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# ADVANCING AUDITING IN HIGHER EDUCATION



*“Membership is my single greatest resource for managing all the different risks that are unique to our higher education environment. ACUA is the most valuable membership our audit department has.”*

Kim Turner  
Chief Audit Executive  
Texas Tech University  
System

## WE SERVE HIGHER EDUCATION WITH INFORMATION, RESOURCES – AND SUCCESS

ACUA is the association for institutions of higher education with internal audit departments in the U.S. and across the globe. Founded in 1958, we are the indispensable resource for education, knowledge exchange, best practices and networking for higher education auditing, compliance and risk management professionals.



## JOIN ACUA TODAY!

ACUA focuses solely on higher education. We provide members with specialized training, information and resources to assist with performing financial, operational and information systems audits, evaluating internal controls, investigating fraud, identifying trends in regulatory matters and conducting risk assessments that are specific to colleges and universities.

We are the recognized resource for Internal Auditors in Higher Education and the principal advocate for higher education internal auditing. For more information about ACUA, visit our website at [www.acua.org](http://www.acua.org).



*“ACUA always goes out of its way to make the Annual Conference and seminars extraordinary activities that are not only fun but help enhance networking with other auditors.”*

Toni Messer  
Director of Internal Audits  
University of Texas at Dallas

## ONE-OF-A-KIND CONFERENCES & SEMINARS

ACUA’s yearly events offer members exceptional professional development and networking opportunities that can’t be found anywhere else.



## YOUR ULTIMATE RESOURCE: ACUA.ORG

www.acua.org is your comprehensive Web resource, saving members and their institutions time and effort. Features include:

- Breaking news.
- Directories to help you stay in touch with your peers or find a vendor for various products and services.
- An Audit Library that provides one-stop access to audit programs, questionnaires, checklists and other higher education-specific materials.
- NCAA Div. I and II Audit Guides.
- A career center for finding or posting jobs.
- Member-driven forums on specialty areas within higher education auditing.

*“It’s a different auditing environment today and my ACUA membership is a critical advantage in helping me to keep up, stay ahead of issues, and have answers in hand.”*

Seth Kornetsky, Director  
Audit & Management  
Advisory Services  
Tufts University

## VALUABLE NEW MEMBERSHIP ADVANTAGES

- Unlimited access to benefits for all members of your internal audit department for a specialized price.
- Free access to all of the resources posted on our website.
- Discounted attendance at ACUA Conferences and Seminars.
- Discounts on select products provided by ACUA’s Strategic Partners.
- The opportunity to contribute to your profession through volunteer leadership.
- Numerous networking opportunities throughout the year at conferences and on-line.

## KEY TOOLS & BENEFITS TO USE IN YOUR OWN WORK

Additional ACUA member benefits include:

- Subscription to ACUA’s private online networking community of over 1,500 members, that is there to support you with advice, discussion of issues and camaraderie.
- Risk Dictionary – defining financial, compliance, security and other risks, then linking them to specific examples and solutions, so you can be proactive in planning for and handling them.
- Free webinars on timely topics for professional development and CPE credit.
- Access to ACUA’s journal, *College and University Auditor*.
- Benchmarking surveys on audit practices and staffing.
- Strategic alliances with leaders in auditing, compliance and risk assessment.

*“I can’t imagine being an auditor in higher education today without ACUA. The advice available through the ACUA private online networking community, the educational programs offered and the networking opportunities are simply unmatched by any other organization in our industry.”*

Kevin Robinson  
Executive Director  
Internal Auditing  
Auburn University

# Membership Application

Institution/Company Name: \_\_\_\_\_

Designated Representative: \_\_\_\_\_ Title: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State/Province: \_\_\_\_\_

Zip/Postal Code: \_\_\_\_\_ Country: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Website Address: \_\_\_\_\_

**Please check the appropriate category**

- Institutional Membership: Number of members covered by your institution (check one)
- |                              |       |                                |         |
|------------------------------|-------|--------------------------------|---------|
| <input type="checkbox"/> 1   | \$175 | <input type="checkbox"/> 10-12 | \$1,100 |
| <input type="checkbox"/> 2-3 | \$350 | <input type="checkbox"/> 13-15 | \$1,400 |
| <input type="checkbox"/> 4-6 | \$550 | <input type="checkbox"/> 16-20 | \$1,800 |
| <input type="checkbox"/> 7-9 | \$800 | <input type="checkbox"/> 21+   | \$2,000 |

*Dues are pro-rated after January 30 - please visit [www.acua.org](http://www.acua.org) for the rate schedule.*

- Individual Membership – \$175  
*Individual membership is a restricted category and must be approved by the membership chair.*

Demographic questions were formulated to gather information from educational institutions and may not apply to individual members. Demographic information collected will be available for use by ACUA members for comparison purposes.

I heard about ACUA from:

- ACUA brochure       ACUA website
- A Colleague  
Name \_\_\_\_\_
- Other \_\_\_\_\_

**Please answer the following questions:**

How many full-time professional positions do you have on your audit staff, including CAE? (Do not include Administrative positions or student workers in this number.) \_\_\_\_\_

How many audit levels are there in your organization? (CAE, Manager, Seniors, Staff, etc.)

- 1     2  
 3     4 or more

What is your total departmental budget including personnel and other costs?

- < \$250,000  
 \$250,001 - \$500,000  
 \$500,001 - \$1,000,000  
 \$1,000,001 - \$1,500,000  
 \$1,500,001 - \$2,000,000  
 > \$2,000,000

Does your audit organization have distinct IT audit positions, and if so, how many?

- No     1     2     3 or more

Does your audit organization have distinct medical audit positions, and if so, how many?

- No     1     2     3 or more

Are all staff members required to be certified?

- All staff  
 Staff above a certain level  
 Top level only  
 No certification requirements for any level

What certifications does your staff currently possess? (Check all that apply)

- CPA     CIA     CISA     CFE  
 CGAP     CGFM     CMA  
 Other  
Please Specify \_\_\_\_\_

Do you perform an annual risk assessment?

- Yes     No

What is your department's functional reporting line?

- Board     CEO     CFO  
 Other  
Please Specify \_\_\_\_\_

What is your department's administrative reporting line?

- Board     CEO     CFO  
 Other  
Please Specify \_\_\_\_\_

How often do you meet with the Audit Committee of the Board?

- Never/NA  
 Annually  
 Semi-annually  
 Three times per year  
 Quarterly  
 More than 4 times annually

Do you co-source or outsource any internal audit work?

- Yes     No

If you co-source or outsource internal audit work, specify the applicable areas. (Check all that apply)

- Construction  
 Contracts  
 Information technology  
 Asset inventory  
 Financial  
 Audits  
 Other  
Please Specify \_\_\_\_\_  
 None

Do you assist external auditors in any of the following engagements? (Check all that apply)

- Institutional financial statements  
 Financial statement of division or units of the institution  
 OMB Circular A-133  
 Foundation  
 NCAA compliance  
 NCAA required financial review  
 Construction  
 Information Technology  
 Other  
Please Specify \_\_\_\_\_

Does your office utilize audit management software?

- No  
 Accelus (formerly AutoAudit) by Thompson Reuters  
 Team Mate by Wolters Kluwer Financial Services  
 ACL GRC by ACL Services Ltd.  
 Pentana by Ideagen  
 Working Papers by Caseware  
 Other  
Please Specify \_\_\_\_\_

Does your office utilize computer aided audit tools for data analysis? (Check all that apply)

- No
- Excel/Access
- Excel/Access add-in  
Please Specify Vendor \_\_\_\_\_
- ACL
- IDEA by Caseware
- Arbutus Analyzer – Arbutus Software
- Other  
Please Specify \_\_\_\_\_

Does your audit organization include responsibility for any of the following functions? (Check all that apply)

- Compliance Function
- Enterprise Risk Management
- Ethics
- Other  
Please Specify \_\_\_\_\_

Does your audit organization participate in fraud or other investigations?

- Yes  No

Does your campus utilize an external hotline administrator?

- No
- NavexGlobal
- Report it
- The Network
- MySafeCampus™
- Other  
Please Specify \_\_\_\_\_

If your institution does not utilize an external hotline administrator, is there an internal hotline? If so, who administers the internal hotline?

- No
- Yes, by General Counsel
- Yes, by Internal Audit
- Yes, by Compliance Office
- Other  
Please Specify \_\_\_\_\_

Does the department or CAE belong to any of these organizations? (Check all that apply)

- ACFE  AHIA  AICPA
- IIA  ISACA  SCCE
- URMIA
- Other  
Please Specify \_\_\_\_\_

Is your organization:

- Public  Private  For Profit
- Other  
Please Specify \_\_\_\_\_

My institution is:

- Not a component of a system
- A component of system
- A university system
- Other  
Please Specify \_\_\_\_\_

If part of a system, my institution is:

- A university system
- Community college
- Statewide university system
- Non-statewide university
- Other  
Please Specify \_\_\_\_\_

My institution's Carnegie Classification is:

- Associate College
- Baccalaureate College
- Master's College/University
- Doctorate-granting University
  - Doctoral/Research University
  - Research University (RU/H) — high research activity
  - Research University (RU/VH) — very high research activity
- Other  
Please Specify \_\_\_\_\_

My institution has: (Check all that apply)

- Medical school
- Hospitals/clinical trial programs
- Other professional health sciences
- Law school
- International campuses
- Internal Audit
- ERM program
- Central compliance office
- Policies office
- Ethics office

Student enrollment at your institution?

- < 2,500
- 2,501 - 10,000
- 10,001 - 20,000
- 20,001 - 30,000
- 30,001 - 50,000
- > 50,000

Number of full-time faculty/staff:

- Less than 1,000
- 1,001 - 5,000
- 5,001 - 10,000
- 10,001 - 20,000
- 20,001 and above

What is the institution's approximate annual operating budget?

- < \$250 million
- \$250 - \$500 million
- \$500 million - \$1 billion
- \$1 - \$3 billion
- \$3 - \$5 billion
- > \$5 billion

Does your institution have an ERP System?

- None
- Oracle/PeopleSoft
- SAP
- Banner/Ellucian
- Other  
Please Specify \_\_\_\_\_

What is the primary NCAA division the institution participates in?

- N/A  Division I
- Division II  Division III

As a member of the Association of College and University Auditors, you agree to fulfill all requirements stipulated in the bylaws of the Association.

Membership dues are payable in U.S. dollars and must accompany the application. Dues cover the period January 1 through December 31 of the year the application and payment are submitted.

- Check # \_\_\_\_\_
- Credit card
  - VISA  MasterCard
  - American Express
  - Discover

Card Number \_\_\_\_\_

Expiration Date (mm/yy) \_\_\_\_\_

Name on Card \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Please note that ACUA processes all new members on a weekly basis. Once your application has been approved and processed, you will be sent an email with information about ACUA's private online networking community and access to the Members-Only section of our website.

If you have any questions, please contact the ACUA Executive Office.  
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