

法令等遵守体制のチェックリスト

平成26年3月14日

監査項目	チェック内容	結果	
		記号 *1	コメント
I 経営トップ、企業風土について			
	1. 代表取締役等は、法令等遵守の徹底に取り組み、それを社内に発信しているか 2. 代表取締役等の法令等遵守に係わる指示が、社内の末端まで速やかに正確に伝わる仕組みになっているか 3. 企業風土に関する次のような事項に対して注意を払っているか (1) 法令等遵守よりも売上至上主義に偏っていないか (2) 極度の権限集中や治外法権的な特権等、社内に「聖域」はないか (3) 社内の風通しはよく、隠蔽体質はないか		
II 取締役(会)について			
	1. 取締役会において、法令等遵守に関する基本方針、規程、マニュアル等が明定されているか 2. 取締役会が形骸化することなく、法令等遵守や重要なリスクに係わる事項が十分審議され、取締役相互の監督機能が働いているか 3. 取締役の意思決定や業務執行において、法令等が遵守されているか また、経営判断の原則に則った意思決定や業務執行がされているか * .取締役のセルフチェックリスト参照 4. 取締役のための法務研修が実施されているか		
III 体制・組織・啓発等について			
	1. 法令等遵守に関する担当役員、組織、各種委員会等は明確にされているか 2. 法令等遵守に関する社内への啓発教育が適宜実施されているか 3. 遵守すべき法令等の内容を適切に把握する体制が確保されているか 4. 遵守すべき法令等の内容が規程類に組込まれ、社内に周知・徹底されているか 5. 法令改正や環境変化に応じた規程類の見直しが適時・適切に行われているか 6. 規程類の改廃に際し、その内容が社内に周知・徹底されているか		

	<p>7. 法令等遵守義務や違反の場合の処分等が、規程の中で明確にされているか</p> <p>8. 発生した問題や対応状況は、取締役、監査役、取締役会、各種委員会等へ適時・適切に報告されているか</p> <p>9. 法令等遵守に関する重要案件について、弁護士等の外部専門家に相談する体制が確保されているか</p> <p>10. 社内外の相談・通報窓口(内部通報制度)が整備され、有効に機能しているか</p>		
<p>IV 労働に関する関係法令への対応について</p>			
	<p>1. 労働基準法等</p> <p>(1) 労務人事に関する管理体制が適切に整備されているか</p> <p>(2) 労働契約・労働協約・就業規則等、労働関係規程類の内容は、最新の関係法令に則り、適切に定められているか</p> <p>※関係法令(例) 労働基準法、労働組合法、労働関係調整法、労働契約法、労働安全衛生法、男女雇用機会均等法、労働者派遣法、パートタイム労働法、公益通報者保護法、等</p> <p>1) 雇用形態別に就業規則が作成され、その権利,義務の内容が周知徹底されているか</p> <p>(3) 健康保険制度・厚生年金保険制度・雇用保険制度・労働者災害補償保険制度等、法定福利厚生制度は、最新の関係法令に則り、適切に定められているか。</p> <p>※関係法令(例) 健康保険法、雇用保険法、厚生年金保険法、労働者災害補償保険法、等</p> <p>(4) 関係法令や規程類の内容に従い、次のような事項が適法・適切に管理・運用されているか</p> <p>1) 時間外労働・休日労働に関する事項</p> <p>2) 変形労働時間制・フレックスタイム制に関する事項</p> <p>3) パートタイマーの就業に関する事項</p> <p>4) 派遣労働者の就業に関する事項</p> <p>5) 外国人労働者の就業に関する事項</p> <p>6) 労使関係に関する事項</p> <p>(5) 監督官庁への届出事項について、適切な対応がされているか</p> <p>(6) セクハラ・パワハラ等、労務人事に関する重要な問題が放置されていないか</p>		

2. 労働安全衛生法

- (1) 労働災害の防止、快適な職場環境及び労働者の安全と健康を確保するための体制が適切に整備されているか
- (2) 安全に関する規程類の内容は、最新の法令に則り、適切に定められているか
- (3) 関係法令や規程類の内容に従い、次のような事項が確認されているか
 - 1) 安全管理者・衛生管理者・産業医等、必要な管理者が選任され、活動しているか
 - 2) 安全委員会・衛生委員会等、必要な組織が設置され、活動しているか
 - 3) 建物、機械及び保護具等の設備は、法定基準を満たしているか
 - 4) 危険業務・有害業務の従事者は、法定の資格を充足しているか
 - 5) 災害による被災者の補償手続は適切に行われているか
 - 6) 健康診断は定期的実施されているか
- (4) 監督官庁への届出、認可事項について、適切な対応がされているか

3. その他

- (1) 会社の業種・業態・業務内容等に応じ、遵守すべき関係法令の内容が規程類に組み込まれ、適切に管理・運用されているか
 - ※関係法令(例)
個人情報保護法、政治資金規正法、消防法、環境基本法、廃棄物処理法、各種リサイクル法、道路交通法、大気汚染防止法、騒音規制法、水質汚濁防止法、食品衛生法、薬事法、独禁法、不正競争防止法、下請法、大規模小売店舗立地法、都道府県の暴力団排除条例、等

*1 記号 :

- 完璧に適合または実行されている : ◎
- かなり適合して、実行されている : ○
- やや問題あり : △
- 適合または実行されていない : ×
- 微妙、不明 : ▼

Checklist for Compliance System

14 March 2014

Audit matters	Details of check	Results	
		Symbol*1	Comments
I Top management and company climate			
	<ol style="list-style-type: none"> 1. Do representative director, etc. make every effort to disseminate compliance and put it out within the company? 2. Has the company put into place a system in which instructions of representative director, etc. concerning compliance can be sent to all levels of the company quickly and accurately? 3. Does the company take care of the matters concerning company climate such as: <ol style="list-style-type: none"> (1) Does the company place sales above anything else, rather than compliance? (2) Is there any “sanctuary” in the company, including extreme authority centralization or privileges such as extraterritorial right? (3) Does the company have a culture of openness and no ill-nature which tend to keep scandals secret? 		
II The Board and directors			
	<ol style="list-style-type: none"> 1. Did the Board clarify the basic policy, rules and manuals regarding compliance? 2. Does the Board, not losing its substance, sufficiently deliberate about matters regarding compliance and material risks? Do directors supervise their activities each other? 3. Do directors comply with laws and regulations in their decision-making and execution of operations? Are decision-making and execution of operations performed according to the business judgment rule? * Refer to the self-check list for directors. 4. Has legal training for directors been put into place? 		
III System, organization, awareness, etc.			
	<ol style="list-style-type: none"> 1. With regard to compliance, have responsible directors, organizations and various committees been clarified? 2. Does the company provide in-house training to raise employees’ awareness of compliance from time to time? 		

	<ol style="list-style-type: none"> 3. Has the company put into place the system for ensuring to adequately understand details of laws and regulations required for compliance? 4. Are details of laws and regulations to be complied with adequately incorporated into the company's rules so as to keep employees informed about it? 5. Does the company adequately review its rules according to the revision of laws and regulations and changes in environment on a timely basis? 6. With regard to revision or abolishment of rules, does the company try to keep employees informed about details? 7. Are compliance obligations and punishment in case of compliance deviations defined in rules? 8. Are any problems that have occurred and relevant responses adequately reported to directors, internal auditors, the Board and various committees concerned on a timely basis? 9. Has the company put into place the system for ensuring to consult material matters concerning compliance with external professionals such as a lawyer? 10. Has consultation service or contact of whistle-blowing (the whistle-blower system) been put into place within and outside the company and does it function effectively? 		
IV Response to labor related laws and regulations			
	<ol style="list-style-type: none"> 1. Labor Standards Act, etc. <ol style="list-style-type: none"> (1) Has the company adequately put into place a management system related to labor and human resources? (2) Have details of labor-related regulations including contract of employment, collective agreement and working regulations been adequately established according to the latest versions of applicable laws and regulations? * Applicable laws and regulations (examples) Labor Standards Act, Labor Union Act, Labor Relations Adjustment Act, Labor Contract Act, Industrial Safety and Health Act, Equal Employment Opportunity Act for Men and Women, Worker Dispatch Law, Part-Time Employment Act, Whistle-Blower Protection Act, etc. 2) Was working regulations established for each employment status so that details of rights and obligations for each status have been disseminated? (3) Have the statutory benefit program including health insurance plan, employees' pension insurance system, employment insurance system and workers' accident compensation 		

insurance system been adequately established according to the latest versions of applicable laws and regulations?

* Applicable laws and regulations (examples)

Health Insurance Act, Employment Insurance Act, Employees' Pension Insurance Act, Workmen's Accident Compensation Insurance Act, etc.

- (4) Are the following matters managed and implemented duly and adequately in accordance with applicable laws and regulations and other rules?
 - 1) Matters relating to overtime work and work on a holiday
 - 2) Matters relating to the irregular working hour system or flextime system
 - 3) Matters relating to employment of part-timers
 - 4) Matters relating to employment of dispatched workers
 - 5) Matters relating to employment of foreign workers
 - 6) Matters relating to labor-management relations
- (5) Are items to be notified to regulatory authorities adequately handled?
- (6) Is any material issue relating to labor and human resources such as sexual or power harassment left unsolved?

2. Industrial Safety and Health Act

- (1) Has the system been adequately put into place for ensuring prevention of industrial accidents, comfortable working environment and safety and health of workers?
- (2) Have details of rules concerning safety been adequately established according to the latest versions of applicable laws and regulations?
- (3) Are the following matters confirmed in accordance with applicable laws and regulations and other rules?
 - 1) Are required officers including safety manager, health supervisor and industrial doctor duly appointed and do they act accordingly?
 - 2) Have required organizations including safety committee and health committee been put into place so as to be operated adequately?
 - 3) Do facilities such as buildings, machinery and protective equipment meet the required legal standard?
 - 4) Do persons engaging in dangerous or hazardous operations meet the required legal

	<p>qualification?</p> <p>5) Are compensation procedures for disaster victims taken adequately?</p> <p>6) Are health checkups provided on a regular basis?</p> <p>(4) Are items to be notified to or approved by regulatory authorities adequately handled?</p> <p>3. Other</p> <p>(1) Are details of applicable laws and regulation to be complied with adequately incorporated in the company's rules depending on its industry sector, business category and business outline and are these rules properly managed and implemented?</p> <p>* Applicable laws and regulations (examples)</p> <p>Private Information Protection Law, Political Funds Control Act, Fire Service Act, Environmental Basic Act, Wastes Disposal and Public Cleansing Act, various recycle laws, Road Traffic Act, Air Pollution Control Act, Noise Regulation Act, Water Quality Pollution Control Act, Food Sanitation Act, Pharmaceutical Affairs Act, Anti-Monopoly Act, Unfair Competition Prevention Act, Act Against Delay in Payment of Subcontract Proceeds, etc. to Subcontractors, Large-Scale Retail Stores Location Law, Ordinance for Eliminating the Organized Crime Groups by prefectures, etc.</p>		
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*1 Symbol:

- Completely complied with or implemented : ⊙
- Considerably complied with or implemented : ○
- Moderately questionable : △
- Not complied with or implemented : ×
- Controversial or unclear : ▼