How has your role as a CAE changed over your career?

"The technical aspects of auditing constantly change: It’s important for all auditors to commit to continuous learning and involvement with professional organizations such as the IIA to stay relevant. However, I believe there are certain CAE roles that are timeless.

**Leader and Team Builder** – A CAE is only as good as their team. Hiring, supporting and developing excellent staff is the most important role of a CAE.

**Communicator and Collaborator** – The best ideas come through collaboration with team members and clients. A CAE must model and promote this culture.

**Audit Advocate** – The value of auditing can be overlooked in an organization. An effective CAE must focus on adding value...and promoting the positive impacts of audit services.

**Professional** - A commitment to professionalism is critical to help navigate potential conflicts inherent to auditing.
How involved is your audit committee in your audit plan?

"The City of Tempe recently approved and is currently forming its first Audit Committee. In my prior experience with an Audit Committee, members typically relied on the audit shop to develop and execute a robust audit planning process and present a proposed plan for approval. The role played by Audit Committee members was to bring an outside perspective, review and question proposed audits, and offer suggestions for additional projects."

How has your audit risk assessment and audit plan changed as a result of the pandemic?

"At this point, I can really only say it is, “to be determined.” Since the pandemic is still ongoing, we essentially put a placeholder project on our audit plan to evaluate the City of Tempe's pandemic response. Our preliminary goal is to help develop proactive process improvements, but the specific scope is not yet defined. The organization is under tremendous stress coping with challenges created by this unprecedented and ongoing event, so it will be difficult balancing act."