

# Internal Auditing & Ethics Syllabus

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**Course Meeting Dates & Times (location TBD):**

- Friday March 13 5:00 PM – 9:00 PM
- Saturday March 14 9:00 AM – 5:00 PM
- Sunday March 15 9:00 AM – 5:00 PM

**Course Description:**

How does a public organization maintain a responsible course and achieve the purpose for which it was created?

We'll answer this question by first examining the function of audit in a democratic society, looking at oversight as a collective expectation and a political mandate, as well as a means for safeguarding and optimizing the condition and use of communal resources. Within a historical and social context, we will then explore the internal audit function as a crucial activity in the organizational life of a public entity, with special emphasis on the practical methods by which students can reasonably assure the success of the organizations they lead.

We'll study the purposes, standards, and best practices of internal audit as it is (or should be) practiced in public organizations, with special emphasis on the concepts of risk, control, assurance and governance. As civic leaders, we'll also explore how to promote and engage with the internal audit function to achieve desired outcomes for our organizations and the public we serve. The course will provide practical insight into organizational architecture and processes, and offer opportunities to reflect on professional commitments, public expectations, the value of administrative structures, and the strategies available for achieving organizational success through internal audit and oversight.

**Key Learning Objectives:**

1. To understand public service and oversight as a political and ethical activity.
2. To recognize and consider what oversight looks like in the public sector.
3. To know what internal audit is, what it's meant to do, and how best—as leaders—to leverage and optimize its contributions to an organization.
4. To engage intensively in an extended professional dialogue with other administrators about the purpose of public service and how best to ensure our organizations succeed.

**Summary Schedule:**

- January 6 – March 9: Brief reading assignment prep with online/Canvas discussion modules
- Friday March 13: History/theory of public stewardship; an introduction to Internal Audit
- Saturday March 14: Standards, risk & control, assurance & governance; case study & guests
- Sunday March 15: Practical strategies for organizational success
- March 25: Final report, with self & faculty evaluations

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## **Format/Assignment Submissions:**

- The course will be managed largely through **Canvas**; those needing assistance with Canvas are encouraged to speak with Bridget Irish in Academic Technology prior to January.
- The modules for this course—including readings and additional rubrics—will go live by December 30th, at which date students may contact me regarding the course at [thiesm@evergreen.edu](mailto:thiesm@evergreen.edu).
- The instructor may employ alternative methods of course management in addition to Canvas, as needed or desired to achieve the learning objectives; students will always be fully and fairly apprised of course expectations.

## **Assignments:**

- **Before the Seminar:**
  - Check-in to the Canvas seminar site by January 6th.
  - Complete Professional Questionnaire (Assignment #1) plus four additional read-&-response modules with related on-line discussions in Canvas. (Anticipated minimum time commitment required to complete all five assignments: 10-15 hours
    - #1 due by January 13<sup>th</sup> (Professional Questionnaire)
    - #2 due by January 27<sup>th</sup> (Case Studies)
    - #3 due by February 10<sup>th</sup> (Toward a Theory for Oversight)
    - #4 due by February 24<sup>th</sup> (Ethics)
    - #5 due by March 9<sup>th</sup> (Internal Audit)
- **During the Seminar:**
  - In-class writing task(s)
  - In-class teamwork deliverable(s)
  - Friday and Saturday evenings: possible brief assignment each night
- **After the Seminar:** an 800-1,000 word report, due and delivered by March 25<sup>th</sup>:
  - Students will be given direction regarding format and subject.
  - They will also be encouraged, and have latitude, to focus on areas where the seminar's learning objectives intersect with their own professional interests and circumstances.

## **Credit & Evaluation:**

- This is a 2-credit intensive seminar. The first expectation is that we dedicate ourselves to a weekend of focused learning and professional development; engaging with the material and contributing to the dialogue is assumed.
- Perform assigned readings, tasks, discussions and final assignment—on schedule, with due professional care.
- Actively attend all 20 hours in the classroom, as part of a focused learning community.
- Prepare a self-evaluation and a faculty evaluation.

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### **Other:**

- Electronics: laptops and other electronic devices are welcome during the seminar weekend as tools for in-class learning, but they are not welcome as distractions. Students will be encouraged to either leave their phones elsewhere or turn them off except for during lunch. Our time together is short; I'd like everyone to help protect it.
- Accommodations for students with disabilities: contact Access Services for Students with Disabilities (867-6348 or -6364).
- Late Assignments or Partial Credit: the course is organized so students will engage with each other using shared activities before and during the weekend seminar. Students should abide by due dates for readings and assignments so that the community can benefit from all perspectives on a predictable schedule; trailing behind will only diminish our dialogue.
- Communication: respect, honesty, openness, and confidentiality will serve our community best.

### **Instructor:**

Martin Thies is a Senior Account Manager for Employee and Retiree Benefits at the Health Care Authority, specializing in accountable care models and supplemental health benefits for the state's public and school employees. Thies has also served as Program Integrity Chief for Apple Health (Washington State Medicaid), directing a staff of 50 in audits of hospital and provider billing to identify fraud and recover improper payments. Thies also served as the Health IT Program Integrity Manager, part of a project team that built the IT and business infrastructure to manage the state's Electronic Health Record (EHR) Incentive Program, which has distributed hundreds of millions in incentive funds to healthcare providers and hospitals. Before that, he served as Chief of Quality Assurance for the Economic Services Administration (ESA), and was also Chief Compliance Officer for the Mental Health Division, DSHS (now DBHR, HCA), which administers behavioral treatment services for the chronically mentally ill. Thies oversaw federally mandated program integrity efforts and compliance programs at three state psychiatric hospitals and throughout the state's community mental health system operated by county governments and private managed care organizations. Also with DSHS, Thies served as Senior Auditor and Consultant for the agency's internal audit office, where he supervised internal control audits of field offices, state institutions and public hospitals, and wrote the annual audit plan and risk assessment for the agency each year.

Prior to his public sector work, Thies owned a management consulting business in North Carolina, specializing in start-ups, business planning, and expansion projects. He came to consulting after working with and leading consumer cooperatives, and then serving as general manager for two farmer-owned marketing businesses.

Thies holds a doctorate in American Literature from Duke University, and became a Certified Internal Auditor (CIA) in 2006. He served several terms as Chair and Vice Chair of the Intercity Transit Authority and has taught internationally as a consultant and facilitator for the Institute of Internal Auditors (IIA).