

2025 Internal Auditor's Day: Auditing with Purpose - Ethics, Innovation and Trust event.

Embassy Suite, Isla Verde, 8000 Tartak Street, Isla Verde, Puerto Rico, 00979









Contents

Pages |

- 3. Publicity, Public Relations, and Social Media Committee
- 4-5. Editor's Note
- 6. Upcoming events: 2025 Risks and Controls of the Christmas Spirit event.
- 7. Requirements for Certified Internal Auditors (CIAs)
- 8. About The Institute of Internal Auditors, Puerto Rico Chapter, and the Profession
- 9-11. Article: The Internal Control Environment and Its Impact on Organizational Risk Management
- 12-13. 2025 Internal Auditor's Day | Proclamation of the Governor of Puerto Rico
- 14. Student Membership Global
- 15. Speakers and Topics
- 16-17. Topic: Internal Auditors' Perspectives on Ethical Culture and Corporate Compliance CPA Miguel A. Santini Martínez, DBA, CFE; Professor, University of Puerto Rico - Ponce; CPA David González López, DBA; Professor University of Puerto Rico - Mayaguez; CPA Monserrate Cardoza Bonet, PhD; Professor, University of Puerto Rico - Mayaguez; Bárbara Romero Segarra, DBA; Professor, University of Puerto Rico - Cayey
- 18. The IIA's Certification in Risk Management Assurance® (CRMA®) program
- 19-20. Topic: Transforming Internal Audit: From Enforcers to Strategic Allies Ivelisse Torres Rivera, CIA, Inspector General of the Commonwealth of Puerto Rico; CPA Tayra Marcano, CIGA, Deputy Inspector General; Pedro Roldán Román, Assistant Inspector for Pre-Intervention and Examinations; Attorney Ricardo J. Zayas Vélez, Executive Assistant.
- 21. The Internal Audit Practitioner program
- 22-23. Topic: Auditing Artificial Intelligence: A Practical Guide for Non-Tech Auditors Larry L. Llirán, CISA, CISM, CDPSE
- 24. Why You Should Become an IIA Member
- 25-26. Topic: Strategies for Cyber Risk Management

Ivan Denizac González, CISA; President, Caution Risk Cybersecurity and Enterprise Risk Management Advisor, IT Audit Controls Advisor / Digital Forensics Advisor

- 27. Topic: Personal Finance Up to Date: Strategies for Stability and Growth in Changing Times Kurt A. Schindler, PhD, CFP; Senior Wealth Advisor, Mariner Puerto Rico; and Professor, University of Puerto Rico - Rio Piedras
- 28-29. Raffles winners
- 30-37. Members & Friends
- 38-40. Building Bridges



Publicity, Public Relations and **Social Media** Committee

THE IIA PUERTO RICO CHAPTER **CREATING A CULTURE OF** KNOWLEDGE.

The Publicity, Public Relations and Social Media Committee of the IIA Puerto Rico Chapter reserves the right to evaluate and select the papers submitted for publication.

The publication of an article, commentary, opinion, review or essay does not necessarily mean that the Board of Directors, Sponsors or the members of the IIA Puerto Rico Chapter share the points of view expressed by the author. However, we do firmly believe in the value of sharing experiences, ideas, and best practices that strengthen our professional community.

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If you have any questions, please feel free to reply to this email or contact us at theiiapuertorico@gmail.com



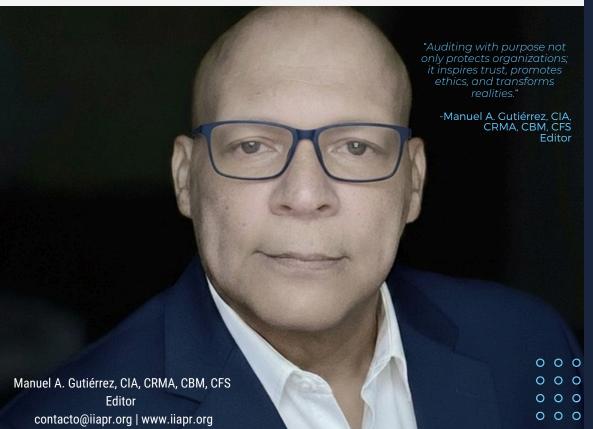
PRESIDENT OF THE IIA PUERTO RICO CHAPTER 2025-26



MANUEL A. GUTIÉRREZ, CIA, CRMA, CBM, CFS **EDITOR**

PUBLICITY, PUBLIC RELATIONS AND SOCIAL MEDIA AND DESIGN **NEWSLETTER** LINKEDIN





THE VALUE OF INSPIRE - MOTIVATE - TRANSFORM

2025 Internal Auditor's Day: Auditing with Purpose – Ethics, Innovation and Trust By the Institute of Internal Auditors, Puerto Rico Chapter

On September 12, 2025, the Puerto Rico Chapter of the Institute of Internal Auditors (IIA) proudly celebrated Internal Auditor's Day 2025 under the inspiring theme "Auditing with Purpose - Ethics, Innovation and Trust." The event brought together professionals from diverse sectors, all united by a shared commitment to strengthening integrity, transparency, and trust within organizations across the island. It was a memorable day of inspiration, learning, and pride in being auditors with purpose.

Throughout the event, participants highlighted the transformation of the internal auditor's role, who today serves as a strategic partner and agent of change within organizations. Being an auditor is no longer limited to evaluating controls -it means creating value, anticipating risks, and actively contributing to sustainability and ethical governance.

The topics addressed reflected the major challenges shaping the present and future of the profession. Sessions offered practical tools for the ethical auditing of artificial intelligence,

strategies to enhance cybersecurity risk management, and actionable insights on financial resilience—all essential for navigating today's dynamic economic landscape.

The program featured distinguished experts who shared their knowledge and perspectives:

- CPA Miguel A. Santini Martínez, DBA, CFE; CPA David González López, DBA; CPA Monserrate Cardoza Bonet, PhD; and Bárbara Romero Segarra, DBA, who presented Internal Auditors' Perspectives on Ethical Culture and Corporate Compliance.
- Ivelisse Torres Rivera, CIA, Inspector General of the Commonwealth of Puerto Rico;
 CPA Tayra Marcano, CIGA, Deputy Inspector General; Pedro Roldán Román, Assistant Inspector for Pre-Intervention and Examinations; and Attorney Ricardo J. Zayas Vélez,
 Executive Assistant, who discussed Transforming Internal Audit: From Enforcers to Strategic Allies.
- Larry L. Llirán, CISA, CISM, CDPSE, who presented Auditing Artificial Intelligence: A Practical Guide for Non-Tech Auditors.
- Iván Denizac González, CISA, who shared Strategies for Cyber Risk Management.
- Kurt A. Schindler, PhD, CFP, who offered valuable guidance on Personal Finance Up to Date: Strategies for Stability and Growth in Changing Times.

The IIA Puerto Rico Chapter proudly reaffirms its mission to value, inspire, motivate, and transform the internal audit community. This event was a powerful reminder that auditing with purpose is more than a professional practice—it is a form of leadership that drives trust, innovation, and ethics at every level.

The 2025 Internal Auditor's Day: Auditing with Purpose – Ethics, Innovation and Trust event left a clear message: auditing with purpose is about building the future with integrity. We encourage every audit professional to continue their growth, get certified as a **Certified Internal Auditor** (CIA), Certified in Risk Management Assurance® (CRMA®), or Internal Audit Practitioner, and join the IIA Puerto Rico Chapter to strengthen a community that leads with excellence, ethics, and a true passion for service.







REQUIREMENTS FOR CERTIFIED INTERNAL **AUDITORS (CIAS)**

CERTIFIED INTERNAL AUDITOR (CIA)

As The IIA's premier designation for more than 40 years, the CIA sets the standard for excellence within the profession. Earning the CIA is an important step toward demonstrating your core internal audit skills and knowledge.

PROGRAM REQUIREMENTS

Candidates in the CIA program agree to accept the conditions of program, including eligibility requirements, confidentiality, Code of Ethics, and Continuing Professional Education (CPE), along with other conditions enacted by The IIA's Professional Certification Board (PCB).

CIA CPE REQUIREMENTS

Each year, CIA certificate holders are required to self-certify as to the completion of the required continuing education hours. The number of CPE hours to be reported is based on certification statuses of practicing, non-practicing, retired, inactive (grace period), or inactive. It is the CIA's responsibility to assure that the CPE hours claimed to conform to the guidelines established by The IIA's Professional Certification Board (PCB). CPE reporting forms are submitted by CIAs on an annual basis (no later than December 31 each year) and serve as signed statements that all applicable CPE requirements have been met.

CIA Exam Prep Resources

As you earn the CIA, The IIA is here to support your journey with the resources and tools to pass all three exam parts. Training is not required to take the CIA examinations, but many candidates choose to study in various methods.

Also visit our local IA Affiliate for additional examination preparation options.

Access CCMS

The IIA's Certification Candidate Management System (CCMS) is a powerful, user-friendly application to help you apply for, complete, and maintain your certifications and related information.

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- Register for IIA certification examinations.
- Review your certification status.
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- Update your personal information.
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About The Institute of Internal **Auditors**

Established in 1941, The Institute of Internal Auditors (IIA) is an international professional association with global headquarters in Lake Mary, Florida, USA. The IIA is the internal audit profession's leader in standards, certification, education, research, and technical quidance throughout the world. Generally, members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security.

Globally, The IIA has more than 260,000 members. The IIA in North America comprises nearly 150 chapters serving more than 70,000 members in the United States, Canada, the Caribbean (Bahamas, Barbados, Cayman Islands, Curacao, Jamaica, and Puerto Rico), Bermuda, and Trinidad & Tobago. Members enjoy benefits offered by the North American Service Center, including local, national, and global professional networking; worldclass training; certification; standards and guidance; research; executive development; career opportunities; and more.

IIA members throughout North America enjoy free members-only webinars and member savings on national conferences such as the Great Audit Minds (GAM) and IGNITE Conferences. And resources such as IIA Quality Services make The Institute an indispensable partner to you and your organization.

Mission

The mission of The Institute of Internal Auditors is to provide dynamic leadership for the global profession of internal auditing. Activities in support of this mission will include, but will not be limited to:

- Advocating and promoting the value internal audit professionals add to their organizations.
- Providing comprehensive professional educational and development opportunities, standards and other professional practice guidance, certification programs.
- Researching, disseminating, and promoting knowledge concerning internal auditing and its appropriate role in control, risk management, and governance to practitioners and stakeholders.
- Educating practitioners and other relevant audiences on best practices in internal auditing.
- Bringing together internal auditors from all countries to share information and experiences.

About Puerto Rico Chapter

In 1973, the Institute of Internal Auditors of North America established the Puerto Rico Chapter. Since its inception, the Chapter has been attentive to the needs of the internal auditor. It is committed with its fiduciary responsibility to provide seminars, conferences, workshops, training and consulting.

Our professional educational activities have been intertwined with the mission of providing professional development opportunities to our members, students, and colleagues. This is done with a single purpose, that the internal auditor performs audits framed in ethics, quality, objectivity and to obtain positive, efficient and effective results for the organization, regardless of whether it is from the private or government sector.

The Chapter is in alignment with the mission of the Institute of Internal Auditors of North America. For this reason, it strives to guide and promote the standards, guidelines, and practices of the profession and the certification programs, always using the best resources in the profession. Currently, the Puerto Rico Chapter has 290 members distributed in the private and government sectors.

About the Profession

According to the Global Internal Audit Standards: Internal auditing plays a fundamental role in enhancing an organization's ability to serve the public interest. While its primary function is to strengthen governance, risk management, and control processes, its impact extends beyond the organization itself.

Internal auditing contributes to the organization's overall stability and sustainability by providing assurance on operational efficiency, the reliability of financial and operational reporting, compliance with laws and regulations, asset protection, and the promotion of an ethical culture. In turn, this fosters public trust in both the organization and the broader systems in which it operates.

The Institute of Internal Auditors (IIA) is committed to establishing standards that incorporate public input and serve the public interest. The Internal Audit Standards Board is responsible for developing and maintaining these standards in alignment with public interest objectives. This is achieved through a rigorous and ongoing due process, overseen by an independent body—the International Professional Practices Framework Oversight Council.

The process includes soliciting input and considering the perspectives of various stakeholders, including internal audit professionals, industry experts, government bodies, regulatory agencies, public representatives, and others. The goal is to ensure that the standards reflect the diverse needs and priorities of society.





Manuel A. Gutiérrez, CIA, CRMA, CBM, CFS Editor contacto@iiapr.org | www.iiapr.org

To comment on this article, please send an email to the author at gutierrezmaan17@gmail.com

THE INTERNAL CONTROL **ENVIRONMENT AND ITS IMPACT ON ORGANIZATIONAL RISK MANAGEMENT**

"Ability is what you're capable of doing. Motivation determines what you do. Attitude determines how well you do it.' Lou Holtz

Author: Manuel A. Gutiérrez, CIA, CRMA, CBM, CFS Article courtesy of auditnotes.com

INTRODUCTION

The internal control environment represents the foundation of organizational risk management. Although often perceived as an intangible element, its influence permeates every operation and decision within an entity. According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO), this environment serves as the basis upon which all other components of the Enterprise Risk Management Framework are built [1, p. 15].

A strong control environment goes beyond manuals and written policies. It embodies the ethical culture, integrity, and collective commitment of the organization. As highlighted in HM Treasury's The Orange Book (2025), risk management must be integrated into strategy, values, and daily activities to create a sustainable control environment [2, p. 9].



FOUNDATIONS OF THE INTERNAL CONTROL **ENVIRONMENT**

The COSO ERM Framework (2017)—still valid and under review for 2025-defines the control environment as the foundation supporting the remaining principles of internal control. It rests on integrity, ethical values, professional competence, and leadership style [1, p. 18].

Practically speaking, the internal control environment reflects a cultural commitment to transparency, efficiency, and corporate responsibility. Management must set the "tone at the top," cultivating a culture that values ethics and accountability.

Consistent leadership promotes a positive attitude toward controls, inspires continuous improvement, and strengthens trust. Similarly, The Institute of Internal Auditors (IIA) emphasizes that leaders must communicate the importance of internal control clearly and consistently [3, p. 11].

KEY ELEMENTS OF THE CONTROL **ENVIRONMENT**

Recent professional literature (COSO, The Orange Book, IIA Standards 2024) identifies seven elements that reinforce a strong and reliable control environment:

Integrity and Ethical Values

A code of conduct, conflict-of-interest policies, and ethical standards applied consistently represent the first line of defense against risk. An ethical organization inspires confidence among employees, clients, and stakeholders [4, p. 6].

Commitment to Competence

Competent personnel form the foundation of internal control. Roles should be clearly defined and supported by continuous training and talent retention. Investing in learning strengthens institutional capacity for risk management [2, p. 12].

Management Philosophy and Operating Style

Management's attitudes toward risk, communication, and transparency shape the organizational climate. A leadership team open to dialogue and self-assessment fosters a culture of self-control and collaboration [1, p. 22].

Organizational Structure

Clear hierarchy and effective information flow enable appropriate oversight. Responsibilities should be well defined and documented so that every individual understands their role in the control system [3, p. 14].

Audit Committee and Oversight

The independence and proactivity of the audit committee are crucial. This body reviews controls, assesses the effectiveness of internal audits, and enhances credibility with regulators and shareholders [4, p. 10].

Assignment of Authority and Responsibility

Delegation must align with strategic objectives and regulatory requirements. Each decision should have a clearly identified authority, avoiding overlaps or gaps that could create operational risks [2, p. 14].

Human Resources Policies and Practices

Talent management must reflect institutional ethics-from hiring to separation. Incentive systems should reward ethical behavior and adherence to corporate values [3, p. 191

"The internal auditor is more than a technical evaluator; they are a cultural change agent. Their role is to assess, communicate, and strengthen the control environment."

PRACTICAL APPLICATION FOR INTERNAL AUDITORS

The internal auditor is more than a technical evaluator; they are a cultural change agent. Their role is to assess, communicate, and strengthen the control environment. According to the IIA (2024), auditors must provide assurance and advisory services regarding the effectiveness of the control environment, promoting a culture of integrity [3, p. 23].

In practice, this means conducting qualitative assessments of ethical tone, observing how compliance expectations are communicated, and analyzing whether management's actions align with their statements. Auditors should also recommend strategies to align risk management with institutional objectives, applying the standards of the International Professional Practices Framework (IPPF 2024).

Therefore, internal auditors must act independently, yet with empathy and leadership. Their ethical influence directly strengthens organizational trust and transparency.

THE HUMAN **FACTOR IN** INTERNAL CONTROL

Internal control cannot exist without people. Regardless of how sophisticated policies may be, their effectiveness depends on human behavior. Organizations with strong cultures nurture leaders who model expected conduct.

As stated in The Orange Book (2025), an ethical environment requires consistency between words and actions [2, p. 16]. Employees adopt responsible behaviors when they perceive that leadership acts fairly, listens actively, and rewards integrity.

Consequently, continuous education in ethics, communication, and responsibility is essential. Internal control is reinforced when people believe in its purpose and embrace it as part of the organization's identity.

ETHICAL REFLECTION

The internal control environment is not a document—it is a living ecosystem of values, leadership, and commitment. It forms the foundation that upholds integrity, transparency, and organizational effectiveness.

Internal auditors, your mission extends beyond findings and reports. You are guardians of trust. Every evaluation and recommendation strengthens that invisible environment defining the organization's reputation.

As The Orange Book (2025) reminds us, effective risk management depends on conscious leadership and a culture that values control as part of its institutional purpose [2, p. 18]. The future of control lies not only in standards but in the people who live them with integrity, transparency, and ethical purpose.

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[1] Committee of Sponsoring Organizations of the Treadway Commission (COSO). Enterprise Risk Management—Integrating with Strategy and Performance. AICPA, New York, 2017.

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[3] The Institute of Internal Auditors (IIA). International Professional Practices Framework (IPPF): Global Internal Audit Standards. Lake Mary, FL, 2024. [4] IIA - Implementation Guidance 1040: Assessing the Control Environment. Lake Mary, FL, 2023

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2025 INTERNAL AUDITOR'S DAY

Proclamation of the Governor of Puerto Rico



Rosachely Rivera Santana

SECRETARY OF STATE OF PUERTO RICO

2025 INTERNAL AUDITOR'S DAY

Proclamation of the Governor of Puerto Rico





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IIA Student Membership tier is imperative to get the proverbial foot in the door — from intern to employee — through invaluable connections and essential opportunities.

Belonging to The IIA expands your knowledge of internal auditing, fuels your professional ambitions, and champions limitless opportunity.

As a student member, you'll gain access to numerous resources — like networking and internship opportunities, leadership programs, and content and tools — to help you navigate internal audit academic and professional opportunities.

Did we mention, it's free?





2025 Internal Auditor's Day: Auditing with Purpose - Ethics, Innovation and Trust event, Location: Embassy Suite, Isla Verde, 8000 Tartak Street, Isla Verde, PR, 00979

Speakers and Topics:

Expert Panel Discussion

Topic:

Internal Auditors' Perspectives on Ethical Culture and Corporate Compliance

CPA Miguel A. Santini Martínez, DBA, CFE; Professor, University of Puerto Rico - Ponce; CPA David González López, DBA; Professor University of Puerto Rico - Mayaguez; CPA Monserrate Cardoza Bonet, PhD; Professor, University of Puerto Rico - Mayaguez; Bárbara Romero Segarra, DBA; Professor, University of Puerto Rico - Cayey

Expert Panel Discussion

Topic:

Transforming Internal Audit: From Enforcers to Strategic Allies

Ivelisse Torres Rivera, CIA, Inspector General of the Commonwealth of Puerto Rico; CPA Tayra Marcano, CIGA, Deputy Inspector General; Pedro Roldán Román, Assistant Inspector for Pre-Intervention and Examinations; Attorney Ricardo J. Zayas Vélez, Executive Assistant.

Speaker

Topic:

Auditing Artificial Intelligence: A Practical Guide for Non-Tech Auditors Larry L. Llirán, CISA, CISM, CDPSE

Speaker

Topic:

Strategies for Cyber Risk Management Ivan Denizac González, CISA; President, Caution Risk Cybersecurity and Enterprise Risk Management Advisor, IT Audit Controls Advisor / Digital Forensics Advisor

Speaker

Topic:

Personal Finance Up to Date: Strategies for Stability and Growth in Changing Times

Kurt A. Schindler, PhD, CFP; Senior Wealth Advisor, Mariner Puerto Rico; and Professor, University of Puerto Rico - Rio Piedras





INTERNAL AUDITORS' PERSPECTIVES ON ETHICAL **CULTURE AND CORPORATE COMPLIANCE**

The IIA Puerto Rico Chapter creating a culture of knowledge.



Expert Panel Discussion

From left to right, CPA David González López, DBA; Professor University of Puerto Rico -Mayaguez | CPA Miguel A. Santini Martínez, DBA, CFE; Professor University of Puerto Rico -Ponce | Bárbara Romero Segarra, DBA; Professor University of Puerto Rico - Cayey and CPA Monserrate Cardoza Bonet, PhD; Professor University of Puerto Rico - Mayaguez

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Expert Panel Discussion

From left to right, Paola Santiago, member IIAPR Chapter | Bárbara Romero Segarra | CPA Monserrate Cardoza Bonet | CPA David González López, | CPA Miguel A. Santini Martínez, and Alexander López García, MBA, CICA - President of the IIA Puerto Rico Chapter 2025-26





Elevate risk assurance. Arrive ahead.

As the only risk management assurance certification for internal auditors, The IIA's Certification in Risk Management Assurance® (CRMA®) program has been updated to reflect the in-depth organizational knowledge and advanced skill sets that are required to provide effective risk management assurance to audit committees and executive management.

Earning the CRMA helps address the impact of risk and demonstrates you have the ability to:

- Provide assurance on core business processes in risk management and governance.
- Educate management and the audit committee on risk and risk management concepts.
- Offer quality assurance and control self-assessment.
- Add value for your organization as a trusted advisor.

TRANSFORMING INTERNAL **AUDIT: FROM ENFORCERS TO** STRATEGIC ALLIES

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Expert Panel Discussion

From left to right, Ivelisse Torres Rivera, CIA, Inspector General of the Commonwealth of Puerto Rico; CPA Tayra Marcano, CIGA, Deputy Inspector General; Attorney Ricardo J. Zavas Vélez, Executive Assistant and Pedro Roldán Román, Assistant Inspector for Pre-Intervention and Examinations.

TRANSFORMING INTERNAL **AUDIT: FROM ENFORCERS TO STRATEGIC ALLIES**

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Expert Panel Discussion

From left to right, Lynnette Avilés Castro, MBA, CICA | Alexander López García, MBA, CICA -President of the IIA Puerto Rico Chapter 2025-26 | CPA Tayra Marcano, CIGA, Deputy Inspector General | Ivelisse Torres Rivera, CIA, Inspector General of the Commonwealth of Puerto Rico | Pedro Roldán Román, Assistant Inspector for Pre-Intervention and Examinations and Attorney Ricardo J. Zayas Vélez, Executive Assistant.







The first stop toward success.

To support students as well as new and rotational auditors on their journey into internal auditing, The IIA is pleased to announce the revised education and employment requirements of the Internal Audit Practitioner program.

The Internal Audit Practitioner designation is a great way to demonstrate internal audit aptitude. Active Internal Audit Practitioners opens a new pathway to the Certified Internal Auditor® (CIA®) designation, the only globally recognized certification for internal audit practitioners around the world.

Candidates will have two years to complete the Internal Audit Practitioner program from the date approved into the program. You may showcase this designation on your CV or resume for as long as it is active.

AUDITING ARTIFICIAL INTELLIGENCE: A PRACTICAL GUIDE FOR NON-TECH AUDITORS

Larry L. Llirán, CISA, CISM, CDPSE

Larry L. Llirán is a recognized leader in the fields of IT auditing, risk management, and regulatory compliance, with more than 27 years of professional experience. Originally from Ciales and a resident of the metropolitan area for over three decades, he earned his degree from the University of Puerto Rico at Mayagüez, where he built the strong academic foundation that has shaped his successful career.

Throughout his professional journey, he has collaborated with organizations across the banking, healthcare, insurance, and government sectors, driving the enhancement of internal controls, technology governance, and strategic risk management. His ability to align business processes with technological solutions has been instrumental in supporting the digital transformation of numerous organizations.

As the Founder and Managing Director of Precelsus Consulting, he leads a management consulting firm specializing in IT audit, risk management, and compliance, dedicated to guiding organizations toward sustainable and secure practices in an ever-evolving technological landscape. Under his leadership, Precelsus Consulting has become a trusted partner for both local and international organizations.

His leadership extends beyond the corporate arena. Larry Llirán served as President of the ISACA Puerto Rico Chapter, where he promoted professional development and continuing education in cybersecurity, IT audit, and data privacy. He holds the CISA (Certified Information Systems Auditor), CISM (Certified Information Security Manager), and CDPSE (Certified Data Privacy Solutions Engineer) credentials — certifications that reflect his commitment to technical excellence and professional integrity.

Passionate about bridging the gap between business, risk, and technology, Mr. Llirán continues to offer an innovative and strategic vision for the profession, fostering a culture of trust, transparency, and organizational resilience.



AUDITING ARTIFICIAL INTELLIGENCE: A PRACTICAL GUIDE FOR NON-TECH AUDITORS



From left to right, Paola Santiago, member IIAPR Chapter, Larry L. Llirán, CISA, CISM, CDPSE and Alexander López García, MBA, CICA - President of the IIA Puerto Rico Chapter 2025-26





Why You Should Become an IIA Member

The IIA stands as the global authority in the realm of internal auditing. As a worldwide not-for-profit organization, we proudly represent professionals engaged in the intricate field of internal audit, a practice that influences the success of organizations across the globe.

We provide our members with invaluable tools and insights designed to:

- Navigate the complexities of internal auditing landscapes
- Construct pathways to enhanced professional and organizational performance
- Continuously enhance personal development skills and knowledge
- Forge connections domestically and globally

These vital competencies play a pivotal role in making internal auditors a valuable resource to executive management and boards of directors in accomplishing overall goals and objectives, as well as in strengthening internal controls and organizational governance.

STRATEGIES FOR CYBER RISK MANAGEMENT

Iván Denizac González, CISA

Iván Denizac González, CISA, is a distinguished professional in the field of information technology auditing and digital forensic investigation. His career stands out for its strong technical foundation, commitment to institutional transparency, and direct contribution to strengthening government and corporate controls across Puerto Rico and Latin America.

As the founder and former director of the Division of Data Analysis, Digital Forensics, and Technological Development at the Digital Forensic Laboratory, he played a key role in the creation of the Digital Forensic Standards of the Office of the Comptroller of Puerto Rico (OCPR). During his tenure, he led and supervised more than forty digital forensic investigations related to cases of public fund misappropriation and prepared eight expert reports that remain part of ongoing court proceedings in the country.

Recognized for his innovative vision and his ability to transform technology into effective control tools, Mr. Denizac González has served as a training facilitator for the OCPR and various public and private organizations. His programs cover specialized topics such as computer-assisted audit techniques (CAATs), data mining, statistical sampling, general and application controls, and the use of professional audit tools such as ACL, IDEA, and ADLAB (FTK and Summation Pro). His training efforts have strengthened the technical capabilities of auditors, prosecutors, and investigators across multiple institutions.

His professional experience extended beyond Puerto Rico in 2013, when he advised the Chamber of Accounts of the Dominican Republic on information system security and database management, training its auditors in analytical tools and sampling techniques applied to digital auditing. Later, in 2018, he trained prosecutors from the Public Integrity and Economic Crimes Division of the Puerto Rico Department of Justice on digital forensic procedures used by the OCPR, further solidifying his position as a leading figure in applying digital forensic science to the justice system.

In 2019, he began a new phase as an independent consultant through his company, IT Audit & Digital Forensic Services, providing specialized services in information technology auditing, digital forensics, and electronic evidence preservation. His approach combines methodological rigor, professional ethics, and technical expertise, qualities that distinguish him as a respected leader in his field.

He currently serves as President of Caution Risk LLC, a firm specializing in cyber and enterprise risk management. From this role, he has developed and implemented the CautlonR!sk Cyber and Enterprise Risk Management Methodology, as well as its proprietary software application, both of which he authored and owns as intellectual property. These tools represent a significant contribution to enhancing digital governance and organizational resilience against emerging cyber threats.

Throughout his career, Iván Denizac González has demonstrated an exceptional combination of technical vision, educational leadership, and commitment to professional integrity. His work and expertise have made a tangible impact on the evolution of digital auditing, forensic analysis, and risk management, establishing him as one of the foremost figures in the application of technology to public accountability and institutional oversight.



IVAN DENIZAC GONZÁLEZ, CISA;

PRESIDENT, CAUTION **RISK**

STRATEGIES FOR CYBER RISK **MANAGEMENT**



From left to right, Iván Denizac González, CISA and Alexander López García, MBA, CICA - President of the IIA Puerto Rico Chapter 2025-26

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PERSONAL FINANCE UP TO DATE: STRATEGIES FOR STABILITY AND **GROWTH IN CHANGING TIMES**

Kurt A. Schindler, PhD, CFP; Senior Wealth Advisor, Mariner Puerto Rico; and Professor, University of Puerto Rico - Rio Piedras

Dr. Kurt A. Schindler, PhD, CFP, serves as a Senior Wealth Advisor at Mariner Puerto Rico and as a professor at the University of Puerto Rico, Río Piedras Campus. His professional work focuses on financial planning, applying a comprehensive approach that combines technical expertise, strategic insight, and practical guidance aimed at achieving sustainable financial goals.

His main areas of specialization include budgeting, cash flow management, and the development of strategies to achieve long-term financial objectives. He is also dedicated to retirement and estate planning, as well as succession planning for family businesses, helping his clients organize and manage their finances efficiently and effectively.

Dr. Schindler is recognized for his commitment to understanding how money can be used most effectively to achieve personal and family financial objectives. His approach ensures that financial planning is a clear, realistic, and results-oriented process.

He also promotes the use of solutions-focused financial therapy techniques within financial planning practices. This method, grounded in empathetic interaction and client collaboration, aims to enhance the client experience and facilitate the implementation of concrete steps toward achieving financial goals.

According to Dr. Schindler, many individuals wish to improve their personal finances, but often find the process overwhelming due to the many areas that must be addressed. In this context, he believes that small steps can lead to significant accomplishments, reaffirming that the purpose of financial planning is to achieve financial goals with purpose and balance.



From left to right, Kurt A. Schindler, PhD, CFP; Senior Wealth Advisor, Mariner Puerto Rico: and Professor, University of Puerto Rico - Rio Piedras and Alexander López García, MBA, CICA - President of the IIA Puerto Rico Chapter 2025-26



KURT A. SCHINDLER. PHD, CFP; SENIOR WEALTH ADVISOR, **MARINER PUERTO RICO;** AND PROFESSOR, **UNIVERSITY OF PUERTO RICO - RIO PIEDRAS**



Raffles Winners







Raffles Winners









































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theiiapuertorico@gmail.com
www.theiia.org
www.theiia.org/chapters/puertorico