

学校法人国際基督教大学 内部統制システム整備の基本方針

本法人は、令和6年9月25日、理事会において、理事の職務執行が法令・寄附行為に適合すること及び業務の適正を確保するための体制の整備に関し、本法人の基本方針を以下のとおり決定した。

1. 経営に関する管理体制

- ① 理事会は、定時に開催するほか、必要に応じて臨時に開催し、法令・寄附行為に従い、必要な事項については評議員会の意見を聴いたうえで、業務執行上の重要事項を審議・決定するとともに、理事の職務執行を監督する。
- ② 寄附行為並びに寄附行為施行細則に基づき、理事会及び評議員会の役割、権限及び体制を明確にし、適切な理事会及び評議員会の運営を行う。
- ③ 寄附行為並びに寄附行為施行細則に基づき、業務を執行する理事の担当業務を明確化し、事業運営の適切かつ迅速な推進を図る。
- ④ 職務分掌・決裁権限を明確にし、理事、職員等の職務執行の適正性を確保するとともに、機動的な業務執行と有効性・効率性を高める。
- ⑤ 理事会、評議員会等の重要会議の議事録その他理事の職務執行に係る情報については、寄附行為及び学校法人国際基督教大学文書管理規程に基づき、適切に作成、保存及び管理する。
- ⑥ 業務執行機関からの独立性を有する監査室を設置し、業務の適正及び効率性を確保するため、業務を執行する各部の職務執行状況等を定期的に監査する。

2. リスク管理に関する体制

- ① リスク管理に関し、体制及び学校法人国際基督教大学危機管理規則を整備し、役割権限、リスクの評価方法、リスク対応方法等を明確にする。
- ② 学校法人国際基督教大学個人情報保護方針及び学校法人国際基督教大学個人情報の保護に関する規則に基づき、個人情報の保護と適切な管理を行う。
- ③ 事業活動に関するリスクについては、法令及び本法人の規程等に基づき、職務執行部署が自律的に管理することを基本とする。
- ④ リスクの統括管理については、学校法人国際基督教大学危機管理委員会が行うとともに、重要リスクが漏れなく適切に管理されているかを監事及び監査室が適宜監査し、その結果について業務を執行する理事及び理事会に報告する。
- ⑤ 本法人の経営に重大な影響を及ぼすおそれのある重要リスクについては、学校法人国際基督教大学危機管理委員会及び理事会で審議し、必要に応じて対策等の必要な事項を決定する。
- ⑥ 災害、事故その他の緊急時に備え、対応組織や情報連絡体制等について規程等を定めるとともに、継続的な教育と定期的な訓練を実施する。
- ⑦ 研究活動について、内部牽制機能による研究費の適正経理、研究不正の防止及び知的財産の保護を確保するため、規程等を定めるとともに、必要な措置を講じる。
- ⑧ 理事会は、毎年、業務執行に関するリスクを特定し、見直すとともに、リスク管理体制についても見直しを行う。

3. コンプライアンスに関する管理体制

- ① 理事及び職員が法令並びに寄附行為及び本法人の規程を遵守し、確固たる倫理観をもって事業活動等を行う組織風土を高めるために、学校法人国際基督教大学 コンプライアンス基本方針を定める。
- ② 本法人のすべての役職員のコンプライアンス意識の醸成と定着を推進するため、不正防止等に関わる役職員への教育及び啓発活動を継続して実施、周知徹底を図る。
- ③ 本法人の内外から匿名相談できる通報窓口を常設して、不正の未然防止を図るとともに、速やかな調査と是正を行う体制を推進する。通報窓口又は監事に対しコンプライアンスに関する相談又は違反に係る通報をしたことを理由に、不利益な取扱いを行わない。
- ④ 監査室は、職員等の職務執行状況について、コンプライアンスの観点から監査し、その結果を理事会に報告する。理事等は、当該監査結果を踏まえ、所要の改善を図る。
- ⑤ 法令・寄附行為違反等の行為が発見された場合には、学校法人国際基督教大学コンプライアンス基本方針に従って、学校法人国際基督教大学危機管理委員会及び理事会において迅速に状況を把握するとともに、外部専門家と協力しながら適正に対応する。

4. 監査環境の整備（監事の監査業務の適正性を確保するための体制）

- ① 監事は、学校法人国際基督教大学監事監査規程に基づき、公平不偏の立場で監事監査を行う。
- ② 監事は、理事会、評議員会等の重要会議への出席並びに重要書類の閲覧、審査及び質問等を通して、理事等の職務執行についての適法性、妥当性に関する監査を行う。
- ③ 監事は、理事会が決定する内部統制システムの整備について、その決議及び決定内容の適正性について監査を行う。
- ④ 監事は、重要な書類及び情報について、その整備・保存・管理及び開示の状況など、情報保存管理体制及び情報開示体制の監査を行う。
- ⑤ 監事の職務を補助するものとして、監事の求めに応じ、独立性を有する補助職員を配置することができる。
- ⑥ 補助職員は、監事の指揮命令下で業務を行い、監事以外からの指揮命令を受けないものとし、当該補助職員の異動、人事評価及び懲戒等については、監事の意見を尊重する。
- ⑦ 補助職員は、監事に同行して、理事会、評議員会等の重要な会議及び理事長との定期的な会合に陪席することができる。
- ⑧ 理事又は職員等は、本法人に著しい損害を与えるおそれのある事実又は法令、寄附行為その他の規程等に反する行為等を発見したときは、直ちに理事長、業務執行理事並びに監事に報告する。
- ⑨ 理事及び職員等は、職務執行状況等について、監事が報告を求めた場合には、速やかにこれに応じる。
- ⑩ 理事長又は業務執行理事は、定期的に監事と会合を持つなどにより、事業の遂行と活動の健全な発展に向けて意見交換を図り、相互認識を深める。
- ⑪ 監事はその職務の執行について生ずる費用の前払い若しくは支出した費用の償還又は負担した債務の弁済を請求した場合には、精査し相当額を支払う。

5. 本方針の改廃

本方針に見直しの必要性が生じた場合は、理事会の決議により改正するものとする。

School Juridical Person International Christian University Basic Policy on Development of Internal Control Systems

At the meeting of the Board of Trustees on September 25, 2024, the juridical person determined the juridical person's basic policy concerning the development of systems to ensure that the execution of duties by trustees conforms to laws and regulations and the Articles of Endowment and that operations are appropriate, as follows:

1. Management System concerning Administration

- (1) The Board of Trustees shall meet ad hoc as necessary in addition to meeting regularly, and in accordance with laws and regulations and the Articles of Endowment, shall deliberate and determine important matters in the execution of business after hearing opinions of the Board of Councilors for necessary matters, and supervise the execution of duties by trustees.
- (2) Based on the Articles of Endowment and the Bylaws of the Articles of Endowment, the roles, authority, and systems of the Board of Trustees and Board of Councilors shall be clarified and the administration of the Board of Trustees and Board of Councilors shall be conducted appropriately.
- (3) Based on the Articles of Endowment and the Bylaws of the Articles of Endowment, the business that trustees who execute business is in charge of shall be clarified and endeavors shall be made to advance appropriately and swiftly the administration of the business.
- (4) Division of duties, and decision-making authority shall be clarified to ensure the appropriateness of the execution of duties by trustees, staff, etc. and enhance agile execution of business, effectiveness, and efficiency.
- (5) Minutes of important meetings such as meetings of the Board of Trustees and meetings of the Board of Councilors and other information related to the execution of duties by trustees shall be prepared, preserved, and managed appropriately based on the Articles of Endowment and the School Juridical Person International Christian University Regulations Governing Document Management.
- (6) An auditor's office that is independent from institutions that execute business shall be established and shall regularly audit the status of execution of duties, etc. of each division that executes business to ensure that operations are appropriate and efficient.

2. System concerning Risk Management

- (1) A system and the School Juridical Person International Christian University Crisis Management Rules shall be established concerning risk management, and roles and authority, methods of assessing risk, methods of handling risk, etc. shall be clarified.
- (2) Based on the School Juridical Person International Christian University Policy on the Protection of Personal Information and the School Juridical Person International Christian University Rules on the Protection of Personal Information, personal information shall be protected and appropriately managed.
- (3) For risks concerning business activities, the division executing the duty shall essentially conduct management autonomously based on laws and regulations and the juridical person's regulations, etc.
- (4) For overall management of risks, the School Juridical Person International Christian University Crisis Management Committee shall conduct overall management, and auditors and the Auditor's Office shall audit as appropriate whether important risks are managed appropriately without exception and report the results to trustees executing the business and the Board of Trustees.
- (5) For important risks that may have a serious impact on the administration of the juridical person, the School Juridical Person International Christian University Crisis Management Committee and the Board of Trustees shall conduct deliberation and determine necessary matters such as measures as necessary.
- (6) To prepare for disasters, accidents, and other emergencies, regulations, etc. concerning organizations for response, systems for communicating information, etc. shall be established and continual education and regular training shall be conducted.

- (7) Concerning research activities, to ensure appropriate accounting of research expenses, prevention of research misconduct, and protection of intellectual property through internal checking functions, regulations, etc. shall be established and necessary measures shall be taken.
- (8) The Board of Trustees shall identify and review risks concerning execution of business and review risk management systems every year.

3. Management System concerning Compliance

- (1) To foster an organizational culture where trustees and staff conduct business activities, etc. observing laws and regulations, as well as the Articles of Endowment and regulations of the juridical person and with sound ethical standards, the School Juridical Person International Christian University Basic Policy on Compliance shall be established.
- (2) To promote the fostering and establishment of awareness of compliance among all officers and staff of the juridical person, education and awareness-raising activities regarding prevention of misconduct, etc. for officers and staff shall be continually conducted in an effort to ensure awareness.
- (3) A reporting desk where consultations may be had anonymously from within and outside the juridical person shall be set up permanently to prevent misconduct and promote a system where investigations and rectifications are made promptly. Disadvantageous treatment shall not be given on the grounds of having a consultation about compliance or making an allegation related to a breach to the reporting desk or an auditor.
- (4) The Auditor's Office shall audit the status of execution of duties by staff, etc. from the perspective of compliance and report the results to the Board of Trustees. Trustees, etc. shall work to make required improvements based on the results of the audit.
- (5) If conduct such as breach of laws and regulations or the Articles of Endowment is discovered, the situation shall be ascertained promptly at the School Juridical Person International Christian University Crisis Management Committee and the Board of Trustees and the matter shall be handled appropriately in cooperation with external specialists, in accordance with the School Juridical Person International Christian University Basic Policy on Compliance.

4. Development of Auditing Environment (System to Ensure Appropriateness of Auditors' Auditing Operations)

- (1) Auditors shall conduct audits from a fair and impartial standpoint based on the School Juridical Person International Christian University Regulations Governing Auditor's Audits.
- (2) Through attending important meetings such as meetings of the Board of Trustees and meetings of the Board of Councilors, and viewing, reviewing, and asking questions, etc. about important documents, auditors shall conduct audits on the legality and reasonableness of the execution of duties by trustees, etc.
- (3) Concerning the development of internal control systems that the Board of Trustees determines, auditors shall conduct audits on the appropriateness of the resolution and the content of the resolution.
- (4) Concerning important documents and information, auditors shall conduct audits on information preservation and management systems and information disclosure systems, such as the preparation, preservation, management, and status of disclosure of important documents and information.
- (5) To assist with duties of auditors, assistant staff who is independent may be assigned upon request from an auditor.
- (6) Assistant staff shall perform duties under the direction and instruction of auditors, and shall not receive direction and instruction from persons other than auditors; for transfers, personnel appraisals, and disciplinary actions, etc. of the assistant staff, the opinions of auditors shall be respected.
- (7) Assistant staff may accompany auditors and attend important meetings such as meetings of the Board of Trustees and meetings of the Board of Councilors, and regular meetings with the Chair of the Board of Trustees as an observer.
- (8) If a trustee or staff, etc. discovers a fact that may result in considerable damage to the juridical person or discovers conduct, etc. that is in breach of laws and regulations, the Articles of Endowment, or other

regulations, etc., they shall report the matter to the Chair of the Board of Trustees, executive trustees, and auditors immediately.

- (9) If an auditor requests a report on the status of execution of duties, etc., trustees and staff, etc. shall respond to the request promptly.
- (10) By for example holding meetings with auditors regularly, the Chair of the Board of Trustees or executive trustees shall work to exchange views for the execution of business and the sound development of activities, and deepen mutual understanding.
- (11) If an auditor requests advance payment for expenses arising for the execution of their duties or reimbursement for expenses paid, or payment for a debt borne, the request shall be carefully examined and an equivalent amount shall be paid.

5. Revision and Abolition of This Policy

If a necessity arises to review this policy, it shall be revised by resolution of the Board of Trustees.