

# TEMPLE UNIVERSITY

## POLICIES AND PROCEDURES MANUAL

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**Title:** Management Audit Committee  
**Policy Number:** 05.20.11  
**Effective Date:** January 18, 2001; Revised August 12, 2015  
**Issuing Authority:** Office of the President

### Scope of Policy

This policy details the membership and staffing of the Management Audit Committee and identifies its objectives and responsibilities.

### Policy

#### I. Committee Membership and Meeting Requirements

1. The Committee shall have the following members:
  - \* Executive Vice President and Chief Operating Officer
  - \* Provost
  - \* Chief Financial Officer, Vice President for Financial Affairs and Treasurer (Chair)
  - \* Vice President for Research Administration
  - \* Vice President for Computer and Information Services
  - \* Vice President for Student Affairs
2. The Committee shall meet at least semi-annually and on other occasions at the call of the Chair.

#### II. Committee Staffing and Administrative Support

1. The Committee staff shall consist of the following or their designees:
  - \* Director of Internal Audits
  - \* University Counsel
  - \* University Associate Vice President-Controller
  - \* Senior Vice Dean for Finance and Administration, School of Medicine
  - \* Chief Information Security Officer
  - \* University Privacy Officer
  - \* External Auditor (may be invited from time to time)

2. The Committee shall be provided administrative support by the Director of Internal Audits.
3. The Committee shall receive copies of all audit reports.
4. An agenda shall be published in advance of each Committee meeting, and minutes of the meeting shall be recorded and distributed to the members.

### III. Committee Responsibilities

1. Identify potential areas of risk and recommend changes in University policies and procedures to improve controls and address privacy issues
2. Recommend to the President a schedule of internal audits in prioritized order.
3. Review policies and procedures of the Department of Internal Audits.
4. Review functioning of the Internal Audit Program
5. Conduct periodic reviews of units' compliance with completed audits.
6. Review the status of the Comprehensive Information Security Program and the completion of the Annual Compliance and Risk Assessment by departments.
7. Provide guidance, as needed, to the University Privacy Officer and the Chief Information Security Officer.

### Notes

**1. Dates and official enactment and amendments:**

Enacted by the President on January 18, 2001.

**2. History:**

Management Audit Committee established by the President on December 17, 1982. Committee reconstituted by Presidential memorandum dated February 4, 1991.

Policy enactment on January 18, 2001 revised Committee membership to reflect current organization structure of University and revised Committee's charge to include identification of risk areas and periodic reviews of audit compliance.

Policy revised on August 12, 2015 to reflect current organization structure of the University.

**3. Cross References**

None