Enbridge's IA DA Journey

IIA Calgary Chapter



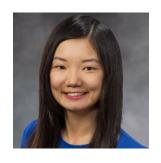
14 September 2023

Agenda





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Торіс	Time	Speaker
Introduction	2	Geoff & Linzi
Enbridge's IA DA Journey	25	Geoff
IA DA Successes / Use Cases	15	Linzi
Personal Journey	5	Geoff & Linzi
Q&A	10	All





Enbridge IA DA Journey – Where we were

- Prior to five years ago:
 - Limited traction with analytics mostly reverted to use of analytics (mostly Excel-based)
 - Reliance on co-source for moderate complexity analytics
 - Limited understanding of how leveraging data could enhance IA
- IA prioritized importance of keeping up with innovation.
 - Invest in dedicated data analytics roles
 - Begin shift of departmental mindset opt-in methodology

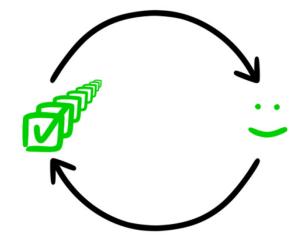






Enbridge IA DA Journey – Developing & Investing

- Efforts to invest and develop Enbridge's IA function:
 - Upskilling the full IA team
 - Establishing a Data Analytics Champion group
 - Recent successful pilot of a DA rotation continuing into 2024
- Positive feedback loop IA teams see value from leveraging data – leading to more engagement





Enbridge IA DA Journey – Where we are

- Resourcing:
 - Team of four dedicated DA team members
 - One DA rotation spot
 - A team of 7 DA Champions
- Typical types of value-adding analytics:
 - Exploratory Supports engagement scoping, understanding the audit area
 - Fieldwork / Sampling Focusing on samples with highest risk
 - Fieldwork / Detail Enhanced coverage by performing tests over 100% of populations



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Enbridge IA DA Journey – Where we are (continued)

- Value delivered to auditees novel insights, particularly in areas with limited reporting/data capabilities.
- Auditors looking to grow in their career often look to round out their skillsets with experience using DA. One of Enbridge IA's focus areas is around development and retention – making our group an attractive place to grow careers.
- As Internal Audit's innovation mindset is recognized more widely called on to participate and contribute to broader innovation activities.





Enbridge IA DA Journey – Learnings

- No discussion of a journey would be honest without talking about learning and challenges. We faced a number along the way, and honestly many of these below continue to be a work in progress:
- Data Access
- Data Quality
- Audit Team buy-in / understanding / support
- Audit Leadership support for innovation
- Talent





Enbridge IA DA Success Highlights Risk Analytics Power BI Dashboards

- IAP/ Operational Compliance Audit (Environmental, Safety, Emergency)
- Workday Learning Analytics
- Employee Expense Analytics
- SCM/ AP Analytics





Enbridge IA DA Success Highlights (Continued)



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IAP Analy	rtics - Events & Causes	Total Event Count	All Events & Causes	Events & Causes (Safety)	Events & Causes (Security)	
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Enbridge IA DA Success Highlights (Continued) IA DA Training

- Requires constant training and investment to increase DA awareness & usage within IA
- The DA team has developed and executed DA training strategy for different audiences
 - ✓ Broader IA team
 - ✓ DA Champion team
 - \checkmark DA rotation
- Over the last 4 years, the DA team has hosted near 20 training and presentations









Enbridge IA DA Success Highlights (Continued)

Data Management

- The DA team has completed two advisory projects recommending management on enterprise data management practices
- Continue to have conversations with management to influence on enterprise data management
- Start to raise audit finding/ OFIs related to data quality/ data management

Enhance Automation within Finance

- Power BI community of practice
- Clarify path to automation



Enbridge IA DA - What's Next?

- Al Governance
- ChatGPT/ LLM pilot
- Sentiment analysis
- Consider mandating data-driven risk assessment
- Data visualization supporting reporting and fullcycle DA embedded into IA engagements

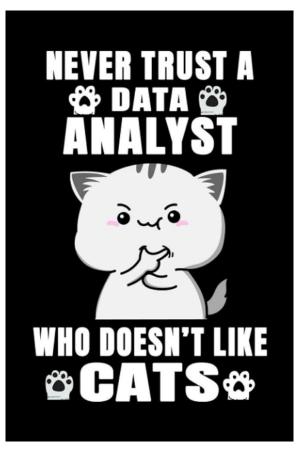






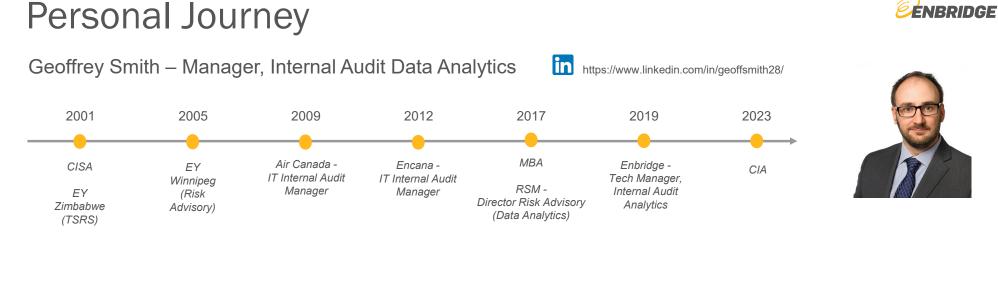
Some considerations when hiring for IA DA

- Strong audit/ internal audit knowledge & business acumen
- Knowledge of DA and able to apply DA under IA context
- Problem solver, innovative, proactive & multitasking
- Curiosity mindset & lifelong learner
- Strong communicator & interpersonal skills



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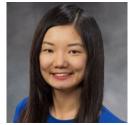
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