

Richard F. Chambers: Audits: Don't shoot messenger

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As corporate citizens in Central Florida, we at the global headquarters of The Institute of Internal Auditors have followed with interest the issues of the Orlando-Orange County Expressway Authority. We were quite pleased to learn in 2007 that the authority had decided to strengthen its accountability and transparency by hiring an internal auditor. Fast-forward to this February when the internal auditor resigned out of frustration, citing a lack of commitment to real reform by agency officials. We wonder what it will take for the Expressway Authority to take steps toward good governance.

It's often said that government can be effective only if it maintains the public's trust. With this in mind, internal auditors in government play a pivotal role in reinforcing that trust. Their work provides assurance to taxpayers and citizens that resources are deployed effectively and that public officials are good stewards of taxpayer dollars, such as toll money.

Although most government officials welcome the insight that comes from an effective internal-audit program, an increasing number appear threatened by the scrutiny that accompanies critical audit results — lashing out at the messenger. This might have been the case with the Expressway Authority.

A former board member questioned why the agency didn't hire an outside auditor "who could act independently." Appropriate reporting structures outlined by our organization's standards, as well as those from the Government Accountability Office, position internal auditors to provide thorough and independent assessments. They work inside an organization, which allows them to understand its culture, systems and operations.

Case in point: the Expressway Authority. By all indications, standards for independence were followed, and the audits clearly identified what needed to be improved. The issue with the internal auditor was not independence. It appears the Expressway Authority board and management might have been reluctant to make substantive change. What more would an outside auditor do that the internal auditor didn't?

Our public officials and government-agency leaders need to open their eyes and ears and embrace the value internal auditors bring to the boardroom. They are the first line of defense in ensuring public trust, and even though their efforts are often under a public microscope, they persevere in the face of extraordinary challenges.

Internal auditors working in government are unsung heroes. Hopefully, the Expressway Authority's next attempt at internal auditing will rebuild much-needed trust and have an outcome we can all be proud of.

Richard F. Chambers is president of The Institute of Internal Auditors, which is headquartered in Altamonte Springs.