

New College of Florida
Internal Audit and Compliance Office
Independent Validation of Internal Audit
Quality Assurance Self-Assessment
July 21, 2023



Independent External Assessor
Sam M. McCall PhD, CPA, CIA, CGAP, CGFM, CIG

New College of Florida – University Internal Audit and Compliance Office Quality Assurance Review

Independent Validation Statement

Richard Corcoran, President

Deborah Jenks, Board of Trustees, Chair

Lance Karp, Board of Trustees, Audit and Compliance Committee Chair

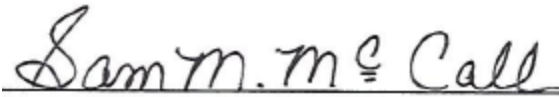
Alexander Tzoumas, Chief Audit Executive

I have been engaged to conduct an independent validation of New College of Florida (New College) Internal Audit and Compliance Office (IA) Quality Assurance Self-assessment. The primary objective of the validation was to verify the assertions and conclusions made in New College's self-assessment report concerning adequate fulfillment of the organization's basic expectations of IA, its conformity to The Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing*, and to identify successful internal audit practices and opportunities for continuous improvement.

In acting as the qualified, independent external assessor from outside the organization, I am fully independent of the University Audit and Compliance Office and have the necessary skills to undertake this engagement. This validation, concluded on July 21, 2023, consisted primarily of a review and a test of the procedures and results of IA's self-assessment. In addition, interviews were conducted with the President, Board of Trustees Chair, Board Audit Committee Chair, Provost, Chief Financial Officer, Board members, senior management, and the Chief Audit Executive.

Overall, in my opinion the Internal Audit and Compliance Office can state in issued reports going forward that IA "Generally Conforms" to the IIA Standards and Code of Ethics. **Generally Conforms is the highest rating possible under IIA guidance.** I concur with IA's conclusions and observations documented in the self-assessment completed prior to this engagement. In addition, I noted two additional areas for continued improvement and having no impact on the above overall opinion. Discussion and consideration of these two recommendations by the Board and President will further improve the effectiveness, enhance the value, and further support IA's continued conformity with the *Standards* and Code of Ethics.

I appreciate the opportunity to participate in the New College of Florida quality assurance review and courtesies extended during this process. Please do not hesitate to reach out to me should you have any questions regarding the review.



Sam M. McCall PhD, CPA, CIA, CGAP, CGFM, CIG
Independent External Assessor Performing the Validation

July 21, 2023

Date

New College of Florida – University Internal Audit and Compliance Office Quality Assurance Review

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EXECUTIVE SUMMARY

Founded in Sarasota in 1960, New College of Florida is a top-ranked public liberal arts college and the Honors College of Florida. New College provides students with limitless, original opportunities for success through a highly individualized education that integrates academic rigor with career-building experiences. The 110-acre campus on Sarasota Bay is home to approximately 700 students and more than 90 full-time faculty engaged in interdisciplinary research and collaborative learning.

New College offers more than 50 undergraduate majors in arts, humanities and sciences; a master's degree program in data science; and certificates in technology, finance, and business skills. The College's rigorous curriculum prepares students for the demands of doctoral and professional degree programs. The student-centered academic mission and affordable state tuition consistently attract high rankings and praise from U.S. News & World Report, The Princeton Review, and Forbes. As a result, New College is the top public college in the nation for the percentage of its graduates who go on to earn PhDs.

Accredited by the Southern Association of Colleges and Schools Commission on Colleges, the regional body for the accreditation of degree-granting higher education institutions in the Southern states, New College is also a proud member of the Council of Public Liberal Arts College (COPLAC), Consortium for Innovative Environments in Learning (CIEL), and EcoLeague Consortium.

As a SUS member, Florida Board of Governors Regulation 4.002¹ requires each university to employ a chief audit executive (CAE) as a point of contact for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in the operation of the university. This regulation further requires the CAE to develop and maintain a quality assurance and improvement program in accordance with professional audit standards. The program must include an external quality assessment (QA) review to be conducted at least once every five years with the QA report and any related improvement plans to be presented to the University Board of Trustees with a copy provided to the SUS Board of Governors. Professional audit standards referred to above and identified in the regulation are issued by The Institute of Internal Auditors (IIA) and are referred to as the *International Standards for the Professional Practice of Internal Auditing*. The *Standards*

¹ Board of Governors Regulation 4.002, State University System Chief Audit Executives of the State University system Board of Governors (effective 11/3/2016).

referenced by the regulation also require an external quality assessment (QA) of an internal audit activity which must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization. The qualified assessor or assessment team must demonstrate competence in both the professional practice of internal auditing and the QA process. The QA can be accomplished through a full external assessment or a self-assessment with independent validation.

The CAE discussed the form and frequency of the QA process, as well as the independence and qualifications of the external assessor from outside the organization², including any potential conflicts of interest with the Board. Upon consultation and agreement by the Board, New College's IA conducted a self-assessment of its internal audit activity and selected Sam M. McCall as the qualified, independent external assessor to conduct a validation of the self-assessment of IA at New College.

New College employs one person who serves as both the CAE and Chief Compliance Officer (CCO). As a result, 0.5 full-time equivalent staff have been assigned to manage and operate audit activities. This arrangement is authorized by the Board of Governors Regulation for only two State universities, Florida Polytechnic University and New College of Florida. The current CAE was employed January 2021. Since hiring, the CAE/CCO has been responsible for establishing both the audit and compliance functions and continues to serve in both roles. BOG Regulation 4.002, effective November 3, 2016, requires a QA of IA within five years of the regulation effective date. This first five-year review covers the period January 1, 2020, to June 30, 2023.

Opinion as to Conformance with the *Standards* and the Code of Ethics

In accordance with the standards promulgated by the IIA's International Professional Practice Framework (IPPF), I have completed an independent validation of the (QA) self-assessment performed by IA at New College of Florida. Based on analysis of the information received during the review and interviews of selected Board of Trustee members, the President, senior leadership, and the CAE, I concur with the conclusion of the internal self-assessment completed by IA. Therefore, it is my opinion that New College's internal audit function can state in issued reports going forward that IA "Generally Conforms" to the IIA's

² See Appendix E for the qualifications of the external assessor.

IPPF. Generally, Conforms is the highest rating possible under IIA guidance.

This QAR is especially important to IA as prior to the employment of the current CAE in January 2021, no previous QAR had been performed of the Office. From January 1, 2021 to June 30, 2023, IA followed all applicable *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors except including a reference in issued reports that the *Standards* were followed. Standards 1321 and 2430 state indicating the internal audit activity conforms with the *International Standards for the Professional Practice of Internal Auditing* is appropriate only if supported by the results of the quality assurance and improvement program. The interpretation of Standard 1321 states that QAR's must be performed at least once every five years. Rather than waiting until the end of the five-year period to request a QAR, the current CAE began planning for the current review in the Spring of 2023, almost two years before the allowed five-year review period. Such early effort to obtain a QAR to demonstrate compliance with the *Standards* is commendable.

The IIA's *Quality Assessment Manual for the Internal Audit Activity* suggests a scale of three rankings when opining on the internal audit activity: "Generally Conforms," "Partially Conforms," and "Does Not Conform." The ranking of "Generally Conforms" means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the *Standards* and the Code of Ethics. "Partially Conforms" means that deficiencies in practice are noted that are judged to deviate from the *Standards* and the Code of Ethics; however, these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner. "Does Not Conform" means that deficiencies in practice are judged to deviate from the *Standards* and the Code of Ethics, and are significant enough to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities. A detailed description of conformance criteria can be found in Attachment A.

Objectives, Scope, and Methodology

Objectives

- The principal objective of the QA was to assess IA's conformance with the *Standards* and the Code of Ethics.
- IA also evaluated its effectiveness in carrying out its mission (as set forth in

the internal audit charter and expressed in the expectations of the Board and Senior Management) and identified successful internal audit practices demonstrated by IA.

- The external independent assessor was responsible for validating the results of IA's self-assessment. The main focus was to validate the conclusion of IA related to conformance with the *Standards* and the Code of Ethics. The assessor also reviewed and discussed IA observations related to successful internal audit practices and opportunities for continuous improvement. Additional observations are offered as deemed appropriate.

Scope

- The scope of the QA included IA, as set forth in the internal audit charter and approved by the Board, which defines the purpose, authority, and responsibility of IA.
- The QA was concluded on July 21, 2023, and provides senior management and the Board with information about IA as of that date.
- The *Standards* and the Code of Ethics in place during the period January 1, 2020, to June 30, 2023, were the basis for the QA.

Methodology

- IA compiled and prepared information consistent with the methodology established in the *Quality Assessment Manual for the Internal Audit Activity*. This information included completed and detailed planning guides, together with all supporting documentation; an evaluation summary, documenting all conclusions and observations; and the IA self-assessment.
- IA identified key stakeholders (senior management and the board, and the external auditors) and the independent assessor sent surveys to each individual identified. The results were tabulated by the assessor, and confidentiality was maintained for responses received. Summary survey results were shared with IA during the self-assessment process.

- Prior to commencement of the validation portion of the IA self-assessment, the assessor held a preliminary meeting with IA to discuss the status of preparation of the self-assessment, identification of key stakeholders to be interviewed during the on-site validation, and finalization of logistics related to the QA.
- To accomplish the objectives, the assessor reviewed information prepared by IA and the conclusions reached in the QA assessment. The assessor also conducted interviews with selected key stakeholders, including the President, Board Chair, the audit committee chair, senior executives of New College, and the CAE; reviewed a sample of audit projects and associated workpapers and reports; reviewed survey data received from stakeholders and IA management and staff; and prepared diagnostic tools consistent with the methodology established for an QA in the *Quality Assessment Manual for the Internal Audit Activity*.
- The independent assessor prepared an “Independent Validation Statement” to document conclusions related to the validation of IA’s self-assessment.

Summary of Observations

IA believes that the environment in which it operates is well structured and progressive, where the *Standards* are understood, the Code of Ethics is being applied, and the CAE endeavors to provide useful audit tools and implement appropriate practices. Accordingly, assessor comments and recommendations are intended to build on this foundation.

Observations are divided into three categories:

- **Successful Internal Audit Practices** – Areas where IA is operating in a particularly effective or efficient manner when compared to the practice of internal auditing demonstrated in other internal audit activities. Successful internal audit practices identified are as follows:
 - Standard 1000 – Purpose, Authority, and Responsibility – The internal audit charter is comprehensive and contains the mandatory elements of the International Professional Practices Framework.

- Standard 1100 – Independence and Objectivity – The IA function is organizationally independent, routinely meets with the President and Board, and adds value to university operations by providing advice and counsel to university departments on an on-going basis.
- Standard 1200 – Proficiency and Due Care – The CAE is well qualified for the position, is respected externally and within the organization and obtains appropriate continuing professional education beyond the requirements for the position.
- Standard 1300 – Quality Assurance and improvement Program - The CAE completed a thorough internal assessment prior to the current external assessment.
- Standard 2000 – Managing the Internal Audit Activity – the CAE developed risk-based audit plans in consultation with senior management and the board.
- Standard 2100 – Nature of Work - the CAE coordinated the University risk assessment process while maintain necessary independence.
- Standard – 2200 – Engagement Planning - Documented engagement planning included clear descriptions of audit scope, objectives, and methodology.
- **Gaps to Conformance**
 - Prior to this first QAR, The CAE did not and under audit standards could not make reference to the *Standards* in issued reports. This matter is addressed in this report under **Opinion as to Conformance with the *Standards* and the Code of Ethics.**
- **Opportunities for Continuous Improvement** – Observations of opportunities to enhance the efficiency or effectiveness of IA’s infrastructure of processes. Such observations do not indicate a lack of conformance with the *Standards* or the Code of Ethics, but rather offer suggestions for continued improvement. Opportunities for continuous improvement are summarized below:
 - Standard 2040 – Policies and Procedures – The chief audit executive

must establish policies and procedures to guide the internal audit activity. Additionally, this standard recognizes the form and content of policies and procedures are dependent upon the size and structure of the internal audit activity and the complexity of the work. For this QAR no policy and procedure manual (audit manual) was available. It was clear the CAE was familiar with applicable laws, Board of Governors regulations, and the audit charter that guide the operation of IA; however, an audit manual appropriate to the size and needs of IA and the University would be helpful should IA employ additional staff in the future, or if there should be a change in the CAE position due to separation from employment. The CAE should prepare an audit manual appropriate for the size and complexity of IA and the University.

IA Response: The CAE agrees an audit manual is important to succession planning and the development of the audit team. An audit manual will be developed during the 23-24 fiscal year.

- Standard 2240 – Engagement Work Program – Internal auditor must develop and document work programs that achieve the engagement objectives. Standard 2240.A1 provides that work programs must include the procedures followed for identifying, analyzing, evaluating, and documenting information during the engagement. The work program must be approved prior to its implementation, and any adjustments approved promptly. While the CAE has clearly documented the scope, objectives, and methodology for each audit, no formal work programs were found for engagements reviewed that list procedures to be followed. Instead, the CAE had established separate files to meet each audit objective. While the independent quality assurance reviewer recognizes the extensive experience of the current CAE, engagement work programs should be prepared for each engagement and such work programs should be referenced to applicable supporting working papers.

IA Response: The CAE agrees and will implement work programs that are cross referenced to workpapers.

ATTACHMENT A – EVALUATION SUMMARY

	GC	PC	DNC
Overall Evaluation	X		

Attribute Standards (1000 through 1300)		GC	PC	DNC
1000	Purpose, Authority, and Responsibility	X		
1010	Recognizing Mandatory Guidance in the Internal Audit Charter	X		
1100	Independence and Objectivity	X		
1110	Organizational Independence	X		
1111	Direct Interaction with the Board	X		
1112	Chief Audit Executive Roles Beyond Internal Auditing	X		
1120	Individual Objectivity	X		
1130	Impairment to Independence or Objectivity	X		
1200	Proficiency and Due Professional Care	X		
1210	Proficiency	X		
1220	Due Professional Care	X		
1230	Continuing Professional Development	X		

1300	Quality Assurance and Improvement Program	X		
1310	Requirements of the Quality Assurance and Improvement Program	X		
1311	Internal Assessments	X		
1312	External Assessments	X		
1320	Reporting on the Quality Assurance and Improvement Program	X		
1321	Use of "Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> "	N/A		
1322	Disclosure of Nonconformance	N/A		

Performance Standards (2000 through 2600)		GC	PC	DNC
2000	Managing the Internal Audit Activity	X		
2010	Planning	X		
2020	Communication and Approval	X		
2030	Resource Management	X		
2040	Policies and Procedures		X	
2050	Coordination and Reliance	X		
2060	Reporting to Senior Management and the Board	X		
2070	External Service Provider and Organizational Responsibility for Internal Auditing	X		

2100	Nature of Work	X		
2110	Governance	X		
2120	Risk Management	X		
2130	Control	X		
2200	Engagement Planning	X		
2201	Planning Considerations	X		
2210	Engagement Objectives	X		
2220	Engagement Scope	X		
2230	Engagement Resource Allocation	X		
2240	Engagement Work Program		X	
2300	Performing the Engagement	X		
2310	Identifying Information	X		
2320	Analysis and Evaluation	X		
2330	Documenting Information	X		
2340	Engagement Supervision	X		
2400	Communicating Results	X		
2410	Criteria for Communicating	X		
2420	Quality of Communications	X		
2421	Errors and Omissions	X		

2430	Use of "Conducted in Conformance with the <i>International Standards for the Professional Practice of Internal Auditing</i> "	N/A		
2431	Engagement Disclosure of Nonconformance	N/A		
2440	Disseminating Results	X		
2450	Overall Opinions	X		
2500	Monitoring Progress	X		
2600	Communicating the Acceptance of Risks	X		

Code of Ethics		GC	PC	DNC
	Code of Ethics	X		

Attachment B – Rating Definitions

GC – “Generally Conforms” means that the assessor has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual standard or elements of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformity to a majority of the individual standard or element of the Code of Ethics and at least partial conformity to the others within the section/category. There may be significant opportunities for improvement, but these should not represent situations where the activity has not implemented the *Standards* or the Code of Ethics and has not applied them effectively or has not achieved their stated objectives. As indicated above, general conformance does not require complete or perfect conformance, the ideal situation, or successful practice, etc.

PC – “Partially Conforms” means that the assessor has concluded that the activity is making good-faith efforts to comply with the requirements of the individual standard or elements of the Code of Ethics, or a section or major category, but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the *Standards* or the Code of Ethics and/or achieving their objectives. Some deficiencies may be beyond the control of the internal audit activity and may result in recommendations to senior management or the board of the organization.

DNC – “Does Not Conform” means that the assessor has concluded that the internal audit activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many or all of the objectives of the individual standard or element of the Code of Ethics, or a section or major category. These deficiencies will usually have a significantly negative impact on the internal audit activity’s effectiveness and its potential to add value to the organization. These may also represent significant opportunities for improvement, including actions by senior management or the board.

ATTACHMENT C – SURVEY RESULTS

<p style="text-align: center;">New College of Florida University Audit Survey Results August 2022</p>	<p style="text-align: center;">AVERAGE RATING Scale of 1-4 with 4 being the highest</p>
Governance	
1. The internal audit activity respects the value and ownership of information received and does not disclose information without appropriate authority unless there is a legal or professional obligation to do so.	4.00
2. The internal audit activity exhibits the highest level of professional objectivity in performing their work, makes a balanced assessment of all relevant circumstances, and is not influenced by their own interests or by others in forming judgments.	4.00
3. The internal audit activity is perceived as adding value and helping our organization accomplish its objectives.	3.57
4. The integrity of the internal audit activity establishes confidence, providing the basis for its role as trusted advisor within our organization.	3.57
5. Organizational placement of the internal audit activity ensures its independence and ability to fulfill its responsibilities.	3.71
6. The internal audit activity has free and unrestricted access to records, information, locations, and employees during the performance of their engagements.	3.86
Governance Overall Average	3.79
Chief Audit Executive and Process	
7. The Internal audit activity staff communicates effectively (oral, written, and presentations).	3.57
8. The internal audit activity staff keeps up to date with changes in our business, our industry, and the relevant regulatory issues.	3.57
9. The internal audit activity staff displays adequate knowledge of the business processes, including critical success factors.	3.71
10. The internal audit activity staff exhibits effective problem-identification and solution skills.	3.57
11. The internal audit activity staff demonstrates effective conflict-resolution and negotiating skills.	3.00
12. The internal audit activity staff establishes annual audit plans to assess areas or topics that are significant to our organization and consistent with our organizational goals.	3.86

13. The internal audit activity staff sufficiently communicates its audit plans to management of areas being reviewed. This includes descriptions of audit objectives and scope of review.	3.38
14. The internal audit activity effectively promotes appropriate ethics and values within our organization.	3.57
15. The internal audit activity adequately assesses the effectiveness of risk management processes employed by management to achieve objectives.	3.81
16. The internal audit activity competently assesses the adequacy and effectiveness of our organization’s system of internal controls.	4.00
17. The internal audit activity exhibits proficient project management and organizational skills to the timely completion of its audit engagements.	3.86
18. The internal audit activity demonstrates sufficient knowledge of key information technology risks and controls in performing its audit engagements.	3.86
19. The internal audit activity demonstrates sufficient knowledge of fraud to identify “red flags,” indicating possible fraud when planning its audit engagements.	3.86
20. Internal audit activity audit reports are accurate, objective, clear, concise, constructive, complete, and timely.	3.43
Chief Audit Executive and Process Overall Average	3.65
Selected Additional Comments Received in Response to the Survey	
21. What would you describe as areas of strength for the internal audit activity? (selected responses)	
<ul style="list-style-type: none"> a. Mr. Tzoumas understands the strategic importance of risk management. I valued his insights. b. His reports (and even informal conversations) always identify ways we can improve our internal processes. c. I was extremely pleased with the work of our Chief Compliance Officer and the work that was being done on compliance and compliance reporting. Areas of strength include: 1) excellent and timely communication (both internally with college leadership and with reporting to the Board of Trustees); 2) courageous independence; 3) educating and assisting with compliance issues in advance of possible problems; and 4) working effectively with college personnel to bring various processes under compliance. I was very happy with the cooperation I received from Alex when I needed information or had questions. He always communicated quickly, thoroughly, and was very knowledgeable. His knowledge of financial forensics was outstanding. d. He work ethic is exemplary. The audit plan demonstrates knowledge and foresight. e. Mr. Tzoumas is personable, professional, and available 	
22. What areas would you describe as opportunities for improvement? (selected responses)	

- a. I am satisfied with the internal audit procedures. Internal communication and coordination are somethings that can be improved, but not something I see and causing problems.
- b. From my experience, the New College Foundation could use more audit activity, specifically related to process. Due to the college's size, and how entities finances go through the College business department, it's always a good idea to keep a close eye on levels of approval, checks and balances, etc.
- c. I am entirely satisfied with the audit activity. I have no specific suggestions. We are very fortunate to have a person with this experience, certifications, and knowledge.
- d. Since this is a one-person shop, Alex would benefit with from part-time administrative assistance either from a partial position or a student intern.

23. How might the internal audit activity better add value to your organizations?
(selected responses)

- a. Internal Audit has improved markedly under Alex's leadership.
- b. The internal audits are a valuable tool to prepare the college for the various external audits the college are required to go through.

24. Additional comments
(selected responses)

- a. New College is a small institution within the State University System, but has many of the same audit and compliance mandates of the larger institutions that have more staff to meet these requirements. As is natural at a small institution, most administrators also wear several hats that may include nontraditional roles as the college's needs develop. For Alex, this meant (among other things) serving as a Title IX Hearing Officer. So, in addition to his job duties, Alex was an outstanding asset to the college as he was willing to help where he could, and took all of his difficult roles very seriously and performed very well.

ATTACHMENT D – STAKEHOLDERS INTERVIEWED

- Richard Corcoran – President
- Debra Jenks, Chair, Board of Trustees
- Lance Karp - Audit and Compliance Committee Chair, Board of Trustees
- Mary Ruiz – Board of Trustees
- Chris Kinsley – Vice-President of Finance and Business
- Alexander Tzoumas – Chief Audit Officer and Chief Compliance Officer

In addition, surveys were distributed to and subsequently returned by the following stakeholders at the senior management level

- Pat Okker – Past President
- Charlie Lenger – Past Audit and Compliance Committee Chair, Previously Board of Trustees
- Brad Thiessen – Chief of Staff and Interim Provost and
- David Fugett – Past General Counsel
- Chris Kinsley – Vice-President of Finance and Administration
- Melissa Shippee - Business Office Controller
- Ben Foss – Chief Information Officer
- Emily Hefferman – Dean of Studies

ATTACHMENT E – EXTERNAL ASSESSOR QUALIFICATIONS

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

As of May, 2023, Sam McCall has worked in government for almost 54 years. He is currently working part-time as the Director of Assurance and Consulting for Law Redd Crona, and Munroe, CPAs and also performing additional work outside the firm as Sam M McCall, CPA. In May 2022, Sam completed nine years of service at Florida State University as Chief Audit Officer. Prior to joining FSU, Sam was City Auditor for the City of Tallahassee for 13 years and prior to that Deputy Auditor General for 13 of his 30 years in state government. He has served on the Comptroller General of the United States Advisory Council on Government Auditing Standards, the Institute of Internal Auditors (IIA) International Internal Auditing Standards Board, and the Governmental Accounting Standards Board Advisory Council. He is past National President of the Association of Government Accountants and received their Robert W. King Memorial Award and the National Intergovernmental Audit Forum David M. Walker Excellence in Government Performance and Accountability Award. In 2014, the IIA inducted Sam into the IIA American Hall of Distinguished Audit Practitioners and the IIA named Sam as one of the Top 15 Most Influential Government Auditing Professionals. That year the Association of Government Accountants also recognized Sam as their National Educator of the Year. In 2015, the Northwest Florida State College named Sam as the 2015 Alumnus of the year. In 2016 Sam was nationally recognized by the American Institute of Certified Public Accountants with their Outstanding CPA in Government Career Contribution Award. In December 2016, Sam completed a five-year appointment as a member of the Federal Accounting Standards Advisory Board that establishes GAAP for the federal government. In 2017, the FSU Office of Inspector General Services was recognized by the Florida Commission on Law Enforcement Accreditation as the first State University to receive such accreditation. From 2017 to 2019, Sam was selected to serve as Chair of SUAC (the State University Audit Council). In 2022, the Association of College and University Auditors recognized Sam with their Outstanding Professional Contribution Award. Lastly, in May 2023, Sam was approved by the Governor and Cabinet to serve on the three-person State Board of Administration Audit Committee upon the recommendation of the State Attorney General.

In terms of quality assurance reviews, while with the Auditor General, Sam participated in the National State Auditors Association QAR program and served as a team member for review of the state audit function in Tennessee, team leader in North Carolina, and as the concurring reviewer (highest level) in South Carolina, Nevada, Arizona, California, and Hawaii. In the Florida Auditor General's Office, quality assurance reviews of state agency

Offices of Inspectors General were under his supervision for several years. While at the Auditor General, City of Tallahassee and at FSU, quality assurance reviews of his Office consistently received “pass/generally conforms” assessments (the highest level) by external independent quality review teams. While at the City of Tallahassee, the Office of the City Auditor was the first city in the nation to receive a successful QAR under both Government Auditing Standards and the Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.