Scope of Policy & Rationale

This policy details the charge and membership of the Management Audit and Compliance Committee (MACC).

The University is committed to maintaining a culture of compliance and responsibility in which its staff, faculty, postdoctoral researchers, students, and volunteers conduct themselves in accordance with the highest standards of honesty and integrity. As part of this commitment, the University seeks to ensure that members of the community are aware of, understand, and comply with applicable laws, rules, regulations, policies and procedures. The University also seeks to promote ethical conduct and prevent, detect and remediate any instances of non-compliance or unethical behavior.

Charge of the Management Audit and Compliance Committee

Audit

Responsibility for the audit function rests in the Department of Internal Audits, an independent function reporting directly to the Board of Trustees through the designee(s) of the Chair. Internal Audits’ mission is to provide quality, independent evaluations and strengthen the control structure over financial, operational and information systems of designated Temple University activities as a service to Temple University and the Board of Trustees in the exercise of their fiduciary responsibilities by rendering objective appraisals, analyses, suggestions, counsel and information. The mission of the MACC is to provide central administrative support and to promote excellence in the University’s audit function, subject to the authority and policy directives of the Audit Committee of the Board of Trustees. The MACC’s specific responsibilities with respect to audit are as follows:

1. Recommend to the President a schedule of internal audits in prioritized order.
2. Receive and review internal audit reports.
3. Review policies and procedures of the Department of Internal Audits.
4. Review functioning of the Internal Audit Program.
5. Receive and review periodic follow-up reports that monitor management’s implementation of corrective actions resulting from audits.
6. Perform any other activities consistent with this charge, as the MACC, Associate Vice President and Chief Audit Officer, or the Audit Committee of the Board of Trustees deems necessary or appropriate.

Compliance

Responsibility for the university-wide ethics and compliance program rests in the University Ethics and Compliance Office, an independent function reporting directly to the Board of Trustees through the designee(s) of the Chair. The Ethics and Compliance Office works with all academic and administrative units throughout the university to: (i) prevent, detect and correct misconduct; (ii) identify, analyze and mitigate enterprise risks; and (iii) foster a culture of integrity and high ethical standards. The mission of the MACC is to provide central administrative support to and to promote excellence in the University’s ethics and compliance efforts, subject to the authority and policy directives of the Board of Trustees. The MACC’s specific responsibilities with respect to ethics and compliance are as follows:

1. Provide support, advice, and guidance to the Chief Compliance Officer regarding the operation and structure of the ethics and compliance program.
2. Periodically review the status of the program, results of its activities and provide recommendations for improvement.
3. Follow-up on material reports of non-compliance identified by the Chief Compliance Officer as requiring MACC involvement to ensure that appropriate corrective or disciplinary actions have been taken.
4. Review the status of the Enterprise Risk Management initiative and the completion of departmental compliance risk assessments.
5. Perform any other activities consistent with this charge, as the MACC, Chief Compliance Officer, or the Compliance Committee of the Board of Trustees deems necessary or appropriate.

MACC Membership and Staffing

The following persons shall be members of the MACC:

1. Chief Operating Officer
2. Provost
3. Chief Financial Officer (Chair)
4. Chief Information Officer
5. Vice President for Student Affairs
6. Vice President for Research Administration
The following persons or their designees shall provide staff support to the MACC:

1. Chief Compliance Officer
2. Associate Vice President and Chief Audit Officer
3. University Counsel
4. Assistant Vice President for Administration and Planning
5. Chief Information Security Officer
6. University Privacy Officer
7. Senior Vice Dean, Finance and Administration (LKSOM)
8. External Auditor (as needed)

Notes

1. Dates of official enactment and amendments:

   Enacted by the President on January 18, 2001; Revised August 12, 2015; Revised August 31, 2020.

2. History:

   Management Audit Committee established by the President on December 17, 1982.


   Policy enacted on January 18, 2001; revised membership to reflect then-current organizational structure and titles, and revised charge to include identification of risk areas and periodic reviews of audit compliance.

   Policy revised August 12, 2015 to reflect then-current organizational structure and titles.

   Policy revised January 2017 to expand charge to include administrative oversight of compliance program, and to reflect then-current organizational structure and titles.

   Policy revised August 31, 2020 to reflect the establishment of the University Ethics and Compliance Office as an independent function.

3. Cross References

   None