and verified the status of budget execution. This audit revealed no items suspected of improper or inappropriate budget execution. (“Audits using focused sampling” stated in section 6-1 above) 2. Inspection for Inadequacies in the Management Framework We reviewed the Management Framework based on the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds. (“Audit of the administrative framework of and status of activities undertaken by the office in charge of the Plan for Preventing the Misuse of Public Research Funds” stated in section 6-1 above) |
| 6-3 | In addition to its duties Section 6-2, the department in charge of internal audits will strengthen its cooperation with the office in charge of the Plan for Preventing the Misuse of Public Research Funds in Section 3, Item (2). Considering the “Precautions on Implementation” presented in Section 3, Item (1), Paragraph 3-1-1, it will conduct risk-based audits, including an unannounced audit of strategic samples, for the risk of impropriety, after having analyzed factors in line with the actual situation for the period in question. | OFFICE OF INSPECTIONS AND AUDITING The Office of Inspections and Auditing will exchange opinions about factors contributing to the risk of misuse with the office in charge of the Plan for Preventing the Misuse of Public Research Funds. Furthermore, it will perform a risk-based audit using the following methods presented in Section 6 of the revised guidelines. • Confirm whether researchers stayed in their research destinations (places of accommodation) • Confirm the objective and overview of researchers’ official trips • Confirm the method used by researchers to manage part-time workers • Confirm the status of work management for part-time employees • Inspect physical property (e.g., goods that can be easily converted to cash) • Match receipts with vendor records | OFFICE OF INSPECTIONS AND AUDITING We received the results of evidence inspections in the previous academic year from the office in charge of the Plan for Preventing the Misuse of Public Research funds, and identified issues for audit based on the information relating for factors leading to misuse that the office had detected. The risk-based audit was conducted as follows, referring to the methods stated as examples in section 6 of the revised Guidelines. This audit revealed no actual or suspected cases of inappropriate budget execution. • Interviews with researchers (purposes and outlines of travel, method used to manage work attendance for part-time workers, etc.) • Inspect physical property (e.g., goods that can be easily converted to cash) • Match receipts with vendor records |
| 6-4 | The department in charge of internal audits will function under the direct supervision of the chief administrative officer, and internal regulations delegating the necessary authority will be established. | In the Internal Auditing Regulations, the Office of Inspections and Auditing is positioned as an organization that reports directly to the Chairman of the Board of Trustees. Therefore, in accordance with the Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds, the results of the internal audit will be forwarded to the chief administrative officer. | In the Internal Auditing Regulations, the Office of Inspections and Auditing is positioned as an organization that reports directly to the Chairman of the Board of Trustees. Therefore, in accordance with the Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds, the results of the internal audit were forwarded to the chief administrative officer. |
| 6-5 | The department in charge of internal audits will strengthen cooperation with auditors and the accounting auditors. | OFFICE OF INSPECTIONS AND AUDITING The Office of Inspections and Auditing will exchange opinions regularly with the Auditor and the Certified Public Accountant in accordance with the Internal Auditing Regulations. | OFFICE OF INSPECTIONS AND AUDITING Article 13 of the Internal Auditing Regulations requires “efforts to collaborate with the Auditor and the Certified Public Accountant” (paragraph 1) and “reporting of auditing plans and audit results to the Auditor,” and the results of internal audits are reported to the Auditor case by case. Moreover, the Auditor and Certified Public Accountant attend discussion meetings three times a year, where plans and results of audits of public research funds are reported. |
| 6-6 | The institution will cooperate with investigations listed in Section 7 (“Items to be implemented by MEXT”), Paragraph (1), Item (iii). | The institution will provide the necessary cooperation in accordance with the Revised Guidelines. | The institution provided the necessary cooperation in accordance with the Revised Guidelines. |

Attachment②

APU Plan for Preventing the Misuse of Public Research Funds Status of Initiatives in AY2021

| Section 1: Clarification of accountability within the institution | | |
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| 1 Clarification of accountability for the administration and management of competitive research funds | | |
| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2021 Plan for Preventing the Misuse of Public Research Funds |
| 1-1(1) | The institution shall designate a “chief administrative officer” to hold ultimate responsibility for institution-wide oversight and the administration and management of competitive research funds, and his or her title shall be publicly released. As a rule, the head of the institution shall assume the role of chief administrative officer. | We will assign the President to the post of chief administrative officer for the university, and we will release this title publicly on the website. |
| 1-1(2) | The institution shall designate a “general supervisor” to assist the chief administrative officer and possess de facto responsibility and authority for institution-wide oversight and the administration and management of competitive research funds, and his or her title shall be publicly released. | We will assign a Vice President nominated by the president to the post of general supervisor for the university, and we will release this title publicly on the website. |
| 1-1(3) | The institution shall designate “research compliance supervisors” to possess de facto responsibility and authority for the administration and management of competitive research funds in each body within the institution (e.g., undergraduate college, affiliated research center, or other organization equipped with a certain degree of independent administrative function), and all of their titles shall be publicly released. | We will assign the Dean of International Cooperation and Research, the college Deans and center Directors to the post of research compliance supervisors, and we will release these titles publicly on the website. |
| Section 2: Improvement of basic infrastructure for proper operation and management | | |
| 1 Implement compliance education (Raising awareness) | | |
| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2021 Plan for Preventing the Misuse of Public Research Funds |
| 1-2(1) | <u>The auditors shall confirm and state opinions on the provision and operation of internal controls related to the prevention of misconduct.</u> | The Auditor will formulate a periodical auditing plan addressing the applicable conditions, and will conduct audits on the basis of this plan and state opinions. |
| 1-2(2) | <u>In particular, the auditors shall confirm and state opinions on whether or not the factors leading to misconduct identified in the course of internal audits or monitoring activities by the general supervisor or research compliance supervisors are being reflected in the Plan for Preventing Misconduct, and whether or not said plan is being implemented appropriately.</u> | The Auditor will obtain information on the formulation and implementation of the Plan for Preventing the Misuse of Public Research Funds from the office in charge of the Plan (Administration Office) and the internal audit office (Office of Inspections and Auditing), and state opinions on it. |
| 2-1(1) | In accordance with Implementation Plans formulated by the general supervisor, the research compliance supervisors shall implement compliance education for all constituents involved in the management and administration of competitive research funds. | Compliance training will take the form of video content and online checks of understanding. Learning materials will be available in both Japanese and English. We will encourage all researchers to undergo the education, and make it mandatory for new and continuing recipients of public research funds (in the case of Grants-in-Aid, for example, this would be Principal Investigator and Co-Investigators), as well as for Research Office staff. Training is also provided for researchers and graduate students receiving the university’s internal research subsidies. |
| 2-1(2) | The content of compliance education shall be designed to be effective and practical in light of the duties, powers, and responsibilities of each constituent, and reviewed periodically. | We review the educational materials when conducting compliance education at faculty discussion meeting, etc., referring to the efforts of other universities,(scheduled in FY2022) We will not have a plan to update the educational materials in FY2021. |
| 2-1(3) | Constituents shall be required to undergo education periodically at intervals prescribed in advance, and their completion and degree of understanding shall be ascertained. | Training is to be undertaken in each year specified by the university (every third year; the most recent was AY2019). Those required to take the training will be checked for completion of the training and understanding of its content. |
| 2-1(4) | In order to ensure understanding and full awareness of obligations to comply with these matters, all constituents involved in the management and administration of competitive research funds shall be required to submit written pledges on the occasions that they undergo education. | Those required to complete the compliance training are expected to submit a written pledge after completion. |

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| 2-1(5) | <u>In accordance with Implementation Plans formulated by the general supervisor, the research compliance supervisors shall provide all constituents involved in the management and administration of competitive research funds not only with compliance education but also ongoing awareness-raising activities designed to eradicate misconduct.</u> | The general supervisor will lead awareness-raising activities and the research compliance supervisors and deputy supervisors will utilize forums such as faculty meetings to implement awareness-raising activities. |
| 2-1(6) | A code of conduct shall be established for all constituents involved in the management and administration of competitive research funds. | A code of conduct has already been established in the Ritsumeikan Asia Pacific University Research Ethics Guidelines and the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds. |
| 2 Clarification and standardization of rules | | |
| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2021 Plan for Preventing the Misuse of Public Research Funds |
| 2-2(1) | The institution will clearly stipulate rules to make the administration and management of competitive research funds easy to understand for all constituents of the institution, and it will review these rules continuously to ensure there are no discrepancies between the rules and actual practice and to determine if a suitable framework of checks and balances is being maintained. | Rules will be inspected and reviewed as necessary through deliberations in office meetings and meetings of the International Cooperation and Research Division, taking into account the content of researchers' consultations with the Research Office. |
| 2-2(2) | The institution will strive to standardize its rules; however, several categories may be established after an institution-wide deliberation if there is a justifiable reason to do so, such as differences in the characteristics of research fields. With regard to the interpretation of the rules as well, the institution will strive to ensure standardized application across all divisions. | The Research Office will coordinate operations as necessary to cater for the characteristics of different fields of research. Rules will be operated in a uniform manner across the institution, while accommodating reasonable grounds. |
| 2-2(3) | The institution will employ a systematic approach to the rules as a whole, and notify all constituents about the administration and management of competitive research funds in an easy-to-understand manner. | We will issue the Guidelines for the Disbursement of Research Funds in April 2021, and make them known to researchers, graduate students, and administrative staff through publication on the website, providing a systematic overview of the system that takes into account changes to the rules. |
| 2-2(4) | <u>Students receiving honoraria, travel expenses and the like from competitive research funds shall also be made fully aware of the rules.</u> | In addition to publishing the Guidelines for the Disbursement of Research Funds and related forms on the website, the Research Office will ensure that eligible students are aware of information on the disbursement of research funds. |
| 3 Clarification of administrative authority | | |
| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2021 Plan for Preventing the Misuse of Public Research Funds |
| 2-3(1) | The institution will reach an internal consensus regarding the authority and responsibilities of constituents pertaining to the administrative procedures for competitive research funds, and it will seek the understanding of the constituents after these are clearly stipulated. | The Ritsumeikan Asia Pacific University Research Ethics Guidelines, the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds, and the Ritsumeikan Trust Confidential Informant Claim Processing Regulations prescribe the powers and responsibilities of different constituents and clarify operational authority of individuals involved at each level. We will also institute systems for appropriate administrative processing within the Research Office, such as placing different in charge of receiving orders and in charge of checking. |
| 2-3(2) | The institution will appropriately define the division of duties to ensure no discrepancies emerge between the regulations on division of duties and actual practice. | |
| 2-3(3) | The institution will clarify the administrative authority of personnel involved at each step of the process. | |
| 2-3(4) | The institution will stipulate clear approval procedures that correspond to the administrative authority of the individual in question. | The Ritsumeikan Trust Exclusive Accounting Decision Regulations and the Ritsumeikan Trust Regulations for the Administrative Handling of Contracts By-Laws prescribe clear procedures for approvals in line with official authority. These regulations provide that when entering into contracts of a value under 100,000 yen where there is a high degree of urgency, faculty members may place orders directly for themselves. |
| 4 Establishing regulations and clarifying administration pertaining to the handling of claims, investigations, and punitive measures | | |
| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2021 Plan for Preventing the Misuse of Public Research Funds |
| 2-4(1) | The institution will establish a hotline to receive claims from outside the institution (e.g., claims of suspected misconduct from persons outside the institution and statements from the persons in question). | A hotline has been established in accordance with the Ritsumeikan Trust Confidential Informant Claim Processing Regulations. |
| 2-4(2) | The institution will put in place a framework to ensure that information concerning misconduct is conveyed to the chief administrative officers swiftly and certainly. | We have put in place a framework to ensure that information concerning misuse is conveyed to the chief administrative officer swiftly, in accordance with the Ritsumeikan Trust Confidential Informant Claim Processing Regulations. |

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| 2-4(3) | The institution will formulate regulations that clearly indicate a framework and procedures for the handling of misconduct, including items (i) – (v) below: (i) Handling of claims; (ii) Establishment of an Investigative Committee and commencement of an investigation; (iii) Suspension of budget usage during the investigation; (iv) Announcement of findings; (v) Issuance of a report to and request for cooperation from the granting organization. | We have established the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds that indicate a framework and procedures for handling of misuse. |
| 2-4(4) | The institution will create a fair and highly transparent framework for the application of regulations pertaining to the investigation of misconduct. | We have developed a highly transparent framework in accordance with the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds. |
| 2-4(5) | The institution will formulate regulations that clearly define the types of punitive measures and procedures required for applying them. | We have established the Ritsumeikan Trust Regulations Regarding Procedures for Disciplinary Action against Teaching Staff and Other Staff and various work rules that define the types of punitive measures and procedures required for applying them. |

Section 3: Ascertainment of factors leading to misuse; formulation and implementation of a plan to prevent misuse
1 Establishing for a staff or an office to promote the Plan for Preventing Misconduct

| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2021 Plan for Preventing the Misuse of Public Research Funds |
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| 3-1(1) | Staff shall be assigned or an office (hereinafter the “office in charge of the Plan for Preventing Misconduct”) shall be established to promote the Plan for Preventing Misconduct from an institution-wide standpoint. | The Administration Office has been prescribed as the office in charge of the Plan for Preventing the Misuse of Public Research Funds. |
| 3-1(2) | The office in charge of the Plan for Preventing Misconduct shall formulate, implement, and check on the implementation status of concrete institution-wide measures (including the Plan for Preventing Misconduct, and plans for compliance education and awareness-raising activities) together with the general supervisor. | The Administration Office will report on the status of implementation of the AY2020 Plan to a University Senate Meeting held at the end of AY2020. With both responsible officers in attendance, the meeting will discuss matters for improvement, and formulate the AY2021 Plan for Preventing Misuse and plans for compliance training and awareness-raising activities. The Administration Office will conduct checks to ensure work is proceeding in accordance with this plan. |
| 3-1(3) | The office in charge of the Plan for Preventing Misconduct shall strengthen collaboration with the auditors, providing essential information and furnishing opportunities for discussion of the status of formulation, implementation, and review of the Plan for Preventing Misconduct. | When tabling the Plan for Presenting Misuse and the outcomes of evidence inspections to institutional meetings, we will take the opportunity to provide explanations to the Auditor and exchange opinions. |

2 Ascertainment of factors leading to impropriety and formulation of a plan for preventing misuse

| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2021 Plan for Preventing the Misuse of Public Research Funds |
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| 3-2(1) | The office in charge of the Plan for Preventing Misconduct shall collaborate with the department in charge of internal audits to systematically clarify and evaluate where and in what form factors leading to misconduct exist across the entire institution. | The Administration Office will ensure its activities are informed by audit reports from the Office of Inspections and Auditing and opinions exchanged across the whole Ritsumeikan Trust. Moreover, the Administration Office will ascertain the factors that may lead to misconduct through communications with the Research Office in the course of dealing with routine execution of budgets, inspection of accounting documentation (Research Office), and monitoring. |
| 3-2(2) | In accordance with the basic policy for measures to prevent misconduct formulated by the chief administrative officer, the general supervisor and office in charge of the Plan for Preventing Misconduct shall formulate a Plan for Preventing Misconduct as the highest level of institution-wide concrete measures. | The general supervisor (a Vice President nominated by the President) and the Administration Office will formulate the AY2022 Plan for Preventing Misuse in March 2022. |
| 3-2(3) | The Plan for Preventing Misconduct shall reflect the measures to address factors leading to misconduct identified in (1) above, shall have content that is practical, and shall be revised, streamlined, and optimized as needed in light of the factors leading to misconduct. | We formulate a Plan for Preventing Misuse every academic year. The Plan will be formulated taking into account the conditions that we continue to ascertain from year to year. |

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| 3-2(4) | Bodies within the institution shall proactively implement the Plan for Preventing Misconduct in cooperation with the office in charge of the Plan for Preventing Misconduct, in order to eradicate misconduct. | Colleges and Centers, etc. will ensure that all their affiliated researchers are aware of the importance of compliance education and fraud prevention based on university's policy. |
| Section 4: Proper operation and management of research funds | | |
| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2021 Plan for Preventing the Misuse of Public Research Funds |
| 4(1) | The institution will review the status of budget execution to make sure it matches the actual situation. If budget usage is extremely behind the initial schedule, the institution will check to see if there are any problems with the implementation of the research plan, and if there are, improvements will be undertaken. | The Research Office will periodically check on the status of budget execution using records of revenue and expenditure. The office will also make contact with researchers email and other means to encourage planned use of research funds, and will conduct individual consultations with researchers where necessary. The Administration Office will also verify these matters with the Research Office when it conducts monitoring, and if there are any researchers at risk of problems in the performance of research plans, both offices will discuss measures for improvement. |
| 4(2) | The institution will identify financial resources at the purchase order phase and make sure the status of budget execution can be ascertained without delay. | The Research Office will ask researchers to identify financial resources as the ordering stage, and in the absence of special circumstances, will not transfer funds from other sources after payment is confirmed. |
| 4(3) | Given the fact that improper transactions tend to occur when a researcher has close ties to a vendor, the institution will enact measures to prevent collusion. To this end, the institution will formulate a policy to discipline vendors involved in impropriety by suspending their business dealings, and all members will be notified of this policy along with the institution's other policies and rules regarding measures to prevent misuse. Vendors must have a track record of transactions to some degree (e.g., frequency and amount of transactions), and they will be asked to submit a written pledge in consideration of the risk factors within the institution, and the effectiveness of the institution's risk management. | ADMINISTRATION OFFICE & RESEARCH OFFICE As with AY2020, Trust-wide, the four research divisions of RU (Kinugasa RO, BKC RO, OIC RO, and the Office of Research Planning and Development) and the APU Research Office will select companies based on purchase orders and ask them to submit pledges. Using the same selection methods as AY2020, we will select the top 50 companies to whom we issued payments and the companies to whom payments of at least ¥5 million per item were made, excluding payees that are individuals, universities, public institutions, and subcontracting companies as well as companies from whom written pledges were submitted in AY2018, AY2019, and AY2020 (tentatively, these exclusions for prior submission will be applied on a four-year cycle). The Office of Purchasing and Contracts also plans to ask those companies that did not return written pledges in AY2018, AY2019, and AY2020 to submit pledges. |
| 4(4) | As a general rule, the administrative arm of the institution will place orders and confirm their receipt, and the institution will develop and operate an effective checking system that does not involve the persons in charge of these tasks. | Excluding goods ordered by faculty in accordance with the Ritsumeikan Trust Exclusive Accounting Decision Regulations and the Ritsumeikan Trust Regulations for the Administrative Handling of Contracts By-Laws, as a rule, the office will place orders for goods and confirm their receipt. The office will ensure that the receipt of all goods, including those ordered by faculty, are confirmed by visually checking documentation, the goods themselves, and serial numbers. |
| 4(5) | Clear rules will be formulated and applied, such as setting a certain upper limit on amounts when permitting researchers to place orders to ensure the effective and efficient performance of their research. In such cases, researchers will need to understand the authority and responsibilities presented in Item (iv) of "Precautions on Implementation" in Section 2, Paragraph (2). | The Ritsumeikan Trust Exclusive Accounting Decision Regulations and the Ritsumeikan Trust Regulations for the Administrative Handling of Contracts By-Laws provide that when entering into contracts of a value under 100,000 yen where there is a high degree of urgency, faculty members may place orders directly for themselves. Moreover, faculty will be made aware of this matter through information sessions on expenditure of research funds, the Research Funds Usage Guidebook and other means. |
| 4(6) | In the event that the confirmation of receipt for goods cannot easily be carried out by a person other than the one who placed the order, the confirmation of receipt process for some goods may be omitted as an exception. When this is done, taking the number of cases, potential risks, and other factors into consideration, the sampling method and ratio must be properly defined and regular ex post facto confirmations must be carried out. | We will maintain the rule that the office conducts inspections wherever feasible, by using inspection of photographic images as an exceptional measure. In the event that an inspection cannot be undertaken, researchers will be obliged to submit an Application for Special Inspection. |
| 4(7) | The confirmation of receipt for specialized services (e.g., the creation of databases, programs, and digital content or the maintenance and inspection of equipment) shall be carried out after stipulating clear and effective rules therefor. | We will ensure researchers are aware of the procedures relating to inspection in the Research Funds Usage Guidebook. |

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| 4(8) | As a rule, the administrative arm of the institution shall manage employment, including the confirmation of part-time employees' work attendance. | Part-time employees themselves will submit their attendance sheets to the Research Office through an online portal once monthly. We will outsource the procedures relating to employment of part-time employees to the On Campus Student Job Center. |
| 4(9) | Computers and other equipment that can be easily converted to cash will be appropriately managed. | Goods (i.e., desktop, notebook, and tablet PCs worth less than ¥100,000) and supplies (i.e., items worth between ¥100,000 and ¥500,000 with a service life of at least one year) designated by the university as items that can be easily converted to cash will be registered in the accounting system managed with a ledger created by the Research Office. The office also distributed labels at the time of inspection of receipt and encouraged faculty to affix them to the goods. |
| 4(10) | A framework will be developed by which the administrative arm can ascertain and confirm the execution researchers' official trip plans. | The Research Office will check the Official Trip Order Approval Form (official trip schedule and attachments) and the official trip reports (documentation as evidence, including proof of meetings and overnight stays) to confirm the execution of official trip plans. |

Section 5: Promotion of information dissemination and sharing

| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2021 Plan for Preventing the Misuse of Public Research Funds |
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| 5(1) | The institution shall establish a counter to accept consultations from within and outside the institution regarding its rules for the usage of competitive research funds. | This is being handled by the Research Office, which continues to fulfill the role of consultation counter as it has in the past. |
| 5(2) | The institution will make public its policy regarding the handling of misuse of competitive research funds. | We publicly released the i) Ritsumeikan Asia Pacific University Research Ethics Guidelines, the ii) Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds, and the iii) Ritsumeikan Trust Confidential Informant Claim Processing Regulations on the website as an initiative for preventing the misuse of public research funds. |

Section 6: Monitoring

| Category | Description of measures (Requirements for research institutions as outlined in the revised Guidelines) | AY2021 Plan for Preventing the Misuse of Public Research Funds |
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| 6(1) | To ensure the proper management of competitive research funds, the institution will put in place and operate institution-wide systems for monitoring and auditing. | <p>OFFICE OF INSPECTIONS AND AUDITING</p> <p>The office will conduct internal audits in accordance with paragraph 1, Article 39 of the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds. The subject of these audits will be expenditure in AY 2020.</p> <p>1. Audits performed in AY2021 (1) Status of implementation of the Plan for Preventing Misuse 1) Audit of the administrative framework of and status of activities undertaken by the office in charge of the Plan for Preventing the Misuse of Public Research Funds 2) Audits using focused sampling (document audit and risk-based audit) (2) Scope 1) Audit type)Status of implementation of the Plan for Preventing Misuse 2) Audit type 2 • Grant-in-Aid-funded projects • Projects funded by JST Strategic Basic Research Programs</p> <p>ADMINISTRATION OFFICE</p> <p>Based on Article 40 of the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds, we selected plural samples from Public Research Fund projects and audited the evidence related with budget.</p> |

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| 6(2) | The department in charge of internal audits shall have its position as an organ under the direct supervision of the chief administrative officer clarified, and shall be provided with enhanced practical authority. | <p>OFFICE OF INSPECTIONS AND AUDITING</p> <p>In the Internal Auditing Regulations, the Office of Inspections and Auditing is positioned as an organization that reports directly to the Chairman of the Board of Trustees. Therefore, in accordance with the Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds, the results of the internal audit were forwarded to the chief administrative officer.</p> |
| 6(3) | The department in charge of internal audits will check a certain number of financial documents on a regular basis every year to make sure accounting documents fulfill the formal requirements in accordance with rules. It will also check the system used to manage competitive research funds for inadequacies. | <p>OFFICE OF INSPECTIONS AND AUDITING</p> <p>The office will verify that funds are being executed in compliance with the funding rules of the funding organization, statutory provisions, and internal regulations.</p> <p>2. Examination of deficiencies in structures for management of public research funds</p> <p>The office will verify that the Plan for Preventing Misuse is being formulated and implemented in accordance with the Ministry of Education, Culture, Sports, Science and Technology’s Guidelines for Managing and Auditing Public Research Funds at Research Institutions (Implementation Standards) (revised February 1, 2021).</p> |
| 6(4) | In addition to its duties Section 6(3), the department in charge of internal audits will strengthen its cooperation with the office in charge of the Plan for Preventing the Misuse of Public Research Funds in Section3-1. Considering the “Precautions on Implementation” presented in Section 3-1, it will conduct risk-based audits, including an unannounced audit of strategic samples, for the risk of impropriety, after having analyzed factors in line with the actual situation for the period in question. | <p>OFFICE OF INSPECTIONS AND AUDITING</p> <p>The office will conduct internal audits having analyzed the risks of misuse set forth in (i) of section 3-2 “Points to Note in Implementation” of the Ministry of Education, Culture, Sports, Science and Technology’s Guidelines for Managing and Auditing Public Research Funds at Research Institutions (Implementation Standards) (revised February 1, 2021) and the factors that may lead to misuse as identified by the office in charge of the Plan for Preventing the Misuse of Public Research Funds as stated in 3(2)-1 above.</p> |
| 6(5) | In the implementation of internal audits, auditing plans shall be revised, streamlined, and optimized as needed in light of the results of past internal audits and factors leading to misconduct identified in the course of monitoring by the general supervisor and research compliance supervisors, and the quality of internal audits shall be raised by involving individuals with specialized knowledge (certified public accountants and people with experience of internal audits in other institutions, etc.). | <p>OFFICE OF INSPECTIONS AND AUDITING</p> <p>In the implementation of internal audits, the office will revise, streamline, and optimize auditing plans in light of the results of past internal audits and factors leading to misconduct identified in the course of evidence checks by the office in charge of the Plan for Preventing the Misuse of Public Research Funds monitoring by the general supervisor and research compliance supervisors, and the quality of internal audits shall be raised by involving individuals with specialized knowledge (certified public accountants and people with experience of internal audits in other institutions, etc.). Currently, the Office of Inspections and Auditing is composed of highly experienced administrative staff members. They will work to raise quality even further through participation in seminars held by the Institute of Internal Auditors and the like.</p> |
| 6(6) | In order to implement efficient, effective, and multi-faceted internal audits, the department in charge of internal audits shall strengthen collaboration with the auditors and accounting auditors, providing essential information and periodically discussing the status of provision and operation of internal controls related to the prevention of misconduct in the institution, monitoring and internal audit methods, and approaches to the management and administration of competitive research funds. | <p>OFFICE OF INSPECTIONS AND AUDITING</p> <p>Article 13 of the Internal Auditing Regulations requires “efforts to collaborate with the Auditor and the Certified Public Accountant” (paragraph 1) and “reporting of auditing plans and audit results to the Auditor,” and the results of internal audits are reported to the Auditor case by case. Moreover, the Auditor and Certified Public Accountant attend discussion meetings three times a year, where plans and results of audits of public research funds are reported.</p> |
| 6(7) | The institution will cooperate with investigations listed in Section 7 (“Items to be implemented by MEXT”), Paragraph 1, Item (iii). | The institution provided the necessary cooperation in accordance with the Revised Guidelines. |
| 6(8) | The results of internal audits shall also be used in compliance education and awareness-raising activities to ensure they are understood and that similar risks do not arise across the entire institution. | The results of internal audits will be utilized in awareness-raising activities and thus made known across the entire institution and associated organs, and improvements made |