

Office of Internal Audit



# Employee Relations: Learning Space/School Site (LSS) Stipend



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## EXECUTIVE SUMMARY

The Office of Internal Audit has completed the Learning Space/School Site Stipend audit.

The Governing Board (Board) approved several one-time stipends to be paid to district employees who met certain criteria. The stipends were grouped into three categories:

- 1- Learning Space/School Site Stipends (LSS)
- 2- Teacher Transition Stipends (TTS)
- 3- Retention Stipends (RS)

The focus of this audit was specifically limited to the Learning Space/School Site (LSS) stipend.

The Employee Relations (ER) Department was tasked with managing the approval and distribution of the stipends.

The objective and purpose of this audit was to review the ER's implemented processes, procedures, and internal controls regarding the distribution of the LSS funds.

The audit scope was July 1, 2019 through October 22, 2021.

The audit methodology included reviewing randomly selected employees from various departments and comparing them to the information provided by ER and the approval lists provided by sites.

Excluded from this audit were activities not related to the LSS stipends approval and distribution.

Observed conditions are listed below in order of their perceived risk:

1. Vague Qualification Requirements - The criteria lacked clarification. The criteria for the stipend was written without defining what it means to be "...identified as 'essential', that physically reported to campuses and facilities throughout the pandemic to perform duties vital to the physical operation of the district."
2. Self-Approval of Stipends – Site approved lists had a designated approver for the names included in the worksheet. Of the 57 site approved lists reviewed, 56 of the designated approvers self-approved their own stipend.
3. Alteration of Approved Stipend Amounts – The site approved list for the Substitute Teachers was the only list that included specific dollar amounts for each employee listed. The LSS list had higher dollar amounts for several of the same employees in the site approved list.
4. Incomplete, Inaccurate, and Conflicting Information - Information in the provided documents were incomplete, inaccurate, and conflicting. Documentation provided and analyzed included: Approval list from sites, LSS list (created by ER), and payroll report of dispersed LSS stipends.

**BACKGROUND**

The Tucson Unified School District (District), mission is “...in partnership with parents and the greater community, is to assure each pre-K through 12th grade student receives an engaging, rigorous and comprehensive education. The District is committed to inclusion and non-discrimination in all District activities. At all times, District staff should work to ensure that staff, parents, students, and members of the public are included and welcome to participate in District activities.”<sup>1</sup>

The Employee Relations (ER) Department’s web page reads, “Who We Are. We are here to support the needs of The District and our employees. Our goal is to serve as liaisons for all in a fair, efficient, and timely manner. Because we know the field of education is ever-changing and fast paced, we are here to promote you’re future success and growth...

The department’s mission statement is “To establish a productive working environment with individuals from many diverse backgrounds while providing the best possible education and service for our children to enrich our community.”<sup>2</sup>

The Governing Board (Board) approved several one-time stipends to be paid in the 2020-2021 school year.

The stipends were grouped into three categories:

- 1- Learning Space/School Site (LSS)
  - a. Substitute teachers/Supplemental Employee On Site
- 2-Teacher Transition Stipend (TTS)
- 3- Retention Stipends.

The focus of this audit was specifically limited to the Learning Space/School Site (LSS) stipend.

Based on the Board-approved criteria, not all employees were eligible to receive the LSS stipend. This created some confusion and discontent among central-based employees who did not understand who was eligible, who was not, and reasons of why.

The Employee Relations (ER) Department was tasked with managing the approval and distribution of the stipends.

**STATEMENT OF AUDITING STANDARDS**

The audit was conducted following the Institute of Internal Auditors (IIA) as the authoritative guidance for internal audits.

The IIA “Implementation Standard 2310, the reliability of the audit information depends on the use of appropriate engagement techniques. Some techniques take longer or require more resources than others, but may be worth the investment because they enable a higher level of assurance. In general, simple manual audit procedures include: • Inspecting physical evidence, such as the physical property of the area under review. • Examining documentation from either the audit client or outside sources. Gathering testimonial evidence through interviews, surveys, or risk and control self-assessments. • Conducting a walk-through to observe a process in action. • Examining data that is continuously monitored via technology.”<sup>3</sup>

**AUDIT SCOPE, METHODOLOGY, AND EXCLUSIONS**

The scope of the audit was July 1, 2019 through October 22, 2021.

The sample size was random and consisted of 57 out of 115 site approved lists. The methodology included, but was not limited to:

- Interviews with ER Department’s staff
- Research of existing District policies
- Review, verification, and cross analysis of information provided by ER, sites, and payroll:
  - Worksheets
  - Approval lists
  - Distribution reports

Excluded from this audit were activities not related to the LSS stipends approval and distribution.

The findings and observations of this assessment were based on the information made available to OIA during the course of the audit.

### AUDIT OBJECTIVES AND PURPOSE

The objective and purpose of this audit was to review the ER’s implemented processes, procedures, and internal controls regarding the distribution of the LSS funds.

Including but not limited to:

- 1- Accuracy of processing
- 2- Distribution to qualified recipients
- 3- Adherence to provided criteria
- 4- Consistency of data
- 5- Stewardship of district funds

The expressed intent of the LSS stipend, by the Board, was to extend their appreciation to employees who had no other option but to be physically present and work at the sites during the pandemic. The ER department carried out the Board’s objective; they managed the process and analyzed the site approved lists, to the best of their abilities, to ensure stipends were issued in a timely manner.

*General Office of Internal Audit (OIA) disclaimer: All audits contain inherent limitations such as errors caused by human oversights, potential fraud, illegal acts, or instances of noncompliance that go undetected. The reasons behind these risks are countless, from inadequate controls, changes in conditions, employees circumventing set processes, management overriding systems, changes in leadership, etc.*

Audit observations and recommendations are listed below in the order of their perceived risk.

### AUDIT OBSERVATIONS AND RECOMMENDATIONS

#### 1. VAGUE QUALIFICATION REQUIREMENTS

**Condition:** The criteria lacked clarification. The criteria for the stipend was written without defining what it means to be “...identified as ‘essential’, that physically reported to campuses and facilities throughout the pandemic to perform duties vital to the physical operation of the district...”<sup>4</sup>

- The word “essential” is in quotation marks by the author, but not defined.
- “physically reported to campuses” does not specify frequency, duration, or necessity.
- “vital to the physical operation of the district” can be considered subjective.

**Criteria:** IIA Standard 2210.A3 – “Adequate criteria are needed to evaluate governance, risk management, and controls. Internal auditors must ascertain the extent to which management and/or the board has established adequate criteria to determine whether objectives and goals have been accomplished. If adequate, internal auditors must use such criteria in their evaluation...”<sup>5</sup>

**Effect:** The specified requirements allowed numerous employees to receive the stipend and diminished its intended purpose of rewarding those individuals that did not have a choice to work remotely.

Additionally:

- It created confusion among centrally-based employee and determining who may be eligible.
- Co-criteria for Substitute Teachers and Supplemental Employees was not substantiated.
- Potentially providing stipends to more employees than originally intended.
- A potentially undue financial burden to the district.

**Recommendations:**

- Ensure criteria and guidelines are clear, well defined, and specific to their intended purpose.
- Managing department should create written definitions and processes for implementation based their understanding of the provided criteria.
- Proposed written criteria should be reviewed by the District’s General Counsel prior to being approved by the Board.

**Management’s Response:**

Due to the criteria associated with this stipend, we did not have set systems already in place to execute the payment. Also, there was a desire to expedite this stipend to ensure payment during the 2020-2021 SY. There was a great deal of knowledge gained throughout the process and through this audit. Employee Relations will commit to setting forth strong protocols to ensure compliance.

**2. SELF-APPROVAL OF STIPENDS**

**Condition:** Site approved lists had a designated approver for the names included in the worksheet. Of the 57 site approved lists reviewed, 56 of the designated approvers self-approved their own stipend.

**Criteria:** The Uniform System of Financial Records (USFR) –Introductions: Accounting Procedures, reads “An effective accounting system can also help safeguard district assets from fraud, theft, or misuse. Accounting system policies and procedures formally documented and adopted by the governing board should provide separation of responsibilities, adequate internal checks and balances, and sufficient records to support financial transactions.”<sup>6</sup>

Government Auditing Standards (GAS) 8.122 states, “Abuse is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate.”<sup>7</sup>

**Effect:** Being able to self-approve your own stipend, which is for your own financial gain, is a conflict of interest and bypasses checks and balances.

**Recommendation:**

Stipends for all potential recipients should be approved by their supervisor to avoid conflict of interest and/or bias.

**Management’s Response:**

Through the course of preparing for the payments, it came to the attention of staff that there might be a conflict with approvers/supervisors approving their own names for the payment. Thus, immediate supervisors were subsequently asked to sign and avow that those who received the stipends were eligible to do so. There are internal controls in place to circumvent any future potential conflicts.

### 3. ALTERATION OF APPROVED STIPEND AMOUNTS

**Condition:** Some names included in the site-approved list also included specific dollar amounts for each employee listed. The LSS list had higher dollar amount for several of those same employees without corroboration.

**Criteria:** USFR –Payroll –Accounting Procedures – reads “Salaries, wages, and related payroll expenditures constitute a major portion of the expenditures of all school districts. Therefore, payroll preparation and processing are extremely important functions that require strict internal control and close supervision. Internal control should be tailored to each district’s specific needs. The recommended controls in this section are provided as examples of sound financial and administrative practices that can be used in either automated or manual systems to ensure that evidence of review, verification, and approval is maintained...”.<sup>8</sup>

The United States General Accounting Office (GAO), Standards for Internal Controls in the Federal Government defines internal control as “the plan of organization and methods and procedures adopted by management to ensure resource use is consistent with laws, regulations, and policies; that resources are safeguarded against waste, loss, and misuse; and that reliable information is obtained, maintained, and fairly disclosed in reports.” Internal control is synonymous with management control in that the broad objectives of internal control cover all aspects of agency operations. Although ultimate responsibility for internal controls rests with management, all employees have a role in the effective operation of internal controls established by management...”.<sup>9</sup>

**Effects:** Some employees received a greater amount than the amount specified in the approval list.

**Recommendation:**

Ensure all:

- Data is correct, complete, and accurate prior to disbursement of any funds.
- Eligibility is based on specified criteria.
- Amounts paid are based on, and in compliance with, specified criteria.
- Changes and alternations are substantiated.

**Management’s Response:**

The criteria for subs/supplementals were specific to days on site. The range in payments for this group of employees was \$100-\$1,000. There may be a discrepancy in the dollar amount that was initially listed on the site approval if the employee worked at multiple sites/departments as the total days worked at combined sites could have increased the amount due. Thus, someone could have shown to have worked twenty (20) days at one site and shown forty (40) days at another site. When the total number of days are combined, someone may be eligible for a higher amount.

### 4. INCOMPLETE, INACCURATE, AND CONFLICTING INFORMATION

**Condition:** Information in the provided documents was incomplete, inaccurate, and conflicting.

Documentation provided includes:

- Approval lists from sites
  - Some lists were not signed or dated
  - Confirmation of working on campus was left blank for some employees
  - Several employee names were repeated
  - Some employee names in the approval lists did not work at the particular site

## OBSERVATIONS

- LSS list (created by ER):
  - The LSS list contained names that were not in the site approved lists, and some employees that were marked No or left blank on the site approved list.
  - Some employee names marked Yes on the site approved list, were excluded on the LSS list.
- Payroll report contained:
  - Names not included in the site approved lists.
  - Names not included in the LSS list.
  - Names that were marked “N” or left blank on the site approved list.

**Criteria:** The United States Government Accountability Office (GAO) – Assessing Data Reliability- “Assessment of data reliability depends on audit purpose. Assessments of reliability are made in the broader context of the audit’s purpose and the risk associated with using insufficiently reliable data. Auditors determine whether data are fit for use given the audit’s objectives and any expected findings and conclusions. A data reliability determination does not involve attesting to the overall reliability of the data or database. The audit team is only determining the reliability of the specific data needed to support the findings, conclusions, or recommendations in the context of the audit objectives.”<sup>10</sup>

**Effect:** Qualified employees potentially not receiving their stipend, and unqualified employees potentially receiving a stipend not due to them.

**Recommendation:**

- 1- Ensure that all data is correct, complete, and accurate prior to disbursement of any funds.
- 2- Ensure that eligibility is based on specified criteria.

**Management’s Response:**

There may have been some inconsistencies in the way sites completed the approval lists. For example, some sites either marked “Y/N”, “yes” or “no”, or only “yes” and left those not working at the sites blank. In some/most cases, however, staff may have been assigned to multiple locations/departments and while one site may have indicated “no” or left blank, they would have been labeled as a “yes” at another site to qualify them for the payment. Sites were provided with a detailed listing of employees that were assigned to their department/site (at the time of print) which may have yielded duplicate entries of one employee due to the employee having multiple positions at one location. Additionally, a staff member may have originally been assigned to one site and on their site list but changed to a different site/department. The original site might have indicated “no” and the new site added the employee to their list as a “yes” to be included in the payment. A diligent effort was made to ensure accurate payment to individuals who are assigned to multiple sites. To date, it does not appear that such an individual was overpaid. There are now internal controls in place to circumvent any future potential conflicts.

**CONCLUSION**

This audit was based on the review, analysis, and comparison of information that included: site approval lists, LSS list, Governing Board approved criteria, and payroll reports.

The expressed purpose of the LSS stipend was to reward employees who were not able to perform their duties remotely, and had no option but to be physically present to carry out their responsibilities.

Due to the uniqueness of this audit, there is no scheduled follow up; instead, a future audit may be performed on the distribution of other stipends.

**ACKNOWLEDGMENT**

The Office of Internal Audit expresses its appreciation to the Employee Relations, Human Resources, and Payroll departments for their assistance during this audit.

Report No. 003-FY 2021-2022; provided to the Governing Board on December 16, 2021.

|                     |                   |
|---------------------|-------------------|
| <u>Martha Smith</u> | <u>12/16/2021</u> |
| Martha Smith        | Date              |
| Internal Auditor    |                   |

**Report Distributed to:**

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Audit Committee Members

REFERENCES

1. **PolicyCodeA:FoundationandBasicCommitments**- “The Districts’ mission, in partnership with parents and the grater community, is to assure each pre-K through 12th grade student receives an engaging, rigorous and comprehensive education. The District is committed to inclusion and non-discrimination in all District activities.” <http://govboard.tusd1.org/Policies-and-Regulations/Policy-Code-A>
  
2. **EmployeeRelationsDepartment–Webpage**- “Who We Are -We are here to support the needs of The District and our employees. Our goal is to serve as liaisons for all in a fair, efficient, and timely manner. Because we know the field of education is ever-changing and fast paced, we are here to promote you're future success and growth. Please do not hesitate to contact us should the need arise." Department Mission Statement:  
 "To establish a productive working environment with individuals from many diverse backgrounds while providing the best possible education and services for our children to enrich our community."  
<http://www.tusd1.org/Departments/Employee-Relations>
  
3. **InstituteofInternalAuditors(IIA)**– Implementation Standard 2310- “The reliability of the audit information depends on the use of appropriate engagement techniques. Some techniques take longer or require more resources than others, but may be worth the investment because they enable a higher level of assurance. In general, simple manual audit procedures include: • Inspecting physical evidence, such as the physical property of the area under review. • Examining documentation from either the audit client or outside sources. Gathering testimonial evidence through interviews, surveys, or risk and control self-assessments. • Conducting a walk-through to observe a process in action. • Examining data that is continuously monitored via technology.” <https://na.theiia.org/standards-guidance/Member%20Documents/IG2310-2016-12.pdf>
  
4. **Description/Justification**– 4/13/21 Governing Board agenda item: Budget Study Session #6 –“The agenda items will provide an overview of the administration’s recommendations to provide a retention stipend payable at the conclusion of the 20-21 school year to all employees of the district serving in positions identified as “essential”, that physically reported to campuses and facilities throughout the pandemic to perform duties vital to the physical operation for the district.” Additional stipend recommendations will be made for the purposes of recruiting and retaining bus drivers, teachers, administrators, and all certificated and support staff personnel for the 21-22 school year. Additionally, the agenda item will feature the administration’s formal salary increase proposals for certificated, administrative, and support staff employees for the 21-22 school year. It should be noted that in the event that salary and compensation negotiations have not yet been finalized or agreed to by a particular bargaining unit at the time of the meeting, that bargaining unit’s salary and compensation proposal will be omitted from this item, and negotiations will continue.”  
<https://go.boarddocs.com/az/tucsonusd/Board.nsf/Public>
  
5. **IIA Standard 2210.A3** – “Adequate criteria are needed to evaluate governance, risk management, and controls. Internal auditors must ascertain the extent to which management and/or the board has established adequate criteria to determine whether objectives and goals have been accomplished. If adequate, internal auditors must use such criteria in their evaluation. If inadequate, internal auditors must identify appropriate evaluation criteria through discussion with management and/or the board. Interpretation: Type of criteria may include • Internal (e.g., policies and procedures of the organization). • External (e.g., laws and regulations imposed by statutory bodies). • Leading practices

(e.g., industry and professional guidance).” <https://na.theiia.org/standards-guidance/Member%20Documents/IG2310-2016-12.pdf>

6. **Uniform System of Financial Records (USFR) for Arizona School Districts -Introduction-Accounting Procedures – (VI-A), pg. 100.** “An effective accounting system can also help safeguard district assets from fraud, theft, or misuse. Accounting system policies and procedures formally documented and adopted by the governing board should provide separation of responsibilities, adequate internal checks and balances, and sufficient records to support financial transactions.” <https://www.azauditor.gov/sites/default/files/USFR10721.pdf>
  
7. **GAO 8.122** “Abuse is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate.” <https://www.gao.gov/assets/gao-18-568g.pdf>
  
8. **Uniform System of Financial Records (USFR)–Payroll-Introduction: Accounting Procedures –(VI-H-1, pg. 189)** “Salaries, wages, and related payroll expenditures constitute a major portion of the expenditures of all school districts. Therefore, payroll preparation and processing are extremely important functions that require strict internal control and close supervision.  
  
Internal control should be tailored to each district’s specific needs. The recommended controls in this section are provided as examples of sound financial and administrative practices that can be used in either automated or manual systems to ensure that evidence of review, verification, and approval is maintained.” <https://www.azauditor.gov/sites/default/files/USFR10721.pdf>
  
9. **United States Government Accountability Office (GAO) -Standards for Internal Controls in the Federal Government** defines internal control as “the plan of organization and methods and procedures adopted by management to ensure resource use is consistent with laws, regulations, and policies; that resources are safeguarded against waste, loss, and misuse; and that reliable information is obtained, maintained, and fairly disclosed in reports.” Internal control is synonymous with management control in that the broad objectives of internal control cover all aspects of agency operations. Although ultimate responsibility for internal controls rests with management, all employees have a role in the effective operation of internal controls established by management. Effective internal control provides reasonable, not absolute, assurance that an agency’s activities are being accomplished in accordance with its control objectives.” <https://www.gao.gov/assets/t-aimd-98-125.pdf>
  
10. **GAO–Assessing Data Reliability -Assessment of data reliability depends on audit purpose –Pg. 9-** which states, “Assessments of reliability are made in the broader context of the audit’s purpose and the risk associated with using insufficiently reliable data. Auditors determine whether data are fit for use given the audit’s objectives and any expected findings and conclusions. A data reliability determination does not involve attesting to the overall reliability of the data or database. The audit team is only determining the reliability of the specific data needed to support the findings, conclusions, or recommendations in the context of the audit objectives.” <https://www.gao.gov/assets/gao-20-283g.pdf>

## GLOSSARY

**American Institute of Certified Public Accountants (AICPA)** - "Is the national professional organization of Certified Public Accountants in the United States, with more than 418,000 members in 143 countries in business and industry, public practice, government, education, student affiliates and international associates." <https://www.aicpa.org/>

**Arizona Auditor General (AZ Auditor)** - The Arizona Auditor General serves as an independent source of impartial information concerning State and local governmental entities and provides specific recommendations to improve the operations of those entities." <https://www.azauditor.gov/office-overview>.

**Best Practice**- "A procedure that has been shown by research and experience to produce optimal results and that is established or proposed as a standard suitable for widespread adoption." Defined by Merriam-Webster

**Cause** - The cause is the factor or factors responsible for the difference between the condition and the criteria, and may also serve as a basis for recommendations for corrective actions. Common factors include poorly designed policies, procedures, or criteria; inconsistent, incomplete, or incorrect implementation; or factors beyond the control of program management. Auditors may assess whether the evidence provides a reasonable and convincing argument for why the stated cause is the key factor contributing to the difference between the condition and the criteria. <https://www.gao.gov/assets/gao-18-568g.pdf>

**Condition** - Condition is a situation that exists. The condition is determined and documented during the audit. <https://www.gao.gov/assets/gao-18-568g.pdf>

**Contract** - Defined by Arizona state legislature: "means all types of state agreements, regardless of what they may be called, for the procurement of materials, services, construction, construction services or the disposal of materials." <https://www.gao.gov/assets/gao-18-568g.pdf>

**Control** - The Institute of Internal Auditors (IIA) defines control as any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goal will be achieved. <https://www.gao.gov/assets/gao-18-568g.pdf>

**Criteria** - To develop findings, criteria may include the laws, regulations, contracts, grant agreements, standards, measures, expected performance, defined business practices, and benchmarks against which performance is compared or evaluated. Criteria identify the required or desired state or expectation with respect to the program or operation. The term program includes processes, projects, studies, policies, operations, activities, entities, and functions. Criteria provide a context for evaluating evidence and understanding the findings, conclusions, and recommendations in the report. <https://www.gao.gov/assets/gao-18-568g.pdf>

**Effect or Potential Effect** - The effect or potential effect is the outcome or consequence resulting from the difference between the condition and the criteria. When the audit objectives include identifying the actual or potential consequences of a condition that varies (either positively or negatively) from the criteria identified in the audit, effect is a measure of those consequences. Effect or potential effect may be used to demonstrate the need for corrective action in response to identified problems or relevant risks. <https://www.gao.gov/assets/gao-18-568g.pdf>

**Findings** - The elements needed for a finding are related to the objectives of the audit. Thus, a finding or set of findings is complete to the extent that the audit objectives are addressed and the report clearly relates those objectives to the elements of a finding. For example, an audit objective may be to determine the current status or condition of program operations or progress in implementing legislative requirements, and not the related cause or effect. In this situation, developing the condition would address the audit objective, and developing the other elements of a finding would not be necessary. <https://www.gao.gov/assets/gao-18-568g.pdf>

**General Accepted Auditing Standards (GAAS)** - Are sets of standards against which the quality of audits are performed and may be judged. Several organizations have developed such sets of principles, which vary by territory. <https://www.aicpa.org/Research/Standards/AuditAttest/DownloadableDocuments/AU-00150.pdf>

**Generally Accepted Government Auditing Standards (GAGAS)** - Also known as the Yellow Book, are the guidelines for audits created by the Comptroller General and the audit agency of the United States Congress, the Government Accountability Office. <https://www.gao.gov/yellowbook/overview>

**Industry Standard**— “Is the average by which those in a particular field govern themselves. It is the ordinary manner of doing things in that field and can serve to establish different things in various legal settings.” Defined by HG Legal Resources. <https://www.hg.org/legal-articles/what-is-the-relevance-of-industry-standards-under-the-law-36794>

**Internal Auditing**— IIA’s definition “Internal auditing is an independent, objective, assurance and consulting activity designed to add value and improve an organization’s operations. At its simplest, internal audit involves identifying the risks that could keep an organization from achieving its goals, making sure the organization’s leaders know about these risks, and proactively recommending improvements to help reduce the risks.” Additionally, “Internal auditors are explorers, analysts, problem-solvers, reporters, and trusted advisors. They bring objectivity and a variety of skills and expertise to the organization.” <https://global.theiia.org/about/about-internal-auditing/pages/about-internal-auditing.aspx>

**Internal Control**— “A plan of organization under which employees' duties are arranged, and records and procedures are designed, to make it possible to exercise effective control over processes. Internal control procedures which call for proper authorizations by designated officials for all actions performed that must be specified and followed.” <https://global.theiia.org>

**The Institute of Internal Auditors (IIA)**— “Established in 1941, The Institute of Internal Auditors (IIA) is an international professional association with global headquarters in Altamonte Springs, Fla., USA. The IIA is the internal audit profession’s global voice, recognized authority, acknowledged leader, chief advocate, and principal educator.” <https://na.theiia.org/standards-guidance/Member%20Documents/PG-Business-Continuity-Management.pdf>

**United States Government Accountability Office (GAO)**— “GAO, often called the “congressional watchdog,” is an independent, non-partisan agency that works for Congress. GAO examines how taxpayer dollars are spent and provides Congress and federal agencies with objective, non-partisan, fact-based information to help the government save money and work more efficiently.” <https://www.gao.gov/about>