



## AUDIT COMMITTEE

Austin Peay State University

317 College Street, Clarksville, TN 37040

December 8, 2023

At the conclusion of the Executive Committee

Zoom link:

<https://apsu.zoom.us/j/82706697259>

Call to Order

Roll Call/Declaration of a Quorum

Approval of Minutes

Information Items

A.Information Technology Security Update

B.Internal Audit Reports released between August 18, 2023 and November 9, 2023

C.Results of Quality Assurance Review with External Validation

Adjourn

EXPERIENCE AUSTIN PEAY  
2022-2027 STRATEGIC PLAN





## Audit Committee Minutes

Friday, September 15, 2023  
317 College Street, Clarksville, TN 37040

### Call to Order

Trustee Mealer, committee chair, called the meeting to order at 9:09 a.m.

### Roll Call/Declaration of Quorum

Dr. Carol Clark, secretary to the board, called the roll. Trustee Mealer stated there was a quorum.

ATTENDANCE ROLL CALL		
Name	Present	Absent
Trustee Atkins	X	
Trustee Cannata	X	
Trustee Jenkins, ex officio	X	
Trustee Mealer (Chair)	X	
Trustee Roe		X

### University Personnel Present

Dr. Michael Licari, President

Dr. Carol Clark, Secretary to the Board

Mr. Blayne Clements, Chief Audit Officer

Ms. Dannelle Whiteside, Vice President for Legal Affairs & Org. Strategy

### Approval of Minutes

Trustee Mealer presented the minutes of the June 9, 2023, meeting of the Audit Committee and Audit Committee Executive Session to the committee for approval. She asked if there were any corrections or additions to the minutes. There were none.

Trustee Mealer moved to approve the minutes of the Audit Committee and Audit Committee Executive Session as written. Trustee Cannata seconded the motion. A voice vote was taken, and the motion carried unanimously with four trustees voting yes.

## **Action Items**

### **A. Consideration of Internal Audit Salaries and Budget for FY2024**

Trustee Mealer recognized Blayne Clements, chief audit officer, for a report. Clements explained that in accordance with the Audit Committee Charter, the salaries for staff in the Office of Internal Audit are to be reviewed and approved by the Audit Committee. Additionally, the *International Professional Practices Framework* promulgated by the Institute of Internal Auditors, Standard 2020, requires the board to review and approve the resources of the Office of Internal Audit.

Trustee Cannata moved to approve the FY2024 Internal Audit Salaries and Budget. Trustee Jenkins seconded the motion. A voice vote was taken, and the motion carried unanimously with four trustees voting yes.

## **Information Items**

### **A. Internal Audit Reports issued May 12, 2023, to August 17, 2023, and List of Outstanding Audit Recommendations**

Trustee Mealer recognized Clements for a report. Clements discussed three audits completed between May 12, 2023 and August 17, 2023. Clements discussed the Athletics – Cash Receipting Process for Non-ticketed Events report released on June 7, 2023, the Continuity of Operations Planning report released on August 2, 2023, and the Review of the Budget Office report released on August 11, 2023.

Clements also explained that the Office of Internal Audit follows up on all recommendations included in internal audit reports, and a summary of outstanding audit recommendations was provided to the committee.

### **B. Office of Internal Audit FY23 Annual Report**

Trustee Mealer recognized Clements for a report. Clements explained the Audit Committee Charter requires the committee to provide oversight on internal audit activities, which includes reviewing the results of the year's work. The Internal Audit Year End Report for the year ended June 30, 2023 was included in the meeting materials and contains summary information of internal audit activities for the fiscal year.

### **C. Overview of Recently Completed External Review**

Trustee Mealer recognized Clements for a report. Clements explained that the Audit Committee Charter requires the committee to review the results of external audits conducted at the university. Clements discussed the June 22, 2023 audit of the university's freezer registration program by the Division of Claims and Risk Management within the state Treasury Department. The audit's objective was to ensure management has a proactive approach to mitigating freezer-related property loss claims. The review noted one opportunity for improvement. Management has stated corrective action to address this is in process.

#### **D. Update on Quality Assurance Review of the Office of Internal Audit**

Trustee Mealer recognized Clements for a report. Clements explained that industry standards require the Office of Internal Audit to be audited once every five years by an independent reviewer. These audits are commonly referred to as Quality Assurance Reviews. The most recent review was completed in August 2018.

The current review is in process and being conducted by the Systemwide Chief Audit Executive for the Office of the Idaho State Board of Education and the Chief Audit Executive at Washington State University. The results of the review will be presented at the December Audit Committee meeting.

#### **Adjournment**

Trustee Mealer moved to adjourn the public portion of the Audit Committee meeting. Trustee Jenkins seconded the motion. A voice vote was taken and carried unanimously with four trustees voting yes. The meeting adjourned at 9:23 a.m.

**Austin Peay State University**  
**Legal Affairs, Public Relations & Marketing and Organizational Strategies**  
**Internal Audit Report**  
**October 31, 2023**

<b>Key Staff:</b> Various	<b>Auditor:</b> Blayne M. Clements CIA, CFE, CRMA
<p><b>Introduction:</b> The Vice President of Legal Affairs and Organizational Strategy oversees the university Office of Legal Affairs, Public Relations &amp; Marketing and Organizational Strategy efforts.</p> <p>The Office of Legal Affairs provides on legal requirements and risks in order to reduce the University's exposure to liability. The office represents the university in administrative law proceedings and in legal matters before state and federal administrative agencies, including assisting the Office of the Attorney General in the university's representation in litigation.</p> <p>Public Relations &amp; Marketing oversees the university brand and ensures the strength and viability of the university's reputation. The department's art directors, editors, writers, photographers, social media experts, web masters and writers work with a variety of university stakeholders, but their primary clients are admissions, graduate recruitment, and university advancement.</p> <p>Organizational Strategy coordinates the university's strategic planning efforts by assisting a variety of stakeholders in the creation and fulfillment of the university's strategic goals and objectives.</p>	
<p><b>Objectives:</b> The objective was to review the area's operation and provide assurance on a variety of topics, including:</p> <ul style="list-style-type: none"><li>• Finances</li><li>• Equipment</li><li>• Payroll</li><li>• Purchasing cards</li><li>• Travel expenses</li><li>• Social media management</li><li>• Physical security</li><li>• System access</li><li>• Significant compliance issues</li></ul>	
<p><b>Scope:</b> July 1, 2022 to June 30, 2023</p>	
<p><b>Field Work:</b> The audit included interviewing key staff, reviewing a variety of documentation and performing tests of significant controls.</p>	
<p><b>Results:</b> The results of the review indicate that Legal Affairs, Public Relations &amp; Marketing and Organizational Strategy have adequate controls over operations. Although our review did not result in any recommendations in the report, some minor opportunities for improvement were noted and communicated to management.</p>	

**Austin Peay State University**  
**Annual Review of the President's Office**  
**Fiscal Year July 1, 2022 – June 30, 2023**  
**Internal Audit Report**  
**October 31, 2023**

<b>Key Staff:</b> Dr. Michael Licari, President	<b>Auditor:</b> Beth Chancellor, CFE
<p><b>Introduction:</b> Tennessee Code Annotated 49-14-104 states "The governing boards of all public institutions of higher education shall establish a policy requiring that annual reports detailing expenditures made by, at the direction of, or for the benefit of a system head or chief executive of an institution are to be filed with their respective boards." In addition, Tennessee Code Annotated, 49-7-3001(c) states "Each state university board shall require an annual internal financial audit of the office of the president of the institution. The audit shall be reviewed by the institution's governing board and the comptroller of the treasury."</p> <p>To ensure compliance with T.C.A. 49-14-104 and 49-7-3001(c), the university follows university policy 4:016, Reports of Expenditures by the President. Policy 4:016 details what is to be included in the report, the Office of Internal Audit's responsibility in reviewing the report and performing an internal financial audit of the annual report of president's expenses, as well as Internal Audit's responsibility to provide the results of the audit to the APSU Audit Committee and the Comptroller of the Treasury.</p>	
<p><b>Objectives:</b> To comply with state law and university policy, by performing an annual internal financial audit of the president's office. To ensure the President's Expense Report accurately contains all expenses made by, at the direction of, or for the benefit of the president regardless of the funding source. To ensure the expenses reported comply with applicable laws, regulations and university policies.</p>	
<p><b>Scope:</b> The review included all expenses for fiscal year July 1, 2022 – June 30, 2023 made by, at the direction of, or for the benefit of the president regardless of the funding source.</p>	
<p><b>Field Work:</b> The review included correspondence with key members of management, tests of the accounting records and other auditing procedures considered necessary during the course of the review.</p>	
<p><b>Audit Results:</b> The objectives of the Annual Review of the President's Office for fiscal year July 1, 2022 – June 30, 2023 were achieved. Although our review did not result in any recommendations in the report, some minor opportunities for improvement were noted and communicated to management. The summary included with this report fairly represents the expenses of the president's office.</p>	

**Austin Peay State University**  
**Audited Copy of FY23 President's Expense Report**  
**Summary of the President's Expenses**  
**For the Period July 1, 2022 to June 30, 2023**

Supplemental Schedule	President's Budgetary Accounts		Other Accounts		External Sources	Total
	Institutional	Foundation	Institutional	Foundation		
<b>President:</b>						
Salary and Benefits	\$ 441,547.75	\$ -	\$ -	\$ -	\$ -	\$ 441,547.75
Incentive Payments	37,500.00	-	-	-	-	37,500.00
Discretionary Allowance	5,000.04	-	-	-	-	5,000.04
Vehicle Allowance	8,400.00	-	-	-	-	8,400.00
Other Allowances	-	-	-	-	-	-
Salary, Benefits & Other Payments	<u>492,447.79</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>492,447.79</u>
Travel	A 4,643.68	1,424.85	911.00	308.01	-	7,287.54
Business Meals and Hospitality	B 1,814.37	13,161.88	20,259.07	2,119.57	799.60	38,154.49
Other Expenses	C 29,070.42	14,285.32	27,995.44	-	-	71,351.18
<b>Total Expenses for the President</b>	<u>527,976.26</u>	<u>28,872.05</u>	<u>49,165.51</u>	<u>2,427.58</u>	<u>799.60</u>	<u>609,241.00</u>
<b>President's Office:</b>						
Salary and Benefits	69,410.56	-	-	-	-	69,410.56
Travel	-	-	-	-	-	-
Business Meals and Hospitality	-	-	-	-	-	-
Other Expenses	3,151.07	-	-	-	-	3,151.07
	<u>72,561.63</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,561.63</u>
<b>Total Expenses</b>	<u><b>\$ 600,537.89</b></u>	<u><b>\$ 28,872.05</b></u>	<u><b>\$ 49,165.51</b></u>	<u><b>\$ 2,427.58</b></u>	<u><b>\$ 799.60</b></u>	<u><b>\$ 681,802.63</b></u>

**Additional Disclosures:**

The President is provided the use of a campus residence at \$8,640 per year. This amount is considered taxable income.

The Board of Trustees Executive Committee approved the President's incentive payment for 2022-2023 on June 9, 2023.

\*Audited supplemental schedules available on request.

*Report Objective: In accordance with TCA 49-14-104, this is a report of expenses made by, at the direction of, or for the benefit of the president for the period and includes expenses from the president's institutional operating budget, as well as any discretionary expenses from unrestricted gifts, foundation funds, athletic funds, sponsorship fees, licenses and royalty funds, and other such funds that would not be included in the operating budget for the president's office for the period indicated. This summary report includes two sections, one for the expenses made by, at the direction of, or for the benefit of the president and the other for the remaining expenses of the president's office.*

**APSU - Status Report on Outstanding Internal Audit Recommendations as of November 9, 2023**

	Date of report	Recommendation	Responsible Staff	Date Management's Actions to be Implemented	Status of Internal Audit Follow-up	Internal Audit's Conclusion on Management's Actions
1	2/16/2022	Payroll Office Review  Management should ensure aid provided to international students is properly and timely considered for any potential tax considerations.	Assistant Vice President for Budget and Finance/ Director of Study Abroad and International Exchange/ Director of Payroll Services	Original 8/1/2022  Revised 1/1/2023  Revised 12/31/2023	In Progress	NA
2	1/30/2023	Review of Inappropriate Travel Expenses Reimbursements  Management obtain appropriate documentation when a third party is paying any travel expenses of an employee and review for any potential conflict of interest concerns.	Vice President for Finance and Administration	5/31/2023	In Progress	NA
3	1/30/2023	Review of Inappropriate Travel Expenses Reimbursements  Management should ensure all business trips made by employees have a documented business purpose, such as itineraries, conference agendas, etc.	Vice President for Finance and Administration	5/31/2023	In Progress	NA

NOTE: Since the start of the fiscal year, the Office of Internal Audit has made 26 recommendations not deemed significant enough to be included in a formal report.



**AUSTIN PEAY STATE UNIVERSITY**  
**INDEPENDENT VALIDATION STATEMENT**

November 5, 2023

Trustee Robin Mealer, Audit Committee Chair  
Mr. Blayne Clements, Chief Audit Officer  
601 College St.  
Clarksville, TN 37044

Greetings:

We were engaged to conduct an independent validation of the Quality Assurance Self-Assessment performed by the Austin Peay State University (the University) Office of Internal Audit (the Office). The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* (the *Standards*) requires an external assessment be completed every five years. The primary objective of our work was to verify the assertions made in the APSU Internal Audit self-assessment report dated May 31, 2023 (Attachment C). In performing our work, we also identified successful practices of internal audit operations and identified potential opportunities for improvement.

As validators, we are fully independent of the University and possess the necessary knowledge and skills to undertake this engagement (See Attachment B). Our work was performed remotely during August and September of 2023. Our work was performed in accordance with the Institute of Internal Auditors (IIA) Quality Assurance Manual, 2017 Edition.

Validation work included the following:

- Reviewing documentation used to support the self-assessment
- Reviewing the Audit Committee Charter and the Internal Audit Charter
- Reviewing the Internal Audit Procedures Manual
- Reviewing procedures used to perform the annual audit risk assessment and to develop the annual audit plan
- Reviewing audit follow-up procedures
- Reviewing training histories of Office staff
- Reviewing a sample of audit project workpapers and reports

In addition, we performed interviews with various internal audit stakeholders. Interviews included:

- Trustee Robin Mealer, Audit Committee Chair, Board of Trustees
- Trustee Katherine Cannata, Past Audit Committee Chair, Board of Trustees
- Dr. Michael Licari, President
- Barbara Tucker, Director of Technical Services
- Dr. JaCenda Robinson, Assistant Vice President and Chief Human Resources Officer
- Greg Singleton, Associate Vice President for Student Affairs and Dean of Students
- Dr. Maria Cronley, Provost and Senior Vice President of Academic Affairs
- Shahrooz Roohparvar, Vice President for Finance and Administration
- Corey Harkey, Associate General Counsel

- Joe Mills, Assistant Vice President for Student Affairs and Director of Housing
- LaNeece Williams, Chief of Institutional Culture and Title IX Coordinator
- Michael Kasitz, Assistant Vice President for Public Safety
- Dr. Chad Brooks, Vice Provost and Dean of the College of Graduate Studies
- Blayne Clements, Chief Audit Officer
- Beth Chancellor, Assistant Director of Internal Audit

**Overall, we concur with the self-assessment results and agree that, as of May 31, 2023, the Office Generally Conforms to the *Standards* and the Code of Ethics.** This is the highest rating available. During our review, we identified successful practices as well as opportunities for improvement. These are detailed in Attachment A. We have separately communicated to Mr. Clements suggestions for minor improvements that could further add value to internal audit services.

We appreciate the opportunity to have worked with the Office and the University, and gratefully acknowledge the courtesy and cooperation extended to us by the University during this review.

Regards,

/s/ Heather Lopez

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Heather Lopez, CIA, CFE  
Chief Audit Executive  
Washington State University

/s/ Mark Eisenman

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Mark Eisenman, CPA, CFE  
Systemwide Chief Audit Executive  
Idaho Board of Education

## **ATTACHMENT A: SUCCESSFUL PRACTICES & IMPROVEMENT OPPORTUNITIES**

### **Successful Practices**

1. **Board of Trustees and Senior Management Support**—Everyone interviewed conveyed a high level of support for the Office and for Mr. Clements. The Office is well respected and is seen as collaborative and approachable. Words used to describe the Office included *collaborative, supportive, respected and professional*.
2. **Audit Recommendations**—Executive leadership consistently commented that the recommendations made by the Office strike the right balance between ensuring that disclosed risks are mitigated and allowing management the leeway needed to determine the right way to affect that mitigation. Audit recommendations were seen as practical and reasonable.
3. **Experience of Staff**—Both Mr. Clements and Ms. Chancellor were recognized individually for their experience, knowledge and familiarity with Austin Peay State University. This was seen as a significant factor in the success of the internal audit function as well as its contributions to the University.

### **Improvement Opportunities**

#### **1. Chief Audit Officer Performance Evaluations**

The process to evaluate the Chief Audit Officer needs to be improved. The university requires an annual performance evaluation for all employees, and that evaluation should be performed by the employee's direct supervisor. The Chief Audit Officer's last performance evaluation was for calendar year 2019. The Chief Audit Officer has a direct reporting line to the Audit Committee and an administrative reporting line to the University President. Under the current process, the University President performs the evaluation and the Audit Committee has no involvement. The University President and Chief Audit Officer both agree that this could create real or perceived independence impairments. The absence of evaluations has not resulted in negative impacts to compensation but the CAO does not have the benefit of receiving feedback on performance. An evaluation process should be established which provides feedback to the CAO while preserving audit independence. This is best achieved through involvement of the Audit Committee (or the Audit Committee Chair) in the evaluation process.

Response: During this review, the Chief Audit Officer collaborated with the President, Chair of the Audit Committee and the university's Chief Human Resources Officer to revise the performance evaluation process of the Chief Audit Officer. Going forward, the Chief Audit Officer will complete a self-evaluation and submit it to the Chair of the Audit Committee for review. The Audit Committee Chair will review the self-evaluation and consider the need to gather input from the President or other university employees and/or review relevant documents such as client satisfaction surveys and internal audit performance metrics. The Audit Committee Chair and Chief Audit Officer will meet to discuss the evaluation and set goals for the upcoming year as deemed necessary. The self-evaluation and any comments will be submitted to the Office of Human Resources.

#### **2. Audit Coverage**

The Standards do not require that internal audit provide audit coverage to all auditable areas. However, the *Standards* do require that the Chief Audit Officer develop a risk based audit plan that aligns with the needs and expectations of the Audit Committee and senior

management. Clearly communicating the level of audit coverage helps the Audit Committee and senior management assess risk and assess attestation needs. Audit coverage communication also facilitates the discussion of resource needs as required by IIA Standard 2020.

The Office reports basic information to the Audit Committee and senior management regarding audit coverage. However, this information is general and could be enhanced to provide more explicit communication of audit coverage. Tools such as an audit universe, assurance maps, etc. can be used to provide the Audit Committee with audit coverage information and can facilitate deeper discussions regarding audit planning and audit resources.

Response: The Chief Audit Officer will research different methods to enhance the reporting of audit coverage and revise the presentation of the annual audit plan as deemed appropriate.

## **Attachment B: Validator Biographies**

**Heather Lopez, CIA, CFE** is the Chief Audit Executive at Washington State University (2005-present) in Pullman, WA. Washington State University is a land-grant, top research university with six campuses, four research and extension locations, extensions in 39 counties state-wide, and a medical school. The University has a research spend of over \$400 million, about 28,000 students and over 8,000 employees statewide. Prior to this, Heather was an external auditor, serving as a state auditor with the Washington State Auditor's Office for six years, and, before that, a general manager of three retail-service operations over five years. Heather is a Certified Internal Auditor, a Certified Fraud Examiner, a Compliance and Ethics Professional. She has held board member roles with the Spokane IIA Chapter and the Spokane CFE Chapter, has led and/or participated in multiple committees with the peer organization of the Association of College and University Auditors (ACUA). Heather has participated in four Quality Assurance Reviews (two in the lead role) at the University of North Texas System, the University of Alaska System, the University of Idaho, and the University of Utah.

**Mark Eisenman, CPA, CFE** is the Systemwide Chief Audit Executive for the Idaho Board of Education and oversees internal audit for Boise State University, Idaho State University, Lewis-Clark State College and the University of Idaho. He has served in this role for two years and has overseen a Board mandated consolidation of internal audit across the system. Mark spent sixteen years with Boise State University's Internal Audit and Advisory Services office and served as the Boise State Chief Audit Executive from 2019 to 2021. Prior to joining Boise State University, Mark worked as a legislative auditor with Idaho's Legislative Services Office and for Little-Morris, LLP, a public accounting firm in Boise. Mark holds a Masters of Accountancy and a Bachelor of Science in Accounting and Finance from the University of Montana. Mark is a Certified Public Accountant (CPA) and a Certified Fraud Examiner (CFE). He is a charter member and past President of the Boise Chapter of the ACFE. Mark is a board member for Capital Educators Federal Credit Union, Idaho's fourth largest credit union. He serves on the Character and Fitness Committee of the Idaho State Bar and has also served on the board of the Idaho Association for the Education of Young Children. Mark has participated in six Quality Assurance Reviews performed for the Nevada System of Higher Education, The Tennessee Board of Regents, Austin Peay State University, Wichita State University and the University of North Texas. Mark has also led four QAR self-assessments for Boise State University.

**ATTACHMENT C:**  
**Austin Peay State University - Office of Internal Audit**  
**Quality Assurance Review Self-Assessment**  
**May 31, 2023**

**Overview**

As required by the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* (Standards), a Quality Assurance Review Self-Assessment (QAR) of Austin Peay State University (University) Internal Audit procedures, practices and activities has been completed. The principal objectives of the QAR were to assess Internal Audit's conformance with IIA Standards and effectiveness in carrying out its purpose, objectives and responsibilities. Objectives of the QAR also included identifying opportunities for APSU Internal Audit to improve its procedures, practices and activities and enhance the value internal audit provides to Austin Peay State University.

**Scope and Methodology**

The QAR included an extensive internal self-assessment of internal procedures, practices and activities including:

- Annual university risk assessment and audit planning process
- Internal audit procedures and practices
- Project scheduling and management
- Execution of individual audits and other projects including planning, fieldwork, reporting and related work papers
- Reporting to and meeting with the Audit Committee and University President
- Staff qualifications, supervision and training
- Surveys of audit clients

**Evaluation Results**

Overall Opinion

It is our opinion that APSU Internal Audit generally conforms to the Standards and Code of Ethics established by the IIA. A detailed list of compliance with specific sections of the standards are listed below.

Conformance Evaluation

Three degrees of conformance were used to evaluate Internal Audit's conformance to individual IIA Standards, sections of Standards, major categories of Standards, and to the IIA Code of Ethics. The three conformance degrees are:

Generally Conforms – Relevant structures, policies and procedures of APSU Internal Audit, as well as the process by which they are applied, comply in all material respects with the IIA Standards and Code of Ethics. General conformance does not imply complete/perfect performance. There might be areas for improvement, but these do not represent situations where APSU Internal Audit has not implemented the IIA Standards or Code of Ethics, has not applied them effectively, or has not achieved their stated objectives.

Partially Conforms – APSU Internal Audit has made a good faith effort to comply with the IIA Standards and/or Code of Ethics, but has not achieved one or more major objectives of the IIA Standards and/or Code of Ethics.

Does Not Conform – APSU Internal Audit is not aware of, is not making a good faith effort to comply with, or is failing to achieve many or all objectives of the IIA Standards or elements of the Code of Ethics.

## **Evaluation Results (continued)**

### Conformance to Specific Section of Standards

APSU Internal Audit generally conforms to the following:

- The IIA Code of Ethics
- 1000 - Purpose, Authority, and Responsibility (Charter)
- 1100 - Independence and Objectivity
- 1200 - Proficiency and Due Care
- 1300 - Quality Assurance/Improvement Program
- 2000 - Managing the Internal Audit Activity
- 2100 - Nature of Work
- 2200 - Engagement Planning
- 2300 - Performing the Engagement
- 2400 - Communicating Results
- 2500 - Monitoring Progress
- 2600 - Management's Acceptance of Risk

APSU Internal Audit partially conforms to the following:

None

APSU Internal Audit does not conform to the following:

None

### **External Validation**

As required by IIA Standards, the APSU Internal Audit self-assessment will be reviewed by an external validation team. APSU Internal Audit selected external validators independent from APSU Internal Audit and experienced in QARs. The selection of external validators and their qualifications and experience was communicated to the Audit Committee. The external validation team includes Mark Eisenman, CPA, CFE and Heather Lopez, CIA, CFE. Mark Eisenman is the Systemwide Chief Audit Executive for the Idaho Office of the State Board of Education. Heather Lopez is the Chief Audit Executive at Washington State University. Both have experience performing QARs and both have extensive experience in higher education and internal audit. Mark Eisenman is the lead validator on the team. The external validation team's report will be issued to myself with copies directly provided to the President and the Chair of the Audit Committee of the Board of Trustees.

### **Completed By**



Blayne Clements, CIA, CFE, CRMA  
Chief Audit Officer