

COLLEGE & UNIVERSITY

# AUDITOR



## GDPR:

**An Opportunity for Internal Auditors  
to Lead the Focus on Data Protection**

### INSIDE:

**GDPR: An Opportunity for Internal Auditors to  
Lead the Focus on Data Protection**

**How to Stay Ahead in an Ever-Changing  
Regulatory Environment**

**The Auditor's Mindset: Self-Talk and Auditing  
Performance**

**Getting the Real Message**

**Seven Secrets to Success with Students**

**ACUA Volunteers Rock!**

# AQUA

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ACUA members are invited to submit letters and original articles to the editor. Go to [www.ACUA.org](http://www.ACUA.org) and click on the Resources – *College & University Auditor* journal for further guidelines. The editor reserves the right to reject, abridge or modify any advertising, editorial or other material.

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# LETTER FROM

## THE EDITOR

By Sonja Erickson  
Editor



Hello readers! I am pleased to introduce myself to you as the editor of *College and University Auditor*. I currently work at the Office of Internal Audit and Consulting Services for the University of Missouri System after spending the majority of my auditing career in state and local government. I enjoyed the transition to auditing in higher education, and have found *College and University Auditor* to be an important resource. I look forward to learning with you through the excellent content in this and future issues!

As internal auditors, we evaluate a wide range of programs and processes, each of which requires learning new subject matter, meeting new people, and puzzling out how things work and how they can improve. Every engagement is different and challenging in its own way. This variety is what I love about my work and I suspect many of you do as well.

The articles in this issue of *College and University Auditor* reflect this variety and speak to the diverse knowledge and skills required for internal auditing. Our contributing authors offer great ideas for how to do our jobs, and serve our institutions, better. Dr. Christopher Neck explores the importance of positive self-talk in “The Auditor’s Mindset: Self-Talk and Auditing Performance,” and offers suggestions for how to improve our performance as auditors. In “Getting the Real Message,” Joe Koenig provides tips for asking the right questions and discerning truth from lies when conducting interviews and investigations. Both articles offer useful techniques to add to your auditing skill set.

To better understand the complex regulatory environment in higher education, Marion Candrea and Erin Egan provide a summary of key resources in their article “How to Stay Ahead in an Ever-Changing Regulatory Environment.” Offering this type of expertise can help your internal audit function remain current and relevant. In his article “GDPR: An Opportunity for Internal Auditors to Lead the Focus on Data Protection,” Mark Bednarz argues that the European Union’s recently implemented General Data Protection Regulation serves as a reminder that universities have a responsibility to secure and control the use of personal data. Internal audit can add value by engaging and encouraging university leadership to move past a focus on cybersecurity and toward an understanding of data security. Both articles offer practical and strategic advice for making internal audit a key resource for your college or university.

Finally, in “Seven Secrets to Success with Students,” Toni Stephens offers insightful guidance for building an effective student internship program. She observes that internship programs benefit the internal audit function, offer unique opportunities for students, and can help feed the professional “pipeline.” Equally important, an internship program can help align internal audit with the mission of higher education by promoting learning and student success.

Our goal for *College and University Auditor* is to provide you with articles that inform and inspire you in your daily work. To do this, though, **we need your help!** Please consider sharing your ideas, tips, knowledge and wisdom related to auditing in higher education by submitting an article. Our Deputy Editor, Marilyn Carnevale, our experienced team of copy editors, and I will help you through this process (do not worry – it is easy). If there is a particular topic you would like to see in a future issue, please let me know. You can send your questions, suggestions, or article submissions to me at [editor@ACUA.org](mailto:editor@ACUA.org), or reach me by phone at (573) 882-7557. I look forward to hearing from you.

Until then, happy reading and enjoy your summer!

# LETTER FROM

## THE PRESIDENT



By  
Sharon Kurek, CPA, CFE  
President

Dear ACUA Friends and Colleagues,

Summer is upon us! For many of us that means wrapping up a fiscal year (and audit plan), but hopefully it also means that you are looking forward to our annual conference in New Orleans! Our amazing volunteers have been so productive and busy developing new resources, partnership programs, and content for our members.

The **Communications Committee** has focused on bringing synergy across all committees and providing enhanced communications for the membership. Earlier this year, volunteers on this committee developed clarifying statements regarding ACUA's Core Values. These well-articulated statements further define ACUA and what we are all about. After reflecting on these values, I hope you will be motivated to volunteer for ACUA to ensure we will be an indispensable resource for our members!

- Integrity – We uphold the highest ethical standards to maintain trust and credibility with colleagues, members, and the institutions we serve.
- Open sharing of knowledge – We openly collaborate and share experiences to be an indispensable resource for higher education knowledge exchange, best practices, and networking.
- Mutual trust and friendship – We create a strong support network built on mutual trust and friendships that last a lifetime.
- Respect – We foster a culture of respect where everyone feels welcomed, included, and valued.
- Commitment to excellence – We are committed to being the ultimate resource for higher education internal audit training and resources.
- Innovation – We embrace new ideas and creative approaches that drive positive change.

The **Kick Starters Taskforce** has been exceptionally busy issuing new tools for our members, including topics related to safety, international activities, IT system access controls, student billing and A/R, and donor gift disbursements! These short guides on higher education audit topics are developed by subject matter experts to help you plan and perform your next audit. I hope you have enjoyed reading these new tools and gained ideas for kick starting some upcoming projects! This work will be transitioning to the **Standards and Best Practices Committee** and *we need volunteers to assist us with guiding this effort*, so please reach out and get involved!

The **External Relations** sub-committee has been working with ACUA volunteers to reach out to other organizations to advance internal auditing and position ACUA to be a recognized resource to higher education leaders. Our goal is to advocate for how internal audit organizations partner with higher education leaders to build stronger governance systems that allow organizations to better achieve their goals and objectives. Additionally, we are very fortunate to have a **Strategic Partnership Taskforce** developing a more intentional and structured approach to market ACUA to external stakeholders and strengthen our existing partnerships.

I hope you were able to take advantage of the tools developed by the **Recognition Committee** in support of Internal Audit Awareness Month in May! Internal auditors add tremendous value to their institutions and an internal audit awareness campaign

# LETTER FROM

## THE PRESIDENT

advocates for the value of internal audit and helps build relationships across your campus. This committee has also focused on recognizing ACUA members and volunteers for all of their commitments to ACUA and the internal audit industry. I hope you enjoyed seeing the posts on social media during Volunteer Appreciation Week in April of our volunteers sharing why they love being involved with ACUA! I have always known that ACUA has highly committed and active volunteers, and I greatly appreciate each of you!

The 2018 conference marks the **60th Anniversary** of the first ACUA meeting and is ACUA's first Annual Conference in the Big Easy since 1967! The **Professional and Education Committee** has been busy planning for our upcoming conference and has some exciting changes planned. Mark your calendars and plan early to attend another great networking and educational event. I look forward to seeing you there!

Without the continued assistance of volunteers and their dedicated service, ACUA would not be able to maintain the quality professional programs, events, and resources currently available. I would like to thank the many volunteers who dedicate their precious time to keep these values alive and move ACUA forward! I am sincerely honored to serve alongside of you.

Regards,



Sharon M. Kurek, CPA, CFE, MBA

ACUA President

Executive Director of Audit, Risk, and Compliance, Virginia Tech

# GDPR: An Opportunity for Internal Auditors to Lead the Focus on Data Protection

By Mark Bednarz, MS, CPA, CISA, CFE

The European Union (EU)'s General Data Protection Regulation (GDPR) awakened us to the importance of securing our data and being mindful of an individual's privacy. Colleges and universities are a treasure trove of personal data, since institutions are collecting data from alumni, prospective and current students, staff and faculty members. For institutions that must adhere to GDPR, not only will they be subject to specific technical, administrative and legal requirements, but also potential liability.

Whether or not a specific institution must comply with the regulation, it has a responsibility to properly secure and control the use of personal data. Internal auditors should take this opportunity to assess the risks related to personal and other sensitive data (e.g., intellectual property).

For all organizations, there are benefits of implementing data protection controls and performing a data protection internal audit. The audit will help determine if the institution has the appropriate IT controls in place, identify the location of personal and sensitive data, improve data quality, limit the amount of data collected from individuals and restrict access to data.

Internal auditors should engage management in assessing controls around data protection. Prior to assessing the institution's data protection needs, internal audit should inquire as to whether management took the steps necessary to determine if the regulation impacts the institution. Heavy financial penalties exist for noncompliance with GDPR.

In recent years, IT departments and auditors focused on network security, logical security, and access management, such as firewalls, intrusion detection, anti-virus protection, password complexity rules, penetration testing, as well as the removal of terminated users. These controls will directly or indirectly support data privacy. GDPR and data protection assessments go beyond cybersecurity, and internal audit should begin to shift from a system-driven security approach to one where the focus is on data-driven security.

GDPR data management principles and requirements to consider include:

- Data minimization: The practice of collecting the least amount of data needed to perform the task or service.
- Privacy by design: The concept of embedding privacy into the development and operation of IT systems and business practices. Too often, in the rush to implement a new technology, little time is spent thinking through the ramifications of collecting, analyzing, and/or disseminating sensitive information.
- Pseudonymization: The process of replacing most identifying fields in data records with artificial identifiers.

GDPR and data protection assessments go beyond cybersecurity, and internal audit should begin to shift from a system-driven security approach to one where the focus is on data-driven security.

## ABOUT THE AUTHOR



**Mark Bednarz, MS, CPA, CISA, CFE** leads PKF O'Connor Davies Risk Advisory Group.

*He combines more than 20 years of experience and an expertise in attestation and consulting services.*

*His experience includes business process improvements, ERM reviews, cybersecurity, internal audit, internal audit transformation projects, and forensic projects. He is also partner-in-charge of many internal audit engagements for community private and public colleges and universities.*

*Mark is a frequent presenter for several professional organizations, which include Association of College & University Auditors (ACUA). He serves as an author and contributing editor to articles that appear in newsletters and publications as well as conducts webinars. Mark has been awarded Fairleigh Dickinson University's inaugural "50 Under 50" Business Leaders and is on FDU's Information Technology Industrial Advisory Committee (ITIAC).*

As a part of a cybersecurity or incident management audit, internal auditors evaluate how to identify, log, track, escalate and address incidents. Internal auditors can expand their cybersecurity or incident management audit programs by incorporating elements from GDPR, which include defining personal data breaches, as well as the response time in notifying government agencies and impacted individuals. The data protection regulation will help broaden management's and internal audit's understanding of data protection.

For example, Article 4 of the regulation defines personal data as:

Any information relating to an identified or identifiable natural person (data subject); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

In Article 9, GDPR expands the definition of personal data by including genetic and biometric data, which uniquely identifies an individual. GDPR refers to this type of information as “special categories of personal data.”

Article 7 focuses on obtaining consent from the individual/data subject. Internal audit should inspect policies, procedures, notifications and forms related to personal and other sensitive data. The policies should cover obtaining consent, providing choices where appropriate and focusing on only collecting personal data that is adequate and relevant. In order to be effective, institutions should evaluate current technology to ensure it is adequate in managing consents.

Focusing more on internal audit activities, rather than implementing GDPR requirements, internal audit should take a risk-based approach in creating their audit program by defining the scope, as well as identifying, analyzing, evaluating, and monitoring risks. While the primary goal is to secure data, it is only achievable if management implements the right set of controls to secure hardware, software, network components and supporting assets (e.g., paper documents, individuals).

When considering the risks relevant to data protection, internal audit should identify internal and external factors, such as regulations, contractual agreements with service providers, existing internal controls, security threats and business factors. To identify risks, internal audit should classify risk sources, assets (e.g., information, personal data, systems, etc.), threats and weaknesses, as well as possible impact and data protection risks.

As internal audit engages management in performing a data protection audit, the team should determine, with the help of management, the processes, departments, technology and outsourced providers that “touch” sensitive data. Depending on the size of the institution, internal audit may need to conduct surveys or hold workshops to identify the departments that collect and manage personal and other sensitive data. A data flow diagram is an excellent tool for internal audit to utilize to understand the flow of personal and other sensitive data. As internal audit follows the flow of data, they should identify information technology, compliance and manual controls that are already in place.

Colleges and universities that have insight into their data flows are in a better position to understand the impact of a data breach. Performing data mapping may be challenging for some teams as they attempt to identify departments that utilize personal and other sensitive data, inventory what data is collected, locate where the data is stored, assess the sufficiency of technical and organizational safeguards, and understand each department's legal and regulatory obligations. For instance, faculty engaged in research may share subject data with the sponsoring organization, a federal agency, or other parties in a consortium. While there may be general awareness of the data transmitted to others, often institutions unknowingly receive files containing records with excessive and irrelevant data elements, yet continue to store it on their network.

After internal audit evaluates the results from their fieldwork, which include the data flow diagrams, walkthroughs, policies, procedures, notices and forms, and internal control system, the auditors should consider the impact and likelihood of unauthorized access, unwanted modifications, and loss of personal and other sensitive data. After classifying the severity of the risk, the auditors will be able to provide meaningful recommendations to address data protection risks.

One expectation of GDPR is the creation of a Data Protection Impact Assessment (DPIA), which helps identify and address risks at an early stage by analyzing how the proposed methods will mitigate identified risks. There is a legal obligation to perform a DPIA, especially when implementing new technologies that impact personal data. The DPIA should take into account the nature and purposes of the proposed methods and if there is a high risk that the rights and freedom of people will be compromised

One recommendation to present in the internal audit report is to conduct a DPIA when projects (e.g., new IT system, data sharing initiative, legislation, etc.) that impact personal or other sensitive data commence. After the project lead or IT personnel complete the DPIA, the executive project sponsor should evaluate the residual risks to assess whether to move forward with the project and determine if the assessment was sufficient and complete. The project sponsor will also determine if existing internal controls are operating effectively so that residual risks are at an acceptable level. If the level of risk is unacceptable, additional controls may be required.

Data protection and governance are not new concepts, but the enactment of GDPR raises awareness of the importance of safeguarding personal information. Internal audit should spearhead the initiative because shining a light on protecting the privacy of personal data not only builds trust, but also reduces the level of reputational and regulatory risk.



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**Your Higher Education Auditing Connection**

# How to Stay Ahead in an Ever-Changing Regulatory Environment

By Marion Candrea and Erin Egan

## ABOUT THE AUTHORS



*Marion Candrea is a manager of Audit and Advisory Services at Rutgers, The State University of New Jersey. She serves as a co-director of ACUA's Governmental Affairs Committee. As a CIA and CFE, Marion has over 13 years of internal audit, investigative and consulting experience, mainly focused in higher education.*



*Erin Egan is a senior auditor for the Audit and Advisory Services department at Rutgers, The State University of New Jersey. She serves as a co-director of ACUA's Governmental Affairs Committee. As a CPA, Erin has over 15 years of experience providing auditing, consulting and investigative services, both in and outside of higher education.*

Colleges and universities are parallel, in a sense, to small cities. Beyond academics, these environments contain police departments, libraries, as well as retail and public spaces. Some schools have hospitals, pharmacies, and clinics; they even run hotels, house students, and conduct research. To say college and university campuses “do it all” is an understatement. Underlying so many of these endeavors are federal, state, and local laws and regulations that can have a tremendous impact on meeting a school's objectives if not followed.

The task of monitoring changes and trends in federal regulations that affect higher education is a massive one. So, how can schools stay on top of all of this legislation? The Association of College and University Auditors (ACUA) has a Governmental Affairs Committee (GAC) dedicated to providing members with up-to-date regulatory changes that impact the higher education environment. GAC uses several resources for staying abreast of evolving laws and regulations governing colleges and universities, as presented below.

## 1. HIGHER EDUCATION COMPLIANCE ALLIANCE

**Summary:** The National Association of College and University Attorneys and 30 other higher education associations (including ACUA) created the Higher Education Compliance Alliance (HECA) to provide the higher education community with a centralized repository of information and resources for compliance with federal laws and regulations. On its website, HECA publishes and maintains a compliance matrix.

**Pros:** HECA is a resource tailored specifically to the higher education industry and its compliance matrix is very comprehensive and easy to use. It lists key federal laws and regulations affecting higher education and includes fields such as: topic, statute, regulations, statutory summary, reporting requirements, deadlines, and additional resources. Filter and sort capabilities for topics and deadlines are built-in features and there is an option to export the entire matrix. In addition, the website includes a section, Resources by Topic, for even more compliance information.

**Cons:** Although very comprehensive, the compliance matrix may also be overwhelming in its breadth of coverage. Initially viewing the compliance matrix with one specific topic in mind and diving in from there is a good first step to engage in the information.

Given the nature of regulation changes and required maintenance of the compliance matrix and website, updates may not be in real time and email updates are infrequent.

**How you can use it:** Subscribe to HECA's email updates on its home page and download the compliance matrix (in Excel) for additional review and consumption. Periodically review the compliance matrix for changes, and research pending changes, to regulations.

**Source:** [www.higheredcompliance.org](http://www.higheredcompliance.org)

The Association of College and University Auditors (ACUA) has a Governmental Affairs Committee (GAC) dedicated to providing members with up-to-date regulatory changes that impact the higher education environment.

## 2. FEDERAL REGISTER

**Summary:** The Federal Register, compiled by the Office of the Federal Register, is the official journal of the United States government and its agencies. The Federal Register contains federal agency rules, regulations, proposed rules, public notices, documents, executive orders, proclamations, and other presidential documents. Documents published in the Federal Register as rules and proposed rules ultimately become codified on an annual basis into the Code of Federal Regulations (CFR). Interested parties can subscribe to daily email publications for updates.

**Pros:** The information contained in the Federal Register is directly from the federal government. It provides subscribers with daily notifications regarding legislation that may be coming down the pike. In addition, the website allows for searching, browsing different agencies, and even creating an account to monitor areas of specific interest.

**Cons:** This is truly information overload. Whether subscribing to daily updates, or just visiting the website as needed, the information contained is vast and pertains to every proposed rule, final rule, public notice, or presidential action for every federal agency in the country. As a result, the information included in the journal may be difficult to read and digest in a meaningful way.

**How you can use it:** Subscribe to the Federal Register daily email updates and scan them regularly for key words or phrases, as well as items specifically categorized as proposed rules. It is a great resource to keep a finger on the pulse of federal activity. In addition, for specific rulings, the official ruling publication is easy to search and find. For interpretations, or effects on higher education, other sources are more applicable.

**Source:** <https://www.federalregister.gov>

## 3. SOCIETY OF CORPORATE COMPLIANCE AND ETHICS

**Summary:** According to its mission, the Society of Corporate Compliance and Ethics (SCCE), as stated on their website, “exists to champion ethical practice and compliance standards and to provide the necessary resources for ethics and compliance professionals and others who share these principles.” It serves regulatory professionals across many industries, academia included.

**Pros:** The SCCE organizes many training and networking events, such as international learning academies, international, domestic, web-based, and topic-specific conferences (including one on higher education). Former agenda items for the higher education conference include: Privacy Boot Camp, Title IX, FERPA, OSHA, Clery Act, Minors on Campus, Measuring Compliance Effectiveness, Export Controls, Building a Culture of Compliance, Immigration, Greek Life, HIPAA, Free Speech, and Compliance Investigation. It is common at these conferences to see fellow ACUA peers as presenters.

Other topic-specific conferences held by the SCCE include:

- Internal Investigations Compliance Conference
- Data Governance Conference
- Board Audit Committee Compliance Conference
- Annual Compliance and Ethics Institute

**Cons:** The annual Higher Education Compliance Conference is a national conference; therefore, the location may not be convenient for those that would like to attend.

**How you can use it:** The SCCE website’s searchable library of resources (e.g., reports, articles, etc.) is available to non-members. When the Higher Education Compliance Conference is local, talk with your Chief Audit Executive about sending staff members, as a way to gain additional training.

**Source:** <https://www.corporatecompliance.org/>

SCCE’s sister association (and predecessor) is the Health Care Compliance Association (HCCA) <https://www.hcca-info.org/>.

## 4. COLLEAGUES AND SUBJECT MATTER EXPERTS (SME)

**Summary:** Individuals within specific units responsible for handling compliance over regulations (e.g., research, information technology, human resources, taxes, etc.) are much more knowledgeable in their areas of expertise. Generally, these people are connected to specific industry groups, subscribers to LISTSERVs involved with peer groups across the country, and network with others that have the same exact responsibilities as them.

**Pros:** This is a fantastic way to network! Most people, especially in higher education, are more than happy to share available information. Not only is it their profession, but perhaps their passion, and to be viewed as a Subject Matter Expert lets them know that there is interest in their area and flatters them!

**Cons:** Someone well-versed in their field may not be a SME in the particular nuances of a ruling, so it may be risky to rely on one individual's interpretation of a law or regulation. Prior to drawing conclusions, it is best to solicit input from multiple experts and compare that information with facts from other sources.

**How you can use it:** Develop relationships throughout your university in all major departments. Within these units, work with the people who have responsibilities for monitoring specific regulations associated with their particular areas of expertise. For example, there is a unit at Rutgers University called the Office of Research and Regulatory Affairs. Two people within this unit are responsible for monitoring pending or recent changes to regulations that would affect research in higher education. These individuals maintain documentation related to these changes and disseminate the information to key stakeholders at the University—audit and compliance personnel included.

**Source:** Endless!

Ultimately, there is no single resource that should be solely relied upon to keep up-to-date on regulatory matters and auditors can be neither responsible for, nor experts in, all areas affected by federal, state, and local laws. It takes a combination of resources—the ones listed here and others—to stay current on proposed and recent legislative changes. Now more than ever, audit professionals are sought after as trusted advisors and partners. To be effective and remain relevant, we as auditors must make it a priority to expand our networks, connect with our colleagues, and remain cognizant of pending legislation that may affect our institutions. Similarly, it is imperative to engage in dialog with our institutions about prioritizing compliance with regulatory changes, all while continuing to achieve school-wide objectives.

Now more than ever, audit professionals are sought after as trusted advisors and partners. To be effective and remain relevant, we as auditors must make it a priority to expand our networks, connect with our colleagues, and remain cognizant of pending legislation that may affect our institutions.



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# The Auditor's Mindset: Self-Talk and Auditing Performance<sup>1</sup>

By Dr. Christopher P. Neck

*The mind is its own place, and in itself can make a Heaven of Hell, a Hell of Heaven.*

—John Milton

In the 1950s, the concept of more effective living was a topic widely written about. This viewpoint, called positive thinking, was introduced by the Reverend Norman Vincent Peale, who published several books on the subject, most notably *The Power of Positive Thinking*.<sup>2</sup> In support of his ideas, Peale subsequently reported numerous cases where people overcame challenges and obstacles with the aid of positive thinking.<sup>3</sup> Peale's work, however, was never subjected to what authorities in the fields of psychology and human behavior would describe as scientific research. Until recently, most academics in these areas would likely have considered Peale's work with some amusement. Nevertheless, as a result of the work, Peale gained widespread public notoriety and attention, in which few authors ever receive. More recently, evidence supporting the many benefits of positive thinking is accumulating.<sup>4</sup>

At this moment, if you are not doing well on the job, or in your personal life, then it might be related to what you are saying to yourself.

The idea of positive thinking is useful to improve our psychological worlds. Through research, several different elements offer the potential to help explain how thinking can have an impact on one's behavior and auditing performance. The focus of this article is on the element of self-dialogue or self-talk.

## SELF-TALK

Puff, puff, chug, chug, went the Little Blue Engine. "I think I can—I think I can—I think I can—I think I can. . . ."

Up, up, up. Faster and faster the little engine climbed, until at last they reached the top of the mountain.

And the Little Blue Engine smiled and seemed to say as she puffed steadily down the mountain. "I thought I could. I thought I could. I thought I could. . . ."<sup>5</sup>

As children, many people heard the words spoken by the Little Blue Engine: "I think I can, I think I can, I think I can." These same words can benefit internal auditors. The well-known phrase uttered by the Little Blue Engine is an example of a mental strategy known as self-talk.<sup>6</sup> The way the Little Blue Engine talks to herself clearly affects her performance (getting over the mountain). In the same way, the mental technique of self-talk (what you say to yourself) can help you perform better on auditing tasks you are responsible for completing. At this moment, if you are not doing well on the job, or in your personal life, then it might be related to what you are saying to yourself.

For example, consider whether you ever told yourself any of the following:

- It is going to be another one of those days!
- I will never be as good as the others.
- I do not have the talent.
- If only I were a little smarter, then I could be the best auditor in the department.



### ABOUT THE AUTHOR

**Dr. Christopher P. Neck** is currently an associate professor of management at Arizona State University, where he held the title "University Master Teacher." He received his Ph.D. in management from Arizona State University and his M.B.A. from Louisiana State University. Neck is author and/or co-author of a plethora of books including "Self-Leadership: The Definitive Guide to Personal Excellence" (2017, Sage Publishers). Dr. Neck's research specialties include employee executive fitness, self-leadership, leadership, group decision-making processes, and self-managing teams. He has over 100 publications in the form of books, chapters, and articles in various journals.

- Auditing is boring.
- No one likes auditors.
- The other auditors on my team do not like me.
- If only I had more time, money, or were taller or younger.
- I cannot seem to get organized.
- Nothing ever seems to go right for me.

If you are like most people, you told yourself similar negative things in the past. These statements are “sappers”—types of negative self-talk that sap your energy, your self-confidence, and your happiness. Sappers are destructive self-talk, as they prevent you from achieving goals and feeling good about yourself. They are self-fulfilling prophecies because what you tell yourself every day usually ends up coming true. If you tell yourself that you will not have a good day, enjoy your job, or lose weight, then you will not; it is that simple.

The story of the Little Blue Engine’s sister reveals the impact of sapper self-talk on performance:

Puff, puff, chug, chug, went the Little Blue Engine’s twin sister. “I can’t do this—I can’t do this—The mountain is too big—I’m tired—I’m hungry—I’m irritable. This is impossible—I can’t do this.”

Up, up, up. Slower, slower the little engine climbed until it just conked out.

The Little Blue Engine’s twin sister just frowned, and all depressed ... she fell down the mountain. “I knew I couldn’t do it—I knew I couldn’t do it—I knew I couldn’t do it.”<sup>7</sup>

These stories represent the utilization of two different styles of self-talk—with two different outcomes. The Little Engine That Could uses positive self-talk to make it over the mountain, and the children receive their toys. Her twin sister does not make it over the mountain because her negative self-talk saps her energy and attitude.

These two stories reveal the power that our self-talk has on our success and happiness. As leading psychologist Pamela E. Butler writes:

We all talk to ourselves. What we say determines the direction and quality of our lives. Our self-talk can make the difference between happiness and despair, between self-confidence and self-doubt. Altering your self-talk may be the most important undertaking you will ever begin.<sup>8</sup>

The life of Olympic decathlon gold medal winner Dan O’Brien is a real-world example of Butler’s words. In 1992, O’Brien failed to qualify for the U.S. Olympic team, despite being a favorite to win the gold medal. In the 1996 Olympic Games, he returned to win the gold medal. What was the difference for O’Brien between the 1992 Olympic trials and the 1996 Olympic Games? Why did he fail in 1992 and then crush the field in the decathlon events in 1996? Quite simply, O’Brien altered his self-talk. As O’Brien explained:

Now I know what to do when I feel panic, when I’m nervous and get sick to my stomach ... Instead of telling myself I’m tired and worn out, I say things like, “My body is preparing for battle. This is how I’m supposed to feel.”<sup>9</sup>

For O’Brien, changing his self-talk pushed him to Olympic glory. In the same way, changing your self-talk can enhance your life at work, school, home—everywhere. As Steve Jobs once said, “Your time is limited, so don’t waste it living someone else’s life. Don’t let the noise of others’ opinions drown out your own inner voice.”<sup>10</sup>

Now you might be asking: How do I change my self-talk so that I can get over my own personal mountain to achieve my goals and dreams? Consider the following auditing-related example. A self-statement such as “Hey, you messed up during the interview with the auditees because you did not reduce their fear of you as an auditor,” could be replaced with more positively. “I’m going to succeed; the next time I interact with these auditees, I will attempt to reduce their fear of me as an auditor by educating them on the purpose of the audit function. Once they realize that my purpose is to help, not take away

their jobs, then my interview should proceed more effectively.” Constant utilization of constructive self-talk should become internalized so that the internal auditor learns to use it in their mind to improve performance.

The following exercise will help change your sapper self-talk to self-talk geared toward achieving maximum auditing performance. After answering the questions, take a close look at your responses. Do your self-talk examples contain a lot of destructive sappers, or is your self-talk supportive and motivating? If the former is true, that should be a signal that what you are telling yourself is causing many of the negative events and emotions you are experiencing. In other words, you are the person responsible for sapping yourself. The good news is that you now know you are talking to yourself in a negative way, so you can change your self-talk.

### DISCOVERING YOUR NEGATIVE SELF-TALK EXERCISE

To help discover if you engage in negative self-talk during the course of a day, respond to the following questions, each of which will require a significant amount of thought. Fully relive these situations so that your answers are as accurate as possible.

1. List a project or activity that you began or considered beginning. What did you tell yourself as you started or failed to start it?
2. Think of a time when you were feeling lonely. What were you telling yourself at this time?
3. Think of a day when you were feeling stressed and overwhelmed at work. What were you telling yourself during this chaotic time?
4. Think of a recent criticism you received from a coworker, boss, or teacher. What were you telling yourself at this time and after the criticism?
5. Think of a recent compliment that you received from a coworker, boss, or client. What were you saying to yourself at this time and after the compliment?
6. Think of a day when you were feeling negative about yourself. What were you saying to yourself at this time?
7. Think of a day when you were experiencing symptoms of illness, such as a headache or achy bones. What were you telling yourself during the time when you were experiencing these symptoms?

After you answer the questions above, write down some of the instances of negative self-talk you listed above, and opposite each write a positive self-talk alternative. Some examples of this approach are provided below:

Negative self-talk	Positive self-talk
I hate working within a team.	Although this is a new experience for me, I know that if I make a good effort toward cooperating, we will make a much better product than if we were working by ourselves, and it will be fun getting to know each other.
I will never lose this extra weight.	I will lose this weight. It will take a lot of determination and willpower. I will achieve my goal of losing one pound per week.
I will never be able to earn a good grade on one of these exams.	Someone once said, “If you always do what you have always done, you will always get what you have always got.” I need to find out what I am doing wrong and correct my study mistakes and how I take tests. With effort and persistence, I will get an A on the next exam.

<p>I am nervous about this audit interview with this new client. I will probably make him nervous and he will not provide the important information that I need.</p>	<p>I am prepared for this interview. I have done my homework. I have done plenty of interviews across a variety of settings. I got this one!</p>
<p>S/he will never go out with me. S/he is out of my league. Why should I even bother asking her/him on a date?</p>	<p>Seize the day! If I do not ask her/him out, how will I ever know if s/he would go out with me? Once s/he gets to know me, s/he will love me!</p>

After you completed the exercise, examine what you wrote in the negative self-talk and positive self-talk columns. Do you see a pattern? Do you see that your self-talk is demotivating and negative, and that it saps energy, happiness, and self-confidence? Conversely, do you notice that your positive self-talk is motivating and supportive? Give yourself an advantage in all aspects of your life by making your self-talk positive in the future. Now that you are aware that your self-talk might be negative and practiced changing it to be positive, you are well on your way.

Finally, you should create situations so that positive self-talk becomes a habit. Try to be aware of what you are telling yourself over the next several weeks. From the moment you get up in the morning, throughout your workday, and until the moment you go to sleep, remind yourself to engage in positive self-talk. Repeat the exercise above daily until you start to notice that you have difficulty identifying any negative self-talk and chased all the sappers away. The benefit? Improved performance not only in your auditing world but also in your overall life.

## NOTES

<sup>1</sup>This article is adapted from the author's book: *Self-Leadership: The Definitive Guide to Personal Excellence* (Sage, 2017) coauthored with Charles Manz and Jeff Houghton.

<sup>2</sup>Norman Vincent Peale, *The Power of Positive Thinking* (New York: Spire Books, 1956).

<sup>3</sup>Norman Vincent Peale, *The Amazing Results of Positive Thinking* (New York: Fawcett Crest Books, 1959).

<sup>4</sup>See, for example, Güler Boyraz and Owen Richard Lightsey Jr., "Can Positive Thinking Help? Positive Automatic Thoughts as Moderators of the Stress–Meaning Relationship," *American Journal of Orthopsychiatry* 82, no. 2 (April 2012): 267–77; Martin E. P. Seligman, *Learned Optimism: How to Change Your Mind and Your Life* (New York: Free Press, 1998); Abir K. Bekhet and Jaclene A. Zauszniewski, "Measuring Use of Positive Thinking Skills: Psychometric Testing of a New Scale," *Western Journal of Nursing Research* 35, no. 8 (September 2013): 1074–93.

<sup>5</sup>Watty Piper, *The Little Engine That Could* (New York: Platt & Munk, 1930).

<sup>6</sup>See, for example, Steve Andreas, *More Transforming Negative Self-Talk: Practical, Effective Exercises* (New York: W. W. Norton, 2014); Thomas M. Brinthaup and Christian T. Dove, "Differences in Self-Talk Frequency as a Function of Age, Only- Child, and Imaginary Childhood Companion Status," *Journal of Research in Personality* 46, no. 3 (June 2012): 326–33; Małgorzata M. Puchalska-Wasył, "Self-Talk: Conversation with Oneself? On the Types of Internal Interlocutors," *Journal of Psychology: Interdisciplinary and Applied* 149, no. 5 (July 2015): 443–60.

<sup>7</sup>Christopher P. Neck, Heidi M. Neck, and Charles C. Manz, "Thought Self-Leadership: Mind Management for Entrepreneurs," *Journal of Developmental Entrepreneurship* 2, no. 1 (1997): 25–36.

<sup>8</sup>Pamela E. Butler, *Talking to Yourself: Learning the Language of Self-Support* (San Francisco: Harper & Row, 1981).

<sup>9</sup>Quoted in Carolyn White, "Sharpening Mental Skills," *USA Today*, August 8, 1996, C3.

<sup>10</sup>Quoted in Steve Tobak, "Steve Jobs's Inspirational Words," CBS News, October 6, 2011, <http://www.cbsnews.com/news/steve-jobss-inspirational-words>.

# Getting the Real Message

By Joe Koenig

As children, we learn how to tell partial truths, “white lies,” in misguided attempts to avoid punishment. A white lie is defined by Dictionary.com as a “minor, polite, or harmless lie; fib.” We rationalize that it is not a real lie when there is some truth to it, and we excuse ourselves. We may tell partial truths to further our agendas. We may do it to keep pain from someone we love. Or we may do it to avoid receiving pain. There are many reasons and excuses. So, when is a lie, a lie?

A lie is a lie when we say, “I did not do it,” when we did “it,” and everyone knows what “it” is. If the statement has some degree of truth in it, we have convinced ourselves that partial truths are not lies. So, how do we recognize when there is more to the truth than what we are told?

## RECOGNIZING THE TRUTH

For fact-finding and decision-making, you need to gather all relevant facts to help get the truth. These facts are essential in our efforts to understand what happened or is about to happen. People may tell partial truths, eliminating relevant facts, to deceive. Deceptive people use obfuscation, vague language, or too much information that lacks precision and simplicity. These are tracks you need to sense. Your approach and questions should eliminate or minimize the possibility of partial truths.

One approach is to make sure you and the subject have a mutual understanding of what you are asking. For example, you could ask the question, “What did you mean when you said you then talked to your supervisor?” to force a mutual understanding of what your subject means by “talked” and “supervisor.” Also, “then” means something happened just before—find out what happened just before, if you do not already know it.

There is a very complex relationship between facts and the truth. Truth is relative; facts are not. The truth reflects bias; facts don't. Facts are past tense; truth is present tense. Facts are time-tested; truths can change over time. Facts can be true; not all truths are facts. What each of us perceives as truth may not be what others see as truth. Personal bias and perspective may bend the truth.

Sometimes the strategy should be to simply allow the truth to surface. However, it is important to be aware that anything you do or say, or even the environment in which you are conducting the interview, could affect the subject's responses.

## MINIMIZE CONTAMINATION

In all cases, minimizing contamination will help you to get the truth. In this context, contamination is defined as anything that affects the subject's responses. Unintentional contamination can occur as you walk into the interview room, as you begin the questioning process, and in the type of interview room itself (e.g., noises inside and outside the room).

Factors to consider when attempting to minimize contamination are the way you present yourself, your choice of interview rooms, your questioning strategy or question structure, how and when you ask your questions, as well as your question presentation. Consider how each of these variables may affect the subject's responses and include these considerations in our communication strategy.

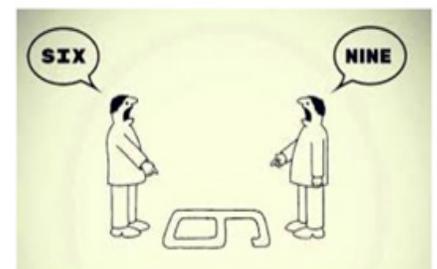


### ABOUT THE AUTHOR

**Joe Koenig** is the owner of KMI Investigations LLC in Grandville, MI and the author of the award-winning book “Getting the Truth,” Principia Media 2014.  
[www.kmiinvestigatons.com](http://www.kmiinvestigatons.com)

A person can be truthful and not factual.

#AuthorJoeKoenig



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One preferred technique to use is handwritten statements. Handwrite the question(s) and request the subject to handwrite his/her response(s). Provide plenty of plain, unlined paper to encourage thorough and unstructured responses. This powerful handwriting technique is an excellent way to help you see stress, through any spelling errors or mistakes, as well as other variables that will assist you in determining the truthfulness of the respondent. It also provides sound evidence, a personally handwritten statement, that cannot be improved upon because it records the interview in the subject's own handwriting and the subject's own words and thoughts.

## PROPER QUESTION STRUCTURE

A poorly-structured question can also contaminate your efforts, closing the door on getting the truth. For example, the following may dramatically diminish your ability to get the truth:

“What can you tell me about ...”

“What do you know ...”

“Would you say ...”

“To the best of your knowledge ...”

Questions such as these, with introductions, will contaminate the response by allowing the deceiver to wiggle out of telling the truth. The deceiver will take advantage of poorly-worded questions and provide misleading answers. The compliance officer who asks, “Did you follow procedures?” or the auditor who asks, “What are the risks in your operation?” is just asking for a misleading answer. The words “procedures” and “risks” first need to be defined and mutually understood before using them in questions. The deceiver will seize the opportunity to respond to poorly-defined questions with partial truths. If cornered on an answer, they can always use the excuse, “I took the question to mean ...” Even truthful people may unintentionally provide misleading answers. The old adage, “garbage in, garbage out,” applies. So, what is a well-constructed question?

## SIMPLIFY QUESTIONS

Well-constructed questions (i.e., commands) contain mutually understood words constructed simply and precisely. Consider these examples:

“Were you ever at 765 Moross?”

**Better:** Show picture of 765 Moross and ask, “Were you ever inside that building?” (“At” is not precise; “inside” is better. Also, the subject may not know the address.)

“Did you kill your wife?”

**Better:** “What happened to your wife?”

“She was killed.”

“What do you mean?”

“Someone shot her.”

“Did you shoot her?” (“Kill” needs to be defined.)

“What do you think happened?”

**Better:** “What happened?”

## DETECTING DECEPTION

Telling lies is stressful and a body under stress seeks peace. Use that force to your advantage. The focus, then, needs to be on structuring questions to allow truthful people to tell the complete truth, and make it very difficult for deceptive people to tell partial truths.

Calibrate the subject's communication pattern during the introductory phase of the interview. Ask non-threatening questions such as, "How long have you been with the company?" or "Where do you live?" Take note of how the subject communicates. Sense their eye, eyebrow, lip, and body movements; their breathing, word, and blinking rates; the hand movements they use to explain; their vocabulary and eye contact. All of these observations constitute the subject's unique communication pattern. This pattern provides you with his or her communication standard and allows you to compare the pattern while responding to critical or threatening questions. If the pattern changes, you need to find out why. The cause(s) could be deception, contamination, or a poorly-worded question.

It is very difficult to detect skillfully-worded deceptive statements. Deceptive people are wordsmiths, and we, as interviewers, need to use that to our advantage.

It is very difficult to detect skillfully-worded deceptive statements. Deceptive people are wordsmiths, and we, as interviewers, need to use that to our advantage. Force subjects to give you precise responses by using mutually understood words that cannot be misinterpreted. Precision is the enemy of deceptive people. Keep in mind that truthful people will not intentionally provide partial truths. Typically, truthful responses are simple, precise, and direct. Truthful people want us to know the complete truth. Deceptive people do not. Use that to detect deception.

The response, "I did not do it," when it stands alone without explanation, contains the components of a truthful response. But you can rely on it only when there is no doubt about what "it" is, and "it" is consistent with the evidence and circumstances. Also, the context matters. Was it blurted out? Was it in response to a question? Is it consistent with the subject's calibrated communication pattern? The responses "I could not do it," "I would not do it," "I am telling you I did not do it," and "I can tell you there is no way I did it" all suggest deception.

## CONCLUSION

There is much to learn about developing the skills necessary to conduct good fact-finding interviews. Minimize contamination, knowing that everything you do (and do not do) could contaminate. Prevent deception by asking properly-constructed questions, aware that deceptive people use the words in your questions to provide deceptive responses. Remember that deceptive people rationalize that a partial truth is not a lie. Finally, know what kinds of responses to expect from truthful people so that you know when you are being told the truth. Know truth. Know deception.

# Cybersecurity Management in Higher Education

Every organization faces cybersecurity risks. Organizations typically plan their responses according to their legal and regulatory environment.



But what happens when an organization operates in **multiple environments?**

**Higher education institutions face this challenge.**



From the **variety of data...**

*Housing, financial aid, research and donation data*

...and the types of people who **collect and store the data...**

*Decentralized operations, including people with different skills and needs*



...to the different **standards, regulations** and **legal** requirements...

...and the **availability of funds** influenced by lawmakers, trustees and donors



These realities must be addressed as part of an overall cybersecurity management program.

Download our ebook at [go.bakertilly.com/LP=1367](https://go.bakertilly.com/LP=1367) to learn how to build a sustainable cybersecurity program in higher education.



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Accountants and Advisors

# Seven Secrets to Success with Students

By Toni Stephens, CPA, CIA, CRMA



## ABOUT THE AUTHOR

**Toni Stephens, CPA, CIA, CRMA**, is the UT Dallas CAE. She received her accounting degree from Texas A&M University and has over 30 years of higher education audit experience. Toni's professional activities include serving as the ACUA president, board member, faculty member, and on many PEC activities, including Chair. She also serves as a board member and Audit Committee member for the Dallas Chapter of the IIA and has held several leadership positions within the Chapter. She served as president and board member of the Texas Association of College and University Auditors. Honors include receiving service awards from both ACUA and the Dallas IIA. Toni is an advisory board member for the UT Dallas Center for Internal Auditing Excellence. For the past 14 years, she conducted presentations on risk assessment and audit planning for internal audit students and mentored them on audits, providing them with actual audit experience.

A university's mission includes educating students and one way to promote the growth of students is through an internship program. In 1992, the University of Texas at Dallas (UT Dallas) hired their first student intern. At the time, the university did not have a good internship structure or process in place, so the internship was not a success. After the first intern left, the program did not continue.

Eleven years later, an interest again rose for the internship program. The university's internal audit department began to work with a professor at the institution, who was in the process of establishing an internal audit course at UT Dallas and wanted his students to gain some practical audit experience. Two students, who were the leaders of the first internal audit class at UT Dallas, participated on a Key Shop operations audit that the university initiated based on a hotline call received. The students described their experience as wonderful and encouraged their professor to continue this practical experience for future classes.

Since that first class, the Internal Audit department provided opportunities to over 300 student interns on over 100 audits. The program at UT Dallas is recognized by the IIA as one of the top graduate programs in the world for internal auditing excellence. The program's success is due, in part, to the practical audit experience the students receive from various organizations in the Dallas-Fort Worth area. As part of the internal audit course, about six students intern in the department during a semester and work on audits as part of their course grade. During the summer, given the availability of resources, one or two students hold a paid internship position. Through the department's experience, students gained the most value when on teams of two, with a senior-level auditor as the lead. Examples of audit areas that work well with this program are departmental-focused audits, information technology basic audits, and purchasing card audits. UT Dallas also had students help on some investigations.

There are several successful internship programs out there, and UT Dallas networks with fellow ACUA members to leverage materials from various universities to help enhance, and continually improve, their own program. Below details how the university's program is set up, as well as ideas to either help you start working with students or help you enhance your existing program. Although the focus is primarily on the internship program UT Dallas has with the internal audit course, this will also apply to how you work with any student interns.



Higher Education

## SECRET #1: COLLABORATE WITH YOUR SCHOOL/COLLEGE

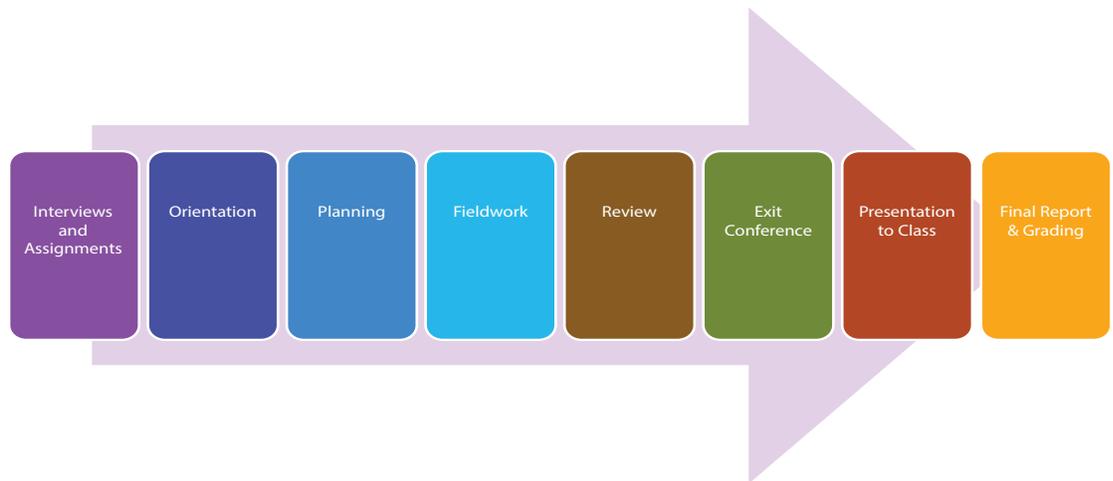
UT Dallas is fortunate to have a Center for Internal Auditing Excellence. The IIA's Internal Auditing Education Partnership Program (<https://na.theiia.org/about-us/about-ia/Pages/Internal-Auditing-Education-Partnership-Program.aspx>) schools teach internal auditing to prepare students for the internal auditing profession. If your school is not involved, check out the list of schools to see if there is one near you. If not, talk to your Career Center, business program, or other program that might be beneficial to your audit plan. For example, if you are doing an audit in Environmental Health and Safety, consider a student studying that area. Planning an audit of cybersecurity? Consider students with related degrees.

Also, consider being a guest lecturer at a class and talk about internal audit. Consider attending student organization meetings and getting involved at that level. Or maybe consider starting your own internal audit class!

## SECRET #2: GET THE RIGHT STUDENTS

Getting the right students is just like getting the right staff. Make sure you interview them just like a staff auditor. Ask questions that will bring out their competencies in communication skills, critical thinking, creativity, collaboration, technology, involvement in the university, availability, and other skills you feel your department needs. One year UT Dallas had an audit of dining services on the audit plan, and the university was fortunate enough to have a student intern that had experience in managing his family restaurant. He brought a lot of insight into dining operations that helped improve the value of the audit.

## SECRET #3: EDUCATE THE STUDENTS



When students begin working in the university's Internal Audit office, whether for a paid or unpaid internship, they attend an orientation. Discussions center around nondisclosure, confidentiality and independence statements, which the student intern signs. The students also take IT Security and FERPA compliance training, as well as any other compliance training that might be relevant to the audits they will be assigned. For example, UT Dallas conducted an audit of gifts and those students took gifts training. The students also sign a statement of expectations, which details what they need to do to receive a particular grade. For the students in the internal audit course, their grade makes up 25 percent of the class final grade. Typically, a 95-100 grade is given to students that the department would like to hire. Over the years, the department only gave out a few 100s and two of those students currently work in UT Dallas' Internal Audit office!

The department also created a student intern manual, which is a condensed, student-specific version of the audit manual, consisting of topics such as the audit process. The manual also includes information about TeamMate, the IT environment, data analytics, and other administrative topics.

## SECRET #4: HOW TO CONDUCT THE AUDIT

Because most of the university's student interns work for a semester, a typical project timeline is 15 weeks, with weekly team meetings held to discuss the status. The university customized TeamMate's standard programs to incorporate the *Standards* and Governmental Auditing Standards and students sign off on working papers to document their review of various standards relating to planning, etc. The goal is to have them participate in the entire audit process, from planning to reporting.

While most internal audit departments take a more traditional approach by having students work like a staff auditor on audits, there are also other opportunities for student interns. One way would be to have them shadow the Chief Audit Executive (CAE), audit managers, seniors, or staff auditors to give them a real sense of what they do as a full-time employee. You can also hire them for specific projects. For example, one summer a very good IT student was used as an intern to help develop and set up the website. Another summer a student helped document data analytics processes. Other larger audit departments do not have their interns work on specific audits, but instead give the students exposure to many different audits. At the end of the semester, the students give class presentations in front of the class and the audit departments that worked with the students are invited to attend.



## SECRET #5: HOW TO BENEFIT THE STUDENTS

Based on discussions with former and current interns, there are several reasons why student internships are a win-win for students:

- They get real-life internal audit experience, sometimes getting to participate in the entire audit process—from planning through final reporting.
- They have the opportunity to develop their professional skills, such as communication, organization, and time management.
- They get to apply what they learned in the classroom.
- They gain a new perspective on organizational operations.
- High-quality performance on the project helps build their resumes.
- They get to audit their alma mater! Did they even *know* there were auditors?
- They are provided with a foundation for success.

## SECRET #6: HOW TO BENEFIT THE INTERNAL AUDIT DEPARTMENT

Audit departments also benefit from working with students:

- Maintain relationships for future recruiting.
- Staff development of supervisory skills.
- Help completing the audit plan.
- Alignment with the university's mission.
- Board/Audit Committee interest and recognition.
- Different backgrounds and perspectives from the interns.
- Little or no cost.
- Enhance the future of the internal audit profession.



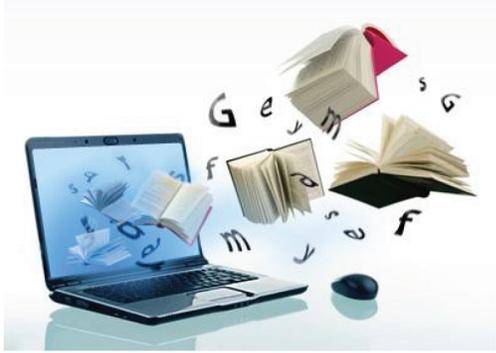
### UT DALLAS Staffing: Student Interns



## SECRET #7: LESSONS LEARNED

The past 15 years working with students, faculty, and other universities who use student interns, taught UT Dallas a lot! Here are some notable things found along the way:

- **Be Prepared:** Keep in mind that you *will* spend time training the students and that they have limited to no audit experience. Their communication skills may be lacking and their workloads are heavy with schoolwork and employment.
- **Train:** Provide upfront training, orientation and guidelines.
- **Educate your staff:** They may be reluctant to give responsibilities to students. Students are the same as new staff members; they can do the job, just let them.
- **Plan:** Create a project plan with milestones.
- **Involve:** Involve students in all phases of the audit.
- **Buy-in:** Get 100% buy-in from Audit Committee and management. Report results in Audit Committee meetings.
- **Match:** Match students to audits and play to their particular strengths.
- **Non-disclosure:** Have students sign non-disclosure agreements for sensitive audit areas. There is always a risk of non-disclosure, whoever your staff is. Educate them on what could happen to their career if they jeopardized that.
- **Freedom/Control:** Give students the freedom to develop programs and execute work, but meet often (preferably weekly), and *keep control* of the audits.
- **Timely:** Complete audits timely and do not get too far behind, especially when it comes to reviewing the students' work. Do not wait until the end to review or else you may end up redoing their work.
- **React:** React to those who are not performing and adjust teams as needs arise. Provide them with coaching.
- **Start Small:** Do not try to do too much from the start and do not try to work with too many students at the beginning.
- **Database:** Maintain a database of student interns. This may come in handy for future recruiting.
- **Network:** Network with former students using LinkedIn.
- And most importantly, **have fun!** Create an environment of excitement. Here are some ideas:
  - Food is always good; take the students to lunch, have a potluck breakfast/lunch, or consider having everyone bring a dish from their country of origin.
  - Hand out fun award certificates at the end of the internship. For instance, "Achievements Made by a Group in Very Cramped Quarters" or "Lost Lunch Award—for Working During Too Many Lunch Hours!"
  - Give a thank-you note as a sign of appreciation. Have the Internal Audit department team sign a thank-you note and include a gift bag. One year, the department had gift bags with lifesavers, a Take 5 bar, a 100 Grand bar, Tylenol, Band-Aids, and Hershey's Hugs. The note said: "Thanks for all the hard work and hours you gave. You are *Lifesavers!* And it was the audit plan you saved! *Tylenol* for the headaches you got, *Band-Aids* for the wounds hard fought. You are worth *100 Grand* for a job well done, now it is time to *Take 5* ... we hope you had fun! *Hugs*, Internal Audit."
  - Use your own creativity and Pinterest for more ideas!



## What is the ACUA Risk Dictionary?

The ACUA Risk Dictionary is a comprehensive database of risks and their associated controls for areas specific to higher education. Higher Education audit departments can use the risk dictionary for identification of an audit universe specific to higher education which can be used for performing their annual risk assessments and preparing their annual audit plan.

The ACUA Risk Dictionary can also be used to prepare project level risk assessments for areas such as:

- NCAA Compliance
- Student Financial Aid
- Export Controls
- Research Compliance and many more!

After having identified the risks for your audit project, the ACUA Risk Dictionary contains the associated controls which can then be used to prepare an audit program to test whether the proper controls exist.

## Is the ACUA Risk Dictionary for YOU?

Business officers, risk officers, compliance officers and other higher education leadership can use the ACUA Risk Dictionary to provide a comprehensive list of areas that could likely need their attention. For someone new to their position or new to higher education, the ACUA Risk Dictionary will be especially beneficial in identifying not only broad areas where inherent risks are common, but also specific risks within those areas and their associated controls.

In the absence of a formal risk management structure, the ACUA Risk Dictionary provides a concrete and comprehensive starting point for identifying, evaluating, and managing risks across the organization.

The ACUA Risk Dictionary is available for *FREE* as a benefit of ACUA membership or by subscription to non-members.

Please contact the ACUA Executive Office at [acua-info@kellencompany.com](mailto:acua-info@kellencompany.com), call 913.222.8663 or visit the ACUA Store on ACUA's website [www.acua.org](http://www.acua.org) for more information.

# #ACUAVOLUNTEERSROCK

National Volunteer Week is a national annual celebration, powered by the Points of Light Foundation, to promote and show appreciation for volunteerism and volunteering. This year, the celebration was held the week of April 16, 2018. ACUA recognized its wonderful volunteers by using social media to show the membership why we volunteer and why ACUA volunteers rock!

Below you will see why ACUA volunteers do what they do. If you are interested in volunteering, contact a board member or a committee chair. A list of committees can be found on the ACUA [website](#). For immediate volunteer needs, see the home page at [acua.org](#) under “ACUA Announcements.”

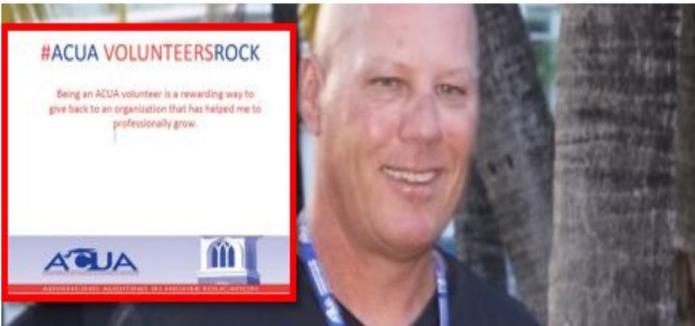
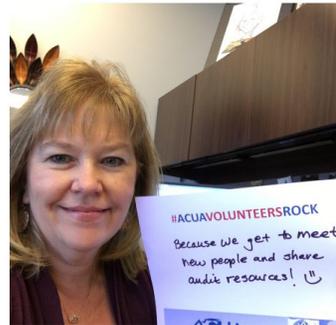
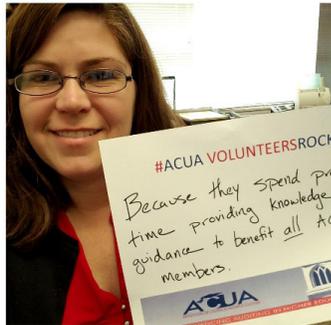
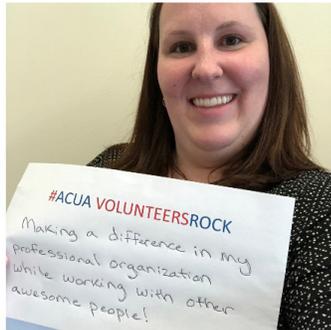
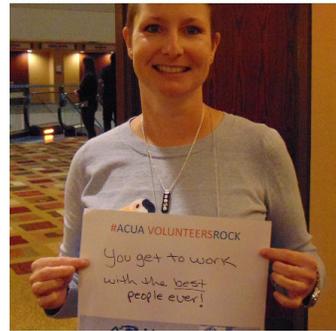
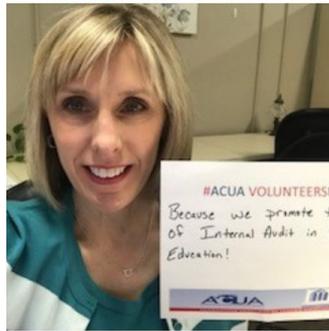
Thank you to all ACUA volunteers for your service!

“Every problem that the country faces is being solved in some community by some group or some individual. The question is how to get connected so that the whole nation can solve problems. A volunteer is a person who can see what others cannot see; who can feel what most do not feel. Often, such gifted persons do not think of themselves as volunteers, but as citizens – citizens in the fullest sense; partners in civilization.”

*President George H.W. Bush*

*Founder, Points of Light*





Members

# Just For Fun

## Summer Word Boggle

Write down as many summer-themed words as you make from this grid. All letters in the word must connect to one another (i.e., must be touching) and the same tile cannot be used twice in one word.

<b>B</b>	<b>E</b>	<b>A</b>	<b>N</b>	<b>A</b>
<b>M</b>	<b>R</b>	<b>C</b>	<b>B</b>	<b>L</b>
<b>M</b>	<b>D</b>	<b>O</b>	<b>H</b>	<b>L</b>
<b>U</b>	<b>N</b>	<b>S</b>	<b>E</b>	<b>U</b>
<b>S</b>	<b>E</b>	<b>A</b>	<b>G</b>	<b>T</b>

### ANSWER:

Albacore	Cod	Orca	Seashore
Anchor	Crab	Sand	Shell
Ashore	Dune	Sea	Shore
Beach	Gull	Seagull	Summer
Beachball	Hull	Seas	Sun
Beaches	Ocean	Seashell	Sunset

For a listing of all words:

<https://boggle.wordsmugger.com/b/BEANAMRCBLMDOHLUNSEUSEAGT>

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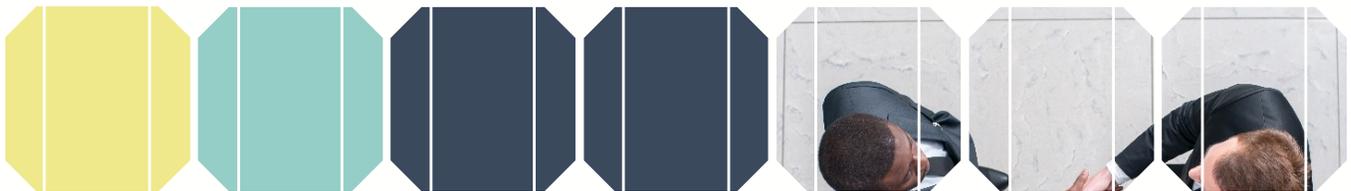
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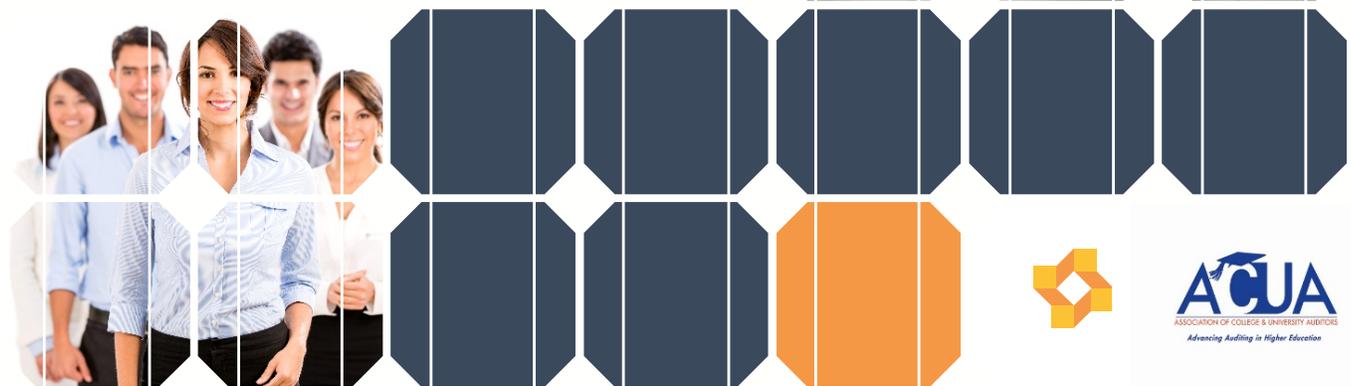
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