



ASSOCIATION OF COLLEGE & UNIVERSITY AUDITORS

Did you know that Connect ACUA allows you to post new messages directly from your email without logging in to the Connect ACUA website?

For more details, check out the Quick Tip post on

[Connect.ACUA.org](https://connect.acua.org)

Your Higher Education Auditing Connection



Use a Kick Starter to launch your next audit!

ACUA Kick Starters

- Developed by ACUA members (Subject Matter Experts)
 - Higher Education Specific Topics

www.ACUA.org → Resources → Audit Tools → ACUA Kick Starters

Do you have a great idea for an ACUA Kick Starter?
Contact Justin Noble at Justin.Noble@ttu.edu



 **New Kick Starter Available!**

Uniform Guidance & Invoicing

Download today in the members-only
section of www.ACUA.org



Association of College and University Auditors

ACUA

ASK NOT WHAT YOU CAN DO FOR ACUA BUT WHAT ACUA CAN DO FOR YOU!

Stay up to Date

The College and University Auditor is ACUA's official journal. Current and past issues are posted on the ACUA website.

News relevant to Higher Ed internal audit is posted on the front page. Articles are also archived for your reference under the Resources/ACUA News.

Get Educated

- Take advantage of the several FREE webinars held throughout the year.
- Attend one of our upcoming conferences:
 - Audit Interactive**
March 24-27, 2019
Hyatt Regency, Savannah, GA
 - AuditCon**
September 15-19, 2019
Baltimore Marriott Waterfront, Baltimore, MD
- Contact ACUA Faculty for training needs.

ACUA SOCIAL NETWORKING



Get Involved

- The latest Volunteer openings are posted on the front page of the website.
- Visit the listing of Committee Chairs to learn about the various areas where you might participate.
- Nominate one of your colleagues for an ACUA annual award.
- Submit a conference proposal.
- Present a webinar.
- Write an article for the C&U Auditor.
- Write a Kick Starter.

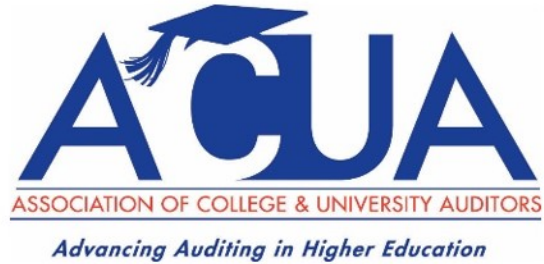
Connect with Colleagues

- Subscribe to one or more Forums on the Connect ACUA to obtain feedback and share your insights on topics of concern to higher education internal auditors.
- Search the Membership Directory to connect with your peers.
- Share, Like, Tweet & Connect on social media.

Solve Problems

- Discounts and special offers from ACUA's Strategic Partners
- Utilize Kick Starters
- Risk Dictionary
- NCAA Guides
- Resource Library
- Internal Audit Awareness Tools
- Mentorship Program
- Governmental Affairs Updates
- Survey Results
- Career Center.....and much more.

WEBINAR MODERATOR



- Don't forget to connect with us on social media!



ACUA Distance Learning Director

Amy L. Hughes

*Director of Internal Audit
Michigan Technological University*

Association of College & University Auditors

**The Difference Between Being in a
Profession Versus
Being Professional**

February 7, 2019

Sam M. McCall, PhD, CPA, CGFM, CIA, CGAP, CIG

Chief Audit Officer

Florida State University





Why are we here today?

- We are here to:
 - Network with other professionals
 - Learn from other professionals
 - Share our thoughts with staff after the webinar
 - Take what we learn back to our college or university and implement improvements for those that allow us to be here



A Question We Should Ask Ourselves

- Now that I have chosen a profession, obtained the knowledge to work in that profession, and am employed in that chosen profession, what should I do for my employer and myself to demonstrate that I am deserving of representing my profession?

How Would You Answer These Questions?



- Where do you work? Who is your boss? Who do you work for?
- How did you get your job?
- What qualifies you for your position? Education, experience
- What skills have you demonstrated to show you are qualified for your position (technician, politician, entrepreneur)?
- If you had to make a choice of protecting your boss, your organization, or protecting your career or certification - what would you do? Would you want to walk around the rest of your life looking at your shoe-tops?
- If your organization reduced the workforce by 100 staff and let you go, what would you take with you? What have you done for your organization? Yourself? Your profession?



Mosher on the Meaning of “a Profession”

- A reasonably clear occupational field
- Ordinarily requires higher education at least through the bachelor’s level
- Offers a lifetime career for its members



Mosher on Public Professionals

- They:
 - Define certain kinds of work as their exclusive domain, thereby protecting career opportunities for their members
 - Focus is on the substance of their work
 - Continually seek to escape the control and influence of politicians and concentrate instead on “the correct ways of solving problems and doing certain things.”



Mosher - What Professionals Do

- They translate new knowledge into action and service
- They provide the means whereby “intellectual achievement becomes operational”

Professionals learn the theory and technical side of their profession and then put that into practice – ex. Medicine and residency programs, CPA’s, CIA’s



The Definition of a Profession

- A paid occupation, especially one that involves prolonged training and a formal qualification.
- A *profession* is something more than a job, it is a career for someone that wants to be part of society, who is educated and becomes competent in their chosen field through training; maintains their skills through continuing *professional* development (CPD); commits to behaving ethically; and to protecting the interests of the public.



Definition of a Professional

- Relating to or connected with a profession.
- A: relating to or characteristic of a profession. B: engaged in one of the learned professions. **C: (1) characterized by or conforming to the technical or ethical standards of a profession. (2) exhibiting a courteous, conscientious, and generally businesslike manner in the workplace**
- Person formally certified by a *professional* body of belonging to a specific profession by virtue of having completed a required course of studies and/or practice. One whose competence can usually be measured against an established set of standards.
- Some sort of moral or ethical foundation within the practice of a specific and usually established expertise.



Characteristics of a Professional

- Greater responsibility
- Accountability
- Based on specialized, theoretical knowledge
- Institutional preparation
- Autonomy
- Clients rather than customers
- Direct working relationships
- Ethical constraints
- Merit-based
- Capitalistic Morality

Source:

<http://designprofessionalism.com/defining-design-professionalism-1.php>



Edgar Schein on Internal Auditing

- Auditors are rewarded for findings things wrong, less so for helping people get their work done.
- Auditors tend to be perfectionist and focus on a problem in depth; managers tend to be satisficers and focusing on getting many imperfect things to work together to get the job done
- The more directors in the audit group reward staff for **helping** rather than being **efficient** in finding problem areas, the more effective will be the audit function.
- Auditing people tend to be undertrained in how to use audit information in a helpful way. The more information is descriptive than evaluative, the more useful it will be.

The Reflective Practitioner – Donald Schon



- How Professionals Think in Action
 - We grant professionals extraordinary rights and privileges. (By allowing them these rights, we deny other such rights).
 - The more powerful the professional the less accountable they are to the public
 - The effective use of specialized knowledge depends on a prior restructuring of situations that are complex and uncertain
 - Professional practice is a process of problem solving
 - Reflection-in-action can proceed, even in situations of uncertainty and uniqueness



The Reflective Practitioner – Donald Schon

- The practitioner treats each case as unique as he cannot deal with it by applying standard theories and techniques. Because each situation is problematic, he/she must reframe it.
- When a practitioner tries to solve a problem, he/she seeks both to understand the situation and to change it.
- The practitioner has built up a repertoire of example, images, understandings, and actions. The repertoire includes the whole of his/her experiences as it is accessible for understanding and action.
- One sees the unfamiliar unique situation as both similar and different from the familiar one



Policy Analyst in the Bureaucracy – Arnold Meltzer

- In analyzing a situation we should be like a **“sponge.”** To sponge up all of the information, visit the project, and observe anything believed to be related to the project.
- Whether evaluator, analyst or practitioner
 - We look backward for a diagnosis of experience, we look to the present for experimentation for data, and we look forward with great expectations.

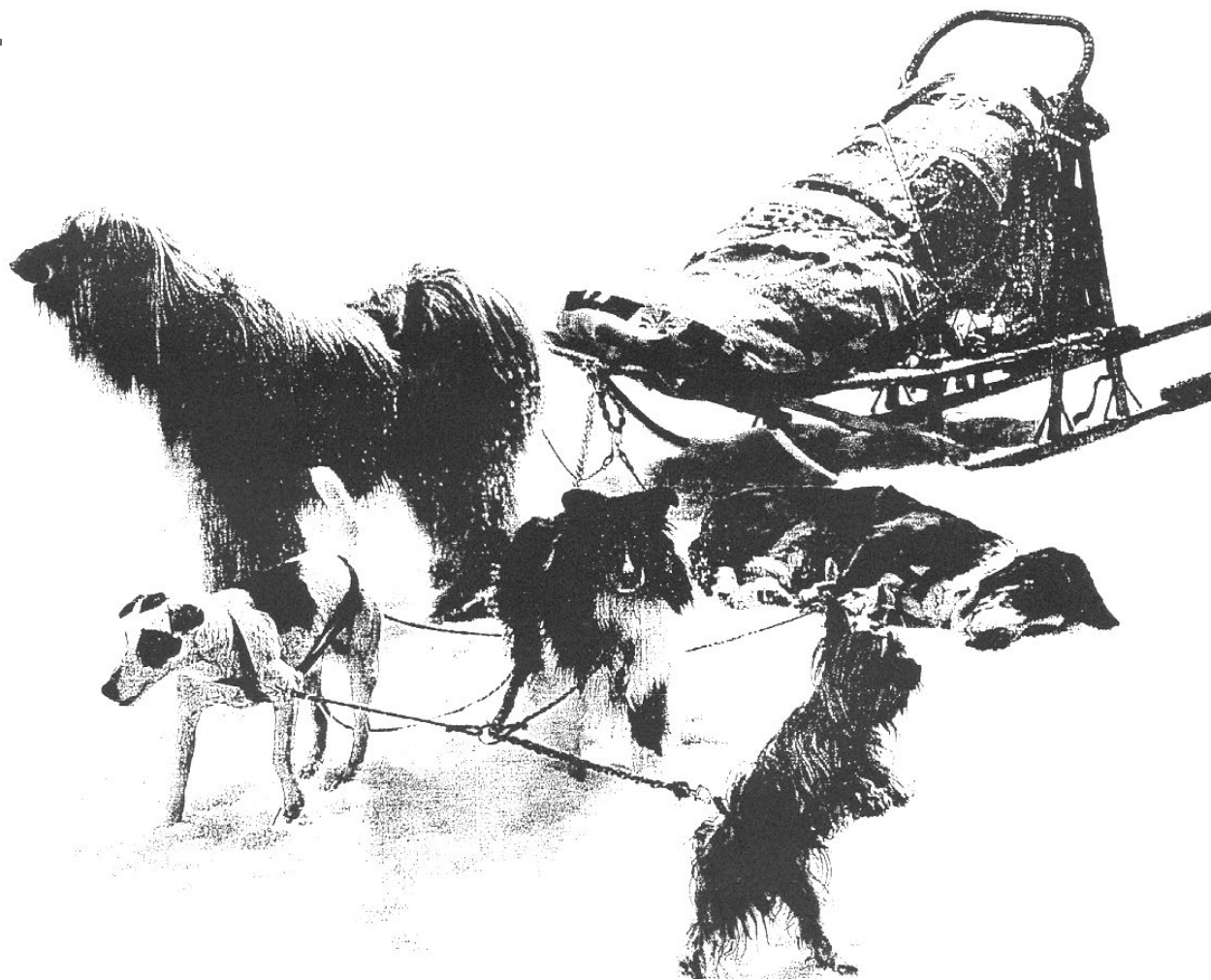


Mary Parker Follett

“The Giving of Orders”

- To demand an unquestioning obedience to orders, not approved, not perhaps even understood, is bad business policy.
- We should depersonalize the giving of orders, to unite all concerned in a study of the situation and obey that.
- One person should not give orders to another person, but both should agree to take orders from the situation.
- People do not like to be ordered, even to take a holiday.
- **People who enjoy following orders blindly, without any thought on their part, are those who like to get rid of responsibility**
- The order should be the law of the situation, the situation is always evolving, and orders should be circular and not linear

**Sure, they're all pedigreed.
But are they a team?**





Attributes of Professionalism

■ **Personal traits**

- **Ethical, trustworthy, demonstrates objectivity and integrity**
- **Is respectful of auditees and co-workers**
- **Takes their job more seriously than themselves**
- **Has a life outside of work**
- **Maintains confidentiality related to work**



Attributes of Professionalism

- **Work habits**
 - **Critical thinker**
 - **Comes to work and goes to work**
 - **Can do attitude**
 - **Considers “value for money”**
 - **Always trying to learn and improve**
 - **Searches for the truth**
 - **Seeks professional recognition**



Attributes of Professionalism

- **Organization identity**
 - **Understands that the Office is more important than any individual**
 - **Works for the organization because that is where they want to work**
 - **Recognizes that by applying for and accepting a position they are taking a position that other deserving applicants would like to have**
 - **Recognizes a commitment to a reasonable amount of time upon employment**



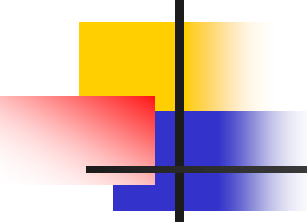
Attributes of Professionalism

- **Leadership qualities**
 - **Makes a commitment and keeps the commitment.**
 - **Can distinguish important versus not so important**
 - **Looks for weaknesses in internal control as opposed to finding fault in individuals**
 - **Takes no pride in someone losing their job**
 - **Proud of individual and team contributions**
 - **Sees themselves as a coach as opposed to a catcher**



Attributes of Professionalism

- **Results oriented**
 - **Does not make excuses**
 - **Identifies “issues for resolution” rather than “findings for correction”**
 - **Recognizes when to come to their supervisor for help.**
 - **Always there to help coworkers.**
 - **Serves the public interest/ a representative citizen**
 - **Good oral and written communication skills**
 - **Writes report comments that are fair and actionable.**



The Golden Circle has three rings. The outer ring is the *What*. The next ring is the *How*. The *Why* (why we do what we do) is because we're enthusiastic, energetic, engaged, accountable to the citizens, and committed to the success of the organization. This "Why" is core to the identity of a "professional."

So, in short, I'd say a professional in our community should be engaged, perpetually on the path toward greater emotional intelligence, and have a clear understanding of the concept of "**Why.**"



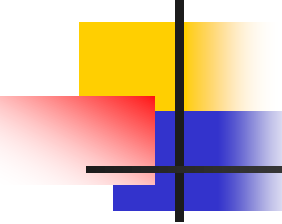
SMM 2005-2006 AGA Theme

**“Reporting on
Accountability with a
Citizen Focus.”**



Reporting on Accountability with a Citizen Focus

- Barbara Jordan -
“Citizens allow us to be where we are and to do what we do.”
- Woodrow Wilson –
“Why do we go about criticizing what we should be creating?”
- Plato asked, “How can government be organized to locate power and wisdom in the same place?”
- Frederickson, “We must be a representative citizen”.

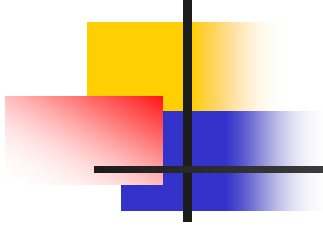


To me, being in a profession means that a person has proven a knowledge of that profession's core body of knowledge. It really means nothing more than that. On the other hand being professional indicates that a person has embodied the norms, especially the spirit of service, that should underlie all professions.

Each profession is recognized and given deference in the exercise of their knowledge in the interest of others. All professions exist primarily for the benefit of others. But the public service professions have an even greater challenge. We exist to make the institutions of our democracy work well so that they are sustained over generations. We live in a society in which many people question the legitimacy of authority. Democratic institutions can only be perpetuated where there is trust in democratic governance.

So, in a very real sense, being professional in public service professions means acting in ways that serve others well and, in doing so, builds their trust in our institutions.





Thank you

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AUDIT Interactive

A Higher Education Collaborative Experience

March 24–27, 2019 Savannah, GA · Hyatt Regency Savannah





A Higher Education Collaborative Experience

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