AuditCon

by ACUA

New Orleans, Louisiana | September 27 - October 1, 2026

ACUA


Laissez les Bon Temps Rouler
Building Culture in University Audit Teams
September 30, 2026



Agnessa Vartanova

CPA, CIA, CFE, CISA, CRMA
Associate Vice President,
Internal Audit
University of Colorado
Agnessa.Vartanova@cu.edu



Karisa McCulloch

CFE
Director, Internal Audit
University of Colorado
Karisa.McCulloch@cu.edu

AFTER ATTENDING THIS SESSION, THE ATTENDEES WILL BE ABLE TO:

- View culture as a critical driver of audit quality, team effectiveness, and morale.
- Build quick, meaningful morale-boosting habits into daily and weekly routine.
- Improve communication to reduce confusion, rework, and review fatigue.
- Empower staff through transparency, feedback, and involvement in audit processes.
- Apply accountability and teamwork strategies by identifying and discussing practical culture-building practices relevant to their own audit environments.




Picture
this...


NOW PICTURE
THIS...



Laissez les Bon Temps Rouler

Cultural Meaning

The phrase symbolizes connection, shared experience, and collective energy beyond just celebration.

Professional Context

It highlights the importance of support, value, and connection in helping people do their best work.

Healthy Team Culture

Creating safe environments fosters engagement, sound judgment, and effective collaboration.

Leadership and Culture

Leaders can use shared purpose and small moments of connection to drive excellence.

THE SECRET SAUCE



CLARITY

Clear expectations lead to better decisions and outcomes.

HIGH QUALITY STANDARDS

We hold ourselves to excellence in everything we do.

ACCOUNTABILITY

We own our work, our impact, and our commitments.

The Perfect Spice Blend:

What does “good culture” look like?



Levee Breaks:

What does "unhealthy culture" look like?



BUILDING THE ROUX: WHY IS CULTURE IMPORTANT?

CULTURE DRIVES QUALITY

Positive Culture Enhances Quality

Strong cultures foster early concern raising and respectful challenges, improving risk identification and reducing errors.

Negative Culture Risks

Fear and silence discourage dialogue, leading to missed issues and diminished skepticism during audits.

Psychological Safety and Trust

Trust and psychological safety improve decision-making in complex judgment-based audit work.

Culture Drives Efficiency

Clear expectations and respectful communication lead to efficient audits and stronger stakeholder credibility.





The Realities of a Higher Education Institution Audit Environment

Challenging Audit Environment

Auditors face an incredibly complex, diverse, and decentralized operational, governance, and internal control structures, charged political environments, and a challenging compliance landscape.

Stress and Communication Issues

Public scrutiny, complex and inconsistent hierarchical structures, and risk management practices with varying maturity levels add ethical dilemmas, communication challenges, and fatigue.

Complex Stakeholder Navigation

Auditors navigate diverse stakeholders with different priorities and risk appetite, requiring strong organizational and political acumen.

Importance of Strong Culture

Often under-resourced, under-rated, and under-valued, when compared to their industry peers, higher education auditors must rely on a healthy team culture to support resilience, collaboration, and retention.

Value of Consistent Principles

Clear values and consistent principles guide ethical decisions, strengthen trust, and promote long-term institutional success.



How Culture Shows Up in Everyday Audit Moments

Culture in Daily Interactions

Culture is evident in everyday audit moments like email tone, review comments, and meeting dialogues, shaping team dynamics.

Impact of Cultural Values

A culture that values learning frames feedback as a growth opportunity, while a speed-focused culture may discourage open dialogue.

Building Trust and Accountability

Intentional culture fosters clarity, trust, and shared accountability through acknowledging progress and handling mistakes thoughtfully.

Small Changes, Big Impact

Consistent small cultural adjustments can improve morale, collaboration, and audit quality without large programs.

The Value of Consistent Principles

Clear values and consistent principles guide ethical decisions, strengthen trust, and promote long-term institutional success.

Who is Responsible for Culture?



The Five Dysfunctions of a Team

1. Absence of trust
2. Fear of conflict
3. Lack of Commitment
4. Avoidance of accountability
5. Inattention to results

Patrick Lencioni

"The Five Dysfunctions of a Team – A Leadership Fable"


Stirrin'
the Pot
(in a good way)
ZATARAIN'S
CRAWFISH,
SHRIMP &
CRAB BOIL
COMPLETE - NOTHING TO ADD
ALL NATURAL

CLARITY



SEE IT CLEARLY

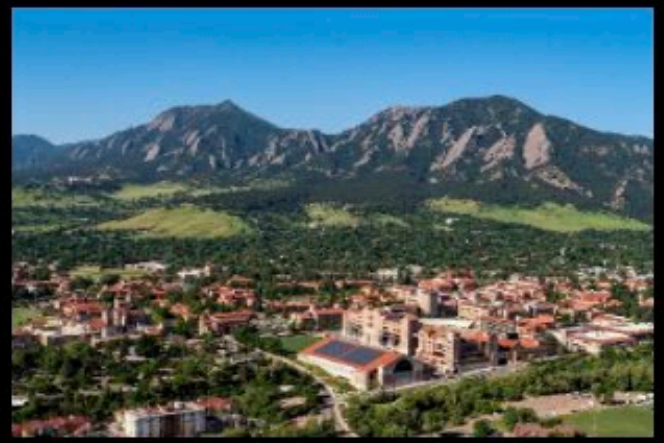
UNDERSTAND IT DEEPLY

MOVE FORWARD CONFIDENTLY


Compelling Purpose Exercise
Solicit → Vote → Refine → Adopt

Our Vision: Insight with Impact





We are trusted partners.

We deliver timely and relevant perspective on risks and opportunities.

We are committed to our core values, intellectual curiosity, and alignment with our stakeholders.






Core Values Exercise
Solicit → Vote → Refine → Adopt

University of Colorado

Boulder | Colorado Springs | Denver | Anschutz

INTERNAL AUDIT

Our Core Values:

IA CARES

Integrity



We are honest, respectful of others, and seek to model the highest standards of ethical behavior in our service to the university.

"If you have integrity, nothing else matters. If you don't have integrity, nothing else matters." – Senator Alan Simpson

Accountability



We are accountable to each other, to the Internal Audit team, to the university community and its stakeholders. We take responsibility for providing accurate, timely, valuable, and actionable insights and recommendations.

"A culture of accountability makes a good organization great, and a great organization unstoppable." – Henry J. Evans

Community



We support each other, assist when needed, give credit where credit is due, and celebrate each other's successes. We work as a team and seek insightful solutions together. We share information, suggestions, and concerns freely, which contributes to our growth and creativity.

"Alone we can do so little; together we can do so much." – Helen Keller

Agility



We identify opportunities for improvement and innovation for our clients and for ourselves. We pursue further training to advance our knowledge, skills, and awareness of emerging issues affecting the university. We take an agile approach to our work; we embrace change and think outside the box.

"We cannot solve our problems with the same thinking we used when we created them." – Albert Einstein

Respect



We respect each other and our clients. We respect each other's work. We are considerate, fair, and seek to understand. We are caring and compassionate. We communicate clearly with our clients and each other and listen deeply with an open mind. We value the time, experience, views, and contributions, and assume the best intent of others.

"Any worthwhile conversation starts with listening." – Simon Sinek

Excellence In Service



We are committed to the success of the university and its stakeholders. We are humble, curious, authentic, encouraging, trustworthy, and visionary. We collaborate with our colleagues to improve the effectiveness and efficiency of the university processes. We seek to understand the needs of our stakeholders and strive to exceed their expectations.

"Every job is a self-portrait of the person who did it. Autograph your work with excellence." – Jessica Guidobono



Improving Communication to Reduce Rework & Fatigue

Upfront Alignment

Initial planning conversations clarify scope, expectations, and timelines to prevent confusion and reduce rework.

Regular Check-Ins

Short, frequent check-ins during fieldwork help identify issues early and enable timely adjustments.

Constructive Feedback

Clear, specific, and respectful feedback encourages questions and improves team efficiency and quality.

Collaborative Communication Culture

A culture valuing communication as collaboration reduces stress and boosts sustained team performance.

Building Collaboration Through Shared Problem-Solving

Collaborative Team Discussions

- Teams discuss risks and observations collectively to strengthen audit outcomes and leverage diverse perspectives.

Peer Learning and Reflection

- Peer discussions and structured debriefs promote testing assumptions and continuous improvement.

Leadership Encouraging Openness

- Leaders model openness by inviting input and acknowledging uncertainty to build trust and engagement.

Cultural Shift to Collaboration

- Embedding collaboration into team culture enhances the quality of analysis and reduces blind spots.



Enhancing Professional Judgment Through Dialogue

Collaborative Dialogue Importance

- Engaging in thoughtful dialogue strengthens professional judgment beyond isolated decision-making.

Open Communication Benefits

- Open dialogue helps auditors articulate reasoning, receive feedback, and refine conclusions.

Leadership Role

- Leaders shape a culture of learning by framing discussions as opportunities for collective insight.

Skill Development

- Regular dialogue fosters critical thinking and shared understanding of quality across auditing teams.



QUALITY

IT'S NOT JUST WHAT WE DO,
IT'S HOW WE DO IT.



FOCUS
We do it right the first time.



STANDARDS
We uphold high standards.



ATTENTION
We pay attention to every detail.

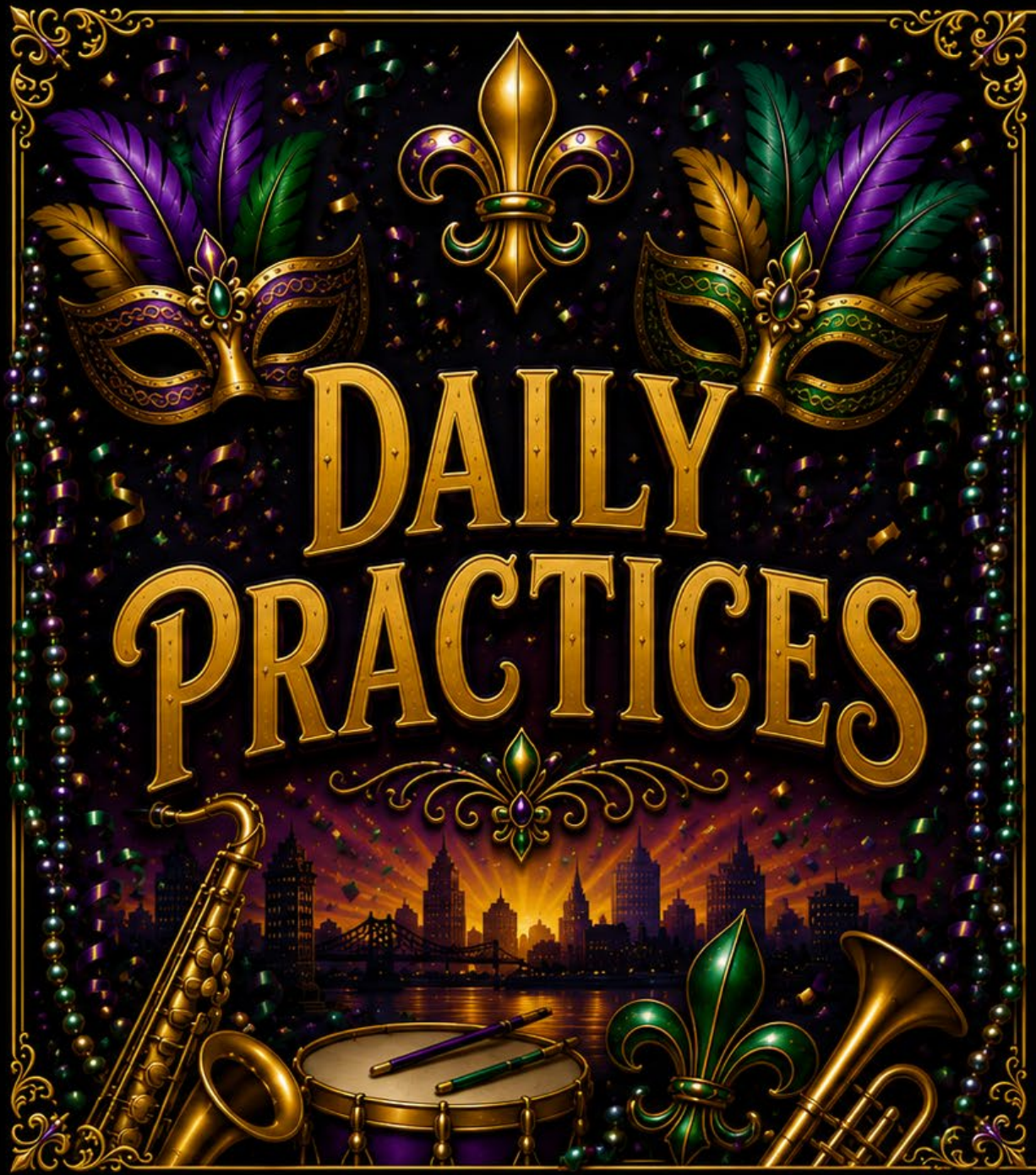


CONTINUOUS IMPROVEMENT
We learn, adapt, and get better every day.



DELIVER EXCELLENCE
We take pride in delivering value that lasts.

QUALITY IS OUR TRADITION. EXCELLENCE IS OUR COMMITMENT.



Reducing Review Fatigue Through Daily Practices

Aligning Review Standards

Establishing clear review standards helps reduce fatigue by focusing feedback on key risks instead of stylistic issues.

Explaining Feedback Rationale

Encouraging reviewers to explain comment rationale improves understanding and effective application of feedback.

Balanced Workload and Rotation

Rotating review duties and balancing workloads supports sustainability and prevents reviewer burnout.

Positive Cultural Shift

Viewing review as collaborative quality improvement rather than fault-finding boosts morale and engagement.

ACCOUNTABILITY



OWN IT
We take responsibility for our actions.

SPEAK UP
We communicate openly and honestly.

FOLLOW THROUGH
We do what we say we will do.

DELIVER RESULTS
We follow through and achieve our commitments.



Building Culture Starts with Who You Hire

Hire for Skill & Team Fit

Both matter. Hire people who can do the work and contribute to the culture.

Candidates

Look for candidates who ask thoughtful questions, communicate clearly, show curiosity and collaboration.

Questions

Include behavioral and scenario-based questions to understand how someone approaches real situations AND can clearly articulate their story. When technical skills are a must – it's the case study you trust!

Involve Your Team in Interviews

Involve your current team in the interview process to provide a well-rounded perspective on candidates.

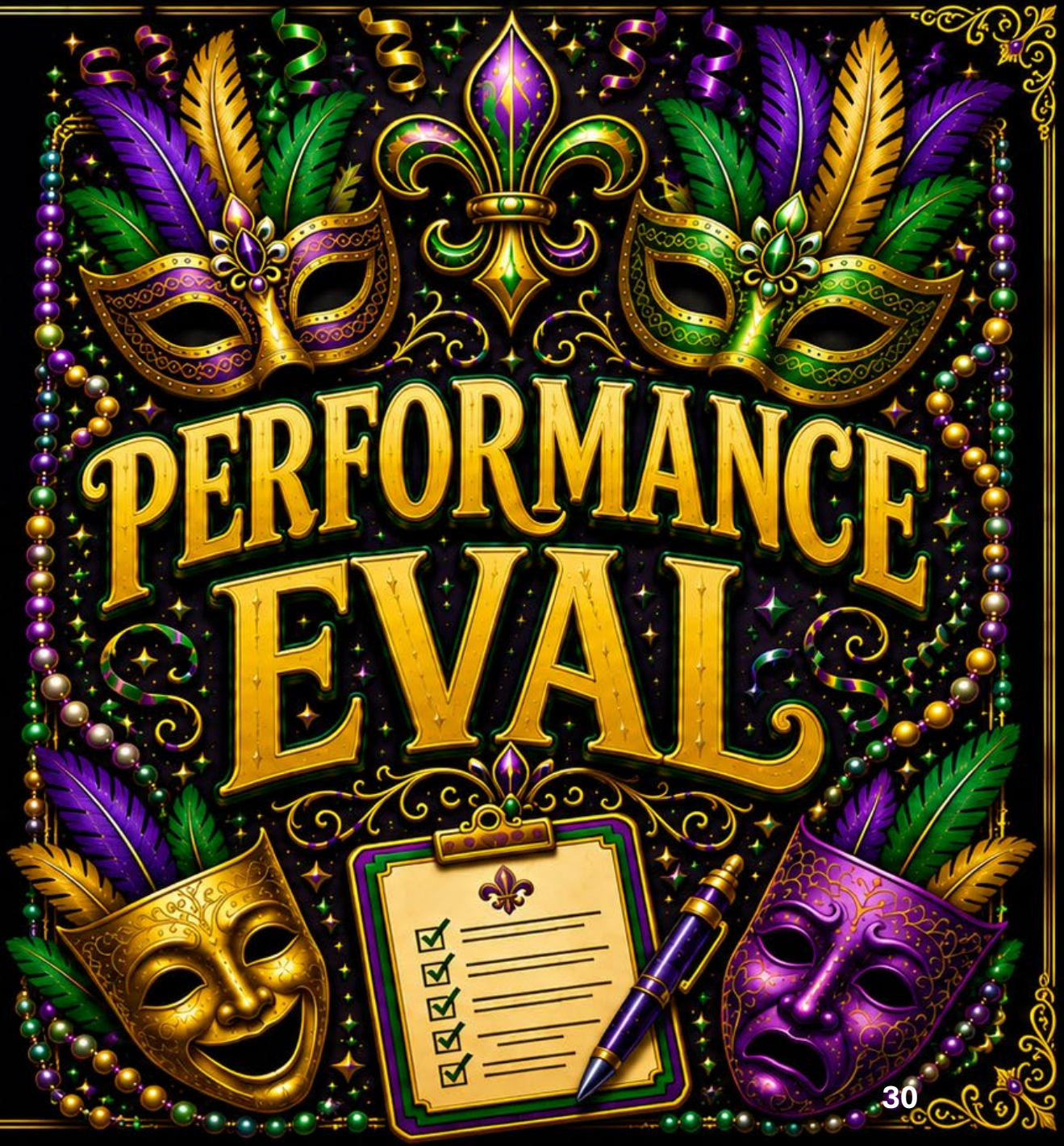
Culture is Protected by Addressing Performance

Addressing Issues Early
Protects the culture you're building

Balanced and Timely
Contemporaneous feedback, delivered objectively across meaningful skillset categories helps guide behavior adjustments before issues fester.

Accountability and Consistency
Supports strong teamwork, psychological safety & high performance

Unaddressed Issues & Avoidance
Affects team morale, trust and fairness, overall engagement, & avoiding tough conversations sends the wrong message



Building Morale
Through Small, Intentional Habits

Open Door Policy
Fosters trust, transparency, and open communication, empowering team members to share ideas, raise concerns, and collaborate more effectively

Board of Excellence
Provides transparency by clearly displaying audit projects, audit stages, and time tracking at a glance

Fika
A dedicated opportunity for the audit team to connect, build relationships, and foster open communication in a relaxed, collaborative environment

Respectful of Time
If a discussion will take more than 15 minutes, schedule a meeting, and be mindful of others' time by avoiding meetings before 9:00 a.m. on Mondays and after 3:00 p.m. on Fridays

Be a Good Teammate
Projects belong to all of us, and we succeed or fail together as a team

Flexible Fridays
A staff-driven initiative, backed by clear expectations by leadership and supported by HR.

HABIT TO BE MADE



Recognition as a Retention Strategy

Linking Recognition to Retention

Feeling valued through recognition directly influences employee retention and engagement in audit teams.

Specific and Impactful Praise

Recognition is most effective when specific, highlighting how work improved quality or met deadlines.

Inclusive and Consistent Recognition

Inclusive recognition of everyday contributions fosters belonging and counters work intensity stress.

Embedding Recognition in Routine

Regularly embedding recognition into daily routines strengthens engagement and reduces turnover.

A PERSON WHO FEELS APPRECIATED WILL ALWAYS DO MORE THAN IS EXPECTED.

ERIC PARTAKER



Thank you for being AWESOME!





YOU'RE AWESOME DON'T EVER FORGET IT

YOU'RE TURTLEY awesome



Creating Moments of Connection



Importance of Small Connections

Small moments of connection strengthen relationships and improve teamwork even during busy schedules.



Incorporating Light-Hearted Themes

Themes like Mardi Gras bring energy and humanity into the workday, making connections more engaging.



Embedding Connection in Workflows

Connections can be woven into existing meetings and workflows without requiring long social events.



Benefits of Connected Teams

Connected teams support each other during challenges and create a positive, sustainable environment.
















26




a precious child




SPICE UP
THE
AUDIT
CYCLE
WITH
CULTURE

EMBED CULTURE IN AUDIT PLANNING

SETTING CLEAR EXPECTATIONS

Establishing roles and communication norms early prevents misunderstandings throughout the audit process.

ENCOURAGING COLLABORATION

Inviting input and questions during planning emphasizes collaboration and values professional judgment.

ADDRESSING WORKLOAD SUPPORT

Leaders acknowledge workload challenges and promote team support during busy periods to reduce stress.

ALIGNING TEAM CULTURE

Intentional cultural alignment in planning fosters efficiency and a positive audit experience.

Support Culture During Fieldwork



Regular Check-ins

Regular meetings help address challenges, clarify expectations, and recognize team progress during fieldwork.



Encouraging Collaboration

Open communication and teamwork enable adaptation to emerging risks and changing circumstances in fieldwork.



Accessible Leadership

Leaders who are responsive and available build trust and psychological safety among team members.



Preventing Burnout

Supporting culture during demanding phases helps maintain quality and prevents team burnout under pressure.

Reinforce Culture in Reporting & Review



Constructive Feedback Importance

Respectful feedback fosters learning and continuous improvement during the reporting and review phase.



Clear Review Explanations

Clear explanations of comments help staff understand expectations and improve future work quality.



Leader Recognition

Leaders acknowledging team effort reinforces motivation and engagement throughout audit revisions.



Collaborative Quality Process

Framing review as collaboration keeps teams engaged and ensures credible, clear reports.

Define, Cultivate, and Sustain Meaningful Work In the Age of AI

Mind the Gap(s)

- Knowledge
- Technology skills
- Critical thinking
- Connection, communication, and belonging

The Fixin's List

- Address the "broken skills ladder"
- Assess, address, and sustain team culture
- Intentional behaviors to foster critical thinking
- Start – Stop - Continue
- What is your team's 'why'?

Pulse of IA:
Make it Count!

- I feel respected and valued within our department
- I am encouraged to share new ideas and differing opinions within the department
- Information and knowledge are openly shared throughout the department
- My accomplishments are recognized within the department
- The current department culture is conducive to a productive, creative, and inspiring work environment
- The department processes adhere to the IIA standards
- I generally agree with department leadership's decisions and direction for the department
- The department leadership trusts me to make decisions
- The department leadership seeks input or shares decision-making that changes or modifies engagement project results or outcomes
- Feedback from department leadership is constructive and given in a way to help me improve
- I look forward to coming to work every day
- I plan to look for another employment opportunity in the next 12 months
- I feel secure in my job
- I feel the work that I perform provides value to our university
- I feel motivated and incentivized to meet personal performance and department goals
- I have sufficient opportunity and space to learn, grow, and develop professionally
- I feel the responsibilities and expectations of my position are clearly defined and/or expressed to me
- I feel challenged by the work and projects assigned to me
- I would recommend joining our department to a friend
- I am proud to work for our department

From Roux to Results

Post-Audit Reflection

Reflection reinforces team culture and captures important lessons for continuous improvement.

Team Debriefs

Debriefs identify successes, areas to improve, and recognize individual contributions effectively.

Practical Action Steps

Encouraging small, immediate actions helps translate insights into meaningful behavioral change.

Embracing Positive Culture

Fostering energy, connection, and support enhances morale and audit quality sustainably.




COMMENTS,
QUESTIONS OR
SHARE YOUR STORY

The Lagniappe List

- Shawn Askinosie “Meaningful Work”
- Brene Brown “Strong Ground”
- Christina Curtis “Choosing Greatness”
- James Kouzes and Barry Posner “The Leadership Challenge”
- Patrick Lencioni “The Five Dysfunctions of a Team”
- Kim Scott “Radical Candor”
- The broken skills ladder | Deloitte Insights by Christine Elliotte, Megan Cluver, Joe Mariani, Shushumna Agarwal, Thirumalai Kannan



“...Organizational transformation today must foster deep connection, deep thinking, and deep collaboration. We need the courage to lead people in a way that honors and protects the wisdom of the human spirit.”

Brene Brown