

Regulation Concerning the Internal Control System of the Public University Corporation,
the University of Aizu

(Regulation No.23 March 29 , 2019)

Regulation No. 11 July 1, 2023

Regulation No. 12 April 1, 2024

(Purpose)

Article 1

1.1 This regulation provides for necessary matters concerning the establishment, etc. of an Internal Control System at the Public University Corporation, the University of Aizu (Hereinafter, “the Corporation.”) in accordance with the provisions of Article 4 of the Public University Corporation, the University of Aizu Business Policy Statement (Hereinafter, “Business Policy Statement.”).

(Definitions)

Article 2

2.1 The definitions of the following terms used in this regulation shall be as follows.

- (1) Internal Control A mechanism established and operated by the Chairperson of the Board of Executives in compliance with laws, ordinances, etc. in order to ensure the effectiveness and efficiency of business affairs, the maintenance of assets, the reliability of financial reporting, etc.
- (2) Internal Control System This refers to a system for ensuring that the professional duties of executives (excluding Auditors) are performed in compliance with the Statutes on the University of Aizu, the Public University Corporation (Hereinafter, “Statute.”) and other laws and ordinances and a system for ensuring the appropriateness of other business affairs.
- (3) Divisions, Centers, Etc. This refers to the university’s various graduate and undergraduate divisions, the Center for Cultural Research and Studies, the Center for Language Research, the graduate departments, the Center for Planning and Promotion, the Department for Student Affairs, the Information Systems and Technology Center (ISTC), the Research Center for Advanced Information Science and Technology (CAIST), the University-Business Innovation Center, the University of Aizu Revitalization and Creation Support Center, the Aizu Research Center for Space Informatics, the various departments of the Junior College Division, the Department for Student Affairs of the Junior College Division, the library of the Junior College Division, the Administrative Office.
- (4) Deans and Directors This refers to the heads of the Divisions, Centers, Etc. set forth in the previous item. However, it refers to the Deputy Director General Assigned to the University in the case of the Administrative Office (excluding the Junior

College Division Administrative Office) and the Deputy Director General Assigned to the Junior College Division in the case of the Junior College Division Administrative Office.

(Internal Control Committee)

Article 3

3.1 An Internal Control Committee (Hereinafter, "Committee.") will be established within the Corporation.

3.2 The Committee will establish and continuously review the Corporation's Internal Control System.

3.3 The Committee will periodically receive reports on the operational status of the Internal Control System from the Vice Chairperson set forth in Paragraph 2 of the next article and deliberate on necessary improvements.

(Chairperson, Etc.)

Article 4

4.1 The position of Chairperson will be established within the Committee and filled by the Chairperson of the Board of Executives.

4.2 The position of Vice Chairperson, who will serve as the Director in Charge of Internal Control, will be established within the Committee and will be filled by the Regent (in Charge of General Affairs and Financial Affairs) out of the members provided for in the following paragraph

4.3 The position of Committee Members will be established within the Committee and filled by the Deputy Chairperson of the Board of Executives and the Regents.

4.4 Auditors may attend committee meetings and provide their opinions. However, they do not have the right to participate in voting.

4.5 When recognized as necessary by the Chairperson, individuals other than the committee's constitution members may be allowed to attend committee meetings and provide their opinions. However, these individuals do not have the right to participate in voting.

(Duties of the Chairperson, Etc.)

Article 5

5.1 The Chairperson supervises the Vice Chairperson and Committee Members regarding the establishment and operation of the Internal Control System as the Corporation's chief internal control officer.

5.2 The Vice Chairperson supervises administrative affairs related to the Internal Control System.

5.3 Each Committee Member promotes the establishment and operation of the Internal Control System regarding the business operations under their jurisdiction and

ascertains and supervises the state thereof.

5.4 Each Committee Member shall, having discovered or received a report of an especially problematic case regarding the Corporation's internal control such as violations of laws and ordinances (Hereinafter, "Problem Case."), deal with said Problem Case in an appropriate and timely manner, report the Problem Case to the Chairperson and Vice Chairperson, and implement measures to prevent the reoccurrence of the Problem Case.

5.5 Each Committee Member shall conduct interviews with employees as needed and strive to confirm the implementation of Internal Control System.

(Duties of the Promotion Departments and Promotion Officers)

Article 6

6.1 Internal Control System Promotion Departments (Hereinafter, "Promotion Departments.") will be established in the Corporation and filled by the Divisions, Centers, Etc.

6.2 The position of Internal Control System Promotion Officer (Hereinafter, "Promotion Officer.") will be established within each Promotion Department and filled by the respective Deans and Directors.

6.3 Each Promotion Officer shall promote the appropriate operation of the Internal Control System within the business operations for which the respective Promotion Department is in charge of and regularly report the state thereof to the Committee Member in charge.

6.4 Each Promotion Officer shall ascertain the state of the establishment and operation of the Internal Control System of their respective Promotion Department and conduct reviews as necessary in a timely manner.

6.5 Each Promotion Officer, having discovered or received a report of a Problem Case, shall implement the necessary measures in a timely manner and report the Problem Case to the Committee Member in charge.

6.6 Each Promotion Officer may, depending on the state of their Promotion Department, designate an employee to support the duties of the Promotion Officer (Internal Control System Promoters).

(Obligations of Employees)

Article 7

7.1 Employees shall always perform their duties in an appropriate manner in accordance with internal control.

7.2 Employees must report any Problem Case that occurs to their Promotion Officer to which they belong in a timely manner.

(Monitoring)

Article 8

8.1 In order to monitor the efficacy of the Internal Control System within the Corporation, the following types of monitoring will be conducted.

- (1) Daily Monitoring
- (2) Regular Monitoring
- (3) As-needed Monitoring

8.2 Daily Monitoring will be conducted by all executives and employees.

8.3 Daily Monitoring is an effort to ascertain all the risks regarding the operation of the Corporation and confirm whether the activities of executives and employees are being appropriate manner in accordance with internal control.

8.4 The duties of each Promotion Officer in the course of Daily Monitoring is to make an effort to ascertain and improve problems regarding internal control and, should there be a Problem Case, reporting it to the Committee Member in charge in a timely manner.

8.5 Regular Monitoring shall be conducted through third-party audits conducted by auditors, as well as audits conducted by accounting auditors and the audit office.

8.6 As-needed Monitoring shall be conducted as needed based on the results of various audits, etc. through audits conducted by the audit office.

8.7 Regardless of the provisions of the previous paragraph, the Director in Charge of Internal Control can direct and supervise the Promotion Officer and a conduct independent as-needed Monitoring in order to ascertain and improve problems regarding internal control.

(Supplementary Rules)

Article 9

9.1 Necessary matters regarding internal control other than those provided for by this regulation shall be provided for separately by the Chairperson of the Board of Executives.

Additional Provisions

This regulation shall be enforced as of April 1, 2019.

Additional Provisions

This regulation shall be enforced as of July 1, 2023.

Additional Provisions

This regulation shall be enforced as of April 1, 2024.