



Enhancing the Health and Well-being of Your Career

By Martha Johnson

When it comes to the United States healthcare industry, it's almost easier to list what hasn't changed than what has. Extensive change is everywhere—in payment systems and delivery methods, in the relationships among hospitals, managed care organizations, health plans, physician groups, and the government, and even in the overall focus of healthcare. Emphasis has shifted from curing disease to preventive measures that ensure quality care and improve health. So today, the importance of maintaining a strong internal audit department in the healthcare industry is undeniable.

The role of healthcare internal auditors has grown over the past decade along with the changes in the industry. Traditionally, the responsibilities of these professionals have included examining data; ensuring organizational compliance with policies, procedures, laws, and regulations; and protecting assets. Today, internal auditors support healthcare organizations by reviewing financial processes, operations, and goals; auditing coding and compliance issues; serving as experts on IT and governance issues; providing professional advice; and serving as in-house consultants to senior management.



Cavell Alexander, CIA, CPA, CFE, assumed her role as Assistant Vice President of Internal Audit and Chief Audit Executive for Intermountain Healthcare in November, 2006. Recently,

she reflected during an interview with The Institute of Internal Auditors (IIA), on her career, her views on working in healthcare internal auditing, and the value of being a Certified Internal Auditor.

Q. Why did you pursue a career in healthcare internal auditing?

Like the majority of people who have been in the profession for a while, I did not originally set out to be a healthcare internal auditor. I started my career as an auditor with the U.S. Department of Health and Human Services, Office of the Inspector General in Atlanta, Georgia. I was employed for several years following that job as a director with CHAN Healthcare Auditors in Denver where Catholic Health Initiatives was one of my major clients. After CHAN I worked for Protiviti. These experiences instilled in me the importance of continuing to work in a noble industry where everyone has the same mission and is working together to make their community a better place to live and work.

Q. What is Intermountain Healthcare?

Intermountain Healthcare is the largest private employer in the state of Utah. It employs more than 30,000 people throughout 23 hospitals, 150 clinics and physician offices. We are a non-profit organization governed by a voluntary board of directors and our assets are in excess of five billion dollars. In addition, we manage SelectHealth, a non-profit health insurance company serving members in Utah and Idaho.

Q. How would you describe your internal audit activity and how it functions?

I have a team of 15 people and every day brings something different. I am fortunate to have a competent and professional staff for whom I have a great deal of respect and in whom I have the utmost confidence. This makes all of the difference in the world towards being a successful internal audit activity.

My managers deal with the front line and I report administratively to the chief financial officer and functionally to the audit committee of the board of directors. I meet on a regular basis with the organization's executive committee and make presentations around the company. Just recently, I spoke with a group of the nurse managers to educate them on their responsibilities for internal controls and how internal audit can help. One of the best things we can do is educate and inform our clients about how internal auditing adds value to and improves an organization's operations.

Internal auditors on my staff are required either to be certified when they are hired or to become certified within 18 months. I have a policy that they are not eligible for a promotion without a professional certification.

Q. How would you describe your relationship with your audit committee?

Hospital audit committees that previously met only once a year are now active all year long. These audit committees are asking for formal risk assessments, approving multi-year internal audit plans

INVEST IN YOUR PROFESSIONAL POWER: GET CERTIFIED

The question is not “Can you afford to get certified?” but “Can you afford **not** to?” Whether you are just starting a career, ready to change your employment situation, or looking to advance your current career—becoming certified greatly increases your opportunity to get employed, stay employed and increase your earning potential.

Benefits of Becoming Certified:

Personal Recognition

Receive recognition of your technical skills.

Demonstrate your technical proficiency.

Further your path in your current job, reach new levels on a new career path and distinguish yourself in today’s competitive and fast-paced business world.

Professional Recognition

Earn a global credential that is marketable to your clients, your employer or a prospective employer.

Differentiate yourself from your competition and increase your chances of getting the job you want.

Demonstrate your character and experience.

Garner internationally valued credibility.

Reward

Better salary

Greater confidence

Increased job opportunities

Professional opportunities and networking

Become a credentialed speaker or volunteer leader.

Become a mentor to other professionals who are considering certification.

Why Get Certified?

The simple answer is that to remain as competitive as possible today, you must be certified. The bar has been raised for the internal audit profession. Employers, contractors, governments, and even clients are now taking additional steps to ensure that they are hiring or working with the most skilled and knowledgeable individuals in the business. Professional certifications offer a globally recognized screening tool—one that has the backing and credibility of the preeminent professional society in the world for those who are responsible for internal auditing.

Every profession requires specialized skills and not every employer knows that you have those skills. In short, certification is an investment in your career, your livelihood and your future.

to enhance my knowledge and skills personally, but I also wanted to set an example to my staff of my commitment and dedication to our profession’s principles.

Q. What steps did you take in preparation for the CIA exam?

I understand that we all are very busy, but if you want to earn credibility and broaden your knowledge through the CIA, you must make a commitment to prepare for this exam. I knew going into the process that becoming certified would not be an easy task, but would be well worth my effort. For three months, I studied for the exam a few evenings each week. I also found it helpful to use a CIA preparation software program that matched my personal learning style and made my exam preparation much easier. I know that several such programs are available for CIA candidates from The IIA Research Foundation’s Bookstore.

Q. How has being a CIA made a difference in your work in healthcare?

I think that in the healthcare field, professional certifications, advanced degrees and education are more prevalent than in any other industry. Board certification is expected for physicians and many other healthcare professionals. Being a Certified Internal Auditor brings a level of credibility in the healthcare industry. And CIAs can help maintain professional standards with the knowledge that their dedication to excellence is helping to improve the health of the public. In addition, I have found that clients are less likely to question reports made by an internal auditor who has earned the CIA, as it certainly adds a level of authority to what you’re telling them.

Q. What advice would you give to an internal auditor who is thinking about taking the exam?

Many professional internal auditors have not taken a test since college. In considering becoming certified, the first and possibly most important task is to talk to your employer. Then determine your study style. Find out what suits your personality, your time and your interests to make the best use of the experience. Because certification is so important to

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and meeting at least quarterly to hear and approve internal audit reports. I believe that an active and knowledgeable audit committee is essential to create an atmosphere of trust and respect, and I am fortunate to have open and honest communication with my audit committee. I meet quarterly with my audit committee on a formal basis and I meet individually with the audit committee chairs in person before every meeting. I set expectations early-on about what is important to me in order to build a world-class internal audit activity. My audit committee fully understands professional certification and continuing education are critical to professionalism and help ensure that the internal audit activity is a valuable resource to our organization.

Q. What first prompted your decision to become a Certified Internal Auditor?

When I was working with CHAN, the company required everyone to have some sort of professional certification. My supervisor was very supportive because she knew first-hand the commitment required and the benefits gained through certification. She understood that the Certified Internal Auditor (CIA) designation demonstrates to the world and specifically sends the message to our clients that this profession commands excellence and competency. The company provided financial support, enabling me to register and sit for the exam, and my supervisor granted time off for me to study and prepare. I knew it was important

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our profession, I allow my staff to study at work if their workload allows. My training budget, which includes money to pay for two sittings, has never been questioned. And, I allow my staff to have the day off to take the exam.

It's in the best interest of organizations to employ only the best internal auditors. Job candidates with a CIA designation following their names tell a potential employer exactly who they are. Certified candidates have the extra advantage of

being up-to-date on the latest trends and industry standards. The CIA designation communicates to the world that you exemplify knowledge, proficiency and professionalism. **NP**

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The Institute of Internal Auditors (IIA) is the internal audit profession's global voice, recognized authority, acknowledged

leader, chief advocate and principal educator worldwide. Established in 1941, The IIA serves members from all around the world in internal auditing, governance, internal control, IT auditing, education and security. For more information about The IIA, please visit www.theiia.org.

Cavell Alexander is a member of The IIA and has served in a variety of volunteer roles on local, national, and international levels. She also is a member of the Association of Healthcare Internal Auditors.