

The Impropriety Prevention Plan, the Public University Corporation, the
University of Aizu

(Enacted March 31, 2015)

(Revision: June 23, 2016)

(Latest revision: April 1, 2023)

1. Basic Policy

The Public University Corporation, the University of Aizu (hereinafter, “UoA”), in accordance with the MEXT’s “Guidelines (Implementation Criteria) for the Management and Auditing of Public Research Funds at Research Institutions” (Determined by the Minister of MEXT on 15th February, 2007), in order to prevent misappropriation of public funds and to thoroughly conduct appropriate management and operation of UoA public research funds, based on the UoA Regulations on the Prevention of Impropriety Concerning Research Activities (hereinafter, “Impropriety Prevention Regulations”) and the Regulations Concerning the Handling of Public Research Funds at the UoA (hereinafter, “Research Funds Regulation”), hereby establishes the UoA Impropriety Prevention Plan (hereinafter, “this plan.”) to implement measures to prevent impropriety.

2. Definitions

The definitions of the terminology used in this plan are as defined in the Impropriety Prevention Regulations and Research Funds Regulations.

3. Prevention of Inappropriate Conduct in Research Activities

3-1 Building thorough awareness of the prevention of inappropriate conduct

The Chief Executive Officer shall work to build quarterly awareness of the prevention of inappropriate conduct based on the Impropriety Prevention Regulations.

Further, the Chief Research Ethics Education Officer shall educate Faculty and Staff, Etc. on research ethics in accordance with the Impropriety Prevention Regulations, etc. in order to promote the thorough permeation of awareness of the prevention of inappropriate conduct.

4. Appropriate Management and Operation of UoA Public Research Funds

4-1 Building thorough awareness of appropriate management and operation of UoA Public Research Funds

The Office for the Compliance Promotion shall provide for the matters required for the appropriate management and operation of UoA Public Research Funds, such

as compliance matters related to the accounting management and execution of ordering by faculty (hereinafter, "Compliance Matters for Management and Execution"). At the same time, the understanding of Faculty and Staff, Etc. shall be gained through compliance training, etc. in order to promote awareness of compliance with laws and regulations, etc. In addition, the Office shall work to build quarterly educational activities on the proper management of Public Research Funds.

4-2 Verification of the execution status of Public Research Funds

The Office for the Compliance Promotion shall, as needed, verify the execution status of Public Research Funds, and check whether it complies with actual conditions. In the event that the execution of Public Research Funds has fallen significantly behind the initial schedule, the Office for the Compliance Promotion shall check whether a problem has occurred in the implementation of the research plan, and provide instruction for improvements as needed.

4-3 Identification of financial resources at the ordering stage

Faculty and Staff, Etc. engaged in research activities, in order to ascertain the status of the execution of Public Research Funds shall, without delay, identify the financial resources used for payment at the ordering stage.

4-4 Prevention of collusion with vendors

The Office for the Compliance Promotion shall take necessary measures to prevent collusion between Faculty and Staff, Etc. engaged in research activities and vendors.

The Office for the Compliance Promotion shall determine a policy for punishing vendors engaged in inappropriate transactions (hereinafter, "Punishment Policy") and shall enact measures based on the Punishment Policy against vendors who engage in inappropriate transactions, including the suspension of transactions.

The Office for the Compliance Promotion shall, after consideration of a vendor's past record of transactions (their number and value, etc.), risk factors, viability, etc., shall request vendors engaged in transactions with the UoA to submit a written oath.

The matters that must be included in the written oath from the vendor shall be as follows.

- I will comply with UoA regulations, etc., and will not involve myself in impropriety.
- I will cooperate with the UoA's requests for access to, and submission of my

transaction ledgers, etc. during internal audits and other UoA investigations, etc.

- When impropriety is recognized, I will not protest any resulting punishment, including suspension of transactions.
- In the event I have been requested by UoA Faculty and Staff, Etc. to engage in inappropriate conduct, etc., I shall report this fact to the UoA.

4-5 Ordering and acceptance inspection

In accordance with accounting regulations, etc., purchase ordering or the signing of contracts shall, as a general rule, be carried out by the Administrative Office. In the event that purchase ordering or the signing of contracts is delegated to Faculty and Staff, Etc. engaged in research activities due to compliance matters related to the management and execution, the Administrative Office shall carry out acceptance inspection.

4-6 Acceptance inspection of special services

As a general rule, acceptance inspection of special services for which acceptance inspection requires specialized knowledge, considering the risk of the misappropriation, etc. of Research Funds, must be confirmed after the fact by Faculty and Staff, Etc. with specialized knowledge who were not involved in purchase ordering or signing contracts. These special services include the development and creation of databases, programs, and digital content, and the maintenance and inspection of equipment, etc.

4-7 Employment management of part-time employees

The management of the employment of part-time personnel hired using Public Research Funds shall be carried out by the Administrative Office. The Administrative Office shall periodically confirm the details of work duties through attendance records, etc.

4-8 Management of items with high cash value

Efforts shall be made to appropriately manage the fixed assets defined in the UoA Regulation Concerning Accounting Policies as well as items with high cash value purchased with the Competitive Research Funds, etc. of the national government or an Independent Administrative Institution, etc. under its jurisdiction. These efforts shall include disclosing that the purchase was financed by Competitive Research Funds, etc., and maintain records on the location of the item, etc. Further, purchased goods will be selected randomly and checked by the

Administrative Office at a later date, for the purpose of impropriety prevention.

4-9 Confirmation of business travel

Ascertainment and confirmation of the execution of business travel plans of Faculty and Staff, Etc. shall be carried out through confirmation of the purpose of business, the travel destination, place of lodging, and the individuals being met, etc. This confirmation shall be based on travel orders and business travel reports. In this way, the appropriateness of the purpose of business and the amount received will be confirmed, including confirmation that no redundant travel expenses were received. If necessary, cross-referencing and confirmation of the facts of the travel shall be carried out.

5. Revision of the Impropriety Prevention Plan

The Office for the Compliance Promotion shall, in collaboration with the Audit Office, work to ascertain and analyze the factors that lead to impropriety, and review this plan as necessary.

6. Cooperation with Auditors

The University shall receive confirmation from the Auditors on the status of maintenance and operation of internal controls for prevention of misconduct from the perspective of the University as a whole. In addition, the University shall receive confirmation from the Auditors as to whether the factors causing the occurrence of fraud, as identified through monitoring and internal audits, are properly reflected in The Impropriety Prevention Plan and whether The Impropriety Prevention Plan is properly implemented. And it shall be reported as the Auditors' opinions at the Deans and Directors Council (D&D).

At the same time, the necessary information regarding the above shall be provided to the Auditors, and a meeting shall be held to exchange opinions with the Auditors regarding the status of the operation of The Impropriety Prevention Plan.

7. Other

Other necessary matters regarding the promotion of this plan shall be determined separately by the Chief Executive Officer.

ADDITIONAL PROVISIONS

1. This plan shall be enforced as of March 31, 2015.

2. The Project for Prevention of Inappropriate Conduct Regarding Public Research Funds, Etc. at the Public University Corporation, the University of Aizu (April 1, 2009) shall be abolished.

ADDITIONAL PROVISIONS

1. This plan shall be enforced as of June 23, 2016.

ADDITIONAL PROVISIONS

1. This plan shall be enforced as of April 1, 2023.