

The Evergreen State College  
**Public Stewardship & Internal Audit**

MPA, Winter Quarter 2017

**Syllabus**

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**Instructor:** Martin Thies, Ph.D., C.I.A.

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**Phone:** 360-754-4355

**Course Dates & Times:**

Friday	January 27	5:00 PM – 9:00 PM
Saturday	January 28	9:00 AM – 5:00 PM
Sunday	January 29	9:00 AM – 5:00 PM

**Location:** SEM 102 XXX

**Course Description:**

In an era of recession, corporate malfeasance and political upheaval, 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—the function of oversight as a collective expectation and a political mandate, as well as a means for safeguarding and optimizing the use of communal resources and infrastructure. With this historical and social background as our 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, 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 stewardship can look 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 4-26: Brief reading assignments with online/Canvas discussion modules
- Friday January 27: History/theory of public stewardship; an introduction to Internal Audit
- Saturday January 28: Standards, risk & control, assurance & governance; case study & guests
- Sunday January 29: Practical strategies for organizational success
- February: Final report, with self & faculty evaluations

## **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 20<sup>th</sup>, 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 4<sup>th</sup>.
  - Complete and submit the professional questionnaire by January 6th
  - Complete four (4) read-&-response modules with related on-line discussions in Canvas:
    - #1 due by January 6
    - #2 due by January 13
    - #3 due by January 20
    - #4 due by January 26
- During the Seminar:
  - In-class writing task(s)
  - In-class teamwork deliverable(s)
  - Friday and Saturday evenings: a 1-hour assignment each night
- After the Seminar: an 800-1,000 word report, delivered hard copy, to xxx by February 28:
  - 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 and discussions—on schedule and 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

### **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.
- **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 the community best.

### **Instructor:**

Martin Thies is a manager for the Public Employee Benefits Board (PEBB), specializing in accountable care models and fraud and abuse prevention. Prior to PEBB, Thies was Chief for the Office of Program Integrity at the Washington State Health Care Authority (HCA), which conducts audits of hospital and provider billing to identify fraud and recover improper payments. For HCA, 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 Chief Compliance Officer for the Mental Health Division, DSHS, 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 as Chair of the Intercity Transit Authority and teaches around the country as a consultant and facilitator for the Institute of Internal Auditors (IIA).