



"Making a Positive Difference"

Internal Audit

Quality Assurance Self-Assessment

with

Independent Validation

February 21-27, 2013

Escambia County School District-Internal Audit Self-Assessment Independent Validation

March 29, 2013

*This Independent Validation of the Quality Assurance Self-Assessment of the ECSD Office of Internal Auditing was performed in accordance with The Institute of Internal Auditors (IIA) Quality Assessment Manual, 6th Edition. The primary purpose of a Quality Assessment is to determine the internal audit function's conformance with the International Standards for the Professional Practice of Internal Auditing. There are three possible outcomes of the QA: the internal audit program **generally conforms**, **partially conforms** or **does not conform** with the Standards.*

Mr. Jeff Bergosh, Chair, Escambia County School District School Board
Mr. Malcolm Thomas, Superintendent, Escambia County School District
Mr. Tod Wilson, Chair, Escambia County School District Audit Committee
Mr. David Bryant, Director, Escambia County School District, Office of Internal Auditing

Greetings:

I have completed an independent validation of the Escambia County School District (ECSD) Office of Internal Auditing (OIA). The primary objective was to verify the assertions made in the ECSD OIA self-assessment report regarding its conformance to the Institute of Internal Auditors (IIA) Standards for the Professional Practice of Internal Auditing.

In acting as independent validator, I am fully independent of ECSD and have the necessary knowledge and skills to undertake this engagement. The validation, conducted between February 21- 27, 2013 consisted primarily of reviewing and testing the self-assessment. Additionally, I interviewed other audit team members and several key administrators. These interviews helped me gain a better understanding of the internal control environment within which the ECSD OIA operates.

I have reviewed the results of the validation with Chief Audit Executive (CAE) David J. Bryant, Director of Internal Auditing. As independent validator, I concur with the OIA's self-assessment which stated that OIA practices "Generally Conform" with the IIA Standards for the Professional Practice of Internal Auditing. ("Generally Conforms" is the highest rating the IIA Standards permit.) This report provides additional information on the purpose and scope of the review along with recommendations to strengthen the control environment.

Respectfully,
Betsy Bowers, CIA, CFE, CGFM, CIG
Independent Validator

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Overall Opinion

I was contacted by the Escambia County School District (ECSD) to conduct an independent validation of the Office of Internal Auditing (OIA) self-assessment. Based on the information evaluated, it is my opinion that the ECSD OIA "**Generally Conforms**" with the Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing (the *Standards*). This opinion, the highest of the three possible ratings, indicates that policies, procedures, and practices generally comply with the *Standards*.

Overall, OIA is independent, objective, and able to render impartial and unbiased opinions on the control environment. The OIA Director and staff are qualified, proficient, and knowledgeable in the areas they audit.

Surveys and interviews conducted during the independent validation indicate that management considers the OIA to be a useful part of the overall operations and finds that the audit process and audit recommendations add value and help improve operations.

In addition to the overall opinion, this document contains commendable practices, as well as, recommendations to further enhance the audit function and its interaction within the overall control environment.

Appendix III is a maturity model developed by the IIA that is designed for commercial enterprises. It is presented for informational purposes only. There are other models perhaps more suited to the District's circumstances that could be used as a basis for discussion with senior management, the School Board, and the Audit Committee about the Office of Internal Audit's current and desired future state.

Acknowledgments

I appreciate the courtesy and cooperation extended to me by the Escambia County School District. I would also like to thank each person who completed a survey and/or participated in the interview process. The feedback from this process provided valuable information regarding the operations of the ECSD OIA and its relationship with management.

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Conformance with IIA Standards

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

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

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

Overall, the ECSD Office of Internal Audit was judged to Generally Conform to IIA *Standards*. While improvement opportunities remain in various areas, they did not preclude this assessment. I concluded the following individual standards Generally Conform to the IIA *Standards*.

Attribute Standards

- 1000—Purpose, Authority and Responsibility
- 1100—Independence and Objectivity
- 1200—Proficiency and Due Professional Care
- 1300—Quality Assurance and Improvement Program

Performance Standards

- 2000—Managing the Internal Audit Activity
- 2100—Nature of Work
- 2200—Engagement Planning
- 2300—Performing the Engagement
- 2400—Communicating Results
- 2500—Monitoring Progress
- 2600—Resolution of Senior Management's
Acceptance of Risk

In my opinion, the following *Standards* are judged as Partially Conforms to the IIA *Standards*. See discussion under Opportunities for Continuous Improvement.

- 2010—Planning
- 2120—Risk Management

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Background

The IIA *Standards* require that internal audit functions obtain an external quality assurance review to assess compliance with the *Standards* and to appraise the quality of operations. The review may be a full external quality assurance review (QAR), peer reviews, or independent validation of a self-assessment (SAIV), and should occur at least once every five years. The previous SAIV was performed in 2007 and resulted in a rating of “Generally Conforms.”

The quality assurance review/validation field work was performed between February 21-27, 2013 in accordance with the IIA’s Quality Assessment Manual (6th edition). The “validator” is a seasoned audit professional holding the following credentials:

- Certified Internal Auditor (CIA),
- Certified Fraud Examiner (CFE),
- Certified Inspector General (CIG) and
- Certified Government Financial Manager (CGFM).

Scope, Objectives & Methodology

The primary objective of the quality assurance review was to evaluate ECSD Office of Internal Auditing (OIA) for compliance with auditing standards. Additional objectives included identifying commendable practices, as well as, areas where improvement may be needed to further enhance the audit function.

The work performed during the review included:

- Reviewing, verifying, and evaluating the self-assessment prepared by the OIA;
- Reviewing and evaluating questionnaires sent to current personnel;
- Interviewing OIA staff and other members of management;
- Reviewing and evaluating two audit projects; and
- Reviewing the OIA’s policies and procedures, annual risk assessment, annual audit plan, audit charter, and other relevant documents.

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Commendable Areas

The ECSD Office of Internal Auditing has a good grasp of auditing standards. Successful practices include the following:

- Maintaining a good reputation and credibility with senior management and audit clients.
- Reporting independently to the ECSD School Board.
- Interacting with an active, strong Audit Committee.
- Retaining qualified auditors who possess two or more professional certifications (CIA, CGAP, CRMA, CPA, CFE, etc.¹).
- Proactively seizing the opportunity to partner with management.

¹ The following certifications are awarded by the Institute of Internal Auditors: CIA=Certified Internal Auditor, CGAP= Certified Government Auditing Professional and CRMA =Certification in Risk Management Assurance. Other certifications held by the internal auditors are: CPA= Certified Public Accountant awarded by AICPA and CFE= Certified Fraud Examiner awarded by the Association of Certified Fraud Examiners.

Recommendation Structure

The recommendations are divided into two groups:

- Those that concern the **Escambia County School District as a whole** and suggest actions by Senior Management, the School Board or the Audit Committee.
- Those that relate to the **internal audit activity's** structure, staffing, deployment of resources, and similar matters that should be implemented within the IA activity, with support from senior management.

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

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Matter for Consideration by ECSD Board, Management and the Audit Committee

Fraud Reporting

IIA Standard 2110.A1 states:

"The internal audit activity must evaluate the design, implementation, and effectiveness of the organizations ethics-related objectives, programs and activities."

The current fraud/whistleblower process may not effectively achieve the objective of reducing the occurrence and/or detection of fraud. The current process provides personnel with a telephone number to the Human Resources Department. Generally, employees place greater trust in a solution available 24x7, managed by an independent third party, with two way communication capabilities and the ability to communicate anonymously.

[{See Item 1 on page 12 for greater detail.}](#)

Opportunities for Continuous Improvement - Office of Internal Auditing

PARTIAL CONFORMANCE TO THE STANDARDS

Risk Management (Standard 2120)

IIA Standard 2120 and Standard 2120.A2 states:

2120: "The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes."

2120.A2: "The internal audit activity must evaluate the potential for the occurrence of fraud and how the organization manages fraud risk."

The annual audit work plan should be based upon a risk analysis performed by OIA and updated annually. All organizations face a number of uncertainties and risks which can both negatively or positively affect the organization. Risk can be managed in a number of different ways, including acceptance, avoidance, transfer, or control. Ultimately, the key audit objectives are to provide management with the information to mitigate the negative consequences associated with not accomplishing the District's objectives, as well as, an assessment of the effectiveness of management's risk management activities.

The audit universe includes components from the District's strategic plan and reflects the District's objectives. Audit work schedules should be based upon, among other factors, an assessment of risk priority and exposure. Prioritizing is needed to make decisions for applying relative resources based on the significance of risk and exposure. Most risk models use risk factors to establish the priority of engagements such as: financial impact, asset liquidity, management competence, quality of internal controls, degree of change or stability, time of last audit engagement, complexity, employee and government relations, etc. Accordingly, the CAE has begun to work with the audit staff, the Audit Committee and District management to develop a risk assessment model that will have an enterprise wide focus.

[{See Item 2 on page 13 for greater detail.}](#)

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Matter for Consideration by ECSD Board, Management
and the Audit Committee

Opportunities for Continuous Improvement - Office of
Internal Auditing

Planning (Standard 2010, Practice Advisory 2010-1)

HIA Standard 2010, Practice Advisory 2010-1 states:

"9. Factors the internal auditor considers when developing the internal audit plan include:

- *Inherent risks—are they identified and assessed?*
- *Residual risks—are they identified and assessed?*
- *Mitigating controls, contingency plans, and monitoring activities—are they linked to the individual events and/or risks?*
- *Risk Registers—are they systematic, completed, and accurate?*
- *Documentation—are the risks and activities documented?*

11. To ensure relevant risks are identified, the approach to risk identification is systematic and clearly documented. Documentation can range from the use of a spreadsheet in small organizations to vendor supplied software in more sophisticated organizations. The crucial element is that the risk management framework is documented in its entirety."

A risk-based audit plan should be developed and undertaken annually to ensure the OIA activities are aligned with ECSD. This can be achieved by first performing a risk assessment that seeks management's input in identifying risks affecting the District. Florida State School Board Education Rule 6A-1.087 requires school internal accounts to be audited annually. ECSD OIA has streamlined this audit process and has capacity to perform more risk-based audit engagements.

[{See Item 3 on page 14 for greater detail.}](#)

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Matter for Consideration by ECSD Board, Management and the Audit Committee

Coordination

IIA *Standard* 2050 requires coordination of internal and external audit work to ensure adequate audit coverage and minimize duplicative efforts.

When external auditors, other than financial auditors, visit ECSD, OIA should be notified to ensure OIA is aware of the engagement and to ensure there is no duplication of effort between the external auditors and OIA.

[{See item 4 on Page 15 for greater detail.}](#)

Opportunities for Continuous Improvement - Office of Internal Auditing

CONFORMANCE TO STANDARDS – OPERATING IMPROVEMENTS

{OIA conforms to the IIA Standards; the items presented below are suggested enhancements to the OIA operations.}



Dual Responsibility

Internal Assessments (Standard 1311)

The audit function should utilize key performance indicators (KPI) to measure the achievement of goals and objectives. Additionally, KPI's should be reported to the Audit Committee periodically as a means to assess the effectiveness and efficiency of the function.

[{See item 5 on Page 16 for greater detail.}](#)

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Matter for Consideration by ECSD Board, Management
and the Audit Committee

Opportunities for Continuous Improvement - Office of
Internal Auditing

Communication with the Audit Committee (Standard 1111)

The IIA has Standards, Practice Advisories, Practice Guides, and Position Papers, which undergo review and update, as well as, issuance of new items. A well-informed audit committee is one that may operate in a manner that enhances the OIA operations, as well as, understand, the internal auditing industry. Accordingly, the OIA Director should brief the Audit Committee periodically about changes within the internal auditing arena, new pronouncements, etc. so the Audit Committee may better understand the IA environment within which OIA must operate.

[{See item 6 on Page 17 for greater detail.}](#)

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Superintendent Malcolm Thomas
 Chair of Board Jeff Bergosh
 Chair of Audit Committee Tod Wilson

Item Number 1

Responsible Party

Item	Recommendation	Action Plan
<p>The current fraud/whistleblower process may not effectively achieve the objective of reducing the occurrence and/or detection of fraud. The current process provides personnel with an email address, telephone number and mailing address to Human Resources. Generally, employees place greater trust in a solution available 24x7 and managed by an independent third party.</p> <p>The Association of Certified Fraud Examiners (ACFE) periodically produces a "Report to the Nations on Occupational Fraud and Abuse". The 2012 report indicates that</p> <ul style="list-style-type: none"> • Fraud is most likely detected via tip. • The average fraud duration is 18 months. • The median loss is \$140,000. • Providing individuals a means to report suspicious activity is critical. • Reporting mechanisms should allow anonymity and confidentiality. • Management should actively encourage employees to report suspicious activity. 	<p>It is recommended that the District:</p> <ul style="list-style-type: none"> • Develop a fraud reporting mechanism that is readily available to internal and external stakeholders. • Ensure the fraud reporting mechanism allows anonymous and confidential reporting. • Ensure the system allows two way communications. • Periodically distribute employee communications about the hotline (i.e. purpose, availability, etc.). 	<p>The Superintendent, School Board Chair, and Director of Internal Auditing have recently conducted research into fraud reporting services utilized by other Florida school districts. The Director summarized the research and issued his draft report to the Superintendent and School Board Members on March 11, 2013.</p>

Escambia County School District-Internal Audit Self-Assessment Independent Validation

Item Number	2	Responsible Party	David Bryant, OIA Director
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Item	Recommendation	Action Plan
<p>OIA has not performed a systematic, formal risk assessment of the District; however, plans are being made to perform such an assessment. Risk assessment is a process and is typically undertaken to focus attention on significant audit areas, to allocate scarce audit resources to the most important audit areas, and to help with audit prioritizing decisions such as audit frequency, intensity, and timing. A systematic/formal approach to risk assessment has the following benefits:</p> <ul style="list-style-type: none"> • The train of logic can be documented. • Review and consultation are facilitated. • Decisions may be easier to explain and justify. • A direct linkage can be provided between the administrative structure and the characteristics of individual audit units. • Consistency may be enhanced. • Qualitative methods may be more easily defended (e.g. Audit Committee, Board, District management). 	<p>Formalize the risk assessment and audit planning process to include:</p> <ul style="list-style-type: none"> (i) risk assessment activities, including policies and procedures and the adequate identification of an audit universe, (ii) development of audit plans which capture the risk identified in the risk assessment activities, and (iii) proper resource allocation to achieve the completion of the audit plan. <p>Furthermore, formalize the decision process for the annual work plan and tie it to Risk Assessment areas (e.g. factors that were considered during the CAE's evaluation, decision regarding topics, managers with whom CAE interviewed/ discussed potential audit plan, etc.) As part of this process, interview others to let them 'be heard' (even though you may already know the high risks and issues).</p>	<p>The OIA is currently developing a formal District-wide risk assessment process. This process will include assessing various forms of risks encountered by the numerous District functions, as well as, the internal controls in place to address those risks. The process will result in a ranking of functions that represent the largest risk to the District achieving its objectives. The District-wide risk assessment process will be conducted in the Spring of 2013, and be updated annually.</p> <p>In addition to assessing risk at the District-wide level, OIA staff will evaluate risk, and the potential for fraud, at the individual engagement level by conducting pre-engagement assessments of the area to be audited, and document the assessment results in the audit work papers. The pre-engagement fraud and risk analysis work paper is currently under development, and will be utilized for audits beginning July 1, 2013.</p>

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Item Number 3 **Responsible Party** David Bryant, OIA Director

Item	Recommendation	Action Plan
<p>Annual audit plans are developed using informal input from the District's management and the OIA Director's decisions. A risk-based audit plan:</p> <ul style="list-style-type: none"> • includes a list of key risk, which have been mapped to the Committee of Sponsoring Organizations (COSO) Financial Controls Framework Components that could be considered for audit; • demonstrates that areas considered to be of highest risk and significance are addressed by the internal audit plan; • provides assurance on important aspects of risk management, controls, and governance processes; • focuses audit resources primarily on the provision of assurance services; and • provides estimates of resources to meet the audit plan. 	<p>A risk-based audit plan should be developed and undertaken annually to ensure the OIA activities are aligned with ECSD. This can be achieved by first performing a risk assessment that seeks management's input in identifying risks affecting the District. Florida State School Board Education Rule 6A-1.087 requires school internal accounts to be audited annually. ECSD OIA has streamlined this audit process and has capacity to perform more risk-based audit engagements.</p>	<p>The OIA is currently developing a formal District-wide risk assessment process. The process will result in a ranking of functions that represent the largest risk to the District achieving its objectives. Both annual and long term work plans will be based on the results of the risk assessment. The District-wide risk assessment process will be conducted in the Spring of 2013. As such, the annual work plan for the 2013-2014 fiscal year (and in future years) will be based on the results of the risk assessment process.</p>

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Item Number	4	Responsible Parties	Malcolm Thomas, Superintendent and David Bryant, OIA Director
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Item	Recommendation	Action Plan
<p>IIA Performance <i>Standard</i> 2050 requires coordination of internal and external audit work to ensure adequate audit coverage and minimize duplicative efforts. OIA is aware of financial auditors visiting the District; however, program auditors and evaluators may work within the District and OIA is unaware. Coordination increases trust. Because external auditors work for multiple clients, they are exposed to a wider variety of issues. External auditors may therefore discover and solve issues that internal auditors have not dealt with before.</p> <p>Coordination increases efficiency. When various areas undergo external evaluation and audit, this affects the overall risk picture for OIA by decreasing the risk level because another entity has evaluated the area.</p>	<p>When external auditors/evaluators, other than financial auditors/evaluators, visit ECSD, OIA should be notified. This will ensure OIA is aware of the engagement and prevent duplication of effort between the external auditors/evaluators and OIA.</p>	<p>As part of the District-wide risk assessment process, management will be asked about audits and reviews conducted by external auditors. The Director of Internal Auditing will work with the Superintendent to develop a listing and/or calendar of outside audits/reviews. The goal will be to prevent duplication of effort, conduct pre-audits, and assist management with audit preparation when requested. The listing and/or calendar will be completed prior to the creation of the annual work plan for the 2013-2014 fiscal year and will be updated on an annual basis.</p>

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Item Number	5	Responsible Party	David Bryant, OIA Director
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Item	Recommendation	Action Plan
ECSD OIA has not fully developed standard key performance indicators. Key performance indicators (KPI's) serve as a method to periodically assess the OIA's performance and provide stakeholders with reasonable assurance that the office is effective and efficient in its operations.	<p>The audit function should utilize key performance indicators (KPI) to measure the achievement of goals and objectives. Additionally, KPI's should be reported to the Audit Committee periodically as a means to assess the effectiveness and efficiency of the function. Indicators may include:</p> <ul style="list-style-type: none"> • Client survey results. • Percentage of staff with certifications. • Professional development hours per staff member. • Utilization ratios. • Report turnaround time. • Audit plan completion. 	<p>The Director of Internal Auditing will continue to develop key performance indicators to assess the effective and efficiency of the internal auditing function. While the function currently tracks staff certification and professional development hours, other project related indicators will be developed. The Director will research best practices in client surveys, planning efficiencies, and reporting ratios and submit potential indicators to the Audit Committee. The desired indicators will be in effect for projects beginning in the 2013-2014 fiscal year.</p>

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Item Number	6	Responsible Party	David Bryant, OIA Director
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Item	Recommendation	Action Plan
The IIA has Standards, Practice Advisories, Practice Guides, and Position Papers, which undergo review and update, as well as, issuance of new items. A well-informed audit committee is one that may operate in a manner that enhances the OIA operations as well as understand the internal auditing industry.	Accordingly, the OIA Director should brief the Audit Committee periodically about changes within the internal auditing arena, new pronouncements, etc. so the Audit Committee may better understand the IA environment within which OIA must operate.	In an effort to ensure the Audit Committee members are well-informed, the Director of Internal Auditing will develop a calendar for presenting relevant information to the Audit Committee, including changes in IIA <i>Standards</i> , recommended changes to the Audit Committee and Department Charters, and current industry trends. This information will be presented at Audit Committee meetings and incorporated into the meeting minutes. This process will begin with the April 2013 meeting, and will be ongoing.

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Appendix I – Engagement Methodology

Review Procedures Included:

- Review of audit charter and other background/organizational materials regarding ECSD and the internal audit function.
- Review of the ECSD Board Policies, Audit Committee Charter, and OIA Charter.
- Review of QA advance preparation materials providing background on the IA function and practices.
- Review of the annual audit plan and risk assessment process.
- Review of selected internal audit project work papers and reports.
- Review of training histories for staff.
- Interviews with 20 ECSD individuals, customers, IA staff and ECSD officials.
- Interview with Director OIA.
- Review of audit follow-up practices and reporting of follow-up activities.
- Review of prior quality assessment.

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Appendix II – List of Stakeholders Interviewed

Name	Title
Jeff Bergosh	Chairman, Escambia County School Board
Malcolm Thomas	Superintendent
Tod Wilson	Chair, Audit Committee
Earl Lee	Member, Audit Committee
Diane Martinez	Member, Audit Committee
Norm Ross	Deputy Superintendent
Donna Sessions Waters	General Counsel
Terry St. Cyr	Assistant Superintendent, Finance and Business Services
Shawn Dennis	Assistant Superintendent, Operations
Steve Marcanio	Assistant Superintendent, Curriculum and Instruction
Alan Scott	Assistant Superintendent, Human Resource Services
John Dombroskie	Director, Purchasing
Tom Ingram	Director, Information Technology
Gloria Johnson	Director, Accounting Operations
Linda Lewis	Director, Payroll
Laura Shaud	Director, Budgeting
Kevin Windham	Director, Risk Management
David Bryant	Director, Internal Auditing
Michele Kiker	Senior Internal Auditor
Justin Cook	Internal Auditor
Jennifer Chinchar	Audit Administration Specialist

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Appendix III – The IIA Research Foundation – Internal Audit Capability Model Matrix

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

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Appendix IV – Biography of Reviewer

Betsy Bowers is Associate Vice President, Internal Auditing and Management Consulting at the University of West Florida and a Past President of the Association of College and University Auditors (ACUA). Ms. Bowers has been at UWF since 1993 and has served as the chief audit executive during the entire time. Previously, Betsy worked in Tennessee as the Internal Audit Director at Northeast State Technical Community College and Internal Auditor at East Tennessee State University, resulting in a total higher education work experience exceeding twenty-nine years. She has performed Quality Assurance Reviews at numerous universities (FSU, FGCU, Georgia Tech, Wichita State University, etc.) and this school District. Ms. Bowers is a Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Financial Manager (CGFM), Certified Inspector General (CIG), and earned her BA and MBA from East Tennessee State University. She serves on the Board for the Northwest Florida Institute of Internal Auditors, and as secretary for the Northwest Florida Association of Certified Fraud Examiners. Ms. Bowers taught a course in White Collar Crime as an adjunct professor in the Department of Justice Studies at UWF. Presently she serves as an instructor for the Institute of Internal Auditors on the topics "Tools and Techniques for Audit Managers" and "Tools and Techniques for Beginning Auditors."