Workshop 1: RPA Is Here: Now What?

Bryant Richards, CIA, CRMA
Director, Center for Intelligent Process Automation
Nichols College

Robotic Process Automation (RPA) is changing the nature of work. And that means internal audit faces a future where the processes around it are changing – those that are reviewed, as well as those used by the department. The good news is that internal audit is uniquely positioned and suited to benefit from this disruption, creating significant value for its clients. How your department benefits will depend on the strategy and direction you set now. Through discussion and breakouts, attendees will not only learn the basics of RPA, but also the impact it can have on the department and the organization, enabling internal audit leaders to choose the best path forward for their departments.

After attending this workshop, attendees will be able to:

- Explain the fundamentals of RPA.
- Describe real-world applications of RPA in the work environment.
- Show the value RPA can have within the internal audit department.
- Use RPA as a tool in the development of their department and staff.
- Develop a high-level plan for their department that positions it to create value in the face of comprehensive digital transformation.

Agenda

- Section 1: Explain the fundamentals of RPA and describe real-world applications of RPA in the work environment.
  - (20 minutes) Introduction and opening presentation
    - What is RPA?
    - Tools
    - Use cases
  - (20 minutes) Breakout
    - Who is using RPA in the company?
    - How is it being used?
    - What use cases exist within companies? (not internal audit)
  - (20 minutes) Debrief

- Section 2: Show the value RPA can have within internal audit.
(20 minutes) Presentation on internal audit possibilities
  • Auditing bots / auditing with bots / botting audit
  • Identifying automation opportunities
  • Governance reviews
  • Quality assurance / testing reviews
(20 minutes) Breakout
  • What opportunities exist within internal audit departments?
  • What are the challenges?
(20 minutes) Debrief

(30 minutes) Break

Section 3: Use RPA as a tool in the development of the department and staff.
(20 minutes) Presentation on development / retention / recruitment
  • Skills
    • Emerging IT risks
    • Process analysis
    • Tools
(20 minutes) Breakout
  • Identify 3–5 reasonable goals / actions you have for your team related to RPA and digital transformation
  • Identify 1–3 “transformative” possibilities

Section 4: Develop a high-level plan for your department that positions it to create value in the face of comprehensive digital transformation.
(5 minutes) Section introduction
  • RPA stance
    • What is the cost / value of being first?
    • What happens if we do nothing?
(10 minutes) Breakout
  • What is your stance for your organization?
  • List 3 recommended actions for your internal audit department to occur in the next year, and in the next 5 years
(15 minutes) Debrief

Bryant Richards is the Director of the Center for Intelligent Process Automation (CIPA) at Nichols College and an Associate Professor of Accounting and Finance. He spent 20+ years as a consultant, executive, and industry professional
primarily within internal audit and compliance. As the future of work fundamentally changes, Richards believes that the internal audit profession must prepare by embracing an automation journey of its own.

**Workshop 2: Preparing Internal Audit for the ESG Road Ahead (and Avoiding the Cliff)**

**Edward Olson, CIA, CPA, CA, GCB.D**
Leader, Environmental, Social, and Governance
Regional Leader, Enterprise Risk Services
MNP

**Douglas Hileman, CRMA, CPEA, FSA, P.E.**
President
Douglas Hileman Consulting LLC

This workshop will prepare attendees to fulfill or enhance their department’s role in evaluating ESG risks and opportunities, and providing assurance on external ESG reporting. Attendees will learn about the pace and scale of change in the ESG reporting and disclosure landscape, and the implications of this for the internal audit activity.

After attending the workshop, participants will:
- Understand internal audit’s key roles in reducing risk and adding value in the ESG space.
- Grasp the nature and extent of effort to prepare for external assurance of ESG reporting and disclosures.
- Recognize key differences between ESG reporting and financial reporting.
- Be familiar with common governance models for ESG program implementation.
- Realize the drivers of internal audit’s roles and interactions with the board and management.
- Appreciate the need for and value of advisory/consulting efforts on evolving ESG topics.

The workshop will use several different learning approaches, including presentations, breakout sessions, and whole-group discussions.

Discussion topics will include:
- ESG background: topics; risks and opportunities
- ESG compliance: selected laws, regulations (global sampling)
- ESG reporting standards and frameworks:
  - Oriented towards capital markets
  - Other (selected)
- How ESG reporting and disclosures are different
- ESG program implementation
- Second Line of Defense ESG audits: leveraging and limitations

Updated 3/8/22
• Greenwash or fraud?
• Internal audit roles: assurance and consulting/advisory

Workshop attendees will have the opportunity to share experiences, insights, and their views of best practices. Participants can also suggest focus areas for future guidance and thought leadership.

1. History, Drivers, and Risks
   • Timeline of highlights of interest in ESG and ESG reporting and disclosures
   • Drivers of these developments (key stakeholder groups)
   • Risks and opportunities associated with ESG reporting
   • Nomenclature: getting on the same page

2. “The Latest”
   • Headlines from recent weeks, what they mean

3. ESG Reporting Standards and Frameworks
   • Targeting capital markets: ISSB/ VRF/ SASB, etc.
   • Other public reporting: GRI, CDP
   • Other ESG reporting: B2B

4. “Life Cycle” of ESG Topics
   • Emerging → Risk → Compliance → Reporting

5. Compliance Highlights
   • Summary of selected laws, regulations on ESG (other than reporting and disclosures to capital markets)

6. What’s Different
   • Aspects of ESG risk, compliance, and reporting that differ from other compliance — and typical financial reporting and disclosures

7. Roles for Internal Audit
   • Assurance: Over what? When? For whom?
   • Consulting/advisory: Common areas of greatest need
   • Other roles: Advocacy; leadership

8. Closing Perspectives and Tips

Edward Olson has more than two decades of Canadian and international experience in public practice and industry, delivering practical and meaningful business advice to private and public sector clients. He is Leader of MNP’s
Environmental, Social, and Governance practice and a Regional Leader of the Enterprise Risk Services practice. Olson previously led the Advisory Services practice for a Canadian public accounting firm providing internal audit and risk management guidance to clients. His earlier roles included Chief Audit Executive at a Canadian electric power and gas distribution/retail company, General Manager for an alternative energy company, and Partner in a boutique firm where he acted as an outsourced CAE for several clients in the financial services industry.

**Douglas Hileman** has been in the ESG field for more than four decades, with a background spanning operations, corporate compliance, second line auditing, and internal audit. He has experience in external assurance, supporting financial audits at PwC and as the named Independent Private Sector Auditor for Conflict Minerals Reports per the SEC rule. He was the senior environmental management and auditing specialist on the Volkswagen Monitor Team, working with teams of attorneys and forensic accountants. Hileman has written and audited reports, written business processes, provided training, and performed quality assurance reviews of second line audit programs. He has presented on ESG (climate change, reporting, risk, compliance) at IIA events, contributed as a member of the Guidance Development Committee for five years, and served on the core ESG Knowledge Group.

**Sunday | March 13**

**1:00 – 3:00 PM PDT**

**CAE Forum – Navigating Ethical Dilemmas *(Executive Members Only)***

**Patricia K. Miller, CIA, CISA, CPA, CRMA, QIAL**
Owner
PKMiller Risk Consulting, LLC

*Session Information Being Finalized*

**Patty Miller** has significant experience in governance, risk management, and control. She spent 14 years with Deloitte in the Bay Area, having joined the firm following 14 years with Pacific Bell. She was elected to The IIA’s Global Board, including serving as Chairman. Miller has served on the Standards Board, Board of Regents, and Global Advocacy Committees, and led multiple IIA task forces. She received The IIA’s William G. Bishop III Lifetime Achievement award and was accepted into the American Hall of Distinguished Audit Practitioners. Miller has also been a member of a school district’s audit committee and a nonprofit’s board, and she is currently on the COSO Board.
2022 North American Pulse of Internal Audit (Executive Members Only)

Harold Silverman, CIA, QIAL, CRMA
Director, Executive Membership
The IIA

The IIA has conducted the Pulse of Internal Audit survey every year since 2008. This interactive session will serve as the official release of the 2022 North American Pulse of Internal Audit. This report delivers valuable benchmarking data for internal audit leaders. Attendees will be provided with an overview of the annual survey results and have the opportunity to discuss report findings with other internal audit leaders.

In this session, participants will:

- Understand how internal audit functions have been impacted by COVID-19.
- Learn how peers see key risks in their organizations.
- Compare areas of focus in audit plans with other organizations.
- Benchmark many aspects of their internal audit function against others in the profession.

Harold Silverman is the Director of Executive Membership at The IIA. In this role, he provides thought leadership on emerging trends and leading practices to audit leaders. Silverman was previously Vice President of Internal Audit at The Wendy’s Company and at Houghton Mifflin Harcourt Publishing Co. He also held internal audit positions at Raytheon Co. and PwC.
Opening Comments and the American Hall of Distinguished Audit Practitioners Awards
Opening Keynote: Fireside Chat with Anthony Pugliese and Bob Hirth on ESG

Moderator:
Brian Foster
Chief Audit Executive
Service Now

Anthony J. Pugliese, CIA, CPA, CGMA, CITP
President and Chief Executive Officer
The IIA Global Headquarters

Bob Hirth
Senior Managing Director, Protiviti
Co-vice Chair, SASB

Bob Hirth (Senior Managing Director, Protiviti; Co-Vice Chair, Sustainability Accounting Standards Board (SASB); and COSO Chair emeritus) will have a fireside chat about current and emerging hot topics on building trust in sustainable business and environmental, social, and governance (ESG) reporting. Moderated by Anthony Pugliese (President and CEO, The Institute of Internal Auditors), the session will also take questions from the audience, both live and virtual.

In this session, participants will:
- Assess the role and importance of sustainability reporting and ESG data in today’s markets.
- Examine how the COSO Framework applies to sustainable business information.
- Learn about efforts by The IIA and Value Reporting Foundation (VRF) related to ESG matters.
- Explore ESG disclosures and how they relate to the Three Lines Model.
- Understand the value of sustainability information in the marketplace.

Brian Foster is Chief Audit Executive at ServiceNow. Previously, in his 20+ years at Microsoft, he led the internal audit team and served as controller for several business units, including Office, Windows, Cloud & Enterprise, Devices, and Gaming. Prior, Foster was a controller and corporate accounting manager at a leading entertainment and educational software company. He started his career with Deloitte, serving technology, retail, manufacturing, food and consumer products, and healthcare clients. Foster is a member of The IIA’s North American Board of Directors. He previously served on the Board for the Seattle Chapter, and has been
serving IIA Global since 2009 on the Professional Issues Committee, Professional Certifications Board, IT Guidance Committee, and Global Professional Development Committee.

**Anthony J. Pugliese** is President and CEO of The IIA, focused on enhancing membership services, creating new approaches to learning and competency development programs, fulfilling The IIA’s multimillion-dollar digital transformation initiative, and enhancing the value of internal audit. Pugliese was previously President and CEO of the California Society of CPAs, where he led development of a Diversity, Equity, and Inclusion Committee to identify and address racial and other inequities in the accounting profession. Prior, he served in key leadership positions at what is now the Association of International Certified Professional Accountants. Pugliese has been repeatedly recognized as one of the most influential people in accounting, appearing most recently on the cover of *Accounting Today*.

**Bob Hirth** was appointed to the nine-member standard setting board of the Sustainability Accounting Standards Board (SASB) upon its formation in 2017 and serves as a vice chair of the board. He currently heads SASB’s technology and communications sector committee and is a member of the services, healthcare and extractive and minerals processing sector committees. Serving as COSO chair from June 2013 to February 2018, Hirth’s activities included leading COSO’s project on revising its Enterprise Risk Management Framework, which was released in September 2017; issuing COSO’s Guide on Fraud Risk Management; and actively promoting COSO’s 2013 Internal Control Integrated Framework around the world and through the media. He initiated COSO’s guidance on ERM/ESG integration, which was issued in 2018. He has worked on assignments and made presentations in 20+ countries, serving 50+ organizations and working closely with board members, C-level executives, university professors, finance and accounting personnel, and public accounting firm partners and employees.

He is a senior managing director of Protiviti, a global internal audit and business risk consulting firm that operates in 22 countries. Prior to that, he was executive vice president of global internal audit and a member of the firm’s six-person executive management team for the first ten years of Protiviti’s development. In 2013, Hirth was inducted into The IIA’s American Hall of Distinguished Audit Practitioners. In 2014 and 2015, he served as the chairman of The IIA’s IPPF re-look task force.
GS 2: Red Flag Mania Mysteries: Audit Chase

Kelly Richmond Pope, Ph.D., CPA
Forensic Accountant
Professor, DePaul University
Filmmaker

Lives are at stake and you are the investigator. Spot red flags in this fast-paced medical mystery as you put on your sleuthing hat to review evidence and solve a crime. Your job is to determine if it’s fraud or something more sinister...

Lives are at stake and every decision matters.

In this session, participants will:

- Communicate findings and recommend corrective measures.
- Identify inconsistencies across documents.
- Apply best practices when handling financial documents.
- Identify, recognize, and define common schemes.

Kelly Richmond Pope is a global expert in the forensic accounting field. She is a Professor of Accounting in the School of Accountancy and Management Information Systems at DePaul University in Chicago, Illinois. Additionally, she is an award-winning documentary filmmaker and author. Dr. Pope produced and directed All the Queen’s Horses, which chronicles an astonishing case of small-town municipal fraud. She is also Co-founder of Red Flag Mania, a business that creates digital investigations for lifelong learners. Her upcoming book, Fool Me Once, will be published by Harvard Business Review Press.
Recent trends show that cyber threats have increased significantly, nearly doubling over the last year. As companies place increased reliance on their cybersecurity capabilities, progressive internal audit teams are moving beyond traditional policy and procedure audits. They’re going on the offensive to proactively test these capabilities using Advanced Emulation Assessments and Proactive Cybersecurity Assessments. These advanced technical testing strategies help prove the operating effectiveness of the organization’s cybersecurity capabilities and put teeth behind process and control findings identified through more traditional cyber maturity assessments.

In this session, participants will:

- Understand how to evaluate cybersecurity risks within their organization and how to enhance cyber programs by combining technical cyber techniques with risk-based control frameworks and maturity plans.
- Review internal audit trends and the shift from program audits to technical control effectiveness testing.
- Define internal audit’s role in evaluating technical controls through risk-based frameworks.
- Discuss leading practices for enhancing cyber resiliency.

Scott Peyton has 25+ years of experience as a service provider and practitioner, including executive-level positions in management consulting firms, finance organizations, and internal audit departments. He is a Partner in Grant Thornton’s Advisory Risk services, leads the firm’s national Internal Audit IT and Cybersecurity practice, and serves as a Subject Matter Specialist in enterprise risk and compliance management, SOX readiness and compliance, SOC examinations, and internal audit process improvement. Peyton has served as divisional CFO of a large, multinational entertainment company. He held several internal audit positions and was responsible for implementing and managing a worldwide IT audit practice. He has served clients in financial services, health care, utilities, and telecommunications/entertainment.
Kevin Fentner is an IT Audit Manager at The Sherwin-Williams Company and has more than eight years of experience within the IT Audit/Advisory practice. He is responsible for managing and executing SOX compliance and operational security audits, primarily focusing on privacy regulations, business continuity and disaster recovery, application security, and data loss prevention. Fentner has contributed to large-scale system implementations around ERP, payroll processing, and master data management systems, along with transformative initiatives such as robotic process automation (RPA) and data analytics, emphasizing IT security-related risks.

CS 1-2: The Risk Assessment Excellence Imperative

Geoff Kovesdy
Principal
Deloitte

April Patterson, CIA, CRMA, CHIAP
Senior Manager, Risk & Financial Advisory
Deloitte

As risk assessment capabilities continue to transform through agile ways of working and artificial intelligence, leveraging a dynamic and integrated risk assessment may offer far greater coverage while using real-time external and internal inputs. This approach promotes effective use of resourcing and investments, as well as coordination with multiple risk functions across the Three Lines, and allows for the opportunity to transform to cognitive risk monitoring and continuous assurance.

In this session, participants will:
- Recognize requirements for elevating the risk assessment enterprisewide to be dynamic and add more value.
- Examine the vast opportunities that automation and artificial intelligence capabilities bring to the risk assessment process.
- Assess how to integrate risk assessments across the enterprise and risk domains.
- Understand how to help their organizations achieve overall cost savings, improved foresight with the ability to adjust focus, and higher levels of assurance.

Geoff Kovesdy leads risk assessment capabilities for Deloitte, bringing more than 17 years of experience in modernizing and transforming risk management activities across the Three Lines through digital capabilities. This includes developing and implementing strategy, facilitating workshops, and identifying and developing use cases. Kovesdy specializes in enhancing end-to-end risk management activities and programs.

April Patterson has 15+ years of experience advising clients on complex risks and providing insight to anticipate emerging trends. She has added value through internal audit, strategic risk, and SOX engagements, including strategy
development, enterprise risk management, risk assessments, and internal audits. Patterson provides clients with tangible and innovative solutions to answer questions such as: What are our current risks and how do we know what to focus on? How do we develop a process to manage risks and identify emerging risks faster? Can we use technology to make this easier? How do we capture our function’s risk coverage?

CS 1-3: Using Data Analytics to Detect Fraud as a Small Audit Shop

Elise Foley, CIA, CPA
Senior Manager, Internal Audit
American Eagle Outfitters Inc.

Jeffrey Mitch, CGMA, CPA
Senior Manager Internal Audit
American Eagle Outfitters Inc.

Corie Ravotti, CISA
Senior Internal Auditor
American Eagle Outfitters Inc.

This presentation will explore the development of multiple ACL scripts that are run on a monthly basis to provide alerts of potentially risky or fraudulent transactions. The custom-built scripts were developed using examples of prior fraud within the organization, combined with industry standard risk indicators (“red flags”). When the scripts are run, a member of the internal audit team detail tests flagged transactions.

In this session, participants will:

- Learn about examples of scripts run and transactions flagged for testing, including:
  - Concur T&E system
  - Ariba Accounts Payable processing
  - Quarterly comparison of Ariba vendor master file to Tradestone (Merchandise) vendor master file

Elise Foley is a Senior Manager of Internal Audit at American Eagle Outfitters (AEO), where she leads the planning and execution of the company’s comprehensive Sarbanes-Oxley (SOX) program and risk-based internal audit plan. AEO’s internal audit department believes in utilizing data analytics tools to further enhance the value and efficiency that internal audit can deliver to the organization. Foley began her career at PricewaterhouseCoopers and spent more than six years serving internal audit clients in a variety of industries. Her experience also includes time at HJ Heinz Company and a three-year stint in merchandise planning before her return to internal audit. 2022 marks her 10-year anniversary at AEO.
Jeffrey Mitch currently works as a Senior Manager of Internal Audit at American Eagle Outfitters (AEO), where he utilizes data analytics tools to further enhance the value and efficiency that internal audit can deliver to the organization. Throughout his career, Mitch has demonstrated his abilities as an astute and reliable problem solver. Prior to AEO, he worked for PriceWaterhouse Coopers as a Risk Assurance Experienced Associate on both external audits and co-sourced internal audits.

Corie Ravotti is a Senior Internal Auditor at American Eagle Outfitters (AEO). She is responsible for leading SOX IT general control testing, as well as several IT, operational, and compliance reviews. By utilizing data analytics tools during her reviews, Ravotti adds value and optimizes efficiencies in the audit process. Prior to AEO, she worked for Deloitte as an Enterprise Risk Services Experienced Consultant and for PPG as a Senior IT Auditor and SOX Coordinator.

CS 1-4: Driving Value With Diversity, Equity, and Inclusion Audits

Bianca Sarrach, CIA, CFSA, CRMA, CFE
Partner, Trust Services
Armanino LLP

Mary Tressel
Executive Director, Consulting
Armanino LLP

Tamika Mitchell, CIA, CFE
Manager, Trust Services
Armanino LLP

The concept of workforce diversity, equity, and inclusion (DEI) has become a focus area for the majority of organizations. Studies have shown that companies with a more diverse workforce outperform their rivals financially and see an improved corporate culture. This presentation will focus on DEI and how internal audit can provide value to the organization through DEI audits, helping senior leaders to assess the current status of DEI in their workforce and providing value-add insights.

In this session, participants will:

• Explore DEI’s role in boosting performance.
• Understand their organization’s DEI profile and assess their organization’s governance around DEI.
• Gain insights into performing a DEI audit – from recruiting to termination.
• Learn how to add value by reporting out.
**Bianca Sarrach** has 16+ years of auditing and consulting experience. As a partner in Armanino’s Trust services practice, she works with a variety of private and public entities, focusing on improving clients’ operational and financial business processes and accounting procedures, identifying growth opportunities, and ensuring compliance with laws and regulations. Her expertise encompasses internal audit, risk management, control assessment and implementation, environmental, social and governance (ESG) implementation and compliance, financial industry compliance, and policy and procedure implementation. Sarrach is a member of Armanino’s Bridge board to advance women in the accounting industry and serves on the firm’s Diversity and Inclusion committee.

**Mary Tressel** is Practice Leader of Armanino’s ESG Services and Executive Director of the Armanino Foundation. She is a strategic leader and team builder focused on delivering upon Armanino’s purpose to be the most innovative and entrepreneurial firm that makes a positive impact on the lives of its clients, people, and communities. Tressel led Armanino’s B Corporation certification journey, establishing Armanino as the largest B Corp accounting firm globally. She brings deep experience of responding to one of the most complex ESG verification frameworks to her clients. Serving as a trusted advisor, Tressel gives organizations the confidence to set and attain ambitious ESG goals. She previously led marketing and strategy execution for Armanino’s Consulting department.

**Tamika Mitchell** is a Manager in Armanino’s Trust Services practice, where she provides various internal audit and ESG services. She has 15+ years of internal audit experience, evaluating internal control systems and identifying and mitigating operational, financial and compliance risks. Mitchell is a member of Armanino’s Racial Justice committee and serves as a strategic leader for Diversity, Equity, and Inclusion (DEI) initiatives, recruiting, and client engagements. Additionally, as the DEI Expert in Residence for her alma mater, St. Louis University, she looks to engrain DEI at every level, from improving the identification, access, and recruitment of underrepresented talent, to professional staff and student development.

**Monday | March 14**

**CS 2-1: True Enterprise Security and the Role Internal Auditors Must Play**

**Frank Vukovits, CIA, CISA**
**Director, Strategic Partnerships**
**Fastpath Solutions LLC**

With the evolution of cloud applications, companies are more worried about the security of their applications and data than ever before. Auditors must play an active role in this area, reviewing controls and asking the right questions. Auditors are further challenged to review controls as they relate to internal and external threats around cloud
business applications, requiring audit scopes and programs to be updated accordingly. This session will provide a roadmap auditors can follow to assist, support, and review enterprise security at their company.

In this session, participants will:
- Explore the balancing of external and internal security threats, as well as the roles played by everyone in a company, from CEO down to warehouse worker.
- Examine the CRITICAL role auditors play in enterprise security, where their audit plans and programs need to be, and what critical questions need to be asked.
- Review areas where ever-evolving threats are coming from.
- Hear about proven approaches for achieving enterprisewide security in big, small, public, and private companies to understand where their work approaches need to be updated.

Frank Vukovits is the Director of Strategic Partnerships at Fastpath Solutions. With more than three decades of experience as an auditor and business software professional, he has led the implementation and management of many ERP projects. One of the proud founders of the Microsoft Dynamics AX User Group (AXUG), Vukovits served as Director of Programming for seven years, as AXUG grew from just an idea to the largest user group in the world dedicated exclusively to Dynamics AX. He also served in corporate IT audit for GTE/Verizon for 12 years. Vukovits speaks frequently at IIA, ISACA, software, and user group conferences.

CS 2-2: Future Ready

Charlie T. Wright, CIA, CPA, CISA
Chairman of the Global Board, The IIA
Chief Risk Officer, Jack Henry and Associates

The future is coming at internal auditors at lightning speeds. From advances in existing technology – think blockchain and artificial intelligence – to innovative breakthroughs in virtual reality, bio-nanotechnology and more, internal audit is at a pivotal point in history. Technology will advance at a faster pace in the next 10 years than it has ever before, bringing a world of opportunity and challenges for internal auditors. Are we ready?

In this session, participants will:
- Understand the transformative nature of technology.
- Explore the challenges and opportunities in navigating the changing world of technology.
- Consider how practitioners can retool their skills to become tech-savvy.
- Learn how internal audit can leverage technology to gain efficiencies in their work and organizations.
Charlie T. Wright is 2021‒22 Chairman of The IIA’s Global Board of Directors. His chairman’s theme is focused on how internal audit can prepare for the future, as advances in technology create opportunities and challenges for the profession. An experienced chief audit executive, Wright has been in internal audit for 19+ years, with a background spanning 35+ years in the airline, energy, and financial services industries. As Chief Risk Officer for Jack Henry & Associates, he oversees internal audit as well as information security, enterprise risk management, occupational risk management, regulatory and compliance, third-party risks, and enterprise continuity. Wright is a former editor of the Risk Watch column in Internal Auditor magazine and a speaker and presenter at many IIA and other conferences.

CS 2-3: Digital Acceleration in the Internal Audit Function

Amy Tymoszenko
Managing Director, Internal Audit and Enterprise Risk Management
KPMG LLP

Nickolas Schweitzer
Managing Director, GRC Technology Services
KPMG LLP

Michael Smith
Partner, Advisory
KPMG LLP

Lisa Rawls
GRC Technology Service Network Lead
KPMG LLP

How can departments deliver on the promise of internal audit? How can auditors keep pace with the organizations they serve, reflecting the same commitment to leverage technology and data to solve complex challenges and provide assurance to the board and management? It starts with a CAE agenda to deal with disruption across the function, including stakeholder engagement and trust, strategy and value management, new ways of working, operating model agility, digital acceleration, and data, analytics, and insights.

In this sessions, participants will:
- Learn about the evolving CAE agenda as well as a truly digital internal audit process grounded in intelligent workflow.
- Understand the opportunities for digital enhancement of current internal audit processes.
- Discover tools and technology to meet new stakeholder expectations.
- Identify incremental changes in current processes to enhance internal audit delivery.
Amy Tymoszenko is a Managing Director in KPMG’s Internal Audit and Enterprise Risk practice with 15 years of experience partnering with organizations to increase the impact of internal audit functions through technology-enabled, agile-inspired, and data-driven methodologies. She has spent the last year evolving KPMG’s Internal Audit technology strategy and building the tools to enable the firm’s internal audit vision. Tymoszenko is passionate about helping internal audit keep pace with the organizations they serve, and she is looking forward to discussing modern technologies that enable the digital agenda.

Nickolas Schweitzer’s Bio Being Finalized

Michael Smith is an Internal Audit and Enterprise Risk Partner in KPMG’s Advisory business with almost 25 years of experience leading audit, risk, and compliance programs. Smith guides a dedicated innovation team in working across the KPMG network to help clients execute against their core internal audit and SOX needs, drive risk management improvement, and advance core internal audit capabilities.

Lisa Rawls is a KPMG Advisory Partner with 17+ years of experience helping organizations design integrated risk and compliance programs and leverage technology to drive proactive risk management and achievement of strategic objectives. As KPMG’s GRC Technology Service Network Leader for the Americas, she establishes strategy across GRC services and leads a team specializing in integrated risk management and application security and controls across the major ERPs. Rawls was named a 2019 Women Leader in Consulting by Consulting Magazine and received the Future Leader Award. She also co-founded the first virtual chapter of KPMG’s Network of Women (NOW), which has a mission of advancing women in the risk profession, the Women of Risk Community (WORC).

CS 2-4: Women in Leadership

Moderator:
Vicki McIntyre, CIA, CFSA, CGAP, CRMA, CPA
President
FirstPlus Resolutions, Inc.

Panelists:
Sue Ulrey, CIA, QIAL, CRMA, FCA, CFE, CRISC
Executive Director
Morgan Franklin Consulting

Laura Soileau, CIA, CRMA, CPA, CISA, CFE
Partner
Postlethwaite & Netterville

Updated 3/8/22
Today’s women looking to advance into leadership roles face emerging issues in what may be regarded as the new workplace. This session examines how working remotely may cause women to miss out on opportunities because they are not being seen in face-to-face interactions in a traditional office environment. It also offers advice on how men can become more engaged in helping women under their scope move forward and become successful, dynamic leaders.

In this session, participants will:

- Learn tactics to recruit, support, and retain women in the workplace.
- Hear about emerging issues regarding diversity, equity, and inclusion.
- Explore how women leaders can become more involved in supporting the internal audit profession by volunteering.

Vicki McIntyre is a “big picture” risk manager whose internal audit, financial management, public accounting, regulatory supervision, and compliance management experience includes 20+ years in financial services as a California state bank examiner, vice president of finance for a closely held bank, and vice president of risk management for a regional bank. McIntyre’s consulting firm specializes in promoting continuous improvement of internal audit activities by performing quality assessments, independent validations, and readiness reviews of internal audit departments. An internationally recognized speaker and trainer, she has taught numerous internal audit and risk management courses as well as The IIA’s CIA Learning System. McIntyre is a longtime volunteer IIA leader and currently serves on the Global and North American Nominating Committees.

Sue Ulrey is Executive Director at Morgan Franklin Consulting, responsible for supporting the firm's risk advisory services, with emphasis on the financial services and healthcare markets. She also oversees client service delivery and business and people development efforts, drawing on her 20+ years of experience in internal audit, ERM, and external quality assurance reviews, and contract, regulatory, HIPAA, HITRUST, and SOX compliance. Ulrey is currently the Chair of The IIA’s Exam Development Committee and serves as a member of both the Global and North American Nominating Committees. She is a renowned speaker who has presented on many internal audit topics at 65+ industry and professional conferences.

Laura Soileau has 20+ years of internal audit experience. As a Director in P&N’s Consulting Services Group, her practice area includes working with a variety of organizations on internal audit, internal controls, governance, risk, compliance, and fraud-related matters. Soileau was named one of 20 “Emerging Leaders” by The IIA in 2014. She has co-authored multiple articles for Internal Auditor magazine and presents regularly on internal audit and fraud-related topics. Soileau currently serves as Chairman of The IIA North American Board of Directors in addition to serving on The IIA’s Global Board of Directors.

Updated 3/8/22
Nauzer Gotla has 22+ years of experience in multiple industries and disciplines, including internal audit, enterprise risk assessment, technology/security compliance, technical program management, privacy/GDPR, business operations risk assessment/management, business process re-engineering, process/controls improvement, and SOX 404. He has built internal audit functions from scratch and made existing functions world-class. Gotla has succeeded by focusing on effective executive communication and expectation management, providing value-added results, managing risk, building effective partnerships, and growing talent/mentorship. His background includes reviewing environments on cloud, big data, and social media databases. He has led, scoped, planned, managed, and executed numerous GRC programs, including data privacy/security reviews, SOC 1-2-3 (SSAE-16), PCI-DSS, ISO 27001, FedRAMP, vendor security assessments, encryption, infrastructure, and application reviews.

CS 3-1: Blockchain and Cryptocurrency: What an Auditor Needs to Know

Dana Lawrence, CIA, CRMA, CFSA, CAMS, CRVPM
Vice President, Compliance
Sila Inc.

Angela Angelovska-Wilson
Co-founder
DLx Law

Tom Momberg
Associate General Counsel
Sila Inc.

Distributed ledger technology is projected to continue its climb into prominence, adoption, and overall usage through 2022 and beyond. No longer solely relegated to conversations surrounding cryptocurrencies like Bitcoin, understanding blockchain’s impact on enterprise risk and control environments as adoption steadily increases is imperative. This presentation breaks down distributed ledger technology into more basic concepts and provides guidance and considerations to help better explain this emerging technology, associated risks, and impact on the audit function.
In this session, participants will:

- Learn the foundations, key terminology, and history of distributed ledger technology.
- Explore applications of distributed ledger technology in business (i.e., blockchain, cryptocurrency, smart contracts, supply chain, real estate, financial transactions) along with the associated risks (i.e., cyber risk, volatility, financial crime).
- Review the evolving regulatory discussion around these technologies.
- Gain tangible tools to help their organizations appropriately manage the associated risks.

**Dana Lawrence** is Vice President of Compliance at Sila, a fintech platform that provides payment infrastructure as a service. She’s spent the last eight years in fintech, including leadership roles at Simple, considered the first U.S. neo-bank, and at Azlo, a fintech for small businesses. Lawrence started her financial services career during the housing boom of the early 2000s. Later, she experienced firsthand the difficult impacts on her community while working at a regional bank during the Great Recession of the late 2000s. This experience led to her commitment to work towards sound financial systems. Lawrence regularly contributes to thought leadership, global guidance, and standards for the audit, risk, and financial services communities.

**Angela Angelovska-Wilson** is an early distributed ledger technology adopter and leading authority in the evolving global legal and regulatory landscape surrounding distributed ledger technology and smart contracts. She co-founded DLx Law with Lewis R. Cohen. Angelovska-Wilson and the DLx team provide strategic legal advice with an emphasis on emerging regulatory and public policy affecting distributed ledger technology, financial regulation, intellectual property, and information technology. In addition to DLx Law, she also co-founded Sila Inc., an innovative technology company. Angelovska-Wilson previously served as Chief Legal and Compliance Officer of Digital Asset, Partner at Reed Smith, and in various roles at Fried, Frank, and Latham & Watkins.

**Tom Momberg** is Associate General Counsel at Sila (pending admission to the Oregon State Bar as in-house counsel). He joined Sila in 2020 to manage compliance and assist Angela Angelovska-Wilson with her legal and regulatory work as CLO before moving exclusively into his role as Associate General Counsel. He also served as a law clerk under Commissioner Dawn DeBerry Stump of the Commodities Futures Trading Commission and as a research assistant to George Mason University Law School Professor Paolo Saguato, a leading law scholar on international financial markets. Momberg was previously a newspaper journalist in New York City, covering beats on education, environment, city politics, and aviation.

**CS 3-2: Agile Insights for Audit Leaders**

**Mark Williams**
Agile Audit Coach
Agile Outside IT
Shawn O'Brien  
Product Marketing  
Wolters Kluwer TeamMate

This session will cover the core areas of focus for audit leaders who wish to successfully implement Agile audit into their organization: Change – What does and doesn’t change for internal audit with Agile audit adoption? People – Who are the constituents and how should they be engaged? Process – What are the core activities required to begin an Agile audit transformation? Audit leaders are in the driver’s seat to getting started.

In this session, participants will:
- Understand what changes and what does not within the internal audit mindset and workflow.
- Learn who are the key constituents needed to move your Agile adoption forward and how to engage them.
- Get a practical framework for implementing an Agile audit framework into your workflow.
- Examine where audit leaders and inline auditors have similar and dissimilar perspectives.

Mark Williams is the founder of a firm that offers agility in internal audit consultancy, coaching, certified training, and keynote talks to the internal audit profession. With many years of experience helping auditors and audit leaders embrace more agile ways of working, Williams is widely regarded as the industry-leading expert on agility in internal audit and compliance. He is the creator and authorized trainer of the only Agile auditor course certified by ICAgile, the Agile training accreditation body.

Shawn O’Brien is part of the agile audit development and go-to-market team for Wolters Kluwer TeamMate. He regularly interacts with audit practitioners and leaders regarding their agile audit perspectives and journey. O’Brien has co-presented and collaborated with Mark Williams, Agile Audit Coach, on numerous articles and presentations around agile audit foundations and adoption. His background includes more than 20 years of experience developing and bringing products to markets for legal, tax, and audit professionals.

CS 3-3: Robotic Process Automation: Why Internal Audit Cares

Bryant Richards, CIA, CRMA  
Director, Center for Intelligent Process Automation  
Nichols College

Robotic Process Automation (RPA) is changing the nature of work. This means internal auditors are facing a future where the processes around them are changing — those they review and those used within the department. This session provides an introduction to RPA and how it is impacting the way organizations work, including how internal audit can review RPA operations to help the organization understand and respond to related risks and opportunities.
In this session, participants will:
- Learn about the fundamentals of RPA.
- Understand how RPA can be used in basic audit processes, including SOX and compliance audits.
- Identify risks related to the organization’s use of RPA.

**Bryant Richards** is the Director of the Center for Intelligent Process Automation (CIPA) at Nichols College and an Associate Professor of Accounting and Finance. He spent 20+ years as a consultant, executive, and industry professional primarily within internal audit and compliance. As the future of work fundamentally changes, Richards believes that the internal audit profession must prepare by embracing an automation journey of its own.

**CS 3-4: Building Trust in Sustainability Data**

**Jeffrey C. Thomson, CMA, CSCA, CAE**  
President and Chief Executive Officer  
Institute of Management Accountants

**Bob Hirth**  
Senior Managing Director, Protiviti  
Co-vice Chair, SASB

**Brad J. Monterio**  
Executive Vice President, Member Competency & Learning  
The IIA, Global Headquarters

Join us as three leading experts participate in a panel discussion of current and emerging hot topics related to building trust in sustainable business information. Brad Monterio (EVP Member Competency & Learning, IIA), Jeff Thomson (President and CEO, IMA), and Bob Hirth (Co-Vice Chair, SASB) will discuss leveraging COSO’s Internal Control - Integrated Framework to improve confidence in sustainability performance data. This highly interactive session will use polling questions and also take questions from the audience.

The experts will explore:
- The preparer’s responsibility for the delivery of corporate reporting for use by management and external stakeholders.
- Framework principles and how users contemplate the evolution of sustainability reporting and disclosure.
- How managers use data to inform business planning, decision-making, and elements of an organization’s overall strategy.
- ESG disclosures and internal audit’s role in providing assurance.
Jeffrey C. Thomson is President and CEO of IMA® (Institute of Management Accountants). He has been regularly named to Accounting Today’s “Top 100 Most Influential People List.” Thomson serves as the Lead Director on the COSO Board and in 2017, co-authored a research paper, “Leveraging the COSO Internal Controls Integrated Framework to Improve Confidence in Sustainability Performance Data,” with former FASB Chair Bob Herz and The IIA’s Brad Monterio. Thomson worked at AT&T for 20+ years, starting as a data scientist and rising to the level of CFO of an $18B business unit.

Bob Hirth was appointed to the nine-member standard setting board of the Sustainability Accounting Standards Board (SASB) upon its formation in 2017 and serves as a vice chair of the board. He currently heads SASB’s technology and communications sector committee and is a member of the services, healthcare and extractive and minerals processing sector committees. Serving as COSO chair from June 2013 to February 2018, Hirth’s activities included leading COSO’s project on revising its Enterprise Risk Management Framework, which was released in September 2017; issuing COSO’s Guide on Fraud Risk Management; and actively promoting COSO’s 2013 Internal Control Integrated Framework around the world and through the media. He initiated COSO’s guidance on ERM/ESG integration, which was issued in 2018. He has worked on assignments and made presentations in 20+ countries, serving 50+ organizations and working closely with board members, C-level executives, university professors, finance and accounting personnel, and public accounting firm partners and employees.

He is a senior managing director of Protiviti, a global internal audit and business risk consulting firm that operates in 22 countries. Prior to that, he was executive vice president of global internal audit and a member of the firm’s six-person executive management team for the first ten years of Protiviti’s development. In 2013, Hirth was inducted into The IIA’s American Hall of Distinguished Audit Practitioners. In 2014 and 2015, he served as the chairman of The IIA’s IPPF re-look task force.

Brad Monterio is responsible for portfolio strategy, development, and distribution of professional education programs to more than 200,000 internal audit professionals globally as Executive Vice President of Member Competency and Learning for The IIA. Previously, he was Chief Learning Officer for California Society of CPAs, the largest state CPA society in the US. Monterio is also co-founder and former Managing Director of Colcomgroup, Inc., a consultancy serving the accounting, auditing, finance, and technology sectors. He sits on the Board of Directors for the Institute of Management Accountants and is a member of the International Integrated Reporting Council and the US Integrated Reporting working group.
In this Era of Disruption, where cyber threats, pandemics, civil unrest, and natural disasters have become the norm, being reactive is no longer an option. As organizations decide what it means to build “resilience” into operations, internal audit also needs to make this important shift. This presentation will share best practices for minimizing the impact of disruption.

In this session, participants will:

- Understand how to distinguish between business continuity and operational resilience.
- Explore cyber trends and attack vectors.
- Examine emerging technologies and risks and their impact on the control environment.
- Learn practical questions to ask to ensure their organizations will survive disruption.

**Terry Grafenstine** has 25+ years of experience in the internal auditing and information technology profession. She joined Citi in 2019 as Chief Auditor of Cyber, Third Party Risk Management, and Business Continuity, and was appointed Chief Auditor for Technology in 2020, with global responsibility for leading audits covering infrastructure, cybersecurity, business continuity, crisis management, and technology across all Citi platforms. Grafenstine was previously a Managing Director in Deloitte’s Risk and Financial Advisory practice and the appointed Inspector General of the U.S. House of Representatives. She has been named one of the “Top Ten Audit Thought Leaders of the Decade” by The IIA and inducted into the American Hall of Distinguished Audit Practitioners. Grafenstine has also held leadership roles with ISACA and the AICPA.
Evolving cybersecurity risks in an increasing virtual environment, coupled with increased stakeholder focus on how organizations are preventing, responding to, and disclosing cyberattacks, created an opportunity for Comcast to build trust through cyber controls transformation and data-driven monitoring. Comcast Global Audit and EY partnered to design and implement a custom security controls framework to quantify the organization’s cyber risk posture as well as enable the continuous measurement of security posture and responses to growing internal and external compliance requirements across the first and second line of defense.

In this session, participants will:

- Understand what is needed to stay at the forefront of evolving regulatory requirements around security.
- Learn how a “bottoms-up” approach to asset management can enhance security posture across an organization by driving ownership and accountability for full-population monitoring.
- Explore how the second and third lines of defense can partner to develop a data-driven strategy to drive change and enhance continuous control performance.

Speaker Bio’s Being Finalized
CS 4-2: Inflation Is Back! What Should Internal Auditors Do Now?

Richard F. Chambers, CIA, QIAL, CCSA, CGAP, CRMA  
Senior Internal Audit Advisor  
AuditBoard

The U.S. inflation rate in 2021 soared to 7% — the highest in 40 years! The risks that inflation presents to organization in every sector are abundant. Yet, the vast majority of American internal auditors today have never audited in an economy fraught with high inflation.

In this session, participants will:

- Explore the factors contributing to renewed inflation.
- Examine the first and second order risks that inflation presents.
- Consider actions that internal auditors should take to help their organizations remain resilient as costs increase and pressure on the bottom-line mounts.

Richard Chambers is the Senior Internal Audit Advisor for AuditBoard, overseas Honorary Dean of China’s Nanjing Audit University, and Founder and Chief Practice Leader of Richard F. Chambers & Associates. He previously served for 12+ years as President and CEO of The IIA. His 40+ years of internal audit experience includes National Practice Leader in Internal Audit Advisory Services at PwC; Inspector General of the Tennessee Valley Authority; Deputy Inspector General of the U.S. Postal Service; and Director of the U.S. Army Worldwide Internal Review Organization at the Pentagon. Chambers is a globally recognized blogger and award-winning author of *The Speed of Risk: Lessons Learned on the Audit Trail, 2nd Edition; Trusted Advisors: Key Attributes of Outstanding Internal Auditors; Lessons Learned on the Audit Trail;* and *Agents of Change: Internal Auditors in an Era of Disruption.*

CS 4-3: Data Ethics in the Public Sector

Mara Ash, CIA, CGAP, CRMA, CGFM, CICA  
Federal Compliance Expert  
BFS Strategic Partners

Data ethics — which describe a code of behavior; specifically, what is right and what is wrong — encompass data handling, including generation, recording, curation, processing, dissemination, sharing, and use. Data ethics is important for companies, agencies, and private persons, as online data contains some of the most private and valuable information. In Europe, there is GDPR, which establishes data ethics in shared information. In the U.S., companies like Bloomberg, Brighthive, and Data for Democracy have started the discussion on guidelines for ethical data sharing.
In this session, participants will:

- Identify components of the data code of ethics.
- Understand the importance of ethical data sharing.
- Discuss how data ethics impacts public sector auditors.

**Mara Ash** is CEO of BFS Strategic Partners. She has 25+ years of finance, audit, and consulting experience serving all levels of government and nonprofit organizations. Ash has an extensive background helping state and local agencies build federal compliance programs and processes that align capabilities with federal compliance regulations. Her knowledge of both public and private sectors enables BFS to provide optimal solutions. Ash’s expertise covers the crucial elements of business and financial operations that create strategic alignments, enhance transparency, cultivate sustainable growth, and ensure compliance. She has served in leadership positions with the Association of Government Accountants (AGA) as well as The IIA, including as Chairman of the Board of The IIA’s Public Sector Audit Center.

**CS 4-4: From the Board Room to Internal Audit: Basics in Understanding Management Expectations and Internal Audit Coverage of ESG**

**Daniel Clark, QIAL, CRCMP, CISRCP**  
Independent Consultant  
D Clark Risk Advisory Services

**Dottie Schindlinger**  
Executive Director  
Diligent Institute

This presentation will delve into what Environmental, Social, and Governance (ESG) means to boards of directors, senior management, and internal auditors. It will also review why investors look at a corporate ESG program as part of their investment decision. Finally, it will provide tips to internal auditors that will enhance audit programs to address ESG development, implementation, and compliance.

In this session, participants will:

- Explore exactly what boards of directors are focused on in addressing ESG.
- Gain insights into tailoring audit programs to ensure that the board is well-positioned to address these areas of concern.
- Understand the emerging area of environmental risks and what some companies are doing to address these concerns.
- Examine the impact of different aspects of social sustainability and why they are important.
Dan Clark has 25+ years of experience in financial services, ranging from regional banks to global giants like Citigroup and GE Capital. His early career roles included sales, credit risk management, and operations. For the last 18 years, Clark has been fully focused on risk management and internal audit. His background as chief auditor in two regional banks and as a senior officer in audit and risk review for Latin America provides unique insight into management practices in and outside of the United States. Clark is a recognized expert on GRC, a public speaker, and a blogger. He is the author of *Dare to Be Different: An Auditor’s Personal Guide to Excellence,* which has been well-received by the audit community.

Dottie Schindlinger is Executive Director of the Diligent Institute, providing thought leadership on governance, cybersecurity, and technology topics through presentations to boards and executives at events worldwide. Her work has been featured in *Fortune, Forbes, The Wall Street Journal, Bloomberg,* and multiple governance and technology publications. She is co-author of *Governance in the Digital Age: A Guide for the Modern Corporate Board Director* and co-host of *The Corporate Director Podcast.* Schindlinger brings 20+ years of experience in governance-related roles, including as a director, officer, committee chair, senior executive, governance consultant, and trainer for private, public, and nonprofit boards. She was a founding team member of the tech start-up BoardEffect, acquired by Diligent in 2016.

**Tuesday | March 15**

**CS 5-1: Managing Your Risk Against a Ransomware Attack**

Brian Nichols  
**Director, Risk Advisory**  
**Baker Tilly US, LLP**

Atit Shah, CISA  
**Partner, Risk Advisory**  
**Baker Tilly**

With ransomware attacks rising every day, their impact is felt by all types of organizations, big and small, across all industries. This session will provide insights on managing your risk against a ransomware attack. Our cybersecurity specialists will discuss the impacts and trends of ransomware attacks, how ransomware attacks are executed, and leading practices to minimize your ransomware risk.

In this session, participants will:
- Understand what ransomware is and how a ransomware attack occurs.
- Analyze the impact a ransomware attack could have on their organization.
- Learn leading practices to minimize the impact of a ransomware attack.
Brian Nichols is a Director in Baker Tilly’s Risk Advisory practice. He has ten years of experience in developing cybersecurity strategies and enhancing cybersecurity programs for clients across retail, consumer, airline, railroad, healthcare, and financial services industries. Nichols is a proven leader in helping clients align their cybersecurity programs to their business objectives and effectively manage their cybersecurity risk. He leads teams in conducting cybersecurity capability assessments using various industry frameworks (e.g., NIST CSF, ISO 27001/2, CIS CSC, etc.). Nichols has helped many organizations establish their cybersecurity program through developing strategies, policies and procedures, risk management methodologies, governance, controls libraries, and metrics and reporting.

Atit Shah is a Partner in Baker Tilly’s risk advisory practice, with responsibility for setting strategy and vision, developing methodologies and staff, and overseeing delivery of all risk assurance services. A versatile and accomplished leader with focused decision making skills, hands-on technical expertise, business acumen, and operations experience, Shah successfully enhances operations in fast-paced, demanding environments by implementing key technologies and best practices and identifying future technology paths with long-range benefits. He previously held a variety of roles at other professional services firms, two international accounting and advisory firms, Coalfire (cyber risk services), TPG (tech risk and governance), and United Technologies Corporation (corporate audit).

CS 5-2: Effectively Interacting With the Board, Audit Committee, and C-suite

Moderator:
Dawn Eber
Partner
PwC

Panelists:
A. Michael Smith
Chief Audit Executive
Nasdaq

Martha Carnes
Board Member and Director
Core Laboratories N.V.; SunCoke Energy, Inc.; Matrix Service Company

Stephen Parker, CPA
Partner
PwC

Are you effectively communicating the value of your company’s internal audit function to the audit committee, board, and C-suite? The time for enhancing your boardroom performance is now.
In this session, participants will:

- Discuss expectations of internal audit’s role in emerging risk areas and trends impacting the boardroom, including workforce, cyber and data privacy, and ESG.
- Gain insights into streamlining communication tactics and delivering high-impact, effective reporting in order to focus on issues, trends, and themes.
- Understand expectations of the CAE in influencing change within internal audit to modernize activities across the lifecycle, moving beyond an annual audit plan and using technology, data analytics, and visualization to highlight trends and growing risk areas.

**Dawn Eber** is a Partner in PwC’s Risk and Regulatory Practice with 30+ years of experience delivering risk management, internal audit, external audit, compliance, and governance services to leading global and national organizations. Her background includes implementing and optimizing enterprisewide risk management programs and systems and performing risk assessments for retail, consumer product, and industrial product organizations. Eber helps clients develop risk-based plans for internal audit, risk, and compliance functions to enable their strategic alignment with the business and stakeholders. Additionally, she has worked with numerous pre-IPO companies to establish financial controls, control testing procedures, and governance in preparation for becoming a public entity. Eber has also served in various nonprofit board positions.

**A.Michael Smith’s Bio Being Finalized**

**Martha Carnes** retired from PwC in 2016 with 34+ years in the audit practice, having led PwC’s Houston office and the firm’s US Energy and Mining practice, as well as serving as lead partner for energy companies whose operations spanned the energy value chain. Carnes currently serves on the board of Core Laboratories N.V. (CLB) and is lead independent director and audit committee chair. In addition, she is on the board of Matrix Service Company, chairing the audit committee and serving on the compensation and nominating and governance committees. She also serves on the board and audit committee of SunCoke Energy, Inc. Lastly, she represents the Canadian Pension Plan Investment Board as a Member Representative of Ohio Valley Midstream LLC.

**Stephen Parker** is a Partner in PwC’s Governance Insights Center, focused on strengthening the connection between directors, executive teams, and investors. Going forward, he will serve as lead content expert on the Center’s *Audit Committee Excellence Series*. With 30+ years of experience at PwC, Parker has advised many boards on their companies’ operations, technical accounting, and SEC and financial reporting. He has specialized in working with energy and utility companies, but has also served nonprofits and financial services companies. Parker has contributed to PwC white papers on accounting and reporting topics of interest to the energy and utility sectors and has been an instructor for internal and external continuing education courses.
CS 5-3: Powering ESG Through Audit Analytics

Jonathan Wolf, CPA  
Senior Product Marketing Manager  
Workiva

Tony Rock, CFA  
Vice President, Integrated Risk  
Workiva

Jim Kaplan, CFE, CIA  
Internal Audit Consultant, Founder  
Auditnet

The accelerating pace of change is sharpening stakeholder focus on environmental, social, and governance (ESG) risks, presenting a unique opportunity and challenge for internal audit to play a key role in managing ESG risks. ESG is not just about compliance; it is a fundamental shift towards a true “stakeholder model.” This presentation will introduce the ESG Performance Framework, discuss the importance of taking a strategic approach to ESG, and examine how leveraging the power of 100% population testing reduces risk, increases efficiency, contributes to process improvement, and sets the foundation for predictive analytics.

In this session, participants will:
- Learn how data analytics can form a solid foundation for an effective and efficient ESG program.
- Understand the magnitude of the opportunity facing internal auditors as a result of ESG’s emergence.
- Discover the volumes of data to be managed given ESG’s breadth, and how building their ESG program on an analytics-enabled platform enhances their organization’s agility and insight.
- Delve into the criticality of connecting and analyzing data from disparate systems to validate ESG performance reporting, increase transparency, and support organizational change.

Jonathan Wolf focuses on SOX and internal audit as a Senior Product Marketing Manager at Workiva. He has more than 13 years of global experience in the financial services, manufacturing, technology, and healthcare industries. Wolf’s background emphasizes complex risk and control analysis, and his expertise combines external audit, internal audit, and project management.

Tony Rock is a senior executive and advisor who works with management teams and investors to execute innovation, acquisition, organic growth, and restructuring initiatives. He currently serves as Vice President of Integrated Risk solutions for Workiva, and his risk technology experience includes leadership roles with Archer, Lockpath, and NAVEX.
Jim Kaplan is the founder of AuditNet®, the global resource for auditors. He has received the Bradford Cadmus Memorial Award from The Institute of Internal Auditors and a Lifetime Achievement Award from the Association of Local Government Auditors. Kaplan is a pioneer in harnessing the power of the internet for auditing.

CS 5-4: Navigating the ESG Landscape Through Effective Internal Audit Activities

Steve Wang, CIA, CRMA, CISA, CRISC
Managing Director (Internal Audit Leader in St. Louis, National Leader for Sustainability)
Protiviti

Leslie Girsch
Associate Vice President, Internal Audit
Hyatt Hotels Corporation

In the midst of a growing focus on ESG with regulatory changes, increased expectations from key stakeholders, and expanding disclosure requirements, organizations need to quickly adapt and alter their strategy and business model. This discussion will address how internal audit can help in the midst of these internal and external changes to address this ever-changing landscape.

In this session, participants will:
- Summarize current ESG regulations and changes in the ESG landscape.
- Examine how different companies are addressing increased expectations with different activities, such as changing program structure or implementing additional internal controls.
- Discuss with key stakeholders what internal audit can do to help support these organizational changes.

Steve Wang has 20+ years of internal audit experience, working in the manufacturing, hospitality and gaming, telecommunications, retail, and banking industries. He currently leads the internal audit solution locally for the St. Louis market and has global responsibilities for ESG /sustainability reporting. Wang has performed numerous ESG internal audits and sustainability reporting readiness reviews for a diverse set of industries. These projects included ESG data and performance metric benchmarking, target and organizational commitment assessments, and ESG internal control projects.

Leslie Girsch is Associate Vice President of Internal Audit at Hyatt Hotels Corporation, responsible for oversight of the Global Hotel Audit Program, Enterprise Audits, and Hyatt’s Enterprise Risk Management Program. Since joining Hyatt nearly 12 years ago, she has held various roles in internal audit with increasing responsibility, including prior management of the Sarbanes-Oxley Program and IT audits.
Hear from industry leaders on the full spectrum of cyber risks affecting organizations and how these are growing globally at an accelerating rate. The session will examine the internal auditor’s role in this high-risk area, outline the range of cybersecurity services available to internal auditors, and share real-life examples. Cyber risk auditing is evolving beyond the simple external penetration test that many organizations typically perform with mixed results. Our featured presenter will share insights from his experience with private sector companies, government organizations, and law enforcement agencies.

In this session, participants will:

- Learn how leading practices, such as AI and machine learning, are being utilized to harden organizational networks.
- Hear about recommended strategies and tactics to provide audit leaders with technical credibility to participate in organizational dialogue on risk coverage in their organizations.
- Review leading practices and suggested activities for risk domains, such as privacy and blockchain-based assets.
- Enhance their knowledge and understanding of cybersecurity risks to gain confidence in dialoging with internal IT stakeholders on cybersecurity risks, controls, and assurance.

Robert Kuling leads MNP’s Enterprise Risk Services practice in Saskatchewan, drawing on 30+ years of senior leadership and consulting experience to help clients develop practical solutions for risk management, internal audit, financial compliance, governance, and regulatory needs. A former Deloitte partner and chief audit executive at major Canadian organizations (Tervita, Viterra, TransAlta, Precision Drilling), Kuling also held audit management positions with Farm Credit Canada and Provincial Auditor of Saskatchewan. Additionally, he has served on The IIA’s Global Board and numerous committees and task forces, and as Chairman of the North American Board. Kuling has been a national spokesman for risk and internal audit issues with regulators, professional groups, training firms, and government organizations.
Gurpreet Sahota is currently COO at DRT Cyber Inc. and Chief Cyber Security Architect for the company’s first offering, VersaBank. His duties include heading up the technical requirements, secure design, and implementation of VersaVault’s digital asset storage and management platform. He has more than 20 years of information technology experience, from starting as a Systems Administrator for the Ministry of Defense in the UK through to more recently serving as Principal Cyber Security Architect at BlackBerry Ltd.

CS 6-2: Building and Maintaining Strong Relationships With Your Key Stakeholders

Jason Maslan, CIA, CISA
Managing Director
Protiviti

Yulia Gurman, CIA, CPA
Vice President, Internal Audit and Corporate Security
Packaging Corporation of America

Building strong relationships with audit customers is top of mind for most, if not all, auditors. Whether you are new to the company or have a few new audit customers you would like to get to know better, you can benefit from this presentation as we share some tactical approaches on how to effectively build and maintain relationships through communication, audit plan execution, and talent support.

In this session, participants will:

• Gain insights into developing and communicating internal audit department awareness and brand.
• Understand how to define a strategy for relationship building and hear about practical examples of effective implementation.
• Discover how to establish effective communication protocols with audit customers.

Jason Maslan is a Managing Director in Protiviti’s Chicago Internal Audit practice with 20+ years of experience assisting clients in identifying and evaluating technology and business process risks. He is the Central Region IT Audit Leader for Protiviti as well as part of Protiviti’s Central Region Public Company Transformation Leadership team. Maslan has extensive experience in the areas of risk assessments, strategy/governance assessments, internal audit transformation, public company transformation, technology audits, technical security assessments, SOX compliance, and board reporting. Additionally, he is a speaker at various conferences, roundtables, and webinars on the topics of corporate governance, IT risk management, and next-gen internal auditing.

Yulia Gurman is Vice President of Internal Audit and Corporate Security at Packaging Corporation of America, responsible for internal audit, internal controls, and corporate security. Previously, as Vice President of Internal Audit at Retail Properties of America, Inc., she established the internal audit function soon after RPAI went public, and had
responsibilities over internal audit, internal controls, and ERM. Prior, as Director of Internal Audit at OfficeMax, she managed a team conducting operational, financial, and compliance audits. Early in her career, she performed financial audits as an external auditor at a public accounting firm. She currently serves on the Board of Trustees for The IIA’s Internal Audit Foundation, chairs the Committee of Research and Education Advisors, and serves on the IIA–Chicago Board of Governors.

CS 6-3: Increasing Internal Audit’s Impact Through Audit Analytics

Grant Ostler, CPA
Director, Product Marketing
Workiva

Scott Freinberg
Director, Advisory Practice
Clearview

David Gamble, CPA
Chief Audit Executive
SmileDirectClub

This session will examine SmileDirectClub’s vision for incorporating analytics into all aspects of their audit process, along with highlights, lessons learned, benefits measured to date, and advice to others who are considering how to get started and achieve some quick wins. Through this presentation, internal audit practitioners will gain fresh perspectives on how they can incorporate analytics into their audit process to improve audit efficiency; deliver more impactful insights, recommendations, and leave behinds; and enhance staff engagement, development, and retention.

In this session, participants will:
- Gain insights into how analytics can be incorporated into all phases of the internal audit process.
- Understand how analyzing data from disparate systems and data sources can produce impactful discoveries.
- Discover a proven methodology for embedding analytics into their audit process and realizing the benefits.
- Hear tips for prioritizing where to start and how to build out their analytics program.

Grant Ostler is the Director of Product Marketing at Workiva. He has more than 30 of auditing, enterprise risk management, and process improvement experience, including almost two decades serving as a chief audit executive. Ostler is an active member of the Twin Cities Chapter of The IIA, where he’s held numerous leadership positions, including Chapter President.

Scott Freinberg’s Bio Being Finalized
David Gamble is the CAE at SmileDirectClub (SDC), an industry-leading teledentistry provider headquartered in Nashville, Tennessee. He joined SDC in June 2019 – just three months before their IPO in September. Gamble leads Risk & Advisory Services at SDC, including a team responsible for ERM, internal audit, and SOX testing for both business and IT controls. His team works remotely and is based in both Costa Rica and the US. His previous roles were at the Tennessee Valley Authority (TVA), SITEL Worldwide, and Gaylord Entertainment (now Ryman Hospitality Properties).

CS 6-4: Managing the ESG Reporting Risk Landscape

Douglas Hileman, CRMA, CPEA, FSA, P.E.
President
Douglas Hileman Consulting LLC

Stakeholders have a range of expectations from ESG reporting. ESG reporting risks are similar to those for financial reporting in some ways, but different in others. ESG reporting is not a monolith, nor is all of it destined for capital markets. This session will outline and describe seven categories of ESG reporting, each with distinct attributes. It will also provide examples of risks and opportunities, and highlight how internal audit can focus on the most relevant risks for annual risk assessments; scoping or planning an engagement; or supporting external ESG assurance.

In this session, participants will:
- Learn how to discern different types of ESG reporting.
- Understand how to identify and assess key risks and opportunities for each type of ESG reporting.
- Recognize how existing expertise in risk assessment and ICFR can be applied to ESG.
- Explore how internal audit can add value via assurance or advisory engagements, and with their own stakeholder engagement.

Douglas Hileman has been in the ESG field for more than four decades, with a background spanning operations, corporate compliance, second line auditing, and internal audit. He has experience in external assurance, supporting financial audits at PwC and as the named Independent Private Sector Auditor for Conflict Minerals Reports per the SEC rule. He was the senior environmental management and auditing specialist on the Volkswagen Monitor Team, working with teams of attorneys and forensic accountants. Hileman has written and audited reports, written business processes, provided training, and performed quality assurance reviews of second line audit programs. He has presented on ESG (climate change, reporting, risk, compliance) at IIA events, contributed as a member of the Guidance Development Committee for five years, and served on the core ESG Knowledge Group.
Cyber risk continues to evolve. Over the past few years, we have focused on intrusion, ransomware, phishing, hacking, etc. We now need to look at cyber risk from a larger perspective. In our ever-connected world, cyber risk can come in many new flavors, including third-party risk, social engineering, and crypto. This session will examine cyber risk from a holistic perspective and provide a process that companies can use when protecting themselves from cyber risk.

In this session, participants will:
- Learn how the ever-changing world of cyber risk touches every type of business and what can be done to be prepared.
- Understand why current cyber policies may not go far enough and regulations will always be a step behind.
- Explore third-party cyber risk, crypto risk, social engineering and cyber risk, cyber protection policy management, limitations of risk scoring, and new approaches.
- Gain insights into issues that can arise from too much focus on malware and emerging cyber risks.

**Brian Beard** is widely known as an industry influencer and technology trendsetter based on his strong and diverse background, which includes executive technology roles in manufacturing, automotive, travel, data science, document management, and more. He has set security policies and IT governance strategies for more than 25 years. Beard is currently the Chief Transformation Officer for Empowered Systems, one of the leaders in the GRC industry. He has spoken at multiple global technology conferences and been recognized as a top technology innovator in various industries.

**Russell Stohr** is the Chief Revenue Officer for Empowered Systems. He has 20+ years of experience helping organizations across the globe streamline, connect, and advance their critical risk and compliance management processes and supporting technologies. Stohr applies his unique breadth of domain expertise, real-world best practices, and technology background to help organizations of all sizes achieve high-value outcomes while establishing smart, sustainable technology solutions that are ready to grow and change with the organization’s needs. He previously served...
as Head of Market Development for Thomson Reuters/Refinitiv Enterprise Risk Technology Group and as Senior Director of GRC Strategy at Oracle.

CS 7-2: Rethinking Internal Audit

Thomas Alger, CIA, CRMA, CISA, CFE, CRP
Director, Tribal Internal Audit
Mashantucket Pequot Tribal Nation

Stacy Koehler
Internal Audit Co-Source Manager
Mashantucket Pequot Tribal Nation

Are you rethinking key elements of your internal audit department? With our ever-changing environment, now is a good time to think about what might work best for your organization. This session is for internal audit leadership to take a step back and reassess existing leadership practices and communications. It will provide ideas on how to improve the internal audit department by discussing department leadership and stakeholder expectations to ensure effective communications.

In this session, participants will:

- Discuss how to rethink their current internal audit department culture, communications, and feedback.
- Gain insights into understanding stakeholder expectations through evolving communications with interested parties.
- Explore how to develop and implement management surveys that work.
- Discover how to create effective audit committee and board presentations.

Thomas Alger has more than 30 years of internal audit experience within the insurance, financial services, government, and casino industries. His career has spanned roles ranging from sole contributor to various positions within global internal audit departments. Additionally, Alger has been an accounting instructor at the University of Massachusetts.

Stacy Koehler currently manages co-source audits as Internal Audit Co-Source Manager for the Mashantucket Pequot Tribal Nation, overseeing audits within both the governmental and gaming entities. As an experienced audit professional, she’s worked with developing internal audit departments from the ground up. Throughout her more than 20-year background, Koehler has held managerial and director roles within the gaming and hospitality, manufacturing, and higher education industries.
CS 7-3: Transforming Internal Audit Analytics: Automation and Beyond

Moderator:
Richard F. Chambers, CIA, QIAL, CCSA, CGAP, CRMA
Senior Internal Audit Advisor
AuditBoard

Ben Horton, CFE, CISA, CPA
Senior Manager
Deloitte

Trent Russell
Founder
Greenskies Analytics

Amrita Kapoor
Risk and Compliance
Snowflake

In today's dynamic risk environment, audit teams will need to increasingly leverage data analytics automation in order to play a strategic role in identifying and managing new and emerging risks. The adoption of new technologies to reduce time spent on administrative and other routine tasks will free auditors to think more strategically and add more value to the organization. This session will explore the importance and ROI of integrating analytics and automation into an audit program.

In this session, participants will:
- Learn why data analytics will be critical to the success of internal audit teams in today's dynamic risk environment.
- Discuss best practices for effectively integrating data analytics into an audit program.
- Hear how to leverage data analytics to validate a department’s need for resources to fix an issue.
- Explore the possibilities for leveraging data analytics automation to elevate internal audit programs.

Richard Chambers is the Senior Internal Audit Advisor for AuditBoard, overseas Honorary Dean of China's Nanjing Audit University, and Founder and Chief Practice Leader of Richard F. Chambers & Associates. He previously served for 12+ years as President and CEO of The IIA. His 40+ years of internal audit experience includes National Practice Leader in Internal Audit Advisory Services at PwC; Inspector General of the Tennessee Valley Authority; Deputy Inspector General of the U.S. Postal Service; and Director of the U.S. Army Worldwide Internal Review Organization at the Pentagon. Chambers is a globally recognized blogger and award-winning author of The Speed of Risk: Lessons Learned on the Audit
Ben Horton serves as the lead data scientist for Deloitte’s US Internal Audit practice. He specializes in delivering tactical data analytics solutions and helping clients develop their analytics and automation capabilities. Over the past 15 years, he has worked with organizations across financial services and other industries to develop and cross-pollinate leading practices for analytics and automation. Notably, Horton led the design and implementation of an operating model to support large-scale automated testing at a top global bank, as well as developed a five-year technology roadmap to resolve current challenges and align with enterprise strategy at a leading financial services institution. He has also delivered training on analytics topics to 35+ organizations.

Trent Russell is the Founder of Greenskies Analytics. Early in his career, he served multiple industries as part of Ernst & Young’s IT Risk Assurance practice before joining EY’s Financial Service Office, where he facilitated the development of data analytics procedures. At Greenskies, Russell embeds analytics programs and hands-free monitoring solutions for forward-thinking internal audit teams. He also hosts The Audit Podcast and co-hosts The Audit Room on Clubhouse.

Amrita Kapoor leads the Internal Audit team at Snowflake. Previously, she was a Director in PwC’s Risk Assurance practice. Kapoor specializes in risk management, covering domains that include enterprise risk management, operational audits, internal controls oversight, corporate governance, and audit transformation through analytics and automation. Her leadership style focuses on engaging cross-functional stakeholders to communicate, innovatively solve problems, and deliver the highest quality solutions.

CS 7-4: Leading Governance Practices and the Role of the CAE – Part 1

Paul Sobel, CIA, QIAL, CRMA
Chairman
COSO

Patricia K. Miller, CIA, CISA, CPA, CRMA, QIAL
Owner
PKMiller Risk Consulting, LLC

In an unpredictable and changing world, good governance is critical to achieving and sustaining success. The Committee of Sponsoring Organizations (COSO) is committed to advancing governance as part of its mission. This session, with the COSO Chairman and The IIA’s COSO board member, will help internal auditors and risk managers keep abreast of leading governance practices, leverage COSO frameworks and guidance, and actively embrace their critical leadership role. This double session will include hands-on, small-group discussions to promote critical thinking around governance and share perspectives with other participants.
In this session, participants will:

- Identify new and emerging governance principles and best practices around the world.
- Use principles from COSO’s frameworks and guidance to promote good governance.
- Leverage leading practices from COSO’s upcoming guidance on the Role of the Board.
- Build on the chief audit executive’s role as trusted risk advisor, helping enhance governance effectiveness.

Paul Sobel is Chairman of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). He retired from Georgia-Pacific in 2020 where he served as Vice President/Chief Risk Officer and CAE. He has authored or co-authored four books: Managing Risk in Uncertain Times; Auditor’s Risk Management Guide: Integrating Auditing and ERM; Internal Auditing: Assurance and Advisory Services; and Enterprise Risk Management: Achieving and Sustaining Success. Sobel was The IIA’s Chairman of the Global Board in 2013–14 and served in other IIA leadership roles. In 2017, he received The IIA’s Bradford Cadmus Memorial Award and was inducted into The IIA’s American Hall of Distinguished Audit Practitioners, and in 2020, he received The IIA’s Victor Z. Brink Award.

Patty Miller has significant experience in governance, risk management, and control. She spent 14 years with Deloitte in the Bay Area, having joined the firm following 14 years with Pacific Bell. She was elected to The IIA’s Global Board, including serving as Chairman. Miller has served on the Standards Board, Board of Regents, and Global Advocacy Committees, and led multiple IIA task forces. She received The IIA’s William G. Bishop III Lifetime Achievement award and was accepted into the American Hall of Distinguished Audit Practitioners. Miller has also been a member of a school district’s audit committee and a nonprofit’s board, and she is currently on the COSO Board.

Tuesday | March 15

4:45 – 5:45 PM PDT

CS 8-1: Cybersecurity and the Auditor: Cybersecurity’s Secret Weapon

Ron Yearwood, CISSP, CISM
Senior Managing Director
FTI Consulting

Andrew Baxter
Managing Director
FTI Consulting

Cybersecurity professionals are challenged daily to address a seemingly insurmountable number of tasks, including preventing system breaches/outages, defending against external attacks, continuously upgrading/updating both
hardware and software, and addressing internal risks/threats. Identifying unique and creative ways auditors can be utilized to support and advance the cybersecurity program provides opportunity to force multiply within every organization. This presentation will explore potential avenues available to organizations flexible enough to leverage their audit team’s extraordinary strength and skillset.

In this session, participants will:

- Examine cybersecurity innovations with areas for auditor inclusion.
- Discuss auditor collaboration and participation in the cybersecurity program.
- Understand internal risk and compliance, potential contributions to security enhancement, and support of risk mitigation with control audit.
- Gain insights into communication, including developing a common language between auditors and technologists.

Ron Yearwood has 30+ years of experience in cybersecurity incident response, investigation, prevention, remediation, recovery, and neutralization, combatting the foremost criminal and national security threats. His background includes advising and collaborating with clients on incident response, cybersecurity preparedness, resiliency, risk mitigation, and complex investigations. In his 23+ years with the FBI, Yearwood led strategic and investigative operations against hundreds of criminal and nation state cyber threat actors; served as a representative to the White House Cyber Response Group; provided cyber risk/threat briefings to 1,000+ private sector and government organizations/representatives, and provided the foundation for the thriving cyber component currently in existence today.

Andrew Baxter has 15+ years of experience in professional services consulting, helping clients solve tactical and strategic challenges. His extensive background in providing internal audit outsourcing services includes working with executive management and audit committees to ensure key risks are identified and addressed through internal audit programs and control testing. This work involves analyzing and risk-rating auditable areas, preparing multi-year internal audit programs, documenting business processes and internal controls, executing internal risk-based audit projects that deliver value-added insights and recommendations, and following up on open audit issues. Baxter excels in helping to strengthen governance and internal control strategies and ensure value is achieved from the internal audit function. His expertise encompasses quality assurance reviews, SOX engagements, corporate investigations, and management consulting projects.
CS 8-2: How to Use Human Centered Design to Redesign the Audit Report

Stacy Scott, CIA, PSM
Director, Internal Audit
Vanguard Group, Inc.

Human centered design (HCD) is a mindset and practice that focuses problem solving on the needs and wants of your clients (i.e., stakeholders). HCD can be applied to shape and design your audit report to maximize the value to your clients and their overall experience. This session will showcase a Design Thinking process used to bring HCD to life in redesigning an audit report and consider how HCD can be utilized to innovate and propel all areas of the audit profession.

In this session, participants will:
- Learn about Human Centered Design and Design Thinking.
- Understand how a Design Thinking process was applied to redesign an audit report.
- Discover techniques to gather and synthesize a diverse set of viewpoints, generate ideas, and rapidly convert them into an actionable solution.
- Consider other potential applications of Human Centered Design and Design Thinking for internal audit.

Stacy Scott has 20+ years of progressively responsible finance and internal audit experience in financial services. As Director of Internal Audit at Vanguard Group, she oversees global audit planning in support of the U.S. Retail and Global Advice businesses. An innovative leader, Scott is passionate about the future of audit, identifying new techniques and methods to implement, and delivering value to the client while increasing crew engagement to propel the team and profession forward. As a Professional Scrum Master, she has been instrumental in driving agile adoption across the department. Scott also holds a Series 7 license and has expanded into Human Centered Design by becoming a Certified LUMA Practitioner and LUMA Facilitator.

CS 8-3: New Technology Impacts on Internal Audit: Correcting Misconceptions for Audit Teams of the Future

Deniz Appelbaum, PhD
Assistant Professor, Accounting and Finance
Montclair State University, Feliciano School of Business

Audit firms and professionals recognize the value of technology in auditing. They are challenged, however, by the continuous updates, innovations, and upskilling needed to keep up. This presentation will help audit executives recognize the essential tools they need for their team to meet objectives. We will look at automation, AI and blockchain; how technologies need to adhere to regulations and codes; the need to upskill to attain and retain staff; and which tech features and functions the audit team can leverage to get in front of risks.
In this session, participants will:
- Understand the different outcomes when working with automation vs. AI and blockchain.
- Hear tips for overcoming obstacles and misconceptions when adopting new tech.
- Be introduced to the few simple tools audit teams need to manage and monetize their audits.
- Learn how to manage new technologies and staff expectations so new tech isn’t abandoned or counterproductive.
- Examine how to prepare for the audit committee with a good grasp of data ethics and risk bias.

**Dr. Deniz Appelbaum**, an Assistant Professor at Montclair State University, has 20 years of corporate experience in operations, credit, and business development. She has published manuscripts in academic and practitioner journals, including Accounting Horizons, Journal of Emerging Technologies in Accounting, Auditing: Journal of Practice and Theory, based on her research regarding analytics, big data, and automation in financial auditing and fraud detection. Prior, Dr. Appelbaum’s graduate research at Rutgers focused on financial fraud detection and prevention with automated analytics, data transparency of governmental financial reporting, analytical procedures in the external audit process, drones and robotics in auditing and accounting, and blockchain and big data as audit evidence. At Rutgers, she worked with many large corporations and public entities, developing monitoring and fraud detection systems.

**CS 8-4: Leading Governance Practices and the Role of the CAE – Part 2**

**Paul Sobel, CIA, QIAL, CRMA**  
Chairman  
COSO

**Patricia K. Miller, CIA, CISA, CPA, CRMA, QIAL**  
Owner  
PKMiller Risk Consulting, LLC

In an unpredictable and changing world, good governance is critical to achieving and sustaining success. The Committee of Sponsoring Organizations (COSO) is committed to advancing governance as part of its mission. This session, with the COSO Chairman and The IIA’s COSO board member, will help internal auditors and risk managers keep abreast of leading governance practices, leverage COSO frameworks and guidance, and actively embrace their critical leadership role. This double session will include hands-on, small-group discussions to promote critical thinking around governance and share perspectives with other participants.

In this session, participants will:
- Identify new and emerging governance principles and best practices around the world.
- Use principles from COSO’s frameworks and guidance to promote good governance.
- Leverage leading practices from COSO’s upcoming guidance on the Role of the Board.
• Build on the chief audit executive’s role as trusted risk advisor, helping enhance governance effectiveness.

**Paul Sobel** is Chairman of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). He retired from Georgia-Pacific in 2020 where he served as Vice President/Chief Risk Officer and CAE. He has authored or co-authored four books: *Managing Risk in Uncertain Times*; *Auditor’s Risk Management Guide: Integrating Auditing and ERM*; *Internal Auditing: Assurance and Advisory Services*; and *Enterprise Risk Management: Achieving and Sustaining Success*. Sobel was The IIA’s Chairman of the Global Board in 2013–14 and served in other IIA leadership roles. In 2017, he received The IIA’s Bradford Cadmus Memorial Award and was inducted into The IIA’s American Hall of Distinguished Audit Practitioners, and in 2020, he received The IIA’s Victor Z. Brink Award.

**Patty Miller** has significant experience in governance, risk management, and control. She spent 14 years with Deloitte in the Bay Area, having joined the firm following 14 years with Pacific Bell. She was elected to The IIA’s Global Board, including serving as Chairman. Miller has served on the Standards Board, Board of Regents, and Global Advocacy Committees, and led multiple IIA task forces. She received The IIA’s William G. Bishop III Lifetime Achievement award and was accepted into the American Hall of Distinguished Audit Practitioners. Miller has also been a member of a school district’s audit committee and a nonprofit’s board, and she is currently on the COSO Board.
A thief can steal more money using a computer than with a gun and a ski mask. Often, these crimes go unreported due to concerns about public perception, such as a betrayal of trust by an employee or a business partner. Auditors will be far more effective at convincing prosecutors to go after these criminals if they think like a prosecutor and speak the same language.

In this session, participants will:
- Hear about the five types of evidence and the five defenses that come up in these cases.
- Learn from real-life examples of what prosecutors look for when following paper trails.
- Understand the signs for detecting fraud in an investigation.
- Gain insights into creating an ethics committee and developing an internal culture that does not tolerate corruption.

Ben David has served as an elected District Attorney since 2004. He has served on the North Carolina Chief Justice’s Commission on Professionalism and the Governor’s Gang Task Force, and he is a founding member of Law Enforcement Leaders to Reduce Crime and Incarceration. David currently co-chairs the Chief Justice’s Task Force on ACEs-Informed Courts. He is also an adjunct professor at UNC–Wilmington and a certified instructor for law enforcement. Before joining the District Attorney’s Office in 1999, he was an associate attorney in the trademark litigation section of the Intellectual Property group at Petree Stockton (now Kilpatrick Townsend & Stockton). David has authored many magazine, newspaper, and journal articles as well as a book, Crime and Community in the Cape Fear: A Prosecutor’s Guide to a Healthier Hometown. He has been a keynote speaker for national and international conferences as well as provided commentary on criminal justice issues on Today, PBS NewsHour, and Dateline NBC.
Closing Comments

Closing Keynote: Leading Impactfully Through Dynamic Times

Carol Isozaki
Founder and President
Strategic Brand Intelligence

The current internal audit landscape requires us to reimagine our capabilities, our voice, and our impact to stay relevant as the world continues to undergo unrelenting, dramatic changes. As audit executives and leaders in this space, our courage, stamina, and ability to truly transform ourselves and our organizations have been tested profoundly. Every day, we risk becoming obsolete if we don’t hear and respond to the industry’s and the world’s calls-to-action quickly and meaningfully enough. It’s a tall order when you consider it not only encompasses our core focus, but also COVID, DE&I, new technology, cybersecurity, data analytics and visualization, among others.

In this session, participants will:

- Walk away with a strategic mindset rooted in enhanced intentionality, leadership clarity, and personal accountability to lead more agilely and impactfully.
- Be empowered to reimagine what’s possible for themselves and their organizations; bring greater purpose and agility to every leadership opportunity to increase their impact and influence; and ensure they hear and respond to key calls-to-action robustly enough.
- Expand their understanding of what truly constitutes amazing leadership, particularly in dynamic times, enabling them to direct their strategic focus and energy towards what really matters.
- Be clearer about their amazing within and develop a plan to ensure they consistently bring their best, most empowered self to the table, especially when outside their comfort zone.

Carol Isozaki leverages her 21 years of client service, human capital, and leadership brand expertise with PricewaterhouseCoopers (PwC) to train individuals, teams, and companies on how to adopt a strategic brand mindset™ to build and sustain a “must-have” brand in these highly dynamic times. Through executive coaching, keynote speaking, workshop facilitation, and consulting, she empowers individuals with the strategic know-how to consistently deliver higher, more innovative value; continuously evolve as leaders; and create distinctive customer experiences through personal and leadership brand development. Isozaki’s signature Plan to be Amazing!™ leadership call-to-action creates a seismic shift in the way leaders think about themselves and their ability to lead through enhanced intentionality, leadership clarity, and personal accountability. Her clients include The Walt Disney Company, eBay, Bank of America, SAP, PayPal, Oracle, Align Technologies, Leading Women in Technology, and Golden Gate University. Her approach is regularly described as inspirational and empowering, and the results she delivers, transformational.