

R. Michael Varney is the 2023–24 Director – International Internal Audit Standards Board (IIASB) on the Global Board of Directors of The Institute of Internal Auditors (IIA). He has served in multiple roles with The IIA, including chairing the audit committee on the North American board and as a member of the Chapter Relations Committee and Finance and Investment Committee.

Michael is a Partner in Crowe’s consulting practice and has over 20 years of experience in financial and operational risk management. As a consultant, he is focused on supporting clients in the development and transformation of internal audit departments, and execution of specific operational audit activities.



Michael focuses a large part of his operational risk activities in the area of supply chain risk and resiliency. He assists his clients in developing approaches to identifying, mitigating, and monitoring issues within the supply chain. His focus includes compliance issues, methods to identify the interrelationship of risks in the supply, and audit approaches that ensure appropriate mitigation strategies have been implemented and are operating effectively.

Michael is a frequent presenter on topics like: The value that internal audit can bring to an organization, execution of operational internal audits, and the assurance that internal audit can provide to organizations. He has also published multiple whitepapers.

Michael is a Certified Internal Auditor (CIA), and a Certified Public Accountant (CPA). He has a Bachelor of Business Administration in Accounting from Ohio State University.