

# Audit & Advisory Services

## Annual Report

August 18, 2017



UNIVERSITY OF  
**SOUTH CAROLINA**

Audit & Advisory Services  
Annual Report  
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# Overview of Audit & Advisory Services (AAS):

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The IIA Standards require the Chief Audit Executive (CAE) to communicate and interact directly with the Board and confirm annually the independence of the internal audit activity.

The internal auditing profession is governed by the Standards promulgated by the Institute of Internal Auditors Inc. (IIA).

The purpose, authority and responsibility of the internal audit activity must be formally defined in an internal audit charter to comply with IIA Standards.

Four of our five values are the principles governing the behavior of individuals and organizations in the conduct of internal auditing in the IIA's Code of Ethics. The fifth value is part of our core mission.

## Vision:

Audit & Advisory Services will be a known, trusted advisor on ethics, governance, risk management and internal controls for the University community.

## Mission:

Audit & Advisory Services, which reports directly to the Audit and Compliance Committee of the Board of Trustees, enhances and protects organizational value by providing risk-based and objective assurance, advice, and insight.

Audit & Advisory Services follows the mandatory guidance of the International Professional Practices Framework (IPPF) provided by The Institute for Internal Auditors (IIA), which includes:

- Core Principles for the Professional Practice of Internal Auditing
- Definition of Internal Auditing
- Code of Ethics
- *International Standards for the Professional Practice of Internal Auditing (Standards)*

The Audit & Advisory Services Charter is documented in University Policy BTRU 1.06, *Audit & Advisory Services*.

## Values:

- **Integrity** - We will perform our work honestly, diligently, and responsibly. Integrity establishes trust and thus provides the basis for reliance on our judgment.
- **Objectivity** - We make a balanced assessment of all the relevant circumstances and are not unduly influenced by our own interests or by others in forming judgments.
- **Confidentiality** – We respect the value and ownership of information we receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
- **Competency** – We apply the knowledge, skills, and experience needed in the performance of our work.
- **Insightful** – We gain an accurate and deep understanding of all relevant information, are perceptive, and thereby provide value-added advice and assistance.

## Message from the Executive Director:

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I would like to start my message by thanking you for supporting me during my Presidential term with the Association of College and University Auditors (ACUA). This picture comes from ACUA's website and as you can see, the University of South Carolina is prominently displayed. It has been a very busy year juggling the Presidency and my role as Executive Director of Audit & Advisory Services. My term ends at the end of September at which time I become the Immediate Past President; presumably requiring less of my time.

This Annual Report marks the completion of the first three-year cycle since I became the Executive Director. As you know, the internal audit function was not compliant with the *International Standards for the Professional Practice of Internal Auditing*

(Standards), did not have an established risk-based methodology, and operated as a manual, paper-based function. I am happy to say that we have successfully implemented the changes we set out to make.

My overarching goal for our first three-year cycle was to raise the internal audit activity's performance to that of a fully compliant and modern internal audit shop. We have just completed our self-assessment of compliance with the Standards and believe we are well positioned for a successful external Quality Assurance review. The external Quality Assurance Review will determine our compliance and provide us the ability to formally state that we are compliant with the Standards.

Before I talk about what our next set of challenges and goals may include, I would like to first recap our work for this past fiscal year. Our assurance audits included many compliance areas such as NCAA rules, State of SC's information security program, and Payment Card Industry data security standards. We also audited business operations such as the Bursar's Office and capital maintenance and renewal, as well as some key processes that protect the university such as contract approval, university policies and emergency planning. The USC Upstate campus was reviewed and we also performed some governance reviews including Board and President's expenses and follow-up reviews.

Our assurance audits include the high priority risk area audits and provide the Board and management assurance that controls are operating as intended for these high risk areas. Audit findings that are determined to be significant are reported in a formal audit report to the Audit and Compliance Committee. We routinely follow up on these recommendations until they are resolved, reporting the status of the recommendation to the Board in our Tracking Report at each Audit and Compliance Committee meeting.

AAS continues its commitment to being trusted advisors on ethics, governance, risk management and internal controls. We routinely work with management in a variety of functions, colleges and

campuses to provide advice on business processes, new systems and policies. Our financial stewardship training and participation on various university governance committees is yet another way that we provide advice and guidance to strengthen the University's control structure. The services we provide also include performing special investigations and making internal control improvement recommendations. The results of our client surveys show that our clients feel we are a valuable University resource and that they would contact us to provide guidance and support in resolving an internal control or business issue. As we build trust with our clients, we become much more involved with these types of advisory activities.

Some of our projects this year were requested by the Board in support of its governance responsibilities. We performed a special review of the board expenses and facilitated the development of a board policy that defines authorized board member expenses and related procedures. We also drafted a new, comprehensive conflict of interest policy and are working on establishing the staff disclosure process and online system. In addition, a policy and procedures were established for pricing artwork the University is purchasing.

AAS currently has eight audit professional positions and an administrative coordinator. We are currently hiring two new audit professionals to fill vacancies. As we have discussed, we found that we were not competitive with other SC State Agencies in terms of compensation and have primarily resolved this discrepancy. One of our goals for the coming year is to place greater emphasis on employee satisfaction to recruit and more importantly retain high performing personnel. We will routinely perform compensation studies to remain competitive and are currently planning for an office renovation to improve employee satisfaction. Also, the new initiatives that we are planning to achieve in this next three-year cycle will offer staff members leadership opportunities and challenges.

AAS has made an intentional effort to be involved with audit profession organizations to leverage the expertise and benefits of peer relationships. As you know, my term as President for ACUA ends in September. This coming year, I will serve as Immediate Past President and will proudly represent the University of South Carolina in that role. This new role should be less demanding than the President role allowing me to begin to plan for new initiatives.

Our peer relationships help us to stay informed about emerging risks in higher education, internal audit best practices and enable us to benchmark our activities. I continue to participate in the SEC Chief Audit Executive Group, which was hosted this year by the University of Georgia. Other peer groups that AAS is involved with include the South Carolina State Internal Auditors Association, Palmetto Chapter of the Institute of Internal Auditors, the South Carolina Association of CPAs and System Higher Education Institution CAEs.

In looking forward to the next fiscal year, we have established goals that support us achieving our ongoing objectives including:

- Raising awareness of ethics, governance, risk management and internal controls.
- Providing advice to management and the Board of Trustees in establishing internal controls focused on managing identified risks.
- Providing assurance that the university's high priority risk areas, within AAS' purview, are appropriately managed by performing assurance audits prioritized in the Audit Plan.
- Establishing a high quality and value-added internal audit service organization.
- Placing greater emphasis on employee satisfaction to recruit and retain high performing personnel.

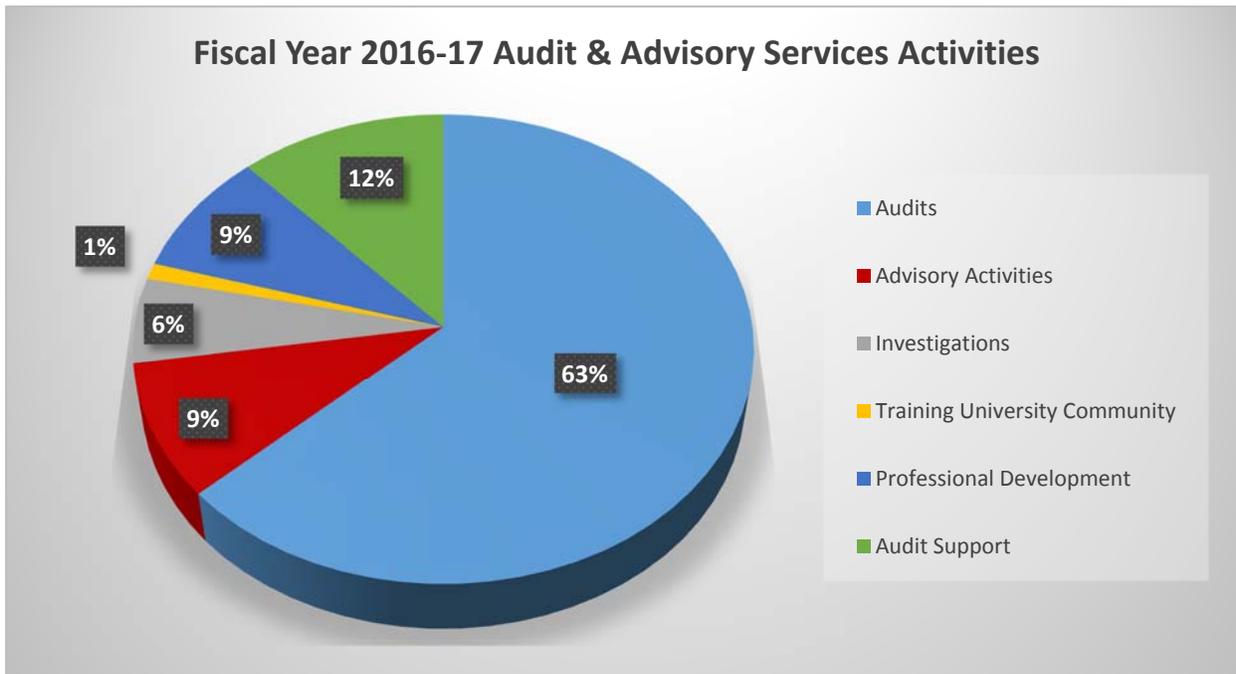
In addition to these objectives, my overarching goal for this next three-year cycle is to incorporate internal audit best practices into AAS' activities and services. We will have established compliance with the Standards and achieved what the Standards define as a professional internal audit function. It will be time for us to further develop into a high-performing internal audit shop that provides best in class service to the University. Some of the initiatives that I would like to pursue include data analytics, a stewardship newsletter with best practice tips and a student internship program. I look forward to sharing more information about these initiatives as we begin our planning.

I thank you for the continued opportunity to serve the University of South Carolina as its Executive Director of Audit & Advisory Services. I look forward to the coming year and the challenges and opportunities it will bring.

Best Regards,

*Pamela Doran*

## Fiscal Year 2016-17 Audit Services Provided:



The chart above illustrates that 79% of Audit & Advisory Services effort was focused on providing assurance and advisory services in performing audits, investigations, advisory reviews and internal control training.

### Audits

Risk-based audits from the Audit Plan and approved by the Audit and Compliance Committee represented 63% of this effort. The Audit Plan engagements performed this past fiscal year included the following:

#### *Completed:*

- Board Office & President's Expenses
- Bursar's Office Operations – Columbia campus
- Capital Maintenance and Renewal
- Contract Approval Process
- Emergency Planning – Columbia campus
- IT Security – Compliance with the State of SC's Information Security Program
- Payment Card Industry Data Security Standards (PCI DSS)
- NCAA Rules Compliance
- School of Law Capital Project
- University Policies
- USC Upstate – Business Operations
- Follow-up Reviews

#### *In Progress:*

- Cybersecurity – Access Management and Controls
- Clery Act Reporting – Columbia campus
- Human Resources – Hiring Practices
- IBM Contract Compliance & Billing

Client Feedback from the General Counsel, "Thanks for your excellent work on the Contract Approval Process audit. I appreciate the professionalism and manner in which you approached the audit. The process will be improved because of your good work."

Client Feedback from the Dean of the College of Arts and Sciences regarding a conflict of interest disclosure review, "This looks fair and wise to me."

Client Feedback from the Dean of the College of Engineering and Computing regarding a management requested advisory review, "Thank you for the thorough report and the informative conversations surrounding it."

Client Feedback from the University Bursar, "I applaud your methodology to enhance services to the University from an audit perspective. Your staff has made the process manageable and I appreciate the advice, suggestions and recommendations provided to enhance and bring value to services offered in my office."

Our audits assisted the University in strengthening its internal control structure and provided assurance that resources are used efficiently and effectively in keeping with mandated requirements and the University's mission, goals and objectives. The tracking report maintains a record of the open audit recommendations until they are retested and resolved.

#### Advisory Activities and Training the University Community

In keeping with our vision, we committed 10% of our effort to providing the University community with advice on governance, risk and controls. These efforts included management and Board-requested advisory reviews including College of Engineering budget analysis and summer compensation practices, College of Arts and Sciences budget review, iIT Program budget transfer, University Libraries art purchases, Board expense special review and conflict of interest disclosure reviews. We also provided financial stewardship and internal control training programs to business managers and pcard liaisons; and partnered with Sponsored Awards Management to provide a training session on grant audit activities as part of its certificate program.

#### Investigations

Another 6% of our effort was expended on special investigations. In addition to performing an internal investigation, we reviewed related internal controls to strengthen the overall control environment and mitigate the risk of reoccurrence. We performed special investigations in the College of Arts and Sciences, College of Pharmacy, and Athletics.

#### Audit Support and Professional Development

The remaining 21% of our effort was spent on professional development of our staff members, and improving our internal procedures and tools (i.e., audit support). Professional development will continue to be a focus for our office in order to stay abreast of emerging risk areas, new regulatory compliance requirements and leading practices in our profession. All professional staff members hold certifications with continuing professional education requirements, which are listed in the Personnel Qualifications section of this report. We have also continued to update our audit tools to electronic audit solutions and are currently performing a self-assessment of our compliance with internal audit professional standards.

## Fiscal Year 2016-17 Budget and Actual Expenditures:

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	Adjusted*	Projected	Year-end
	Budget	Actual	Actual
Employee Salaries	746,985	742,411	743,244
Employee Fringe Benefits	261,117	251,593	251,123
Employee Travel & Training	25,000	21,480	21,411
Telephone/Network Services	9,000	5,283	5,233
Contractual Services	24,700	16,698	16,775
Office Supplies and Repairs	11,000	8,135	8,866
Professional Organization Dues	5,000	5,000	3,627
	<u>\$ 1,082,802</u>	<u>\$ 1,050,600</u>	<u>\$ 1,050,279</u>

\* Includes **recurring funds** for State approved Pay Plan (3.25%) and increases to employer paid retirement.

Overall, we underran our budget by \$32 thousand. A significant piece of the underrun was due to two staff vacancies, therefore, not paying their salaries, benefits, and professional development costs. Salaries, benefits and professional development costs make up 96% of our budget. Any vacancies will significantly affect the overall spending.

Network services costs were budgeted to include monthly fees for UTS to host our network. We did not move our fileserver to a UTS-managed server this fiscal year. Also, contractual services, which primarily includes our audit management software and hotline software costs, had slightly lower fees this fiscal year. Next fiscal year these costs will be higher, as was negotiated in the contract.

## Fiscal Year 2016-17 Goals and Accomplishments:

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Feedback from attendees of the internal control training continues to be very positive:

"I felt the program was very informative and I found the information given to be very useful and a guide to looking into the internal controls of our office."

"Learned things today I was not aware of"

"This is a training that should be offered more often and "strongly suggested" for all Business Managers. I was not aware of some of the policies."

The Standards state that the CAE should consider accepting proposed consulting engagements based on its potential to improve management of risks, add value, and improve the organization's operations.

### ***Goal 1: Raise awareness of stewardship responsibilities and leading internal control practices.***

Target: Continue the Financial Stewardship and Internal Control Training Program, broadening the audience.

Result: AAS has provided Financial Stewardship and Internal Control Training to 119 employees since its inception in 2015. This past fiscal year, we provide two sessions and participated in a special training session devoted to internal controls for the purchasing card.

Target: Continue to seek opportunities to advise members of the university community on governance, risk management, and internal controls.

Result: In addition to assurance audits, AAS performs advisory reviews at the request of management or the Board. This past year, we had requests for budget reviews at the College of Engineering and Computing, the College of Arts and Sciences and the transfer of the iIT Program. We also assisted University Libraries in establishing a due diligence process for purchasing artwork. The Board requested an independent review of their expenses and establishing a University policy documenting their practices. Currently, we are assisting in the establishment of a University Conflict of Interest policy that includes staff disclosures of potential conflicts.

Our staff members routinely participate in University Committees including the Data Governance and Privacy Working Group, Enterprise Risk Management Oversight Committee, OneCarolina Executive Steering Committee and the IT Security Advisory Council.

The IIA Standards require the CAE establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization's goals.

Our Standards require us to assess whether the information technology governance of the organization supports the organization's strategies and objectives.

The USC ERM process uses the High Priority Risk Areas identified by the risk assessments performed by Audit & Advisory Services to drive the process.

The Standards require the CAE communicate the internal audit activity's plans and resource requirements, including significant interim changes, to senior management and the board for review and approval.

**Goal 2: Provide assurance that the university's high priority risk areas, within AAS' purview, are appropriately managed by performing assurance audits prioritized in the Audit Plan.**

Target: Continue developing the IT Audit Function

Result: The IT auditors on staff are required to complete 40 hours of training annually. Both auditors completed well above the required hours of training (i.e. 57 and 60 hours).

The IT audit staff has worked diligently to assess and gain an understanding of the IT environment and landscape at the University. As a result, the IT audit staff developed an audit approach with the goals of covering the high risk areas and providing adequate coverage of the IT landscape.

Target: Include IT Audit in the comprehensive Risk Assessment and next multi-year Audit Plan.

Result: The IT Audit Manager participated in the risk assessment process and development of the three-year audit plan. IT Audit has developed a plan for assessing the IT activities, including those that are managed independent of the UTS organization and at the comprehensive campuses.

Target: Annually report progress and reassess the Audit Plan.

Result: AAS provides to the Board and management each year in the June Audit and Compliance Committee meeting the audit plan for the upcoming fiscal year noting any changes made from the original three-year plan. Also, AAS compiles an Annual Report which includes the audits, advisory and special investigations performed in the prior fiscal year. This year's Annual Report is being presented in the August 2017 board meeting.

**Goal 3: Establish a high quality and value-added internal audit service organization.**

Target: Monitor professional development plans for audit staff, prioritizing achievement of the plans.

According to the Standards, internal auditors must enhance their knowledge, skills and other competencies through continuing professional development.

Result: Staff professional development plans were established as part of the employee performance management system (EPMS) process. Professional development was monitored throughout the year and the employees were then evaluated on their achievement of the plan as part of their performance evaluation.

Target: Implement the audit staff progression plan that encourages professional development achievements.

Result: We developed a staff progression plan that informs and encourages the staff to develop their expertise and skills in order to progress within the department.

Target: Begin using TeamMate audit software for fiscal year 16/17 audits.

Result: TeamMate audit management software was implemented on schedule and was used on audits that were started in the 16/17 fiscal year. Audit workpapers are now all being documented, reviewed, approved and tracked electronically in TeamMate.

The Quality Assurance Program must include both internal and external assessments. The external assessments must be conducted at least once every five years to be in compliance with the Standards. The USC internal audit function has never had an external QAR performed.

Target: Continue planning for a Quality Assurance Review (QAR) that assesses the performance of the internal audit function using the *International Standards for the Professional Practice of Internal Auditing*. Perform a QA Self-Assessment in preparation for the QAR.

Result: The QAR Self-Assessment was completed over the summer and the results are being presented to the Audit and Compliance Committee in the August 2017 board meeting. Opportunities identified in the assessment will be given an action plan with the goal of resolving these items prior to our external QAR.

## Personnel Qualifications:

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### KEY:

CBM	Certified Business Manager
CFE	Certified Fraud Examiner
CIA	Certified Internal Auditor
CISA	Certified Information Systems Auditor
CPA	Certified Public Accountant
PMP	Project Management Professional
SSCPM	Senior State Certified Project Manager

### # of Certifications:

CPA - 2  
CIA - 3  
CFE - 1  
CISA - 3  
Other - 3

# of Bachelor's Degrees: 7

# of Master's Degrees: 2

**Pamela Doran, Executive Director**, joined the department in January 2014. She earned a Master's Degree in Business Administration and Bachelor of Science in Accounting from Rochester Institute of Technology. She is a CPA, CISA and CIA. Pam previously worked at Cornell University for 12 years in the Audit Office. Prior to working for Cornell University, she worked for Eastman Kodak Company in various financial, IT and audit positions.

**Glenn Murray, Assistant Director**, joined the department in March 2013. He earned a Bachelor of Science in Business Administration (Accounting) from the College of Charleston. He is a CPA and CIA. Glenn previously worked at SCANA for 14 years in the Audit Department, 10 years as a Manager. Prior to working for SCANA, he worked for Tourville, Simpson & Henderson, CPAs as an auditor.

**Kimberly Dwiggins, Audit Manager**, joined AAS in May 2010. She holds CIA and CFE certifications. Kim is a graduate of Brigham Young University with a Bachelor of Science in Accounting. She was previously employed by the State of Arizona Office of the Auditor General for 5 years.

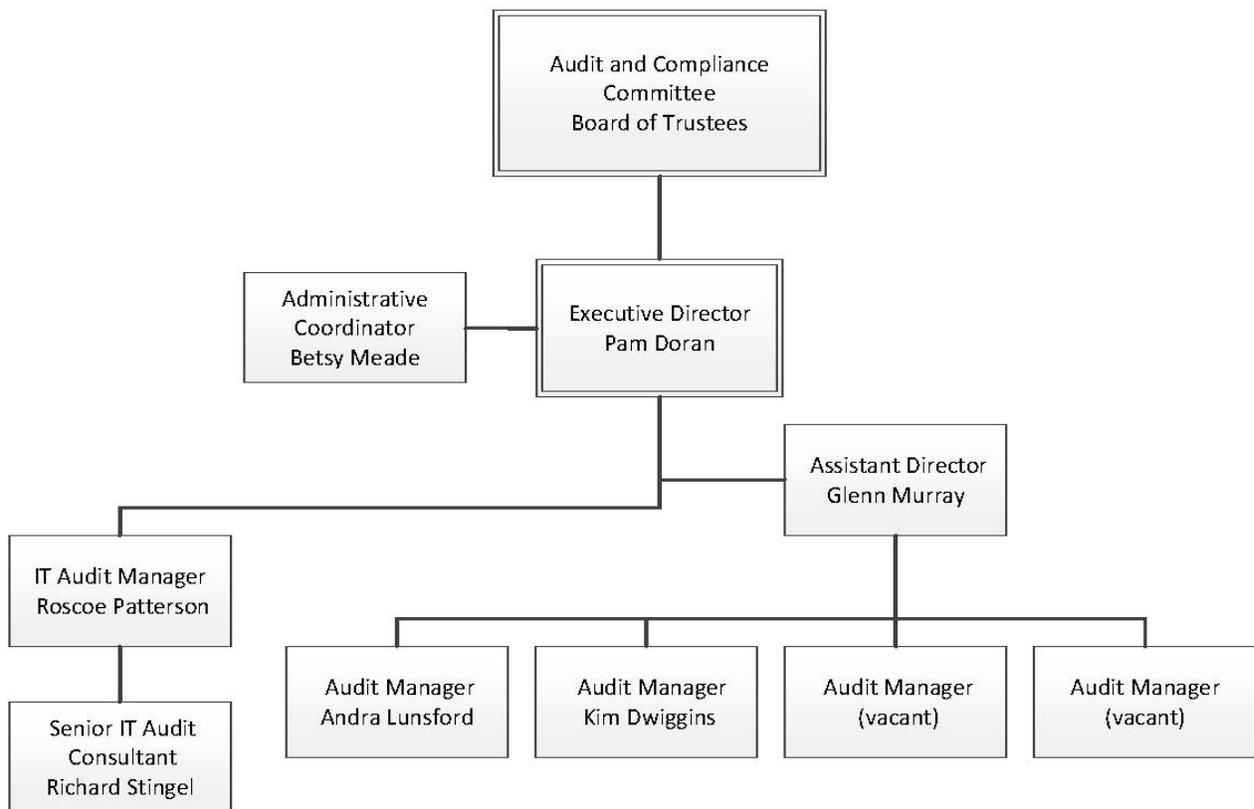
**Andra Lunsford, Audit Manager**, has been with AAS since March 1994. She earned a Bachelor of Science in Finance from the University of South Carolina and has a CBM certification. Prior to joining AAS, Andra worked in the University Bursar's Office.

**Roscoe Patterson, IT Audit Manager**, joined AAS in February 2015. Roscoe is CISA certified. He earned a Master's degree in Computer Resources and Information Management from Webster University and a Bachelor of Science in Business Administration (Finance) from Benedict College. His previous work experience includes SCANA as an IT Auditor for 7 years and an IT Compliance Analyst for 8 years.

**Richard Stingel, Senior IT Audit Consultant**, joined AAS in March 2015. Richard has over 25 years of service in information technology, 19 years of which was with USC's University Technology Services. He obtained a Bachelor of Science in Computer Science from the University of South Carolina and holds the PMP, SSCPM and CISA certifications.

**Elizabeth Meade, Administrative Coordinator**, joined AAS in August 2011. Betsy is a graduate of the University of South Carolina with a Bachelor of Arts in Political Science. Prior to joining USC, she worked as a paralegal for over 15 years.

## Audit & Advisory Services Organizational Chart University of South Carolina



## Fiscal Years 2017-18 through 2019-20 Audit Plan:

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### Fiscal Year 2017-18

#### Operational Risks

Conflicts of Interest  
Cybersecurity – Access Management and Controls  
Data Integrity – Institutional Data and Reporting  
Financial Aid  
IBM Contract Compliance and Billing  
International Programs and Students

#### Financial Risks

Procure to Pay Business Cycle

#### Strategic Risks

Enterprise Risk Management

#### Operational Risks

IT Infrastructure – Mainframe Systems  
IT Systems Implementation – PeopleSoft HCM  
NCAA Rules Compliance  
School of Medicine/Palmetto Health Alliance  
Succession Planning  
UTS Services Billing Model

#### Hazard Risks

Laboratory Safety  
Minors on Campus  
Student Safety – System Campuses

### Fiscal Year 2018-19

#### Operational Risks

Capital Projects – Space Utilization  
College of Arts and Sciences  
Cybersecurity - PCI  
Cybersecurity – State Security Standards  
Export Controls  
Human Resources – Off-boarding  
IT Infrastructure – Wi-Fi  
IT System Change Management

#### Strategic Risks

Strategic Plan Metrics

#### Operational Risks

IT Systems Implementation – PeopleSoft HCM  
NCAA Rules Compliance  
Palmetto College  
Office of Student Conduct and Academic Integrity  
Research Accounting and Compliance  
Title IX Compliance – System Wide  
USC Beaufort Business Operations

#### Financial Risks

Data Integrity – PeopleSoft Finance  
Financial Forecast and Stress Testing

**Fiscal Year 2019-20**

**Operational Risks**

Athletics  
Capital Projects – Maintenance and Renewal  
Cybersecurity - HIPAA  
Darla Moore School of Business  
Enrollment Management  
Faculty Recruitment

**Hazard Risks**

IT Disaster Recovery and Business Continuity  
Risk Management – Insurance

**Strategic Risks**

Shared Services Model - Advisory

**Operational Risks**

IT Infrastructure – Identity Management  
IT Infrastructure – Instructional/Academic Computing  
IT Systems Implementation – PeopleSoft HCM  
NCAA Rules Compliance  
University Development  
USC Aiken Business Operations

**Financial Risks**

Budget Model Reporting  
Payroll Operations  
Travel and Expense

## Fiscal Year 2017-18 Budget:

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	Adjusted* FY 2016-17 Budget	Approved** FY 2017-18 Budget
Employee Salaries	746,985	875,264
Employee Fringe Benefits	261,117	260,800
Employee Travel & Training	25,000	25,000
Telephone/Network Services	9,000	7,820
Contractual Services	24,700	20,000
Office Supplies and Repairs	11,000	9,418
Professional Organization Dues	5,000	5,000
	<u>\$ 1,082,802</u>	<u>\$ 1,203,302</u>
<p>* Includes <b>recurring funds</b> for State approved Pay Plan (3.25%) and increases to employer paid retirement.</p> <p>**Includes a \$10,500 adjustment to cover prior fiscal years' salary increases approved by the BOT for the Executive Director, but not funded in the budget.</p>		

The above 2017-18 Fiscal Year budget is the budget approved by the Board of Trustees in the June 9, 2017 board meeting. This year's budget supports salary increases to remain competitive with other state agencies internal audit salaries. The other changes in the budget were reduced based on actual spending from last fiscal year. Since 96% of our budget consists of salaries, benefits and professional development costs, our staffing level is the primary driver of our costs. We hope to be successful in our recruiting efforts and minimize the number and length of staff vacancies.

## Fiscal Year 2017-18 Goals:

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Raising awareness of stewardship responsibilities is in support of our mission to be a known, trusted advisor on ethics, governance, risk management and internal controls for the University community.

### **Goal 1: Raise awareness of ethics, governance, risk management and internal controls.**

#### Targets:

- Continue the Financial Stewardship and Internal Control Training Program, broadening the audience.
- Implement a periodic newsletter highlighting stewardship, internal controls, University policies and fraud awareness.
- Continue to participate in University committees and task forces in an advisory capacity.
- Continue to seek new opportunities to advise members of the university community on governance, risk management, and internal controls.

### **Goal 2: Provide advice to management and the Board of Trustees in establishing internal controls focused on managing identified risks.**

#### Targets:

- Assist management and the Board in establishing an overall conflict of interest policy and staff conflict of interest disclosure process.
- Assist management and the Board in establishing a University Code of Conduct.
- Continue to offer assistance to perform advisory reviews requested by management and the Board.

The internal audit activity must evaluate the adequacy and effectiveness of controls in responding to risks within the organization's governance, operations, and information systems.

### **Goal 3: Provide assurance that the university's high priority risk areas, within AAS' purview, are appropriately managed by performing assurance audits prioritized in the Audit Plan.**

#### Targets:

- Provide insightful audit reports and increase awareness of the University's high priority risk areas.
- Annually report progress and reassess the Audit Plan.
- Invite discussions of high risk areas to the Audit and Compliance meetings.
- Continue developing the IT Audit Function.

**Goal 4: Establish a high quality and value-added internal audit service organization.**

Targets:

- Monitor professional development plans for audit staff, prioritizing achievement of the plans in staff members' annual evaluation.
- Encourage staff participation in professional organizations and broadening their areas of expertise through training and professional certifications.
- Prepare for and complete an external Quality Assurance Review (QAR) of the internal audit function, which assesses compliance with the *International Standards for the Professional Practice of Internal Auditing* and provides advice for improving our services.

The CAE must communicate the results of the quality assurance and improvement program to senior management and the board.

**Goal 5: Place greater emphasis on employee satisfaction to recruit and retain high performing personnel.**

Targets:

- Perform periodic compensation studies to maintain competitive salaries for staff members.
- Improve the office environment by renovating the office space.
- Offer challenging projects and leadership opportunities to staff members.

The IIA Standards require internal auditors possess the knowledge, skills, and other competencies need to perform their individual responsibilities.