



**Internal Audit and Management  
Advisory Services**

**Independent Validation of Quality  
Assurance Self-Assessment**

**March 28-31, 2016**

**Reviewers:**

***Betsy Bowers, CIA, CFE, CGFM, CIG, CRMA***

***Suzanne Walker, CPA, CGFM***

# East Carolina University – Internal Auditing Quality Assurance Review

April 14, 2016

*This Validation of the Self-Assessment of the East Carolina Internal Audit Program was performed in accordance with The Institute of Internal Auditors (IIA) Quality Assessment Manual, 2013 Edition. The primary purpose of a Quality Assessment is to determine the internal audit function's conformance with the International Standards for the Professional Practice of Internal Auditing. There are three possible outcomes of the QA: the internal audit program **generally conforms** to the Standards.*

Ms. Stacie Tronto, Chief Audit Officer  
Mr. Kel Normann, Chair, Board of Trustees Audit Committee  
Dr. Steve Ballard, Chancellor, East Carolina University  
Ms. Lynne Sanders, Vice President, Compliance and Audit Services, UNC General Administration

Greetings:

We were engaged as the validators to conduct an independent Validation of the Self-Assessment Quality Assessment (QA) of the East Carolina University (ECU) Internal Audit Program as required every five years by the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing (IIA Standards)*. The objectives of the QA were to:

1. Assess conformance with the *IIA Standards*;
2. Assess the effectiveness and efficiency of the Internal Audit activity in providing services to the Board and management of East Carolina University; and
3. To identify opportunities for improving the Internal Audit Program at East Carolina University.

In acting as independent validators, we are fully independent of ECU and have the necessary knowledge and skills to undertake this engagement. The validation, conducted March 28-31, 2016, consisted primarily of reviewing and testing the self-assessment documentation related to the ECU Office of Internal Audit and Management Advisory Services (IAMAS) self-assessment report issued January 20, 2016. Additionally, we interviewed audit team members and several key administrators. These interviews helped us gain a better understanding of the internal control environment within which ECU internal audit operates.

Overall, it is our opinion that the **East Carolina University Office of Internal Audit and Management Advisory Services generally conforms** to the *IIA Standards*, the highest rating available. We noted three opportunities that could improve the efficiency and effectiveness of the Internal Audit Program. These are described in this report. We have reviewed the results of the validation with Ms. Stacie Tronto, Chief Audit Officer.



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Betsy Bowers, CIA, CRMA, CFE, CGFM, CIG  
Associate Vice President, Internal Auditing & Compliance  
University of West Florida  
Pensacola, FL  
Team Lead



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Suzanne Walker, CPA, CGFM  
Director, Internal Audit  
Pellissippi State Community College  
Knoxville, TN

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# East Carolina University – Internal Auditing Quality Assurance Review

## Executive Summary

The University of North Carolina is a public, multi-campus university dedicated to the service of North Carolina and its people. It encompasses the 16 diverse constituent institutions and other educational, research, and public service organizations. Each of the UNC campuses is headed by a Chancellor who is chosen by the Board of Governors and is responsible to the UNC President. Each university has a Board of Trustees that holds extensive powers over academic and other operations of its campus on delegation from the Board of Governors. Additionally, in 2007 the General Assembly created the North Carolina Council of Internal Auditing that includes all state agencies as well as the UNC system. Organizationally, the internal auditing function has a dual reporting structure, as per the North Carolina Internal Audit Act of 2007 (Chapter 116-40.7 NC Statutes), UNC-General Administration Policy 600.2.5 and the East Carolina University (ECU) Internal Audit charter. This strong structure enhances the effectiveness of the internal audit function for ECU.

To be compliant with international standards promulgated by the **Institute of Internal Auditors** *International Standards for Professional Practice of Internal Auditing (Standards)* East Carolina University internal audit activity is required every five (5) years to have an assessment to ascertain compliance with these *Standards* and appraise the quality of operations. The method used was a self-assessment with independent validation.

Other matters that might have been covered in a full independent assessment, such as an in-depth analysis of successful practices, governance, consulting services and use of advanced technology, were excluded from the scope of this independent validation by agreement with East Carolina University, Ms. Stacie Tronto, Chief Audit Officer, IAMAS; such exclusions are standard for an independent validation. We have communicated to Ms. Tronto suggestions for minor improvements. We believe these improvements, if made, will further add value to the internal audit services already provided.

**Appendix III** is a listing of the IIA *Standards* and notes how East Carolina University is in conformance with all *Standards*. This is the highest rating an internal auditing operation may receive.

**Appendix IV** is a maturity model developed by the IIA that is designed for commercial enterprises. It is presented for informational purposes only. There are other models perhaps more suited to the University's circumstances that could be used as a basis for discussion with senior management and the ECU Board of Trustees Audit Committee about the internal audit program's current and desired future state.

ECU IAMAS is a respected internal audit operation among its higher education peers. Their communication with the ECU Board of Trustees Audit Committee is thorough and one to emulate. ECU's internal audit function is a catalyst for the use of internal audit metrics, which were adopted as the benchmarks throughout the University of North Carolina higher education internal audit system.

## Conformance with IIA Standards

**Generally Conforms** means that internal audit has a charter, policies and processes that are judged to meet the spirit and intent of the IIA *Standards* with some potential opportunities for improvement.

**Partially Conforms** means deficiencies in practice are noted that are judged to deviate from the spirit and intent of IIA *Standards*, but these deficiencies did not preclude internal audit from performing its responsibilities in an acceptable manner.

**Does Not Conform** means deficiencies in practice are judged to be so significant as to seriously impair or preclude internal audit from performing adequately in all or in significant areas of its responsibilities

Overall, **the East Carolina University Internal Audit Program was judged to Generally Conform to IIA Standards, the highest rating available.** While improvement opportunities remain in various areas, they did not preclude this assessment. We concluded the following individual standards Generally Conform to the IIA *Standards*.

1000—Purpose, Authority and Responsibility

1100—Independence and Objectivity

1200—Proficiency and Due Professional Care

1300—Quality Assurance and Improvement Program

2000—Managing the Internal Audit Activity

2100—Nature of Work

2200—Engagement Planning

2300—Performing the Engagement

2400—Communicating Results

2500—Monitoring Progress

2600—Resolution of Senior Management’s Acceptance of Risk

Appendix III gives a detailed listing of the *Standards* and subsections of each Standard. While we found ECU IAMAS in conformance with all the standards, we did identify three Opportunities for Continuous Improvement beginning on page 8.

### Positive Attributes of the East Carolina University Internal Audit Program

- **Governance**— Ms. Stacie Tronto, Chief Audit Officer (CAO) has dual reporting: operationally to the Board Trustees and administratively to the Chancellor. Executive sessions are held between the CAO and BOT Audit Committee, which evidences independence. Additionally, the CAO meets routinely with the Chancellor to discuss internal audit operations.
- **North Carolina General Administration, ECU Board of Trustees and Senior Management Support**—Those interviewed conveyed a high level of support for the ECU internal audit function. The internal audit program is well-respected and seen as collaborative; management feels comfortable seeking their opinion of problematic situations. ECU IAMAS created in 2012 an Internal Controls Manual, which is used campus wide as a guide for daily operations and strong internal controls. Confidence in the skills and capabilities of the CAO led to an interim dual appointment as the CAO for ECU and for Elizabeth City State University (September 2014-present).
- **Internal Structure and Progressiveness**—The ECU internal audit environment is well-structured and progressive, where IIA *Standards* are understood and internal audit management is endeavoring to provide useful audit tools and implement appropriate practices. The ECU IAMAS function has been successful for many years as a result of these interrelated factors:
  - Acceptance and understanding by the ECU management and staff that internal auditing services are beneficial to helping ECU achieve its mission and strategic goals.
  - Competent and dedicated audit professionals serving ECU.
  - Integration of audit knowledge and awareness across various ECU committees and constituencies.
- **Internal Audit Metrics**—Critical metrics are captured and reported to UNC-General Administration, the State of NC (OSBM), the ECU BOT Audit Committee, and University senior management. These metrics<sup>1</sup> were identified as key internal auditing benchmarks which recognized by the NC Higher Education Internal Audit Advisory Team and adopted system wide as those to collect and report to the governing bodies.
- **Data Analytics**-- IAMAS uses Tableau and Excel's Active Data software for data analytics. We were impressed with their quick adaptation and use of these tools. Data analytics is a powerful tool that allows for the evaluation of large data sets for anomalies. The use of these tools in fraud prevention and trend analysis is very powerful and increases audit coverage dramatically. IAMAS has the

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<sup>1</sup> Some metrics include: percentage completion of audit plan (goal 80%), direct productivity hours (goal 75%), management's resolution of audit recommendations (target 95%), IA staffing level and staff member credentials, experience, training, etc.

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capabilities for a broad use of data analytics for testing large sets of data. Possible uses include: purchasing cards, vendor file analysis, payroll testing, grade analysis, financial aid, refunds, endowments, etc.

### Recommendation Structure

Normally the recommendations in a QAR Validator's report are divided into two groups:

- Those that concern the **East Carolina University as a whole** and suggest actions by senior management or the BOT Audit Committee. Although these are matters outside of the scope of the self-assessment, they are included because they are useful to ECU management and impact the effectiveness of the ECU internal auditing activity and the value ECU IAMAS can add.
- Those that relate to the **internal audit activity's** structure, staffing, deployment of resources, and similar matters that should be implemented within the IA activity, with support from senior management.

For this validation, we have recommendations that relate to both groups: Senior Management/Audit Committee and the internal auditing activity.

Recommendations are based on Institute of Internal Auditors *Standards*, Practices Advisories and best practices. Supporting *Standards* or practices are referenced where applicable.

## Opportunities for Continuous Improvement

**Conformance to Standards – Operating Improvements** {ECU internal auditing conforms to the IIA Standards noted below; the items presented are suggested enhancements to the internal auditing operations.}

### Part I—Matter for Consideration by ECU Management

1. **Evaluation of Ethics-Related Objectives, Programs and Activities:** The 2016 ECU IAMAS self-assessment report included a recommendation to evaluate the ethics-related objectives, programs and activities of the university. **We concur with this recommendation and have additional comments.**
  - *Standard 2110.A1—The internal audit activity must evaluate the design, implementation, and effectiveness of the organization's ethics-related objectives, programs, and activities.*

Although the IAMAS has provided feedback to management on ethics-related matters through a number of engagements and consultations they have not evaluated the overall ethics climate of the university since a university-wide code of ethics does not exist. The university has various codes of conduct/ethics for various units but does not have a single code for the entire campus community.

#### **RECOMMENDATIONS**

Consideration should be given to an ECU wide Code of Ethics which would be applicable to every ECU employee. As noted in the Positive Attributes section of this report, ECU IAMAS created an Internal Controls Manual; the next logical step is for ECU to implement an Internal Controls Policy. We ask ECU management to consider this item.

Finally, IAMAS should collaborate with senior management and the Board to determine if a review of the University's overall ethics programs and activities warrants consideration in future annual risk-based audit plans.

**MANAGEMENT AND INTERNAL AUDITING RESPONSE:** THE CAO HAS discussed these recommendations with the Chancellor and the Audit Committee. The CAO will continue collaboration with senior management and the board to determine the feasibility and timing of: (1) developing a University Internal Controls Policy; (2) conducting a review of the University's overall ethics programs; and (3) developing a University-wide Code of Ethics.



## Part II—Issues Specific to the Internal Audit Activity

2. **Quality Assessment Reporting:** The 2016 ECU IAMAS self-assessment report included a recommendation to **implement a strong ongoing review and monitoring program as required by the Standards, which includes regular internal reviews and external assessments. We concur with this recommendation and have additional comments.**
- *Standard 1320 - Reporting on the Quality Assurance and Improvement Program states, “The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board.*
  - *Practice Advisory 1320-1 states that at least annually, the Chief Audit Officer should establish a means for communicating internal assessment results for both ongoing and periodic internal assessment efforts to senior management and the board.*
  - *The IIA interpretation of the Standard states the following: The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board. Interpretation: The form, content, and frequency of communicating the results of the quality assurance and improvement program is established through discussions with senior management and the board and considers the responsibilities of the internal audit activity and chief audit executive as contained in the internal audit charter. To demonstrate conformance with the Definition of Internal Auditing, the Code of Ethics, and the Standards, the results of external and periodic internal assessments are communicated upon completion of such assessments and the results of ongoing monitoring are communicated at least annually. The results include the assessor’s or assessment team’s evaluation with respect to the degree of conformance.*

### RECOMMENDATION

The ECU IAMAS office should communicate the results of an ongoing QAR process to the Audit Committee as well as the Chancellor on an annual basis.

- **INTERNAL AUDITING RESPONSE:** The CAO concurs with this recommendation. The office’s annual internal assessment will be assigned a project number and the results will be documented in a management letter and reported to senior management and the Audit Committee in the same manner that our other engagement results are reported.
3. **Governance:** Governance is the combination of processes and structures implemented by the Board of Trustees, ECU management, internal auditors and external auditors. The IIA Definition of Internal Auditing states, “Internal auditing ... helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

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- i. 2110—***Governance:** The internal audit activity must assess and make appropriate recommendations for improving the governance process in its accomplishment of the following objectives:*
  - *Promoting appropriate ethics and values within the organization;*
  - *Ensuring effective organizational performance management and accountability;*
  - *Communicating risk and control information to appropriate areas of the organization; and*
  - *Coordinating the activities of and communicating information among the board, external and internal auditors, and management.*
- ii. 2110.A1 – *The internal audit activity must evaluate the design, implementation, and effectiveness of the organization's ethics-related objectives, programs, and activities.*
- iii. 2110.A2 – *The internal audit activity must assess whether the information technology governance of the organization supports the organization's strategies and objectives.*

The IIA issued implementation guide IG2110 in 2015 which superseded three Practice Advisories (PA): PA2110-Governance (definition), PA2110-2 Governance (Relationship with Risk and Control), and PA2110-3 Governance (Assessments).

- iv. *IG2110—The internal audit activity must assess and make appropriate recommendations for improving the governance process in its accomplishment of the following objectives.*
  - 1. *Promoting appropriate ethics and vales within the organization;*
  - 2. *Ensuring effective organizational performance management and accountability;*
  - 3. *Communicating risk and control information to appropriate areas of the organization; and*
  - 4. *Coordinating the activities of and communicating information among the board, external and internal auditors, and management.*

This implementation guide suggests separate internal audit reports on individual governance processes, as well as a report on governance overall that includes assurance-based assessments and recommendations from any consulting services. Further, an overall governance engagement has not been performed. The timing of a new UNC President and ECU Chancellor makes it a good time to consider this and help these senior leaders get acclimated to the ECU/UNC environment. This should be considered as part of the work plan for 2016/17 or 2017/18. However, we recognize the sensitivity and political implications of such an engagement.

Governance doesn't exist as a set of independent processes and structures. Rather, governance, risk management and internal control are related. An understanding of governance, as defined in Standard 2110 is the foundation for a discussion with the Board and senior management about: a) the definition of governance and nature of governance processes within ECU, b) requirements of the IIA Standard, c) ECU Internal Auditing's role, and d) any changes to the internal audit activity's approach and plan that may improve its conformance with the IIA Standard. Standard 2110 specifically identifies ECU's internal audit responsibility for assessing and making

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recommendations to improve governance process. Accordingly, internal auditing functions seeking to comply with the IIA *Standards* and add value to their organizations must include governance in their audit universe and risk-based internal audit plan.<sup>2</sup>

### RECOMMENDATION

Consideration should be given to including an audit of ECU governance in an upcoming audit cycle.

- **INTERNAL AUDITING RESPONSE:** The CAO agrees that while Internal Audit has performed several engagements that provided assurance over various aspects of University governance (for example: the University Policy Manual, IT and Data Governance, and others), we have not performed an overall University Governance review. The CAO has discussed this recommendation with the Chancellor and the Audit Committee. The CAO will continue collaboration with senior management and the board to determine the feasibility and timing of a potential audit of overall governance.

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<sup>2</sup> Rossiter, Carmen, "How Internal Auditing Adds Value to the Governance Process," *Protiviti*, <http://www.protiviti.com/en-US/Documents/Featured-Articles/How-Internal-Audit-Adds-Value-to-the-Governance-Process.pdf>, 2011.

## Appendices

### Appendix I - Engagement Methodology

Review procedures included:

- Background/organizational materials regarding ECU and the internal audit program
- ECU Board of Trustees Audit Committee charter
- ECU Policies and IAMAS charter
- North Carolina Internal Audit Act of 2007 (Chapter 116-40.7, North Carolina Statutes)
- UNC General Administration Policy 600.2.5
- ECU Internal Audit Manual
- Prior quality assessment (QA) reports
- QA advance preparation materials providing background on the internal auditing program and practices
- Annual audit plan and risk assessment process
- Selected internal audit project work papers and reports
- Training histories for staff
- Audit follow-up practices and reporting of follow-up activities

Interviews included:

- ECU Chancellor
- ECU Board of Trustees Audit Committee Chairperson
- UNC General Administration Vice President for Compliance and Audit Services
- North Carolina Office of the State Auditor, Audit Manager
- ECU officials
- ECU internal auditing staff

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## Appendix II – List of Stakeholders Interviewed

### ***Board of Trustees***

Mr. Kel Norman, Chair, East Carolina University Board of Trustees Audit Committee

### **UNC General Administration**

Ms. Lynne Sanders, Vice President for Compliance and Audit Services

### **North Carolina Office of the State Auditor**

Mr. Ray Whitby, Audit Manager

### ***Senior ECU Management***

Dr. Steve Ballard, Chancellor

Dr. Ron Mitchelson, Vice Chancellor for Academic Affairs/Provost

Dr. Rick Niswander, Vice Chancellor for Administration and Finance/CFO

Dr. Phyllis Horns, Vice Chancellor for Health Sciences

Ms. Donna Payne, General Counsel

Mr. Don Sweet, Chief Information Officer

Mr. Gary Vanderpool, Executive Associate Vice Chancellor for Health Sciences

Mr. Tim Wiseman, Chief Risk Officer

Dr. Ken DeVille, Chief Institutional Integrity Officer

Ms. Dee Bowling, Interim Associate Vice Chancellor for Financial Services

### **ECU Internal Auditing and Management Consulting Services**

Ms. Stacie Tronto, Chief Audit Officer

Mr. Wayne Poole, Associate Director

Ms. Tereasa Hopkins, Assistant Director

Mr. Bill Kraus, Internal Auditor, Healthcare

Ms. Amanda Danielson, Internal Auditor

Mr. Kevin Newman, Internal Auditor, IT

Mr. Bill Wood, Internal Auditor

Ms. Mary Olson, University Program Associate

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## Appendix III—Institute of Internal Auditing Standards

### QUALITY ASSESSMENT EVALUATION

**Overall Evaluation      GENERALLY CONFORMS**

For each **Standard** identified below, East Carolina University Internal Audit and Management Advisory Services **GENERALLY CONFORMS** (highest rating)

Standard Number	Title of <i>Standard</i>
<b>Attribute Standards</b>	
1000	Purpose, Authority and Responsibility
1010	Recognition of the Definition of Internal Auditing, the Code of Ethics, and the <i>Standards</i> in the Internal Audit Charter
1100	Independence and Objectivity
1110	Organizational Independence
1111	Direct Interaction with the Board
1120	Individual Objectivity
1130	Impairment to Independence of Objectivity
1200	Proficiency and Due Professional Care
1210	Proficiency
1220	Due Professional Care
1230	Continuing Professional Development
1300	Quality Assurance and Improvement Program
1310	Requirement of the Quality Assurance and Improvement Program
1311	Internal Assessments
1312	External Assessments
1320	Reporting on the Quality Assurance and Improvement Program (QAIP)
1321	Use of “Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> ”
1322	Disclosure of Nonconformance
<b>Performance Standards</b>	
2000	Managing the Internal Audit Activity
2010	Planning

Standard Number	Title of <i>Standard</i>
2020	Communication and Approval
2030	Resource Management
2040	Policies and Procedures
2050	Coordination
2060	Reporting to Senior Management and the Board
2070	External Service Provider and Organizational Responsibility for Internal Auditing
2100	Nature of Work
2120	Risk Management
2130	Control
2200	Engagement Planning
2201	Planning Consideration
2210	Engagement Objectives
2220	Engagement Scope
2230	Engagement Resource Allocation
2240	Engagement Work Program
<b>2300</b>	<b>Performing the Engagement</b>
2310	Identifying Information
2320	Analysis and Evaluation
2330	Documenting Information
2340	Engagement Supervision
2400	Communicating Results
2410	Criteria for Communicating
2420	Quality of Communications
2421	Errors and Omissions
2430	Use of “Conducted in Conformance with the <i>International Standards for the Professional Practice of Internal Auditing</i> ”
2431	Engagement Disclosure of Nonconformance
2440	Disseminating Results
2450	Overall Opinions
2500	Monitoring Progress
2600	Communicating the Acceptance of Risks
	The IIA’s Code of Ethics

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## Appendix IV – The IIA Research Foundation – Internal Audit Capability Model Matrix

	Services and Role of IA	People Management	Professional Practices	Performance Management and Accountability	Organizational Relationships and Culture	Governance Structures
<b>Level 5 – Optimizing</b>	IA Recognized as Key Agent of Change	Leadership Involvement with Professional Bodies  Workforce Projection	Continuous Improvement in Professional Practices  Strategic IA Planning	Public Reporting of IA Effectiveness	Effective and Ongoing Relationships	Independence, Power, and Authority of the IA Activity
<b>Level 4 – Managed</b>	Overall Assurance on Governance, Risk Management and Control	IA Contributes to Management Development  IA Activity Supports Professional Bodies  Workforce Planning	Audit Strategy Leverages Organization’s Management of Risk	Integration of Qualitative and Quantitative Performance Measures	CAO Advises and Influences Top-level Management	Independent Oversight of the IA Activity  CAO Reports to Top-level Authority
<b>Level 3 – Integrated</b>	Advisory Services  Performance/Value-for-Money Audits	Team Building and Competency  Professionally Qualified Staff  Workforce Coordination	Quality Management Framework  Risk-based Audit Plans	Performance Measures  Cost Information  IA Management Reports	Coordination with Other Review Groups  Integral Component of Management Team	Management Oversight of the IA Activity   Funding Mechanisms
<b>Level 2 – Infrastructure</b>	Compliance Auditing	Individual Professional Development  Skilled People Identified and Recruited	Professional Practices and Processes Framework  Audit Plan Based on Management/  Stakeholder Priorities	IA Operating Budget  IA Business Plan	Managing within the IA Activity	Full Access to the Organization’s Information, Assets and People  Reporting Relationship Established
<b>Level 1 – Initial</b>	Ad hoc and unstructured; isolated single audits or reviews of documents and transactions for accuracy and compliance; outputs dependent upon the skills of specific individuals holding the position; no specific professional practices established other than those provided by professional associations; funding approved by management as needed; absence of infrastructure; auditors likely part of a larger organizational unit; no established capabilities; therefore, no specific key process areas					

## Appendix V – Biography of Reviewers

**Betsy Bowers** is the Associate Vice President/Chief Audit Executive for Internal Auditing and Compliance at the University of West Florida in Pensacola, Florida. Ms. Bowers is a past national president of the Association of College and University Auditors (ACUA). Ms. Bowers has been at UWF since 1993 and served as the chief audit executive during the entire time. In 2014/15, Ms. Bowers served as the interim vice president for Business, Finance, and Facilities at UWF. Previously, Betsy worked in Tennessee as the Internal Audit Director at Northeast State Technical Community College and Internal Auditor at East Tennessee State University resulting in a total higher education work experience exceeding 30 years. She completed the Institute of Internal Auditor's (IIA) Quality Assurance training and performed Quality Assurance Reviews at numerous other universities across the nation. Ms. Bowers is a Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Financial Manager (CGFM), Certified Inspector General (CIG), a Certificate in Risk Management Assurance (CRMA), and earned her BA in accounting and MBA from East Tennessee State University. She serves on the Board for the Northwest Florida Institute of Internal Auditors, the Board for the Northwest Florida Association of Certified Fraud Examiners (ACFE), and as ACUA Awards Committee chairperson. She has published articles in ACUA's "College and University Auditor," the IIA's "Internal Auditor," the Association of Local Governmental Accounts (ALGA) "Local Government Auditing Quarterly," and is a national speaker/presenter. Other professional memberships include the Association of Governmental Accountants, Southern Association of College & University Business Officers (SACUBO), Society for Corporate Compliance and Ethics (SCCE), Association of College & University Women, and several civic organizations. Ms. Bowers taught White Collar Crime for UWF in the Justice Studies department and serves as an instructor for the IIA on the topics of new internal auditor and new audit manager.

**Suzanne Walker** is the Director of Internal Audit at Pellissippi State Community College. Ms. Walker was hired in 1990 and was the first audit director hired by the school. Prior to that she had worked for four years in the Tennessee State Audit Office as a Legislative Auditor. Suzanne is a Certified Public Accountant (CPA) as well as a Certified Government Financial Manager (CGFM). Ms. Walker is a past president of the East Tennessee Chapter of the Association of Government Accountants and has served on their board for several years. Other professional memberships include Institute of Internal Auditors (IIA), Association of College and University Auditors (ACUA), and the Southern Association of College and University Business Officers (SACUBO). Additionally she is involved in several civic organizations and most recently served on the University of Tennessee Knoxville Alumni Board.

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The members of the Review Team appreciate the opportunity to be of service to East Carolina University and the courtesies and cooperation extended to us during this review.