

Audit Division

The [Audit Division](#) serves the MIT Corporation Risk and Audit Committee and Institute managers by examining and evaluating the processes that control MIT's risks and identifying improvements that could be made to those processes. The division delivers audit and advisory services to give the Institute's officers confidence that MIT is:

- Following processes that are compliant with policies, laws, regulations, and contracts
- Keeping assets safe
- Presenting information that is accurate and reliable
- Managing resources efficiently and economically
- Adhering to ethical practices

These services evaluate academic, research, and administrative processes.

Accomplishments and Highlights

The division successfully completed the fiscal year 2017 plan of audit and advisory engagements. It also focused on the design of a comprehensive quality assurance improvement program to ensure quality throughout the audit process; high quality is fundamental to credibility and confidence in the internal audit activity. In parallel, concerted efforts gave rise to a multiyear departmental strategic development plan that capitalizes on opportunities presented by the external team that conducted a quality assessment review (QAR) in the spring of 2016.

The Quality Assurance Improvement Program, as defined, includes post-engagement quality reviews, final report reviews, customer satisfaction surveys, periodic self-assessments, and annual reporting of results to the Corporation Risk and Audit Committee. This program covers all types of internal audit activities; it is overseen by the manager of audit quality, who regularly shares findings and identifies areas for improvement across a department with the staff.

Looking to acknowledged strengths and opportunities for consideration as presented in the prior year's QAR results, the division hosted an all-staff retreat in October 2016 to discern operational and strategic goals and priorities. Several themes emerged that formed the basis for the six pillars of the multiyear strategic development plan: culture, relationship building, Institute engagement, vision and strategy, technical orientation, and communication and information sharing. Implementation of the plan was begun and will continue over three years.

Departmental and Staff Transitions

Kelly McVey, audit supervisor for the Lincoln Laboratory audit services (LLAS) team, left the division for a management opportunity at another large private research university in November 2016. Kelly had been with the division for four years.

Elvira Mahoney, audit services manager for the campus audit services (CAS) team, left the division for another management opportunity at a local nonprofit corporation in February 2017. Elvira had been with the division for 15 years.

Michelle Jackson, who joined the division 20 years ago, was promoted from senior internal auditor to audit supervisor on the LLAS team. Michelle has been on the LLAS team for six years.

Antwon Ward, senior internal auditor on the CAS team for nine years, was transferred to serve as senior internal auditor on the LLAS team with a focus on technology and security. Antwon continued to support the departmental technology infrastructure.

Vesna Zaccheo, audit services manager for the CAS team, assumed management of the organizational reporting line focused on compliance audits. Vesna joined the division in 2001 and has managed operational audits for the CAS team since 2008.

Brigitte Tersek, who joined the division in December 2015, was promoted from administrative assistant to senior administrative assistant. Brigitte supported the entire department in delivering administrative support, serving as liaison to centralized technology services, and coordinating the framework for the department's new website.

Erin Coates, senior internal auditor for the CAS team, joined the division in June 2017. She has more than 10 years of professional experience in the public accounting, higher education, utility, and information technology sectors. Erin holds a bachelor of science degree in business administration with a concentration in accounting from Merrimack College and a master of science degree in accountancy from Northeastern University. Erin maintains her license as a certified public accountant in the Commonwealth of Massachusetts.

Robin Irvin, senior internal auditor for the LLAS team, was recruited in the spring of 2017 and joined the division in early July 2017 with nine years' experience in internal audit in higher education and two years' experience in public accounting. Robin holds a bachelor of science degree in accounting and a master's degree in adult and higher education. She maintains professional certification as a certified internal auditor. Her addition to the LLAS team was part of the increase in Lincoln Laboratory resources that reflected senior Lincoln Laboratory management's request for additional services.

Professional Development and Certification

Professional standards for auditors require a continuous level of professional development to ensure competence and enhance proficiency. Management worked with each staff member to ascertain individual needs for growth and development and planned training accordingly; staff attended various conferences, seminars, and webinars.

In June 2017, all members of the division attended training sessions designed and conducted by the Whole Person Project, to understand techniques for discerning root causes and to identify opportunities for using those techniques during an audit.

Kallie Firestone, senior compliance specialist, completed the National Council of University Research Administrators (NCURA) Executive Leadership Program. Carter

Stubbs, senior internal auditor, completed a Graduate Certificate in Information Security from Boston University. Nichole Valois, senior internal auditor, earned a certificate offered by the American Institute of Certified Public Accountants, Not for Profit Certificate II.

Professional certification for staff members was held out as a goal. Once earned, professional certifications were maintained through a personal program for professional development. The division held 18 certifications overall.

One way internal auditors stayed informed about improvements and current developments in internal audit standards, procedures, and techniques was by volunteering in professional organizations and presenting at conferences and seminars. Kallie Firestone served on the Nominating and Leadership Development Committee for NCURA. Antwon Ward participated in board communications activities and served on the educational liaison committee for (ISC)², an international nonprofit membership association focused on promoting cybersecurity. Michael Moody served on the Association of College and University Auditors Membership Committee.

Staff members were encouraged to take advantage of professional development opportunities offered by the Institute. Martha Jane Gagnon, associate audit director, graduated in December 2016 from the 2016 Leader to Leader cohort, which offered executive-level management training through workshops, individual coaching, applied learning, and manager engagement.

Institute Activities

MIT's governance structure is supported by a strong system of committees and councils. The division's participation in these groups presented another opportunity to engage internal control expertise. It provided access to venues where information and opinions were shared openly and promoted trusting relationships with administrators at all levels.

Michael Moody, the Institute's auditor, served on the following Institute standing committees: Risk and Compliance Advisory Team, Risk Council, Budget and Finance Steering Group, Institute Council on Environmental Health and Safety, Policy and Procedures Coordinating Group of the International Coordinating Committee, Research Administration Coordinating Council, Advisory Committee on Research Administration, Data Incident Response Team, Uniform Guidance Working Group, Payment Card Industry (PCI) Sponsors, and the Data Classification Working Group. He was a standing guest of the Information Technology Governance Committee.

Martha Jane Gagnon served as a coach during two sessions of MIT's Human Resources managing for excellence track. Vesna Zaccheo was a member of MIT's Community Emergency Response Team, a part of the Emergency Operations Center. Nichole Valois volunteered for the Institute's English as a Second Language Program for Service Employees. Brigitte Tersek volunteered as a guest services ambassador at Commencement 2017 and was a member of the Working Green subcommittee of the Working Group on Support Staff Issues.

Michael J. Moody
Institute Auditor