UNIVERSITY of SOUTH FLORIDA
Office of Internal Audit

MEMORANDUM

TO: President Rhea Law
              USF Board of Trustees Audit and Compliance Committee

FROM: Virginia L. Kalil, CIA, CISA, CFE, CRISC
              Executive Director/Chief Internal Auditor

DocuSigned by:
Virginia kalil
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DATE: June 27, 2023

SUBJECT: 23-011 USF Office of Internal Audit Self-Assessment with Independent Validation

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The USF Office of Internal Audit (IA) conducted a self-assessment of its internal audit services for the most recent five-year period as required by the Institute of Internal Auditing's International Standards for the Professional Practice of Internal Auditing (IIA Standards) and the Board of Governors' (BOG) Regulation 4.002 (6)(e). The principal objective of the assessment was to evaluate IA's conformance with the current IIA Standards and Code of Ethics. IA's self-assessment was concluded on May 5, 2023 and provides senior management and the board with information about IA as of that date.

IA also evaluated its effectiveness in carrying out its mission, as set forth in the Internal Audit Charter and expressed by USF management and the Board of Trustees (BOT). The results of IA's self-assessment were validated by a three-member external assessment team. The assessment team also reviewed IA's observations related to successful internal audit practices and opportunities for continuous improvement. The form and frequency of the external assessment, to include the independence and qualifications of the assessment team, was discussed with the BOT Audit and Compliance Committee (ACC). A description of the methodology used to complete this assessment is described on page 2 of this report.

Based on the review, IA **generally conforms** to the IIA Standards and the Code of Ethics. The term "generally conforms" means that the relevant structures, policies, and procedures comply with the individual standards and Code of Ethics in all material respects and represents the highest rating for the assessment. See Appendix A for additional details.

While conformance gaps were not identified, opportunities for continuous program enhancement were made based upon the IIA Practice Guides, other best practice guidance, and professional interactions with other internal audit functions and the external assessment team. See Appendix B and Attachment A for additional details.

Please contact us at (813) 974-2705 if you have any questions.

SCOPE AND METHODOLOGY

IA compiled and prepared information consistent with the methodology established in the IIA's *Quality Assessment Manual for the Internal Audit Activity (2017)*. Included with all supporting documentation, this information was comprised of completed and detailed planning guides and an evaluation summary that documented all conclusions and observations.

To accomplish the objectives, the external assessment team reviewed information prepared by IA and the conclusions reached in this report. The external assessment team also conducted interviews with selected key stakeholders, including the ACC Chair and members, senior executives, and IA management and staff members; reviewed a sample of audit projects and associated work papers and reports; and prepared diagnostic tools consistent with the methodology established in the IIA's *Quality Assessment Manual for the Internal Audit Activity (2017)*.

The external assessors also prepared an "Independent Validation Statement" report to document conclusions related to the validation of IA's self-assessment. This statement is included in [Attachment A](#) of this report.

SUMMARY OF OBSERVATIONS

IA believes that the environment in which it operates is well-structured and progressive, Standards are understood, the Code of Ethics is being applied, and management endeavors to provide useful audit tools and implement appropriate practices. Consequently, IA's comments and recommendations are intended to build on this foundation.

<u>Successful Audit Practices</u> – *areas where IA is operating in a particularly effective or efficient manner when compared to the practice of internal auditing demonstrated by internal audit activities in other organizations.*

IA receives a high level of support from USF senior management and the BOT ACC. The internal audit program is well-respected and is viewed as a high-performing team.

Although IA has experienced significant turnover in the last two years, the audit team has maintained a wide range of knowledge and experience, including higher education experience. The team's level of education, knowledge, and professional certification is commendable. The management team takes great care in the development of staff including supporting team members' educational and professional development, as well as skill enhancement needs.

IA's ability to respond promptly to management needs, despite limited staffing resources, demonstrates an effective and efficient use of audit resources and strong project management skills.

IA has built a strong infrastructure over audit processes, with robust policies and procedures alongside regular quality assurance points. IA embraces the use of technology and has embedded the IIA Standards within their internal audit management software (TeamMate+) templates to ensure compliance.

During fiscal year 2022-2023, IA migrated from TeamMate AM to TeamMate+, a cloud-based solution, consistent with USF's cloud first-strategy. IA strengthened the alignment between IIA and other professional Standards by providing references to process steps and policies within each work step, which further underlined IA's compliance with the relevant IIA guidance.

The IA team remains focused on institutional risks, including information technology and fraud risks, from the development of the two-year work plan through the development of individual project plans. This helps to ensure that IA remains focused on projects supporting the strategic goals of USF.

<u>Gaps to Conformance</u> – *areas where IA falls short of achieving one or more major objectives and attains an opinion of "partially conforms" or "does not conform" with the Standards or Code of Ethics.*

No gaps identified.

<u>Opportunities for Improvement</u> – *areas to enhance the efficiency or effectiveness of IA's infrastructure of processes. These items do not indicate a lack of conformance with the Standards or Code of Ethics.*

IA's self-assessment identified the following recommendation which will help ensure (Appendix B):

- Better documentation retention when relying on the work of external assurance and consulting service providers.

Additionally, IA's collaboration with the external assessment team identified the following recommendations which will help ensure (Attachment A):

- Broader risk coverage and continued alignment of stakeholders' risk tolerances;
- Successful recruitment and retention of talent; and
- Efficient communication of results.

APPENDIX A
EVALUATION SUMMARY AND RATING DEFINITIONS

		GC	PC	DNC
Overall Evaluation		✓		
Attribute Standards (1000 through 1300)		GC	PC	DNC
1000	Purpose, Authority, and Responsibility	✓		
1010	Recognizing Mandatory Guidance in the Internal Audit Charter	✓		
1100	Independence and Objectivity	✓		
1110	Organizational Independence	✓		
1111	Direct Interaction with the Board	✓		
1112	Chief Audit Executive Roles Beyond Internal Auditing	✓		
1120	Individual Objectivity	✓		
1130	Impairment to Independence or Objectivity	✓		
1200	Proficiency and Due Professional Care	✓		
1210	Proficiency	✓		
1220	Due Professional Care	✓		
1230	Continuing Professional Development	✓		
1300	Quality Assurance and Improvement Program	✓		
1310	Requirements of the Quality Assurance and Improvement Program	✓		
1311	Internal Assessments	✓		
1312	External Assessments	✓		
1320	Reporting on the Quality Assurance and Improvement Program	✓		
1321	Use of "Conforms with the *International Standards for the Professional Practice of Internal Auditing*"	✓		
1322	Disclosure of Nonconformance	✓		

Performance Standards (2000 through 2600)		GC	PC	DNC
2000	Managing the Internal Audit Activity	✓		
2010	Planning	✓		
2020	Communication and Approval	✓		
2030	Resource Management	✓		
2040	Policies and Procedures	✓		
2050	Coordination and Reliance	✓		
2060	Reporting to Senior Management and the Board	✓		
2070	External Service Provider and Organizational Responsibility for Internal Auditing	✓		
2100	Nature of Work	✓		
2110	Governance	✓		
2120	Risk Management	✓		
2130	Control	✓		
2200	Engagement Planning	✓		
2201	Planning Considerations	✓		
2210	Engagement Objectives	✓		
2220	Engagement Scope	✓		
2230	Engagement Resource Allocation	✓		
2240	Engagement Work Program	✓		
2300	Performing the Engagement	✓		
2310	Identifying Information	✓		
2320	Analysis and Evaluation	✓		
2330	Documenting Information	✓		
2340	Engagement Supervision	✓		

2400	Communicating Results	✓		
Performance Standards (2000 through 2600)		**GC**	**PC**	**DNC**
2410	Criteria for Communicating	✓		
2420	Quality of Communications	✓		
2421	Errors and Omissions	✓		
2430	Use of "Conducted in Conformance with the *International Standards for the Professional Practice of Internal Auditing*"	✓		
2431	Engagement Disclosure of Nonconformance	✓		
2440	Disseminating Results	✓		
2450	Overall Opinions	✓		
2500	Monitoring Progress	✓		
2600	Communicating the Acceptance of Risks	✓		
Code of Ethics		**GC**	**PC**	**DNC**
	Code of Ethics	✓		

Ratings Definition		
Rating		Description
GC	**Generally Conforms**	This is the highest rating and indicates that the assessor or the assessment team has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual standard or elements of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformity to a majority of the individual standard or element of the Code of Ethics and at least partial conformity to the others within the section/category. There may be significant opportunities for improvement, but these should not represent situations where the activity has not implemented the *Standards* or the Code of Ethics and has not applied them effectively or has not achieved their stated objectives. As indicated above, general conformance does not require complete or perfect conformance, the ideal situation, or successful practice, etc.
PC	**Partially Conforms**	This indicates that the assessor or assessment team has concluded that the activity is making good-faith efforts to comply with the requirements of the individual standard or elements of the Code of Ethics, or a section or major category, but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the *Standards* or the Code of Ethics and/or achieving their objectives. Some deficiencies may be beyond the control of the internal audit activity and may result in

Ratings Definition		
Rating		Description
		recommendations to senior management or the board of the organization.
DNC	**Does Not Conform**	This indicates that the assessor or assessment team has concluded that the internal audit activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many or all of the objectives of the <u>individual</u> standard or element of the Code of Ethics, or a <u>section</u> or <u>major category</u>. These deficiencies will usually have a significantly negative impact on the internal audit activity's effectiveness and its potential to add value to the organization. These may also represent significant opportunities for improvement, including actions by senior management or the board.

APPENDIX B

EFFICIENCY AND EFFECTIVENESS

1. **The Office of Internal Audit lacks a specific written procedure regarding documentation when relying on external assurance and consulting service providers.**

   IIA Standard 2050 – Coordination and Reliance states, "The chief audit executive should share information, coordinate activities, and consider relying upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimize duplication of efforts".

   USF had an established relationship with Protiviti, an external service provider, dating back to March 31, 2008, when a Master Services Agreement between Protiviti and the University was signed. In December 2020, USF General Counsel contracted with Protiviti to assist the Office of Internal Audit (IA) with providing investigatory services, as well as control assessment services.

   In addition, the Board of Trustees (BOT) Chair requested IA contract with Protiviti to perform an assessment of the design and effectiveness of internal control processes related to the administration, distribution, use, and accounting for procurement cards at three Direct Support Organizations (DSOs) – the Health Professions Conferencing Corporation (HPCC), the USF Foundation, and the USF Alumni Association. The scope of the review was defined in a Statement of Work.

   IA worked very closely with Protiviti on three related projects and met with Protiviti team leadership weekly. Separate IA projects were maintained for each of these efforts. The Protiviti efforts related to the DSO Procurement Card controls was selected during the self-assessment to verify IA was monitoring these efforts consistent with IIA standards and expectations.

   IA placed reliance on the work of the external services provider through weekly meetings and continuous monitoring of the work performed. During our self-assessment, IA noted that key documents which demonstrate best practice were left out of the project files as follows:

   - Scope of Work and Contract: While these documents existed and have been signed, they were not placed in the specific project file.
   - Project Meeting Summary: While IA was advised of audit progress through ongoing meetings with Protiviti, a Project Meeting Summary document was not prepared for the specific audit file as evidence of the meetings held.

   Due to staff shortages and a challenging job market, IA plans to continue the use of supplemental internal audit services to fulfill its fiscal year 2023-2024 IA Work Plan. Due to a continued necessity to partially outsource the performance of the internal audit work, there is a need to establish a more formal structure and review process to ensure that adequate documentation is maintained in the audit files as evidence of the ongoing monitoring efforts performed by IA in the reliance on outsourced services.

   Recommendation: IA should establish a specific written procedure that details the documentation and monitoring activities to be performed when the internal audit activity relies on the work of external assurance and consulting services providers.

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University of South Florida
Office of Internal Audit
Independent Validation of
Quality Self-Assessment Review

June 16, 2023

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Office of Audit Services

June 16, 2023

Ms. Virginia Kalil, CIA, CFE, CISA, CRISC
Executive Director/Chief Internal Auditor
Office of Internal Audit
4202 E. Fowler Avenue, ALN 145
Tampa, FL 33620

Dear Ms. Kalil,

We were engaged to conduct an independent validation of the self-assessment by the Office of Internal Audit (IA) at University of South Florida (USF) for the five-year period ending May 31, 2023. The primary objective of the validation was to verify the assertions and conclusions made in the attached self-assessment report concerning adequate fulfillment of USF's basic expectations of IA, its conformity to The Institute of Internal Auditors' (IIA) *Code of Ethics* and *International Standards for the Professional Practice of Internal Auditing,* and successful internal audit practices and opportunities for continuous improvement. We addressed this objective through interviews of selected stakeholders to the internal audit function; interviews of IA staff members; review of documents prepared by IA; review of quality control processes; and evaluation of IA work products from a sample of audit reports. These activities were performed during June 2023.

Based on the information we received and evaluated, we concur with IA's conclusions that it **Generally Conforms** with the IIA *Code of Ethics* and *International Standards for the Professional Practice of Internal Auditing* in all material respects during the period under review. This opinion, which is the highest of three possible ratings, means that policies, procedures, and practices are in place to implement the standards and requirements necessary for ensuring the independence, objectivity, and proficiency of the internal auditing program. Additionally, IA is held in high regard by its key stakeholders within USF, indicating that the office is accomplishing its mission to assist the Board of Trustees, President, and University leadership by providing independent, objective assurance and consulting services designed to add value and improve USF operations.

We appreciate the cooperation and assistance provided to us throughout the course of our review by the members of IA and the USF community.

Sincerely,

Kimberly F. Turner, CPA   Brian Daniels, CIA, CISA, GCFA   Trevor Williams, CPA, CIGA
Chief Audit Executive   Chief Audit & Compliance Officer   Chief Audit Executive
Office of Audit Services   Office of Audit & Compliance Office   Office of Internal Audit
Texas Tech University System   University of Tennessee System   Florida International University

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Overall Conclusion of the Independent Review Team

Based on the information we received and evaluated, it is our overall opinion that the internal audit function Generally Conforms with The IIA *Code of Ethics* and *International Standards for the Professional Practice of Internal Auditing (Standards)* in all material respects during the period under review. Strengths and leading practices, as well as opportunities for continued program enhancement are included in our report, and we agree with the results of the self-assessment performed by the IA team.

The rating system that was used for expressing an opinion for this review provides for three levels of conformance: generally conforms, partially conforms, and does not conform. "Generally Conforms" means that the IA has policies, procedures, and a charter that were judged to be in accordance with the standards, even if opportunities for improvement may exist. "Partially Conforms" means deficiencies, while they might impair, did not prohibit the IA from carrying out its responsibilities. "Does Not Conform" means deficiencies in practice were found that were considered so significant as to seriously impair or prohibit the IA from carrying out its responsibilities.

The following table lists the specific sections of the IIA *Standards* and *Code of Ethics* and contains our opinion of how the activities of the IA conform to each section:

Standard Type and Description	Opinion
IIA Attribute Standards:	
1000 Purpose, Authority, and Responsibility	Generally Conforms
1100 Independence and Objectivity	Generally Conforms
1200 Proficiency and Due Professional Care	Generally Conforms
1300 Quality Assurance and Improvement Program	Generally Conforms
IIA Performance Standards:	Generally Conforms
2000 Managing the Internal Audit Activity	Generally Conforms
2100 Nature of Work	Generally Conforms
2200 Engagement Planning	Generally Conforms
2300 Performing the Engagement	Generally Conforms
2400 Communicating Results	Generally Conforms
2500 Monitoring Progress	Generally Conforms
2600 Communicating the Acceptance of Risks	Generally Conforms
The Institute of Internal Auditors' Code of Ethics	Generally Conforms

Strengths and Leading Practices

The IA is well-respected, and members of the Board of Trustees and senior leadership view IA as thorough, collaborative, and a trusted advisor. Administrators have embedded IA in an advisory role in significant University strategic priorities and projects including implementation of a human capital management system and development of an administrative partnership model.

The IA's independence through its functional reporting line to the Board of Trustees is well-established and recognized by University administrators.

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IA has established strong partnerships with USF Information Technology and the Chief Information Officer, which is evidenced by the chief audit executive's inclusion and engagement with the IT Management Council and the Information Governance Management Council.

The IA has established effective communication with the Audit and Compliance Committee and senior leadership. The chief audit executive communicates engagement results to the Audit and Compliance Committee and senior leadership in a clear, informative, and concise manner that enables them to easily understand the nature, extent, and importance of the issues.

The IA has produced audit reports that satisfy the needs of the USF stakeholders, in that the reports demonstrated thorough research and in-depth analysis of the issues. Additionally, the audit recommendations are practical and actionable.

Opportunities for Continued Program Enhancement

Broader Risk Coverage

Maximizing IA's impact requires achieving both breadth and depth of coverage across the University enterprise. Breadth is achieved when IA performs work for many different aspects of the enterprise; depth refers to the ability of IA to address complex matters that go beyond just scratching the surface. Reportedly, both auditors and University leaders expect a full review of all activities in areas under audit, "to ensure nothing is missed." However, this expectation limits IA's ability to achieve the breadth needed for a comprehensive University and may result in spending valuable audit time on lower risks in one area areas as compared with higher risks in other areas. Implying an audit will uncover every issue may also give a false sense of security to recently audited areas, since audits are designed to offer reasonable – but not absolute – assurance.

We recommend IA management work with University leaders in reducing the average engagement size to facilitate broader IA coverage across the University. Doing so should allow for increased coverage of higher risk areas where management desires IA input and will improve the timeliness of communicating results.

Recruitment and Retention

Although the department has several extended vacancies, it was clear during our review that the Board of Trustees, the President, and senior leadership are very supportive of IA's efforts to recruit and retain talented and committed professionals. The CAE should continue to leverage this financial support to explore creative methods for recruiting and retaining professional staff. Potential opportunities exist to develop a career-level position that continues the track of a senior auditor into a principal role without having to transition to management of employees.

Co-sourced Audit Engagements

IA has leveraged an external audit firm to supplement the existing expertise and capacity of audit staff, particularly amid a period of short staffing. IA should continue to pursue expertise to address complex topics and key risk areas. A specific opportunity that is forthcoming relates to capital construction, a topic that IA included on its most recent audit plan. The complexity and

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scale of a large capital project requires specialized expertise that is likely best leveraged through external audit firm engagement, and there may be other key risk areas that dictate a similar course of action.

Risk Tolerance

IA has demonstrated significant commitment to aligning its work with the strategic direction of the University. In the same spirit, IA leadership should continue efforts to fully understand the risk tolerance and risk appetite of key stakeholders to ensure its work continues to be relevant and valuable.

Engagement Communications

For assurance engagements, IA typically issues an audit report containing high risk issues and a management letter containing medium and low risk issues. The two reports are issued to the same members of management. To improve efficiency for both IA and its clients, we support IA's plans to combine these into one report in the near future.

Engagement Overview

Background

Internal audit functions within Florida state agencies, including higher education systems and institutions, are required to conform with:
- The Institute of Internal Auditors (IIA) *Code of Ethics* and *International Standards for the Professional Practice of Internal Auditing* (*Standards*) and
- Florida Board of Governors Regulation *4.002, State University System Chief Audit Executives*.

These standards require internal audit functions to undergo periodic external quality assurance reviews to assess conformance with the Standards and Regulation at least every five years. USF IA completed its last external quality assurance review in June 2018.

Objective, Scope, and Methodology

Our objective was to provide reasonable assurance that IA conforms to the standards listed above and to appraise the quality of its operations. The scope of our review covered the five-year period ending May 31, 2023, primarily focusing on 2022-2023 operations. We performed our quality assessment based on the latest version of the IIA Standards published in January 2017.

We accomplished our objective through the following procedures:
- Interviews of selected stakeholders of the internal audit function, including audit clients, key USF administrators, and members of the Board of Trustees Audit Committee (listed in Appendix A)
- Interviews of IA staff members

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- Review of the previous external quality assurance report and information on the implementation status of those recommendations
- Review of the IA and audit committee charters
- Review of the organizational structure and reporting lines of the audit function
- Review of the annual audit plan and other materials prepared by IA, including the self-assessment recommendations
- Examination of a sample of IA work products and audit and advisory reports

We performed these procedures during June 2023.

Quality Assessment Team

Kimberly F. (Kim) Turner, CPA, is the chief audit executive for the Texas Tech University System and leads a department of 17 auditors serving three general academic institutions and two health sciences centers. A former president of the Association of College and University Auditors (ACUA), Kim received ACUA's Professional Contributions award in 2014 and ACUA's Excellence in Service Award in 2011. Kim has served as founding president of the High Plains Chapter of The IIA; statewide board member and South Plains Chapter president of the Texas Society of CPAs; and board chair for the City of Lubbock Audit Committee and for Lubbock Meals on Wheels. Kim is currently Vice Chair of the Covenant Health System Board and Board Secretary for the Texas Tech Credit Union. A member of ACUA Faculty, Kim is a frequent speaker for professional organizations and has served on numerous peer review teams to enhance the performance of internal audit functions, both inside and outside of higher education.

Brian Daniels, CIA, CISA, GCFA, is the chief audit and compliance officer for University of Tennessee System with five institutions across the state. Brian began serving as the Chief Audit and Compliance Officer at The University of Tennessee System in 2019. Previously, he served 15 years in higher education in the Commonwealth of Virginia, primarily at the University of Virginia and Virginia Tech where he last served as the Director of Internal Audit. With an early career focus on IT Audit, his undergraduate degree was from Virginia Tech, and he received an MBA from James Madison University. Under Brian's leadership, Audit and Compliance, with more than 25 professionals, is a systemwide resource for the University of Tennessee, reporting directly to the Audit and Compliance Committee of the UT Board of Trustees. Offices are located on the Knoxville, Memphis, Chattanooga, and Martin campuses. The audit team prioritizes audit projects focused on high-risk topical areas, as well as efficiency, compliance, information technology, and fraud investigations. The compliance function includes the institutional compliance program as well as system-wide coordination and oversight for Title IX and the Clery Act. Institutional Compliance monitors more than 350 regulations.

Trevor Williams, CPA, CIGA, is the chief audit executive for Florida International University. Mr. Williams has a long and distinguished career spanning over 33 years in accounting and auditing, inclusive of both internal and external auditing. During his years of auditing, he has been involved in performing, coordinating, and directing financial, compliance, and performance audits in a wide variety of areas including construction, transportation, education, financial services, risk management, pension and health benefit plans, maintenance operations, contracts, and grants. Mr. Williams graduated with honors from Virginia State University with a Bachelor of Science degree in Business Administration and a minor in Accounting. He also earned a Master of Accounting Degree from Florida International University and is a Certified Public Accountant in Florida and Virginia. In addition, he currently serves on the Association of Local

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Government Auditors' Peer Review Committee and was a mentor in the 5000 Role Models of Excellence Project and Big Brothers/Big Sisters programs, where he mentored young men in the community.

Report Distribution

USF President Rhea Law
USF Board of Trustees Audit and Compliance Committee

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Appendix A: Interviews Conducted

Stakeholders Served by the Audit Function

<u>Board of Trustees</u>
- Sandra Callahan, Chair of the Board of Trustees Audit & Compliance Committee
- Oscar Horton, Board of Trustees Audit & Compliance Committee
- Lauran Monbarren, Board of Trustees Audit & Compliance Committee

<u>Executives of University of South Florida (USF)</u>
- Rhea Law, President
- Dr. Prasant Mohapatra, Provost and Executive Vice President for Academic Affairs
- Dr. Charles Lockwood, Executive Vice President for USF Health & Dean of Morsani College of Medicine
- Dr. Eric Eisenberg, Senior Vice President of University Community Partnerships
- Richard Sobieray, Senior Vice President, Financial Strategy (CFO) and Administrative Services and Chief Financial Officer
- Gerard Solis, Senior Vice President for Legal Affairs and General Counsel
- Jay Stroman, Senior Vice President for Advancement and Alumni Affairs
- Christian Hardigree, Regional Chancellor, USF St. Petersburg Campus
- Dr. Karen Holbrook, Regional Chancellor, USF Sarasota-Manatee Campus
- Michael Kelly, Vice President for Athletics
- Angela Sklenka, Vice President and Chief Human Resources Officer
- Dr. Sylvia Thomas, Vice President Research & Innovation
- Jennifer Condon, Vice President of Business & Finance and Deputy CFO
- Sidney Fernandez, Vice President/Chief Information Officer
- Dr. Theresa Chisolm, Vice Provost for Strategic Planning, Performance & Accountability

Staff Members of the Audit Function

Senior Management of the Office of Internal Audit
- Virginia Kalil, Executive Director/Chief Internal Auditor
- Kate Head, Director Audit & Investigations

Internal Audit Department – Assistant Directors, Senior IT Audit Consultants, Senior Internal Audit Consultants and Internal Audit Consultants

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Appendix B: Stakeholder Impressions

The "word cloud" below captures and demonstrates the frequency and importance of the key words from key stakeholder interviews.

"If Audit fails, we fail."
President Rhea Law