

**Institute of Internal Auditors
Indianapolis Chapter
January 13, 2011
Afternoon Seminar**

4 hours CPE

Topics –

- Quality Assurance & Improvement Program: Audit Process versus Program - the difference...and why it matters!
- Addressing the Risk of Fraud Within Your Organization

Speakers – Brian E. Kruk and Ryan J. Hauber

Location –

OneAmerica (downtown Indianapolis)
NW Corner of N Illinois St and W Ohio St

Date – Thursday, January 13, 2010

Time – 1:00 PM to 4:30 PM (4 CPE)

Price –

IIA members: \$60

Non-members: \$75

Full-Time Undergraduate College Students: **FREE**

To register: <http://jan13indyia.eventbrite.com>

Registration deadline is Tuesday, January 11, 2010

Speaker Bio



Brian E. Kruk, CIA, CCSA, CGAP, CISA, MBA

Brian Kruk is the Senior Director of Quality and Risk Services at Honkamp Krueger & Co. P.C. where he manages the Quality Assessment (QA) Services practice on a global basis. His primary focus for the past 10 years has been to serve as a QA team leader, instructor and advocate of the IIA's quality initiative. Brian has been involved in various capacities in over 175 quality-related engagements.

Kruk has more than 30 years of professional experience. For the past 5 years, Brian served as the Senior Director for providers of internal auditing services focused solely on QA. Before this, he was the Director of Quality Audit Services for The Institute of Internal Auditors (IIA) where his group was the driving force in the rollout of the Quality Assurance and Improvement Program concepts now required in the *International Standards for the Professional Practice of Internal Auditing (Standards)*, Standards 1300 through 1322.

Kruk's career has provided him with a wide range of experiences, including 16 years in internal auditing, 7 years in management level finance, and 6 years of executive level management and consulting. He has held a variety of financial and operational positions during his career, including senior vice president of operations, chief financial officer, controller and corporate auditor. His experience spans a wide range of industries, including oil and gas, mining, hospitality, retail, real estate development, manufacturing, architectural design and nonprofit associations.

Kruk holds a bachelor's degree in both Economics and Accounting, and a master's degree in Business Administration with a concentration in accounting. A member of The IIA for more than 5 years, Kruk is a Certified Internal Auditor® (CIA®), a Certified Government Audit Professional® (CGAP®), a Certified Information Systems Auditor (CISA), and holds a Certification in Control Self Assessment. He has been a member of The IIA's Denver, Spokane, Central Florida and Milwaukee Chapters. He is currently a member in the Ak-Sar-Ben Chapter.

Topic Description

Quality Assurance & Improvement Program: Audit Process versus Program - The difference...and why it matters!

As newly proposed guidance brings greater reporting requirements for Quality Assurance and Improvement Programs (QA&IP), this session will deal with the often seen mistake of considering basic internal audit processes as working components of an audit activity's QA&IP. It will clear up confusion over what constitutes legitimate components of a successful QA&IP which actually provide performance measurement and monitoring that move IA activities down the Path to Quality.

Focus will be given to the prescribed framework in Practive Advisory 1311-2 which describes how a successful QA&IP should take into account 4 primary elements: stakeholder satisfaction, key audit process metrics, innovation, and capabilities. By exploring the intent of these 4 important elements, the presentation will show participants how to construct a workable, cost effective QA&IP that meets the conformity test of an external QA.

A Capabilities Maturity Model will be presented and discussed to emphasize the fact that the movement towards Best-In-Class in all areas covered by our Standards is a journey that requires planning, commitment and management support.

Learning Objectives:

- Discuss the available IIA QA&IP guidance
- Examine common misconceptions in the development of a QA&IP
- Explore the differences between basic internal audit processes and effective components of a QA&IP
- Expand on the utilization of Old PA 1311-2 guidance concepts to create an appropriate, right-sized QA&IP
- Understand how a CMM can be used as part of a QA&IP to facilitate the IA journey down the “IIA’s Path to Quality”

Speaker Bio



Ryan Hauber, MBA, CFE

Ryan Hauber provides Honkamp Krueger clients with a wide variety of consulting and financial services assistance for organizations ranging from the start-up growth phase up to the World’s Largest Retailer on a wide variety of strategic, cost recovery, compliance, business consulting, and process improvement initiatives. Hauber started his career in public accounting during the 1990s and worked in the External Audit/Tax Practices for McGladrey & Pullen before moving into management level roles with multi-billion dollar retailer ShopKo Stores where he was the liaison for all fraud related matters. During his tenure at ShopKo, Hauber was the recipient of ShopKo’s Above and Beyond Award (April 2003). Hauber also serves on the Board of Directors for 2 start-up companies located in Michigan and Minnesota and has been an active public speaker across the country.

Topic Description

Addressing the Risk of Fraud Within Your Organization

In an interactive group setting, attendees will enhance their knowledge on a wide variety of fraud schemes in various industries within the areas of Financial Statement Fraud, Corruption/Bribery, and Misappropriation of Assets.

Learning Objectives:

1. Gain a better understanding of the various risks of fraud that your organization faces in the current economy
2. Learn how to combat fraud with the latest and greatest tools available
3. Share your thoughts on best possible practices for proactively addressing the risk of fraud for organizations