

## APU Plan for Preventing the Misuse of Public Research Funds – Status Report of AY2022 Initiatives and Plan of AY2023

### Section 1: Clarification of accountability within the institution

#### 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)	AY2022Plan for Preventing the Misuse of Public Research Funds	Status of AY2022 Initiatives	AY2023 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.	We assigned the President to the post of chief administrative officer for the university, and we released this title publicly on the website.	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 in charge of research to the post of general supervisor for the university, and we will release this title publicly on the website.	We assigned a Vice President in charge of research to the post of general supervisor for the university, and we released this title publicly on the website.	We will assign a Vice President in charge of research 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 the International Cooperation and Research Division to the post of research compliance supervisors, and we will release this title publicly on the website.	We assigned the Dean of the International Cooperation and Research Division to the post of research compliance supervisor, and we released this title publicly on the website.	We will assign the Dean of International Cooperation and Research Division to the post of research compliance supervisors, and we will release this title publicly on the website.

#### 2 Clarification of the roles required for the auditors

Category	Description of measures (Requirements for research institutions as outlined in the revised Guidelines)	AY2022Plan for Preventing the Misuse of Public Research Funds	Status of AY2022 Initiatives	AY2023 Plan for Preventing the Misuse of Public Research Funds
1-2(1)	The auditors shall confirm and state opinions on the provision and operation of internal controls related to the prevention of misconduct.	The auditors will formulate a periodical auditing plan addressing the applicable conditions, and will conduct audits on the basis of this plan and state opinions.	The auditors formulated a periodical auditing plan addressing the applicable conditions, and conduct audits on the basis of this plan and will state opinions at the Ritsumeikan Trust Committee Meeting (in May 2023).	The auditors 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)	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 the Misuse of Public Research Funds, and whether or not said plan is being implemented appropriately.	The auditors 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 (Research Office) and the internal audit office (Office of Inspections and Auditing), and express their opinions on it.	The auditors have already obtained 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 (Research Office) and the internal audit office (The Office of Inspections and Auditing), and will state opinions on it (in May 2023).	The auditors 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 (Research Office) and the internal audit office (Office of Inspections and Auditing), and express their opinions on it.

### 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)	AY2022Plan for Preventing the Misuse of Public Research Funds	Status of AY2022 Initiatives	AY2023 Plan for Preventing the Misuse of Public Research Funds
2-1(1)	In accordance with Implementation Plans formulated by the general supervisor, the research compliance supervisors shall implement compliance education for all eligible persons involved in the management and administration of competitive research funds.	We will hold our compliance training at the faculty discussion meeting and conduct a comprehension check. Learning materials will be available in both Japanese and English. We will encourage all researchers to undergo the training, 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.	Compliance training was conducted in an online workshop with an outside lecturer at a faculty discussion meeting on July 20, 2022. The comprehension test was conducted after the workshop. Teaching materials were available in both Japanese and English. We encouraged all researchers to undergo the training, and made 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 the Research Office staff to complete the course. All those who were required to complete it have done so. Training was also provided for researchers and graduate students receiving the university’s internal research subsidies.	We will hold our compliance training at the faculty discussion meeting and conduct a comprehension check. Teaching materials will be available in both Japanese and English. We will encourage all researchers to undergo the training, 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.
2-1(2)	The contents of the compliance training shall be designed to be effective and practical in light of the duties, powers, and responsibilities of each constituent, and shall be reviewed periodically.	From AY2022, teaching materials and compliance education will be reviewed at Faculty Discussion Meetings	The teaching materials were reviewed in conjunction with the compliance training conducted at the faculty meeting on July 20, 2022.	Since the teaching materials were reviewed in AY2022, there is no need to update them in AY2023. If the need to update aspects such as research fund misuse cases arises, a review will be considered.
2-1(3)	Eligible persons shall be required to undergo training periodically at intervals prescribed in advance, and their completion and degree of understanding shall be ascertained.	Training is to be undertaken when designated by the university (every third year). The most recent training was held in 2019, and all eligible individuals will take it in 2022 with new materials. Those required to take the training will be checked for completion of the training and understanding of its content.	Compliance training was conducted in AY2022, the third year since it was held in AY2019. It was conducted using new training materials, and all eligible participants took the training. Attendance and understanding of the training materials was carried out by having all participants submit a comprehension test.	Training is to be undertaken when designated by the university (every third year). As training was conducted in AY2022, the next training session will be held in AY2025. New faculty members in FY2023 and FY2024 will use the materials from the FY2022 training course. 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 eligible persons involved in the management and administration of competitive research funds shall be required to submit written pledges when they complete compliance training.	Those required to complete the compliance training are expected to submit a written pledge after completion.	Those required to complete the compliance training submitted a written pledge after completion.	Those required to complete the compliance training are expected to submit a written pledge after completion.
2-1(5)	In accordance with Implementation Plans formulated by the general supervisor, the research compliance supervisors shall provide all eligible persons 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.	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.	The general supervisor led awareness-raising activities and the research compliance supervisors and deputy supervisors utilized forums at the faculty discussion meeting to implement awareness-raising activities.	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 eligible persons 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.	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.	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)	AY2022Plan for Preventing the Misuse of Public Research Funds	Status of AY2022 Initiatives	AY2023 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 eligible persons 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.	Taking into account the opinions of researchers and staff received during the previous academic year, and after consultation at office meetings, the Research Funds Usage Guidebook was updated to make it easier for all members to understand in April 2022.	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. The Research Office will also work with the human resources and finance departments to ensure compliance with the latest labor and tax rules.
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.	The Research Office, as the administrative management body, has been working to ensure uniformity in the application of the rules by conducting operational discussions as necessary.	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 eligible persons about the administration and management of competitive research funds in an easy-to-understand manner.	We will issue the Research Funds Usage Guidebook in April 2022, providing a systematic overview of the system that takes into account changes to the rules, and make it known to researchers, graduate students, and administrative staff through publication on the website.	The Research Funds Usage Guidebook was issued in April 2022, providing a systematic overview of the system that takes into account changes to the rules, and make it known to researchers, graduate students, and administrative staff through publication on the website and the session about rules on the use of research funds.	We will issue the Research Funds Usage Guidebook in April 2023, providing a systematic overview of the system that takes into account changes to the rules, and make it known to researchers, graduate students, and administrative staff through publication on the website.
2-2(4)	Students receiving payments from competitive research funds such as honoraria and travel expenses shall also be made fully aware of the rules.	The Research Office will inform eligible students of the information and rules on the use of research funds.	The relevant section of the Research Funds Usage Guidebook was sent by email to part-time student workers who were hired using competitive research funds. The information was sent at a later date (during the employment contract period) to one student who had not received it.	The Research Office will inform eligible students of the information and rules on the use of research funds.
3 Clarification of administrative authority				
Category	Description of measures (Requirements for research institutions as outlined in the revised Guidelines)	AY2022Plan for Preventing the Misuse of Public Research Funds	Status of AY2022 Initiatives	AY2023 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 eligible persons pertaining to the administrative procedures for competitive research funds, and it will seek the understanding of the eligible persons 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 eligible persons and clarify AY operational authority of individuals involved at each level. In addition, we will continue to implement a system to ensure appropriate administrative processing, such as assigning a different person to be in charge of inspection of goods and to be in charge of conducting checks within the research office.	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 eligible persons and clarify AY operational authority of individuals involved at each level. We have also instituted systems for appropriate administrative processing within the Research Office, such as placing different in charge of receiving orders and in charge of checking.	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 eligible persons and clarify AY operational authority of individuals involved at each level. In addition, we will continue to implement a system to ensure appropriate administrative processing, such as separating the person in charge of acceptance inspection and the person in charge of checking within the research office.
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 AY 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 less than 100,000 yen where there is a high degree of urgency, faculty members may place orders directly for themselves.	The Research Funds Usage Guidebook AY2022 prescribes clear procedures for approvals in line. The guidebook also describes the condition when entering into contracts of a value less than 100,000 yen where there is a high degree of urgency, faculty members may place orders directly for themselves.	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 less than 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)	AY2022Plan for Preventing the Misuse of Public Research Funds	Status of AY2022 Initiatives	AY2023 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.	A hotline has been established and 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.	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.		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.
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.	We have developed a highly transparent framework and procedures for handling of misuse in accordance with the Ritsumeikan Asia Pacific University Regulations on the Management of Public Research Funds.	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.		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.	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.	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)	AY2022Plan for Preventing the Misuse of Public Research Funds	Status of AY2022 Initiatives	AY2023 Plan for Preventing the Misuse of Public Research Funds
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 Research Office has been prescribed as the office in charge of the Plan for Preventing the Misuse of Public Research Funds.	The Research Office has been prescribed as the office in charge of the Plan for Preventing the Misuse of Public Research Funds and promoted the Plan.	The Research 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 Research Office will report on the status of implementation of the AY2021 Plan to a University Senate Meeting held at the end of AY2021. With both responsible officers in attendance, the meeting will discuss matters for improvement, and formulate the AY2022 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.	At the University Senate Meeting at the end of AY2021, the Research Office reported on the status of implementation of the AY2021 Plan for Preventing Misconduct and the details of the AY2022 Plan for Preventing Misconduct. With both responsible officers in attendance, the meeting discussed matters for improvement, and formulate the AY2022 Plan for Preventing Misuse and plans for compliance training and awareness-raising activities. The Administration Office conducted interviews with the Research Office on the implementation of the plan in conjunction with the voucher monitoring inspection conducted in January 2023. It was confirmed that progress was generally in line with the plan.	The Research Office will report on the status of implementation of the AY2022 Plan to a University Senate Meeting held at the end of AY2022. With both responsible officers in attendance, the meeting will discuss matters for improvement, and formulate the AY2023 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 Preventing Misconduct and the outcomes of evidence inspections to institutional meetings, we will take the opportunity to provide explanations to the Auditor and exchange opinions.	When tabling the Plan for Preventing Misuse and the outcomes of evidence inspections to institutional meetings, we took the opportunity to provide explanations to the Auditor and exchange opinions.	When tabling the Plan for Preventing Misconduct 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)	AY2022Plan for Preventing the Misuse of Public Research Funds	Status of AY2022 Initiatives	AY2023 Plan for Preventing the Misuse of Public Research Funds
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 Research 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 Research Office will ascertain the factors that may lead to misconduct through communications with the Administration Office in the course of dealing with routine execution of budgets, inspection of accounting documentation, and monitoring.	<b>RESEARCH OFFICE</b> We received audit reports from the internal audit department (Office of Inspections and Auditing) and made sure that all employees were aware of the measures to be taken in daily budget execution and the inspection of accounting documents to prevent fraud from occurring. <b>ADMINISTRATION OFFICE</b> Based on this plan, the voucher monitoring inspection was conducted in January 2023. The Research Office was questioned about the points noticed during the monitoring and inspection to simulate the check system for fraud prevention. *The office in charge of the Plan for Preventing the Misuse of Public Research Funds plan has been changed from the Administration Office to the Research Office.	The Research 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 Research Office will ascertain the factors that may lead to misconduct through communications with the Administration Office in the course of dealing with routine execution of budgets, inspection of accounting documentation, 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 (the Vice President in charge of research) and the Research Office will formulate the AY2023 Plan for Preventing Misuse in March 2023.	The general supervisor (the Vice President in charge of research) and the Research Office formulated the AY2023 Plan for Preventing Misuse by March 2023.	The general supervisor (the Vice President in charge of research) and the Research Office will formulate the AY2024 Plan for Preventing Misuse in March 2024.
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. AY2023 Plan will be formulated taking into account the conditions that we continue to ascertain from year to year.	We formulate a Plan for Preventing Misuse every academic year. The Plan is formulated taking into account the conditions that we continue to ascertain from year to year.	We formulate a Plan for Preventing Misuse every academic year. AY2024 Plan will be formulated taking into account the conditions that we continue to ascertain from year to year.
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.	We will ensure that each college and center and all their affiliated researchers will be aware of the importance of compliance education and fraud prevention based on university's policy.	Due to the size of the university (two colleges, two graduate schools, and two centers), the Research Office took the lead in conducting activities to raise awareness about misconduct at the faculty discussion meeting.	We will ensure that each college and center and all their affiliated researchers will be 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)	AY2022Plan for Preventing the Misuse of Public Research Funds	Status of AY2022 Initiatives	AY2023 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.	The office in charge of research expense management keeps abreast of the budget execution status by periodically sending the income/expenditure ledgers to the researchers via e-mail for confirmation, and contacts researchers individually regarding the usage of funds. If there is a possibility that there will be a change in the execution of the research plan, multiple people are consulted to solve the problem.	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.	Before an order is placed, the Research Office always confirms the source of expenditure, especially in the case of researchers who have multiple research funds.	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.	As in AY2021, we will select vendors to collect pledges from vouchers issued by the Research Division of Ritsumeikan University and the Research Office of Ritsumeikan Asia Pacific University.	The six offices in RU's research division (Kinugasa RO, BKC RO, OIC RO, the Office of Research Planning and Development, RARA Office and the Office of Research Environment Management) and APU Research Office reviewed 100,012 purchase orders, excluding those paid to individuals, universities, public institutions, and staffing agencies, as well as those who had already submitted pledges in AY2019, AY2020 and AY2021, and thereby identified a total of 55 companies: 50 with the highest value of payments overall, 1 with a transaction value of 5 million yen or more per transaction and 4 that had been asked to submit pledges in AY 2019, AY2020 and AY 2021 but had failed to do so. Furthermore, the APU Research Office's top 10 clients were also separately selected, with one additional client missing from the selection list at more than 1 million yen per transaction (a final 56 companies were selected). The research divisions of RU and APU confirmed the identified companies and then the Contracts Office proposed to submit pledges to the 56 selected companies. 52 companies completed and submitted the pledges. After recording our demand process in AY 2022, the Contracts Office will continue to request that the companies which haven't submit the pledges yet do so in AY 2023.	As in AY2022, the selected companies whose pledges are to be collected will be chosen from vouchers issued by the six offices in RU research division (Kinugasa RO, BKC RO, OICRO, the Office of Research Planning and Development, RARA Office and the Office of Research Environment Management) and the APU Research Office. The selection method will be the same as in AY2022, and will be based on the following criteria: the top 50 companies in terms of transaction value whose payees are individuals, universities, public institutions, and temporary staffing agencies, excluding companies from which we have already collected pledges in AY2020, AY2021, and AY2022 (the request for pledges is expected to be renewed every four years); companies with which transaction amount per transaction is 5 million yen or more; companies that did not return a pledge request in AY2020, AY2021 and AY2022 will be asked to do so. The top 10 business partners of the APU Research Office will also be selected separately, and pledge forms will be requested from business partners that are omitted from the list of the aforementioned selected companies. Responses will be based on the answers to the FAQ section on the "Guidelines for the Management and Audit of Public Research Funds at Research Institutions" on the MEXT website.
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.	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 placed orders for goods and confirmed that receipts matched the purchased goods. The office also ensured that the receipt of all goods, including those ordered by faculty, were confirmed by visually checking documentation, the goods themselves, and serial numbers. In principle, items purchased during overseas research that have not been consumed or lost must be inspected upon return to Japan, but as an exception due to the Covid-19 pandemic, special inspections (photo inspection) were conducted for some items.	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 less than 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.	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 less than 100,000 yen where there is a high degree of urgency, faculty members have been allowed to place orders directly for themselves. These rules are clearly stated in the Research Funds Usage Guidebook and further explained at the annual Research Grant Execution Briefing. Explanations were also given to those who received research funding in the middle of the academic year and those who transferred from other universities.	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 less than 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.	In cases where the research office is unable to carry out an inspection, an Application for Special Inspection is submitted and approved by the manager of the funds. In the case of special inspection, a photograph of the unopened package must be submitted. In addition, although it is not possible to conduct pre-use inspections for items that are purchased and consumed on site, it is stated in the Research Funds Usage Guidebook that the package and instruction manual of the item should be checked.	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.	The inspection method for specialized services is implemented as stipulated in the Research Funds Usage Guidebook.	We will ensure researchers are aware of the procedures relating to inspection in the Research Funds Usage Guidebook.
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.	Part-time employees themselves submit their attendance sheets to the Research Office through an online portal once monthly. We outsource the procedures relating to employment of part-time employees to the On Campus Student Job Center.	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 will also distribute labels at the time of inspection of receipt and will encourage faculty to affix them to the goods.	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 were 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.	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 distribute labels at the time of inspection of receipt and will encourage 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 Applications (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.	The Research Office checks the Official Trip Applications (official trip schedule and attachments) and the Official Trip Reports (documentation as evidence, including proof of meetings and overnight stays) to confirm the details of any official research trip plans. In accordance with the revision to the "Ritsumeikan Travel Expense Payment Regulations," an online travel expense application system was introduced in AY2022.	The Research Office will check the Official Trip Applications (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.
<b>Section 5: Promotion of information dissemination and sharing</b>				
<b>Category</b>	<b>Description of measures (Requirements for research institutions as outlined in the revised Guidelines)</b>	<b>AY2022Plan for Preventing the Misuse of Public Research Funds</b>	<b>Status of AY2022 Initiatives</b>	<b>AY2023 Plan for Preventing the Misuse of Public Research Funds</b>
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.	This is being handled by the Research Office, which continues to fulfill the role of consultation counter as it has in the past.	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 have publicly released the i) Basic Policy on Prevention of Misconduct and Misuse related to Public Research Funds, the ii) Ritsumeikan Asia Pacific University Research Code of Ethics, the iii) Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds, the iv) Ritsumeikan Trust Report Handling Regulations, and the v) Ritsumeikan Asia Pacific University Regulations for Conflict of Interest.	We have publicly released the i) Basic Policy on Prevention of Misconduct and Misuse related to Public Research Funds, the ii) Ritsumeikan Asia Pacific University Research Code of Ethics, the iii) Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds, the iv) Ritsumeikan Trust Report Handling Regulations, and the v) Ritsumeikan Asia Pacific University Regulations for Conflict of Interest.	We have publicly released the i) Basic Policy on Prevention of Misconduct and Misuse related to Public Research Funds, the ii) Ritsumeikan Asia Pacific University Research Code of Ethics, the iii) Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds, the iv) Ritsumeikan Trust Report Handling Regulations, and the v) Ritsumeikan Asia Pacific University Regulations for Conflict of Interest.
<b>Season 6: Monitoring</b>				
<b>Category</b>	<b>Description of measures (Requirements for research institutions as outlined in the revised Guidelines)</b>	<b>AY2022Plan for Preventing the Misuse of Public Research Funds</b>	<b>Status of AY2022 Initiatives</b>	<b>AY2023 Plan for Preventing the Misuse of Public Research Funds</b>
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><b>OFFICE OF INSPECTIONS AND AUDITING</b> 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 2021.</p> <p>1. Audits performed in AY2022 (1)Audit type 1) Audit of the management system and activities of 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)Audit objects 1) APU Plan for Preventing Misuse of Public Research Funds Status of Initiatives in AY2021 and the Plan for 2022 2) Public research funds as specified in Article 2, Section 1 of the "Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds"</p> <p><b>ADMINISTRATION OFFICE</b> Based on Article 40 of the "Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds", we selected plural samples from Public Research Fund projects and audited the evidence related with budget.</p>	<p><b>OFFICE OF INSPECTIONS AND AUDITING</b> The office conducted 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 was expenditure in AY2021. 1. Audits performed in AY2021 (1)Audit type 1) Audit of implementation status of the Plan for Preventing the Misuse of Public Research Funds 2) Audits using focused sampling (document audit and risk-based audit) (2) Audit objects 1) Audit type 1) APU AY2022 Plan for Preventing the Misuse of Public Research Funds and Status of Initiatives in AY2021 2) Audit type 2) • Grant-in-Aid-funded projects • Projects funded by JST Strategic Basic Research Programs (3) Audit results 1) Audit type 1 As a result of the implementation status of the Plan for Preventing the Misuse of Public Research Funds for AY2022, the plan was generally properly implemented; however, we noted that some parts of the Plan were found to be lacking in sufficient details. 2) Audit type 2 Documentation and risk approach audits were performed and no inadequacies were found.</p> <p><b>ADMINISTRATION OFFICE</b> • At the time of the monitoring and inspection (January 2023), the monitoring and inspection was conducted on the detailed data that was available for AY2022 public research funding (for the principal investigator). • No cases of improper or unintended use or suspected improper or unintended use was detected for any of the cases subject to inspection. After implementation, a report on the inspection results was submitted to the Research Office for the purpose of sharing information.</p>	<p><b>OFFICE OF INSPECTIONS AND AUDITING</b> 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 2022.</p> <p>1. Audits performed in AY2022 (1)Audit type 1) Audit of the management system and activities of 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)Audit objects 1) APU Plan for Preventing Misuse of Public Research Funds for 2023 2) Public research funds as specified in Article 2, Section 1 of the "Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds"</p> <p><b>ADMINISTRATION OFFICE</b> Based on Article 40 of the "Ritsumeikan Asia Pacific University Regulations for the Management of Public Research Funds", we selected plural samples from Public Research Fund projects and audited the evidence related with budget.</p>
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><b>OFFICE OF INSPECTIONS AND AUDITING</b> 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.</p>	<p><b>OFFICE OF INSPECTIONS AND AUDITING</b> The audit report summarizing the results of the internal audit was reported to the President, and then circulated to the Chief Administrator.</p>	<p><b>OFFICE OF INSPECTIONS AND AUDITING</b> 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.</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.	<b>OFFICE OF INSPECTIONS AND AUDITING</b> The Office of Inspections and Auditing will conduct a number of verifications, such as whether the formal requirements of accounting documents are met in line with the rules (support conditions set by funding agencies, laws and regulations, internal rules, etc.). In addition, to ensure there are no inadequacies in the management system for competitive research funds, etc., 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).	<b>OFFICE OF INSPECTIONS AND AUDITING</b> 1. The office verified that funds were being used in compliance with the funding rules of each funding organization, statutory provisions, and no inadequacies were found. 2. Examination of inadequacies in structures for management of public research funds The office verified that the Plan for Preventing Misuse was 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), and items which needed to be improved upon were identified.	<b>OFFICE OF INSPECTIONS AND AUDITING</b> 1. Inspection of financial details Checks will be conducted to verify whether the formal requirements for accounting documents are met in light of the rules (e.g., support conditions set by funding agencies, related laws and regulations, internal university rules, etc.). 2. Verification of inadequacies in the management system for competitive research funds Verify whether the AY2023 Plan for Preventing the Misuse of Public Research Funds is properly planned and implemented based on the "Guidelines for Management and Audit of Public Research Funds at Research Institutions (Implementation Standards)" and other relevant guidelines.
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 Section 3-1. 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.	<b>OFFICE OF INSPECTIONS AND AUDITING</b> 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.	<b>OFFICE OF INSPECTIONS AND AUDITING</b> 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 in accordance 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.	<b>OFFICE OF INSPECTIONS AND AUDITING</b> 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.
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.).	<b>OFFICE OF INSPECTIONS AND AUDITING</b> 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. 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.	<b>OFFICE OF INSPECTIONS AND AUDITING</b> In the implementation of internal audits, the office revised, streamlined, and optimized 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 was raised by participation in seminars held by the Institute of Internal Auditors.	<b>OFFICE OF INSPECTIONS AND AUDITING</b> 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. 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.
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.	<b>OFFICE OF INSPECTIONS AND AUDITING</b> The audit plan and results will be reported in accordance with the requirements of Article 13 of the Internal Auditing Regulations for "efforts to collaborate with the Auditor and the Certified Public Accountant" (paragraph 1) and "reporting of auditing plans and audit results to the Auditor" (paragraph 2). Moreover, the Auditor and Certified Public Accountant attend discussion meetings, where plans and results of audits of public research funds will be reported.	<b>OFFICE OF INSPECTIONS AND AUDITING</b> The results of internal audits were reported to the Auditor case by case. Moreover, the Auditor and Certified Public Accountant attended our discussion meetings, where plans and results of audits of public research funds were reported.	<b>OFFICE OF INSPECTIONS AND AUDITING</b> The audit plan and results will be reported in accordance with the requirements of Article 13 of the Internal Auditing Regulations for "efforts to collaborate with the Auditor and the Certified Public Accountant" (paragraph 1) and "reporting of auditing plans and audit results to the Auditor" (paragraph 2). Moreover, the Auditor and Certified Public Accountant attend discussion meetings, where plans and results of audits of public research funds will be reported.
6(7)	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 will provide the necessary cooperation in accordance with the Revised Guidelines.	The institution will provide 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	The results of internal audits were utilized in awareness-raising activities and thus made known across the entire institution and associated organizations, and improvements were made.	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