Exhibit B - The Responsibility and Accountability for Compliance

- The Systemwide Executive Compliance Committee is responsible for providing oversight and guidance to the Systemwide compliance function.

- Employees of System Administration and institutions are responsible for compliance with laws, regulations, and policies and procedures and will be held accountable for their actions.

- The Systemwide Compliance Officer is responsible and shall be held accountable for apprising the Chancellor and the Board of Regents of the institutional compliance functions and activities at System Administration and each institution. The Systemwide Compliance Officer is also responsible for bringing institutional compliance matters at System Administration and each institution to the Systemwide Executive Compliance Committee.

- The Institutional Compliance Officer at System Administration and each institution is responsible and shall be held accountable for implementing and operating a risk-based process that:
  1. builds compliance consciousness into daily business processes,
  2. monitors the effectiveness of the processes,
  3. communicates instances of non-compliance to appropriate administrative officers for action, and
  4. provides the Systemwide Compliance Officer with quarterly activity reports.

- The Institutional Compliance Committee at System Administration and each institution is responsible and shall be held accountable for providing advice and guidance to the Compliance Officer and to the Chief Administrative Officer on the design and operation of the institutional compliance program.

- The department head of each operating unit within System Administration and each institution is responsible and shall be held accountable for compliance and compliance-related activities in their respective units.

- The Chancellor and each Chief Administrative Officer is responsible and shall be held accountable at their respective institutions for:
  1. the sufficiency of resources allocated to compliance activities, and
  2. the appropriateness of corrective and disciplinary action taken in the event of noncompliance.

- In accordance with UTS129, Internal Audit Activities, Internal Audit may provide consulting and assurance services, as necessary and appropriate, to the compliance operations at System Administration and each institution.

- Internal Audit is responsible and shall be held accountable for:
  1. independently evaluating the design and effectiveness of the compliance
function at System Administration and each institution, and (2) making recommendations for improvements, as necessary and appropriate.