



Sunday, 9 July

10:00 AM – 6:00 PM CET

Pre-conference Workshop: CIA EXAM PREP INTRO COURSE: PART 1, 2 & 3 — THE IIA'S CIA LEARNING SYSTEM®

Vicki McIntyre, CIA, CFSA, CGAP, CRMA, CPA
President
FirstPlus Resolutions, Inc.
United States

Pre-registration and Fee Required to Attend

Workshops are available for purchase and do not require a conference registration

A networking break will take place from 3:00 – 3:30 p.m.

Taught by a CIA-certified instructor, this CIA exam prep intro course is designed to give candidates a high-level introduction and overview of the topics covered on the CIA Part 1, 2 & 3 certification exams. The course will reinforce your CIA knowledge, clarify topics, and build exam-day confidence. The course fee (US \$919 for IIA members, US \$999 for nonmembers) includes four hours of expert instruction PLUS The IIA's CIA Learning System® Version 7.0 Online Full Kit (Parts 1-3) with access to online study tools for 2 years, valued up to US \$1,255! Registration is limited. **Register today to take advantage of this special offer!**

The following topics will be introduced at a high level:

CIA Part 1 topics will include:

- Foundations of Internal Auditing
- Independence and Objectivity
- Proficiency and Due Professional Care
- Quality Assurance and Improvement Program
- Governance, Risk Management, and Control
- Fraud Risk

CIA Part 2 topics will include:

- Managing the Internal Audit Activity
- Planning the Engagement
- Performing the Engagement

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- Communicating Engagement Results and Monitoring Progress

CIA Part 3 topics will include:

- Business Acumen
- Information Security
- Information Technology
- Financial Management

After attending the workshop, attendees will have:

- Gained a better understanding of the CIA exam syllabi.
- Learned test taking and study tips to prepare for the exam.
- Reviewed practice questions and answer rationales.
- Developed working knowledge of CIA Part 1, 2 & 3 topics at a high-level overview.
- Identified strategies to assist with the development of study plans.

Each participant will receive The IIA's CIA Learning System® Version 7.0 Online Full Kit (Parts 1-3) with access to online study tools for 2 years. Printed books are available for purchase separately.

Please note: Additional self-study time outside of the classroom will be necessary to prepare for the exam.

Vicki McIntyre has helped CIA candidates successfully pass their exams for 12+ years, having taught The IIA's CIA Learning System extensively. A globally recognized educator and trainer, she has a combination of internal audit, financial management, public accounting, regulatory supervision, and compliance management experience. With 20+ years in the financial services industry, McIntyre has been a regulatory bank examiner and a vice president of both finance and risk management. She also performs quality assessments and independent validations of internal audit activities. McIntyre is a passionate advocate for the internal audit profession, has been an IIA volunteer leader for more than 25 years, and recently served on The IIA's North American Board of Directors.

NASBA: Auditing | Learning Level: Basic | CPE Credit: 4.2



Monday, 10 July

8:30 – 9:45 AM CET

Opening Keynote: AI for IA - Reimagining IA in an Era of Polycrises and AI

Rohit Talwar
Chief Executive Officer
Fast Future
England

In this fast-paced, challenging, and inspirational session, global futurist Rohit Talwar is going to help us think about how the world of internal audit (IA) can evolve to face four core challenges that will define its effectiveness in the coming years.

Firstly, there is the challenge of 'managing at the speed of risk.' The operating environment for organizations is becoming ever more complex in the face of an expanding 'polycrisis' of cascading and compounding risks. These range from new waves of the Covid pandemic, ESG challenges, and climate emergencies through to financial volatility, supply chain fragilities, and energy market disruption.

Secondly, technology is enabling and forcing the transformation of the world of internal audit minute by minute. Truly disruptive technologies from the field of artificial intelligence (AI) are literally upending the way people work. Often unbeknown to the organization and IA, our staff are conducting their entire day using free-to-use third-party AI tools into which they are placing organizational data without any knowledge of what is happening to it at the other end. The upside of such power tools is that they are delivering a massive uplift in performance from research and planning with GPT-4 through to software that lets us narrate a spreadsheet or create our own software. Internal auditors are having to work out at speed how to respond in a manner that allows for the benefits but also proactively controls the risks of people using software that we didn't even know existed.

A third driving force is the accelerating pace of introduction of these technologies for use in and by IA. There is a natural assumption that IA will be keeping up to date with these developments, mastering the best of them at speed, and embedding them in manner that prevents risk without stopping the organization from doing what it wants to do.

Together, these three forces create a fourth fundamental challenge around how we define, deliver, and manage IA as our organizations are constantly evolving. This implies making sure we are developing four critical leadership skills. The first two of these are learning as fast as the rest of the

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organization, and bringing innovative approaches both to what we do and how we do it. The final two key elements are ensuring that we use foresight to help anticipate the next wave of risks before they hit the organization, and bringing transformative thinking to bear to constantly challenge our assumptions about why we exist and the value we can add.

Rohit Talwar is a global futurist, thought leader, and award-winning speaker who helps clients across the planet anticipate and respond to the forces shaping the future. He has worked with leaders in 500+ organizations in 70+ countries on six continents, helping them understand and shape the next horizon. Talwar's clients range from global corporations such as American Express, Microsoft, Pfizer, and Tata to professional services providers, including McKinsey, PwC, and EY, to governments, including the UK, USA, UAE, Singapore, and Nigeria.

NASBA: Specialized Knowledge | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, or experience in information technology concepts, Aim and digital transformation.



Monday, 10 July

9:45 – 10:45 AM CET

General Session 2: STATE OF THE INTERNAL AUDIT PROFESSION

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

Benito Ybarra, CIA, CISA, CFE, CCEP
Chairman of the Global Board, The IIA
Chief Audit and Compliance Officer, Texas Department of Transportation
United States

IIA President and CEO Anthony J. Pugliese and IIA Global Board Chair Benito Ybarra will provide a detailed look at the current state of the internal audit profession and global risk landscape. They will also explain what The IIA is doing to help practitioners stay up to date on these topics and advance the profession's interests in these areas. Additionally, Anthony and Benito will discuss how The IIA is taking a proactive approach to creating the future of internal audit, including global advocacy initiatives that ensure our profession's voice is heard, a historic re-imagining of global standards that reflects the rapidly evolving risk landscape, and a first-of-its-kind project that will help us imagine the future of the profession and then create a roadmap to achieve that future.

In this session, participants will:

- Learn about the latest developments in cybersecurity, digital disruption, ESG, and fraud, and examine how emerging issues like ChatGPT are rapidly re-shaping business .
- Discover how The IIA is enhancing member value and shaping the future of the internal audit profession through initiatives like our public policy advocacy program.
- Hear about IIA efforts to navigate the current risk landscape, while also creating an exciting future that keeps internal audit at the heart of business.

As your President and CEO, **Anthony Pugliese**, CIA, CPA, CGMA, CITP, is focused on enhancing the value you receive as an IIA member, raising the internal audit profession's public profile, and positioning internal audit for the future. To achieve these goals, Pugliese has led the creation of a global public policy program, overseen The IIA's historic reimagining of our Standards, and launched a free student membership program to ensure a strong pipeline of professionals for tomorrow. Having embraced a #OneIIA approach to uniting our 230,000+ members as a collective voice for the profession, there's even more to come.

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Benito Ybarra is the 2022–23 Chairman of The IIA’s Global Board of Directors and past chair of the North American Board. The theme for his term, “One IIA – Building Trust Together,” has aspired to harness the power of internal audit professionals worldwide and recognize opportunities for collaboration and improvement. Ybarra has 25+ years of audit, compliance, and investigation experience. As Chief Audit and Compliance Officer for the Texas Department of Transportation, he focuses on improving organizational practices, risk management, accountability, and governance through value-driven audits, evaluations, investigations, and advisory services engagements. Ybarra also serves as a Texas State Department Representative to the Southwest Intergovernmental Audit Forum.

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in internal auditing



Monday, 10 July

11:15 AM – 12:15 PM CET

CS 1-1: ALIGNING YOUR FRAUD AND AUDIT STRATEGIES (INVITE ONLY)

Bruce Dorris, J.D., CFE, CPA
President and Chief Executive Officer
Association of Certified Fraud Examiners
United States

José Gabriel Calderón, CIA, CRMA
VP Global Internal Audit Department
Grupo Bimbo
Mexico

Laurie Cherpock, CFE
Global Head of Internal Audit and Supplier Sustainability Assessments
CHANEL
United Kingdom

Willem-Jan Megens
General Manager Corporate Audit Services
ING
Netherlands

The last few years have forced countless changes to the way most organizations do business — and have brought about notable shifts in how internal audit manages its fraud risk environment as a result. Where does using a formal framework to assess and manage fraud risks help, and where might it hold us back? And how can we break down organizational silos and build a fully holistic approach to combating fraud?

In this session, participants will:

- Hear a panel of executives discuss lessons learned and best practices for aligning fraud and audit strategies to manage fraud risks most effectively in the organization.
- Understand how to best monitor for emerging fraud risks and trends.
- Examine the best tools and technologies to integrate into fraud risk management initiatives.

Jose Gabriel Calderon has more than 25 years of experience in areas of audit, controllership, and financial management for companies engaged in international manufacturing and distribution of

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consumer products, as well as international cargo logistics. He worked for shipping company Maersk Line in Costa Rica, Nicaragua, Denmark, and Brazil, and as Business Controller and Regional Director of Finance in the land transport area for Latin America. Calderon currently leads the global internal audit team of Grupo Bimbo, with presence in 34 countries and more than 210 factories around the world.

Laurie Cherpock

Topic: Head of Internal Audit Stream. (In-Person Only)

NASBA: Specialty Knowledge | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in fraud concepts



CS 1-2: PRACTICAL GUIDE FOR BUILDING RPA SOLUTIONS FOR AUDITORS, WITH REAL-LIFE EXAMPLES

Ahmad Abdellatif, CIA, CISA
Assistant Manager, Audit and Advisory Services, Retail
Majid Al Futtaim
United Arab Emirates

Every day, auditors face many challenges in gathering, preparing, and preprocessing data, as data is usually incomplete, inconsistent, and lacking in structure and format, and auditors spend considerable time transforming data to an audit-able format. So, how can robotic process automation help auditors, and what are the potential benefits of RPA in internal audit? The answers are clear — RPA can help auditors gain insights and understand certain processes, detect previously unknown patterns, and identify process improvement opportunities by automating data gathering, preprocessing, and analysis in innovative ways that would be impossible without automation.

In this session, participants will:

- Hear about benefits, use cases, and real-life examples of RPA for auditors.
- Receive a step-by-step guide for developing RPA projects.
- Gain insights into data preparation and preprocessing bots, anomaly detection bots (powered by machine learning), emulators, contentious auditing and dashboards, and descriptive stats models.

Ahmed Abdellatif has 16+ years of experience in financial, operational, compliance, digital, and IT audits across multiple industries, spanning construction, real estate, manufacturing, industrial support systems, oil/gas, retail, and travel/tourism. While at Majid Al Futtaim Audit and Advisory Services, which operates in 17 countries, he has performed and supervised audits in different countries, cultures, and environments. Abdellatif's extensive background in data analytics includes having developed and executed algorithms and mathematical modeling for data analytics, focusing on machine learning techniques, natural language processing, and robotic process automation design, implementation, and deployment.

Topic: Digital Innovation/IT

NASBA: Information Technology | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, or experience in RPA



CS 1-3: INTERNAL AUDIT AS A GUARDIAN OF GOVERNANCE

Flemming Ruud, PhD, CRSA, CPA
Professor
Norwegian Business School
Norway

Internal audit has developed significantly over several decades to find a role of supporting and guarding the organization and its bodies. A review of some of the major developments show how internal audit is currently paving its way into the important role of guarding many of the functions, offering assurance to the board of directors and supporting bodies, and providing stakeholders with crucial comfort. Recent developments in GRC and ESG continue to stress the need for an effective internal audit activity offering assurance in former and new areas of organizational developments.

In this session, participants will:

- Examine major developments and trends in GRC over the last decades to understand how the role of internal audit has evolved.
- Identify current developments to understand how internal audit meets current challenges in the areas of GRC and ESG in a digitized world and other developments.
- Learn how to analyze needs for new competencies and skills in internal audit.
- Determine how their internal audit activity meets the current expectations of stakeholders, board of directors/audit committee, and executive management.

Dr. Flemming Ruud is a Full Professor of internal and external auditing at the Norwegian Business School and University of St. Gallen, Switzerland, researching and teaching these topics as well as GRC. He also provides consulting services to European businesses and governments and performs external quality assessments of internal audit functions. Dr. Ruud has presented at conferences in Europe, North America, Hong Kong, and Sidney. He has received the Leon Radde Award, Best Teacher Awards, and Educator of the Year recognition for developing, administrating, and promoting executive programs in internal auditing. Dr. Ruud has published extensively, including books on internal auditing and internal controls, and he co-authored the “Three Lines of Defence Model” as a response to the EU 8th Directive.

Topic: Internal Audit

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in governance and internal auditing

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CS 1-4: THE BIG “G” OVER ESG

Debbie Biddle-Castillo

Managing Director

KPMG

USA

Emily Condack

Director, ESG Lead

Governance, Risk & Compliance services

KPMG

Netherlands

Nikhar Shah

ESG Internal Controls Lead

Mondelez International

Netherlands

In this session, participants will:

- Understand the applicability of the COSO framework to ESG reporting.
- Gain insights on leveraging existing internal control frameworks for internal controls over sustainability reporting.
- Discuss practical steps internal audit teams can take to assess and advise their organizations on maturing their ESG reporting frameworks in accordance with the COSO framework.

Debbie Biddle-Castillo is a Managing Director in KPMG’s Advisory Services practice with 19 years of internal controls experience in both the USA and the UK. As a leader within KPMG’s ESG Internal Control & Governance Center of Excellence, she is focused on reviewing national trends in ESG as well as establishing KPMG’s solutions and perspectives on ESG internal controls, internal audit, and governance. Biddle-Castillo was a contributor to COSO’s supplemental guidance, “Achieving Effective Internal Control Over Sustainability Reporting.” She has also worked as Sustainability Internal Audit Director at a FTSE 100 company in the UK.

Emily Condack is a seasoned professional with 25 years of experience. She held key roles as external auditor at KPMG and other organizations in the fields of internal audit and information risk. Recognizing the importance of strong internal control systems over sustainability (ESG), Emily transitioned to advisory at KPMG Netherlands, in the role of ESG Lead for Governance, Risk, and Compliance Services (GRCS), supporting organizations with internal audit, design and implementation of effective control environments, risk mitigation strategies and compliance programs over ESG. Emily holds CPA and CIA accreditations.

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Nikhar is seasoned professional with diverse 14 years of global experience in consumer goods and consulting industries. Nikhar has led several successful cross functional transformation projects on process/ controls design and digitalization, internal controls, internal audits across Mondelez and other organization in CPG & retail industry. He assumed lead role for ESG internal controls in Mondelez last year to establish strong internal controls over ESG globally and leading the organization's effort for design and implementation of effective control environments over ESG reporting.

Topic: Environmental

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in ESG reporting.

CS 1-5: RANSOMWARE: WHAT KIND OF ANIMAL IS IT AND HOW TO AUDIT COMPANY PREPAREDNESS

Komitas Stepanyan, PhD, CRMA, CRISC

Director, Corporate Services and Development Directorate

Central Bank of ARMENIA

Armenia

Digital life is not perfect, and all organizations must recognize that no company is safe from being targeted by ransomware — regardless of size, location, and/or industry. In 2021, the White House several times sent out a memo, urging that ransomware crime be taken seriously and that corporate cyber defense match the threat. The private sector needs to better understand its critical role, as the ransomware hack of JBS Foods and Colonial Pipeline was a wake-up call to the world.

In this session, participants will:

- Understand both what ransomware is and what are the channels for ransomware attack.
- Examine the necessary controls to deal with ransomware.
- Learn how to test ransomware controls during an audit.
- Discover if their top management is ready to address ransomware risk properly.

Komitas Stepanyan has 20+ years of experience in different fields and positions, with deep theoretical and practical expertise in IT/cybersecurity governance, risk (including IT/cybersecurity) management, internal/IT audit, regulation and supervision, and business continuity management based on international best practices and frameworks such as Cobit, NIST, ISO27001, and ISO 22301. His background in the public sector has included GFMS, public investment management,

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internal audit, and digital transformation. Stepanyan has been a cybersecurity expert for the IMF as well as a cybersecurity and digital transformation expert for the World Bank.

Topic: Risk Management

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in cybersecurity and ransomware

CS 1-6: BE BOLD AND BRAVE: ORGANIZATIONS NEED TO STEP UP TO SOCIETAL CHALLENGES

Leen Paape, PhD

Professor

**Nyenrode Business University
Netherlands**

Trust in organizations has declined dramatically. Our corporate governance setup is not living up to society's expectations. Externalities caused by organizations need to be reversed to overcome the challenges imposed by inequality, climate change, energy transition, and the like. Boards need to take the lead and internal audit needs to play an important role in keeping track of what is happening and providing insights about what is required to enable necessary changes. This goes well beyond the traditional role of providing assurance or advising on what is happening right now. It requires foresight, overview, and a bold and brave role because uncertainty is everywhere.

In this session, participants will:

- Identify the expectations of society at large and the challenges that lie ahead.
- Explore what internal audit can do to support the developments needed to face these challenges.
- Determine a plan of action for how to get there and become bold and brave in a VUCA world.

Leen Paape is a Professor of Corporate Governance at Nyenrode Business University as well as the Academic Director of the Board & Governance programs and Chairman of the Nyenrode Corporate Governance Institute. He has been the Dean of the University and a member of the Executive Board of Nyenrode for about 10 years. Additionally, Paape holds leadership roles with the IMF External Audit Committee in Washington, DC; Supervisory Boards of Univé Dichtbij and SNS Reaal Pension fund; ABP Audit Committee; Sichtung BOOR Board; and National Institute of Chartered Accountants Signaling Board in the Netherlands. Earlier in his career, he was an Executive Director for Protiviti and a Partner at PwC; held several positions within KLM Royal Dutch Airlines and KPMG; and served

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in the Royal Army and Royal Airforce of the Netherlands. Paape holds a PhD from Erasmus University Rotterdam.

Topic: Governance and Leadership

NASBA: Business Management & Organization | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in governance and the impacts of societal risk.

CS 1-7: CONSCIOUS BEHAVIOR CREDIBILITY ASSESSMENT

Xavier Zeilinga, CPI, CPE, MSc, RPP

Partner, Behavior Analyst, Profiler & Private Investigator

Denhartigh & Partners

Netherlands

The value of process-oriented controls (audits) depends on their reliability. No matter how well procedures are conducted, recorded, and controlled, there are always uncertain and unpredictable factors — humans. A frequently used and telling statement is that “You can’t manage people, but you can manage processes.” Behavior is always a result, but a result of *what* is the question. Making a reasonable assessment of the sincerity of what someone says or states requires knowledge and skill.

In this session, participants will:

- Explore science-based knowledge about human behavior.
- Learn how the ability to assess behavior can contribute to reliability judgments.
- Better understand how view and approach future interlocutors.
- Be empowered with concrete and practical tools for assessing and investigating an interlocutor’s sincerity.

Xavier Zeilinga is a behavior analyst and predictive profiler who provides science-based professional training and lectures on communication, behavior, and credibility analysis. He also conducts investigations on the intersection of behavior and integrity, realizing that people make a difference not only when it comes to correct behavior and helpfulness, but also to mala fide practices. Fascinated by behavior and its origin, Zeilinga believes that accurately judging the credibility of behavior within a context is critical and “Personal effectiveness is the ability to control the desired effects of our own behavior.”

Topic: Human Capital/Social

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NASBA: Personal Development | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, or experience in behavioral analysis

CS 1-8: RISK MANAGERS: THE FATAL ERROR IN MANAGING RISK

Peter Blokland

Chairman of the Executive Board

Global Network for Independent Certification (GNIC)

Belgium

The common notion of a “risk manager” today is of a risk expert educated in a wide range of risk assessment techniques, who works in large, mainly financial, companies, assessing risks and writing reports about it; this 20th century mental model is a fatal error in risk management that restricts organizations and impedes progress in managing risks in the world today. ISO 31000 has a fundamentally different view on risk, tying risk and risk management to the entire organization.

In this session, participants will:

- Learn why traditional risk management, with its focus on uncertainties and negative effects, is only a small part of the management of risk in organizations.
- Gain insights into why risk management, the way ISO 31000 proposes it, is meant to be used organization wide, by every leader and manager, regardless of the size or sector of the organization.
- Understand why adopting this mental model is important in tackling the challenges of the 21st century, due to the world of VUCA (volatility, uncertainty, complexity, ambiguity) we live in.

Peter Blokland studied at the Royal Military Academy in Brussels and served as a pilot and staff officer in the Belgian Air Force and NATO. He then continued his career as a coach, trainer, and consultant, specializing in ISO 31000, systems thinking, and organizational alignment. In 2023, Blokland finished a PhD study, defending his thesis, “Towards sustainable safety and performance in organizations.” In 2020, he established GNIC as an independent body aimed at certification of personal and organizational development. Blokland is also a member of the Belgian I262, supporting ISO TC262 with his experience. He authored “Total Respect Management” (2013) and “Safety & Performance” (2017), and has spoken at many conferences throughout both his military and civil career.

Topic: Risk Management

NASBA: Specialized Knowledge | Learning Level: Intermediate | CPE Credit: 1.2

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Prerequisites: Participants should come with knowledge of, and experience in enterprise risk management practices and frameworks.



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1:30 – 2:30 PM CET

CS 2-1: INTERACTING AND ENGAGING WITH THE BOARD: PERSPECTIVES FROM CHIEF AUDIT EXECUTIVES (INVITE ONLY)

Moderator:

Jon Taber, CIA, CPA, CFE, CFF
Internal Audit Manager
Casey's General Store
United States

Panelists:

Bertrand Pigeat
Group Audit Director & Group Risk Manager
Corporate Direction of Internal Audit,
Risk Management, Internal Control and Quality (DCAQ)
Michelin
France

Mari Yonezawa, CIA, CRMA, CFE
Head of Internal Audit
Iriso Electronics Co., Ltd.
Japan

Nancy Onyango
Director, Office of Internal Audit
International Monetary Fund
United States

In today's global landscape, the role of the Chief Audit Executive (CAE) has evolved to encompass not only traditional internal audit responsibilities but also the critical task of effectively engaging with the Board of Directors and/or Audit Committee. This session brings together experienced CAEs from diverse backgrounds to share their insights and lessons learned in navigating the complexities of board interactions. With a focus on international perspectives, the panelists will explore various topics, including but not limited to:

- Artificial Intelligence.
- Remote work.

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- ESG.
- Reporting structure changes and challenges.
- Reporting frequency.
- Combining Internal Audit and Risk Management functions.
- Diversity, including board diversity.
- Materiality.
- Lessons learned from board interactions.

By the end of this session, attendees will have gained valuable perspectives and practical strategies to enhance their interactions with the board, regardless of their country-specific access levels. The panelists, representing diverse industries and experiences, will share their lessons learned, enabling participants to adapt and implement successful approaches within their own organizations.

In this session, participants will:

- Gain insights into best practices for building successful relationships with the Board of Directors and/or Audit Committee.
- Understand the impact of emphasizing quality over quantity in internal audit engagements and how to balance this focus while maintaining a productive relationship with the board.
- Learn effective communication and collaboration strategies with the Board of Directors and/or Audit Committee.

Jon Taber is the Internal Audit Manager at Casey's General Store. Previously, at FedEx Services, he performed financial and operational audits, focusing primarily on locations in Latin America and the Caribbean. His earlier employers included an accounting firm and Principal Financial Group, where he worked with institutional clients, some with accounts in excess of \$1 billion. For the last year, as host of the AUDIT 15 FUN podcast, Taber has had discussions with thought leaders from a variety of industries and countries. He recently introduced the AUDIT DUEL segment, where two thought leaders debate a topic. He is fluent in English and Portuguese, with professional proficiency in Spanish.

Bertrand Pigeat: After 20 years of experience in Management of Operations, 10 in Manufacturing and 10 in complex Supply Chain management, I currently hold a corporate position, leading both the Internal Audit & Risk Management @Michelin Group for 5 years. I am comfortable with every level of an international firm, from shop floor to governance bodies, BUs or Regional HQ, 360 views and experiences. Deep understanding of my company, ability to work with all, connect teams and metiers, communicate adequately.

I love to learn. I dare, I simplify, I summarize, I am fast and efficient, I open new doors. My MBTI profile is ENTP. I have experienced a broad range of managerial positions, from large teams to very

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specialized ones, hierarchical, functionnal, networks, VP, SVP.

Besides Michelin, I am also fully involved on a pro-bono activity, being the IFACI (IIA France) chairman. IFACI is representing more than 6000 active members, internal auditors, controllers, risk managers... being clearly recognized for its ability to animate digitally this network, for its broad training offer, its annual 2 days top level conference, and its valuable network of very skilled professional.

On a more personal touch, 3 kids to raise, love restaurants especially the high range ones, love wine tasting and appreciate cooking. Still trying to play golf... for years, I also practice mountain bike and ski as often as I can.

Mari Yonezawa has 15 years of experience serving as a CAE for an international manufacturer and providing guidance to younger generations through IIA–Japan activities. In 2016, she was featured in Volume XII of Protiviti's "Internal Auditing Around the World." Yonezawa has practiced and presented at IIA conferences on maximizing the effectiveness of small audit departments, integrating CAATS and soft skills, and working effectively with audit board members. In 2020, she launched CIA Forum z9 to put a specific methodology into practice, enabling successful audits through a balance of technical and soft skills. Yonezawa has been working with experienced practicing auditors on practical ways to add value and improve the quality of auditors.

Dr. Nancy Onyango is the Director of the Office of Internal Audit at the International Monetary Fund in Washington, DC. She has 30 years of experience in audit and assurance related matters. She previously worked with PricewaterhouseCoopers in the UK, Europe, Asia, and East Africa, and with EY as the GRC Africa leader. In addition to several other professional qualifications, she has a Doctorate in Business Administration and is a gender leadership specialist. Born, bred, and educated in Africa, Dr. Onyango is proud of her heritage and keen to support the professional growth of others. She has sat on or advised several boards, and is currently a board member of Fairtrade America in DC and Global Give Back Circle in NYC. As a Global Give Back Circle mentor, she has sponsored and mentored numerous people in corporate environments.

Topic: Head of Internal Audit Stream. (In-Person Only)

NASBA: Business Management & Organization | Learning Level: Advanced | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in Board and Audit Committee interactions

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CS 2-2: AUDITING BIASES IN AI AND DIGITAL APPLICATIONS

Deepak Wadhawan, CIA, CPA, FCA
Former Chief Executive Officer
IIA–India
India

Internal auditors are increasingly reviewing artificial intelligence and digital applications. But are they aware of the probability of bias risk? Do stakeholders of such applications require additional assurance?

In this session, participants will:

- Identify cognitive and data biases.
- Learn to perform risk assessments and develop mitigation strategies.

Deepak Wadhawan is a former CEO of IIA–India. He has been providing risk advisory services for 30+ years and was a Senior Advisor at KPMG India. Since writing a book on business process reengineering in 1994, he has followed the usage of technology in business and internal audit. With the accelerated digital environment in the volatile, uncertain, complex, and ambiguous (VUCA) world that businesses now operate in, he finds critical thinking key to providing high-quality insights that help management better manage risk and create a sustainable control environment. Wadhawan has presented at IIA International Conferences in Dubai and Chicago, and served on the IIA Global Executive Leadership Team's Global Advocacy Committee. He trains and advises audit departments of corporations with global operations through an online audit advisory service, dewahelpdesk.com.

Topic: Digital Innovation/IT

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in conducting risk assessments and recognizing bias in opinions and data.



CS 2-3: BUSINESS RESILIENCE: INTERNAL AUDIT'S CORE TO THE FUTURE

Wan (Nonie) Norashikin Mohd Nasir

Global Vice President, Risk and Business Continuity Management (BCM)

Indorama Ventures

Thailand

Business resilience can take many forms, including strategic, cyber, and operational responsiveness. Internal auditors tend to hold similar views on the meaning of resilience, i.e., being agile and flexible to adapt to rapid change, pivoting swiftly and decisively to respond to unexpected disruptions, and being open to new thinking and processes to help the business endure and thrive.

In this session, participants will:

- Examine a new audit thinking process.
- Look beyond compliance into effectiveness.
- Understand a new audit scope/objective.

Wan (Nonie) Norashikin Mohd Nasir started her career at CITIGROUP, then joined PETRONAS as a Business Risk Analyst and was seconded to PETRONAS Sudan, where she led strategic planning and became Head of Operational Performance Improvement. She also led PETRONAS Upstream, Production International Risk Management, and as General Manager of Downstream Business Portfolio Risk Management and BCM, she oversaw risk, crisis management, and BCM for 120+ entities in 30 countries. As Global Vice President of Risk and BCM at Indorama Ventures, Nasir leads a diverse global team as well as the Diversity & Inclusion Committee and is a member and secretariat to the Sustainability ESG Council. She is a Certified DRI Associate Business Continuity Practitioner.

Topic: Internal Audit

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in business resilience and how to incorporate it into the internal audit process.



CS 2-4: WHY ETHICAL CULTURE IS SO IMPORTANT AND TIPS FOR AUDITING IT

Ian Peters, PhD
Director, Chief Executive Officer
Institute of Business Ethics
United Kingdom

This session will begin with an introduction to the IBE Ethics at Work survey, which surveys 10,000 employees across 13 countries every three years to illustrate the ethical risks all companies face, which, if not mitigated through effective ethics and compliance programs, can pose a real threat to business sustainability. We will then move on to explain how an effective business ethics program can address these risks through IBE's Business Ethics Framework. The presentation will conclude by highlighting IBE's recent work on measuring an organization's ethical culture and how internal audit can use these measures and the Framework as a benchmark when auditing culture.

In this session, participants will:

- Understand the nature of ethical risks as highlighted in the IBE Ethics at Work international survey.
- Learn how to recognize and audit an effective ethics program.
- Hear about strategies for measuring ethical culture.
- Gain insights into the value of an effective relationship with their organization's ethics function.

Dr. Ian Peters was Chief Executive of the Chartered Institute of Internal Auditors (UK and Ireland) from 2009 to 2019, during which time he grew membership and led development of the service portfolio as well as codes of practice for internal audit in financial services and the private and third sectors. Since 2020, he has been Director and Chief Executive of the Institute of Business Ethics, a London-based research and educational institute. Additionally, Dr. Peters advises large corporations, including a Big Four audit firm and national distribution company, on the delivery of their ethics programs. He speaks regularly on business ethics and ethical culture at international conferences. He holds a PhD from the University of Southampton on the development of small businesses and was awarded an MBE in 2015 for services to better regulation.

Topic: Human Capital/Social

NASBA: Behavioral Ethics | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in auditing ethics and culture.

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CS 2-5: INTERNAL AUDIT: LESSONS LEARNED FROM IMPLEMENTING INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING (ICSR)

Charles Calovich
GRC Industry Principal
Workiva
United States

Grant Ostler, CIA, CPA
Industry Principal
Workiva
United States

Martha Anne Perez
Head, Group Finance
WestCoast
United Kingdom

Shirley Tewary
Partner
Deloitte
United States

Internal auditors are helping their organizations understand ESG-related risks and mitigating those risks through effective internal controls. Internal audit leaders share how they're helping their organizations navigate through the ESG uncertainty, providing specific examples that have made the biggest impact on ESG efforts.

In this session, participants will:

- Examine the impact of regulatory changes (CSRD, SEC) on internal auditors over the past year.
- Understand how COSO's new ICSR guidance can help organizations ensure consistency and improve integrity of both financial and non-financial ESG reporting.
- Discover the challenges organizations encounter when bringing ESG, financial reporting, enterprise risk, and internal audit together to implement effective ICSR.
- Identify actions internal audit can take to not only earn their seat at the ESG table, but also effectively mitigate the organization's ESG reporting risks.

Charles Calovich

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Grant Ostler is an Industry Principal at Workiva and has more than 35 years of experience, primarily in the disciplines of auditing, enterprise risk management, and process improvement. He served as Chief Audit Executive for almost two decades for entities ranging from Fortune 500 companies to pre-IPO companies, including building internal audit functions from scratch and leading the implementation of SOX 404 compliance programs for three companies. Ostler is an active member of the Twin Cities Chapter of The IIA, where he's held numerous leadership positions, including Chapter President, over the past two decades.

Martha Anne Perez

Shirley is a partner within Deloitte with +25 years of experience in corporate governance, risk management, internal audit and controls transformation. She works across industry supporting clients in creating, implementing and optimizing their control frameworks and risk management practices, improving governance and leveraging value from controls within a variety of business processes. Shirley has strong stakeholder management skills having worked across teams with diverse cultures and managed complex transformation engagements. She believes that internal controls has a vital role to play in building trust with stakeholders by achieving reliable sustainable reporting. Shirley currently leads the global future of controls ESG controls working group at Deloitte.

Topic Environmental

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in ESG reporting and auditing



CS 2-6: EFFECTIVE AML/CFT CONTROL CONSIDERATIONS FOR INTERNAL AUDITORS

Alex Azzopardi, CPA, FIA, CISA
Partner, Risk Consulting Advisory
KPMG
Malta

Financial crime risk remains high on the agenda in an environment characterized by economic headwinds and increased digitalization. This session will provide insight into the key risk pillars, as well as the key current typologies and red flags being faced by organizations in the money laundering (“ML”) and financing of terrorism (“FT”) space. Additionally, it will touch on topical issues in the area, such as the use of technology, AMLA, and environmental crime. The session will also deep dive into what it takes to set up an effective third line for the management of AML/CFT risks.

In this session, participants will:

- Understand the role of the different stakeholders (principally the management body, compliance function, MLRO, and internal audit function) in combating ML/FT.
- Explore the key pillars of ML/FT risks, as well as the current typologies/red flags of ML/FT risks.
- Learn about setting a framework for performing effective internal audits on AML/CFT controls based on good practices.
- Identify current key developments in the area.

Alex Azzopardi joined KPMG in 2005, specializing in external audits of financial services entities. After eight years, he moved to the Advisory function to assist in setting up the Internal Audit Services line. Today, he leads engagements focused on providing enterprise risk, corporate governance, regulatory compliance (including licensing), AML/CFT, and internal audit services across both regulated financial services sectors and other non-regulated businesses. Azzopardi has led numerous AML-related engagements comprising assistance with policies and procedures, performance of gap analysis, independent audits, and provision of training. He is Chairman of the Malta Forum for Internal Auditors, which is an International Chapter-in-Formation of IIA Global.

Topic: Fraud

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in auditing AML/CFT concepts

Updated Friday, July 7, 2023



CS 2-7: HOW TO PERFORM AN EFFECTIVE CYBERSECURITY AUDIT

Matej Drašček, Ph.D., CIA, CRMA, CFSA, CSX-F
Chief Audit Executive
LON Bank
Slovenia

While cybersecurity risk has been increasing, competencies and tools for performing cybersecurity audits are still largely lacking. This presentation will expound on a tool that has been developed to help internal auditors perform cyber audits comprehensively and effectively. We tested it on a large international sample of IT auditors from 20+ countries, and also examined the drivers and risks of a cybersecurity audit. The presentation will conclude by presenting the steps internal auditors should take to ensure an effective cybersecurity audit.

In this session, participants will:

- Learn about a tool for performing a comprehensive internal audit of cybersecurity risks.
- Understand major risks encountered in an internal audit of cybersecurity risks.
- Discuss solutions for tackling the major risks and shortcomings of a cybersecurity audit.

Matej Drašček is Chief Audit Executive for a regional retail bank in Slovenia. In addition to having served as a lecturer for several universities and faculties, he has published numerous professional and scientific articles internationally on internal audit, business ethics, and strategic management. Drašček has spoken at many domestic and international conferences, presenting new tools and insights in business ethics. He received The IIA's John B. Thurston Award for the best article about business ethics, and is currently President of IIA–Slovenia.

Topic: Digital Innovation/IT

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in cybersecurity auditing



CS 2-8: RADICAL REPORTING: CULTURE, CRISIS, AND COMMUNICATION

Liz Sandwith
Chief Professional Practices Advisor
Chartered Institute of Internal Auditors
United Kingdom

Sara I. James, PhD, CIA
Owner
Getting Words to Work
United Kingdom

This session will share insights and practical tools for improving audit communication at all levels. The purpose of any communication, written or not, must be to persuade the audience to act, or to think differently — and understanding cultural factors is key in achieving this. Using a real-life international case study, the presenter will invite attendees to consider how internal audit can be more agile, persuasive, and powerful in communicating results, especially during a crisis.

In this session, participants will:

- Examine current assumptions, beliefs, and habits.
- Explore new ways of communicating.
- Identify appropriate communicative approaches and media.
- Determine future reporting approaches within the internal audit function.

Liz Sandwith has been a practicing internal auditor for 34+ years, working for several private and public sector organizations. Currently, as Chief Professional Practices Advisor for the Chartered Institute of Internal Auditors, she is responsible for advising and representing the Institute on all matters relating to internal audit, quality standards, and technical issues. Sandwith is a member of The IIA's Global Standards Board and received the JJ Morris Distinguished Service Award in 2020 for unusual and outstanding service to the profession through participation in the Institute. Sandwith was President of Chartered IIA UK and Ireland in 2001. She is currently chair of governors for an academy's Local Accountability Board and an independent board member for Smaller Authorities Audit Appointments.

Sara I. James is a multilingual Certified Internal Auditor with 30+ years of international teaching, writing, publishing, and corporate experience. She provides report-writing training to internal audit functions worldwide, has written numerous articles on language and reporting, including in *Internal Auditor* and *Audit & Risk*, and has spoken at national and international conferences. As a member of the Chartered Institute of Internal Auditors' Technical Guidance Working Group, Dr. James writes

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technical guidance content for members in the UK and abroad. She has also spoken to global audiences via the Chartered IIA's Talk to Internal Audit webinar and via IFACI's webinar series. Dr. James recently published *Radical Reporting: Writing Better Audit, Risk, Compliance, and Information Security Reports*.

Topic: Governance and Leadership

NASBA: Personal Development | Learning Level: Basic | CPE Credit: 1.2



Monday, 10 July

3:00 – 4:00 PM CET

CS 3-1: INTERNAL AUDIT VISION 2035 (INVITE ONLY)

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

IIA President and CEO Anthony J. Pugliese will discuss the groundbreaking initiative by the Internal Audit Foundation, “Internal Audit: Vision 2035 – Creating Our Future Together.” During the session, Anthony will share the project’s ongoing objectives, which seek to identify the future landscape of the internal audit profession and explore ways to enhance its value by 2035.

In this session, participants will:

- Learn about the latest developments that will guide current and future initiatives in support of the profession and the public interest.
- Participate in group discussions to contribute their insights into the profession and play a crucial role in the project’s data collection process.

As your President and CEO, **Anthony Pugliese, CIA, CPA, CGMA, CITP**, is focused on enhancing the value you receive as an IIA member, raising the internal audit profession’s public profile, and positioning internal audit for the future. To achieve these goals, Pugliese has led the creation of a global public policy program, overseen The IIA’s historic reimagining of our Standards, and launched a free student membership program to ensure a strong pipeline of professionals for tomorrow. Having embraced a #OneIIA approach to uniting our 230,000+ members as a collective voice for the profession, there’s even more to come.

Topic: Head of Internal Audit Stream. (In-Person Only)

NASBA: Business Management & Organization | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in internal auditing



CS 3-2: CORPORATE CULTURE IN THE 2020S: WHAT IS INTERNAL AUDIT'S ROLE?

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

The 21st century has witnessed untold numbers of self-inflicted failures at organizations around the world. Enron, WorldCom, Carillion, Wirecard, Theranos, FTX — the list goes on. Reputations have been ruined, performance and productivity plundered, employee retention and recruitment squashed, and revenue, profit, and shareholder value irreversibly lost. This session will examine the essence of corporate culture, culture risk indicators, and internal audit's role in the 2020s.

In this session, participants will:

- Define organizational culture and discuss its risks and competitive advantages.
- Examine culture risk indicators.
- Identify the characteristics of healthy and unhealthy cultures.
- Describe potential roles internal audit can play in assessing culture.
- Determine where their internal audit function lies in achieving culture assurance maturity.

Richard Chambers is the CEO of Richard F. Chambers & Associates, a global advisory firm for internal audit professionals, and also serves as Senior Internal Audit Advisor at AuditBoard. Previously, he served for over a decade as the President and CEO of The Institute of Internal Auditors (IIA), where he led the organization to record global membership and countless milestones. Prior, Chambers was National Practice Leader in Internal Audit Advisory Services at PwC and Vice President of The IIA's Learning Center. He is a globally recognized blogger and award-winning author.

Topic: Internal Audit

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites:



CS 3-3: AUDITING BLOCKCHAIN AND CRYPTO TECHNOLOGIES

Tatiana Scripnic
IT Internal Audit Manager
Coinbase
United States

Although blockchain and crypto technologies have been around for more than a decade, the pressure for excellence is not only on the blockchain and crypto industry, but also on banks supporting the industry, FinTech companies delving into this space, regulators developing assessment frameworks, and world governments and leaders taking a stand. Internal audit has not been excluded from the mess; as crypto companies failed one after another in 2022 with banks following suit in 2023, everyone was asking, “What was audit doing?!” The truth is that few IT auditors, and even fewer non-IT auditors, can comfortably say they understand what blockchain and crypto technologies and supporting operating processes even are.

In this session, participants will:

- Gain a digestible but advanced understanding of the technology behind blockchain and crypto and how internal auditors have approached assessing the industry to date.
- Explore the current state of crypto and blockchain technology.
- Examine the risks and controls environment within a crypto and blockchain technology environment.
- Learn how internal audit can approach a blockchain and crypto technology audit.

Tatiana Scripnic has over ten years of experience emphasizing process and product excellence and efficiency. Currently, as an Internal Audit IT Manager at Coinbase, she co-heads the technology audit portfolio and focuses on security, PDLC, infrastructure, cloud, DR, and other areas. Previously, as an IT Audit Manager for PayPal, Scripnic covered application, product, software, infrastructure, information security, cryptocurrency, and blockchain audits, amongst others. For the past decade, she has held various roles in product development, management and audit, internal audit, and external strategic management consulting. Scripnic earned a program certification in Cryptocurrency and Blockchain Technologies from Oxford University’s Said Business School.

Topic: Digital Innovation/IT

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in blockchain and cryptocurrency auditing.

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CS 3-4: INTERNAL AUDIT RESPONSE TOWARDS ESG

Sara González, CIA, CRMA, CESGA, SCR

ESG Risk Audit Manager

ING

Spain

It is important for internal audit to play a proactive role in the current journey of environmental, social, and governance (ESG) risk, including commenting on new standards issued by regulatory bodies, reviewing the embedding of ESG in the business, and providing independent assurance on the operational effectiveness of the related key controls. This presentation will describe environmental risks, the relevance of climate risk next to social and governance, and the main challenges currently and ahead. It will also explore how to organize and execute internal audit's response towards ESG and its alignment with the external auditor.

In this session, participants will:

- Engage in open discussion with peers from around the world and gain insights into relevant ESG developments.
- Understand how a large financial institution brings to life its strategic objectives, internal governance design, measurement of defined operational targets, and external reporting.
- Explore how the internal audit department of a large financial institution defined and implemented its audit strategy related to emerging ESG risks.
- Hear about working programs that internal auditors can further deploy in their own internal audit organizations.

Sara González has 19+ years of experience in risks and controls identification and assessment in the financial industry. She joined ING in 2007 as a Senior Internal Auditor within Corporate Audit Services (CAS). Passionate about sustainability, González has been involved in developing the audit approach for ESG risks since 2021 and is part of the global ESG Risk team within CAS. Her current responsibilities include challenging and assessing the control environment at group level on climate risk management, ESG reporting, the sustainable businesses across ING locations, and the implementation of existing and new ESG related regulations globally in ING. González contributed to and has spoken publicly about IIA–Spain's "Internal Audit and ESG Criteria" document.

Topic: ESG

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in ESG reporting and auditing ESG programs.

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CS 3-5: ENHANCING AUDIT COMMITTEE EFFECTIVENESS

Jenitha John, CIA, QIAL, CA
Past Global Board Chairman
Consultant
South Africa

John Bendermacher, CIA, CRMA
Chief Audit Executive
Euroclear
Netherlands

What defines an effective audit committee? What are the responsibilities of the audit committee and attributes of directors? How can the audit committee meet the challenges of an evolving world and adapt to new realities? Discover the answers, PLUS learn how to assess financial statements, governance, and risk management; get tips for managing relationships with the three lines; and understand audit committee reporting responsibility and self-assessments.

In this session, participants will:

- Discern the role that the three lines play in helping the audit committee function effectively.
- Hear how to adapt to new realities and leverage lessons learned from corporate failures across the governance ecosystem.
- Gain insights on current and emerging risks on the minds of boards and audit committees, connecting today's disrupted environment to risk profiles, and gauging practical aspects to consider at audit committee meetings.
- Learn transformative approaches to give the board and audit committee assurance and insights into risk management, governance, and internal controls by engaging in better communication and fostering a mutually beneficial relationship with the three lines.

Jenitha John has 28+ years of corporate experience in diverse industries, including serving as chief audit executive in many major companies in South Africa. For the past 17 years, she has also served as a non-executive director for public and private sector entities. She currently provides independent consulting services globally and was appointed to the Global GRI's Due Process Oversight Committee for Sustainability Standards. John is the immediate past Chairman of the Global Board of Directors of The IIA. She has addressed multinational conferences on varied topics, including corporate governance, risk management, compliance, women in leadership, the impact of AI and robotics on industries, emerging issues in financial services, and the value of key performance indicators. As an ambassador of developing young minds and talent, she participates in mentoring circles, panel discussions, and networking sessions worldwide.

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John Bendermacher has been working as an auditor for more than 40 years, which includes 25 years as a chief audit executive in the financial industry (Euroclear and ABN AMRO). He has also been an IIA volunteer for 25 years, including serving on the IIA–Netherlands Board, the IIA Global Board, and now as the President of ECIIA. Throughout all these years, Bendermacher has observed boardroom dynamics, mainly related to audit committees.

Topic: Governance and Leadership

NASBA: Business Management and Organization | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in Board and Audit Committee interactions

CS 3-6: COMPANY AND CORPORATE GOVERNANCE MATURITY “DISCONNECT”

Walid Shukri, CPA

Board Member, Audit Committee Chairman, Risk Committee Member

Saudi Telecom

Saudi Arabia

As a company matures and grows financially, operationally, and geographically, its corporate governance may not mature at the same rate, creating a “disconnect.” Governance practices may exist, but could be in early stages of development, or the company may lack formalized boards and board committees, delegation of authorities, or risk and compliance functions, etc. Usually, corporate governance evolves due to regulatory requirements and then becomes a “ticking” exercise rather than being embedded and part of the entity’s DNA.

In this session, participants will:

- Explore real case examples of disconnect between company and corporate governance maturity.
- Learn about cost-benefit balance, including adopting corporate governance practices relevant to the organization’s maturity level and size, not only as required by the regulator.
- Hear about formalizing adequate and relevant governance policies and guidelines for company size.
- Understand what makes a dynamic and effective board of directors, i.e., independent members, competencies and experience, board committees, etc.

Walid Shukri worked for Deloitte in both Saudi Arabia and the USA, holding direct responsibilities for clients in the oil and gas, mining, petrochemical, and construction engineering industries. At

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PwC, Shukri became a partner, worked on a poverty alleviation project with the United Nations in Moldova, and was Managing Partner for PwC's Saudi Arabian Practice and part of the PwC Middle East Team based in Dubai. Shukri has served on leadership, accounting, and audit committees for The IIA, Institute of Management Accountants, corporate governance forums, and various companies of all sizes in a wide range of industries, and he was an instructor at King Fahad University of Petroleum and Minerals.

Topic: Governance and Leadership

NASBA: Business Management & Organization | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience corporate governance and governance maturity frameworks.

CS 3-7: AUDITOR DNA: RECRUITING, GROWING, AND DEVELOPING THE AUDITOR OF THE FUTURE

Larry Herzog Butler, CIA, CRMA, CPA, CGMA, CRISC

Global Head, Internal Audit

Delivery Hero SE

Germany

Sholpan Niyazbayeva, CIA, ACCA

Director, Internal Audit

Delivery Hero SE

Germany

An internal audit team's greatest asset is its auditors. But as we are thrust into a disruptive and turbulent future, how can we recruit, grow, and develop FUTURE AUDITORS? We will present examples of how we fulfill the PEOPLE demands of a constantly changing internal audit landscape. We will share how we recruited a French pastry chef, who within two years performed her first IT audit. "Nothing ventured, nothing gained"... this can be our new motto for achieving our PEOPLE objectives.

In this session, participants will:

- Describe characteristics of the auditor of the future.
- Explore hacks for selecting the right auditor who will create their audit function's audit future.
- Understand how to design growth and development plans for auditors.
- Learn how to take a "risk-based" approach to building an audit team for their organization.

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Larry Herzog Butler is the Global Head of Internal Audit and CAE for Delivery Hero SE. Butler has 20+ years of experience providing audit, compliance, business process improvement, ERM, and advisory services to a wide array of clients. His extensive expertise encompasses planning and executing internal audits and Sarbanes-Oxley (SOX) engagements, reporting to audit committees, managing relationships with key stakeholders, training audit staff, strengthening internal controls over financial reporting, and exceeding executive expectations. He has held multiple volunteer leadership roles with The IIA, including IIA–Los Angeles President and board member, Global Professional Development Committee member, and Global Guidance Council member.

Sholpan Niyazbayeva has more than 10 years of experience executing internal and external audits. Upon joining Delivery Hero SE in 2017, she helped establish the internal audit function team; as a senior manager on the team, she focuses on world-class internal audit execution and quality, as well as on nurturing the younger generation of professionals to shape the future of Delivery Hero. Niyazbayeva previously managed and performed audits for various sizable companies in oil and gas, construction, aviation, FMCG, real estate, mass media, and other industries.

Topic: Human Capital/Social

NASBA: Personnel/Human Resources | Learning Level: Basic | CPE Credit: 1.2



CS 3-8: MAJOR DISRUPTIONS: DEALING WITH NEW SUPPLY CHAIN CHALLENGES

Kees Roks
Chief Audit Officer
Novartis
Switzerland

Major crises can significantly disrupt a company's supply chain for both raw materials and finished goods, bringing financial and reputational risks. What is the role of internal audit, and are there differences depending on the industry you are in? This presentation will cover both the COVID pandemic and the Russia-Ukraine geopolitical conflict, highlighting their impact on Novartis, which produces lifesaving drugs for patients all over the world.

In this session, participants will:

- Understand the value of advisory and audit in preparing for complex crisis situations.
- Gain insights into managing risks while ethically doing the right thing.
- Examine the need for business continuity plans with proactive components in the area of public/governmental affairs and policy-shaping activities.

Kees Roks began his career with Novartis in 1985 in the Netherlands. Since then, he has held commercial and leadership roles of increasing responsibility in several international markets and cultures, from Europe to Latin America to Asia. Roks was named Chief Audit Officer in May 2022. Exposure to different cultures has enhanced and encouraged his inclusive leadership style and grown his passion for mentoring and coaching. Beyond his professional career, Roks serves as a member of the Scientific Advisory Board for the Open Research Europe initiative and is a mentor for the EIC Women Leadership Program, both for the European Commission. He is also a member of the Board at Junior Achievement Europe.

Topic: Risk Management

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in supply chain concepts



Monday, 10 July

4:15 – 5:30 PM CET

GENERAL SESSION 3: BUILDING BRIDGES THROUGH CULTURAL DIVERSITY AND CROSS-CULTURAL COMMUNICATION

Joan Pastor, PhD
President
JPA International, Inc
United States

As the world becomes smaller, there is a good chance your meetings will be rich with people from a variety of different cultures. Whether your meetings are virtual or in-person, the need to have a core understanding of how different people in different cultures think and operate is critical. This session will be your passport to learning how and why different cultures exist. Understanding cultural differences and similarities gives you the foundation for a much better understanding of where others are coming from. All people have prejudices and biases; the goal is not to eliminate them (that is impossible), but to gain self-awareness, and apply that to your thinking and your actions to obtain a more collaborative and professional result with others.

In this session, participants will:

- Understand exactly how one's cultural origin affects everything — perception, communication styles, and especially expectations.
- Gain insights into overcoming difficulties originating from unintentional as well as intentional bias, and techniques to avoid cultural faux pas.
- Learn how to determine when a problem might be due to a cultural misperception (and when it is not), and communication tips that are known to help.

Joan Pastor is President of JPA International, Inc. and has been a professional international speaker, trainer, and coach for almost 35 years. She is one of very few people worldwide who holds and is licensed with two PhDs (business psychology and clinical psychology). Pastor has worked with numerous audit, compliance, finance, fraud, and risk associations since the 1990s, including delivering 90+ presentations to IIA conferences, congresses, and chapters. She has coached boards, audit committees, and executive teams for organizations and governments on all seven continents. Her honors include being named by the University of Michigan as a Preferred Executive Coach for alumni, a top coach for PwC's partner level, a "Trusted Advisor" by the San Fernando Valley (Los Angeles) California Business Journal, and a recipient of Temple University's "Gallery of Success" Lifetime Achievement Award. Pastor is the author of *Conflict Management and Negotiation Skills*

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for Internal Auditors and Success as an Introvert. Her unique assessment-based executive and leadership development coaching model has been embraced and is taught globally.

NASBA: Personal Development | Learning Level: Basic | CPE Credit: 1.2



Tuesday, 11 July

8:15 – 9:15 AM CET

GENERAL SESSION 4: ESG AND VISION 2050

Peter Bakker

President and Chief Executive Officer

**World Business Council for Sustainable Development (WBCSD)
Netherlands**

Session Information Coming Soon!

Peter Bakker has led the WBCSD since 2012, overseeing the global, CEO-led community of the world's leading sustainable businesses in working collectively to accelerate system transformations toward a net zero, nature positive, and equitable future. He was previously CFO and then CEO of TNT NV, a global transport and logistics company. Bakker has held advisory and board positions with multiple organizations, including International Integrated Reporting Council, United Nations Food Systems Summit, GLOBE EU, Daimler, and P&G. He received the Clinton Global Citizen Award in 2009, the Sustainability Leadership Award in 2010, and the royal order Officer of the Order of Orange-Nassau in 2018 in recognition of his long-lasting commitment to engaging business in tackling global sustainability issues.

NASBA: [NASBA] | Learning Level: [Learning Level] | CPE Credit: 1.2



Tuesday, 11 July

9:15 – 10:15 AM CET

GENERAL SESSION 5: BUILDING A FLOURISHING ETHICAL CULTURE

BROCK BASTIAN

Professor and Social Psychologist

**University of Melbourne, Melbourne School of Psychological Sciences
Australia**

Everyday ethical issues at work extend from conflicts of interest to interpersonal relationships. Understanding the role that culture, leadership, and blind spots in decision-making play in shaping conduct at work, and how to enable open and honest communication on difficult and challenging topics, is critical to empowering early intervention and preventative approaches to ethical issues at work. This is vital not only for risk management, but also for building a psychosocial environment where people can thrive.

In this session, participants will:

- Understand what behavioral ethics are and how they help us understand human behavior.
- Discover the role of psychological safety in building a flourishing ethical culture.
- Learn strategies for engaging in difficult conversations.
- Gain insights into leading a flourishing 'Speak-Up' culture.

Brock Bastian is a professor of social psychology at the University of Melbourne, author of "The Other Side of Happiness: Embracing a More Fearless Approach to Living," and consultant across industry and government, drawing on his expertise in behavioral ethics, culture, and mental health. As an award-winning researcher, Bastian has a strong interest in understanding the various social and culture factors that impact decision-making and wellbeing. He has published more than 100 peer-reviewed journal articles and his work has been featured in outlets such as The Economist, The New Yorker, TIME, Forbes, New Scientist, Scientific American, and Harvard Business Review.

NASBA: Personal Development | Learning Level: Basic | CPE Credit: 1.2

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Tuesday, 11 July

10:45 – 11:45 AM CET

CS 4-1: PREPARE THE NEXT LEVEL: AMBITION MODEL AND EXTERNAL QUALITY ASSESSMENT PART 1 (INVITE ONLY)

Els Heesakkers
Senior Internal Auditor
Achmea
Netherlands

Maureen Vermeij
Chief Audit Executive
CZ
Netherlands

Thijs Smit
Internal Audit Consultant
Thijs Smit Management BV
Netherlands

The Ambition Model was launched at The IIA's International Conference in 2019 as an self-assessment tool. Besides defining the current state and ambitions of all aspects of the internal audit function, it supports setting a roadmap to achieve the stated ambitions. The model provides guidance for assessment, facilitates communication with stakeholders, and offers a progressive method for determining internal audit function compliance with the IPPF/*Standards*. Now we are ready for the next level: updating the Ambition Model on currently fast-developing topics and integrating it into the mandatory External Quality Assessment (EQA). This session will inspire CAEs with new insights and good practices from the Ambition Model as a tool for EQA.

In this session, participants will:

- Debate with peers while sharing experiences, insights, best practices, and key takeaways.
- Express their function's ambitions on challenging themes and topics such as sustainability and data analytics.
- Gain insights into self-assessing the current state of their function and compliance with the IPPF.
- Understand how to integrate the Ambition Model self-assessment with the EQA to get to the next level and go beyond conformance with the *Standards*.

Updated Friday, July 7, 2023



Els Heesakkers is a Senior Internal Auditor at Achmea, the largest insurance company in the Netherlands. As a Chartered Accountant and Certified Operational Auditor with more than 20 years of experience in internal auditing, Heesakkers has a great interest in improving the quality and added value of the internal audit function as well as increasing recognition of the internal audit profession. She is a founder of the Ambition Model, a member of the Benchmarking Committee of IIA–Netherlands, a member of the Professional Practices network “Climate Change & Sustainability,” and a lecturer for Post Master Accountancy at Tilburg University.

Maureen Vermeij is the Chief Audit Executive at CZ, the number two health insurance company in the Netherlands. She is a Chartered Accountant, a founder of the Ambition Model, and chair of the Benchmarking Committee of IIA–Netherlands. She is also a former president of the Membership Group of Internal and Government Auditors of the Royal Netherlands Institute of Chartered Accountants (NBA LIO). As a member of the board of Post Master Accountancy at Tilburg University, she coordinates the requirements of the accountant practice program and monitors the quality; this role gave her the opportunity to develop a program on internal audit that is included in the Chartered Accountant exam.

Thijs Smit is a Chief Auditor with broad experience in all aspects of auditing. He has performed audits and developed audit strategies in almost every line of business, building an excellent track record in bringing audit strategy in line with company governance. Smit is a former president and honorary member of IIA–Netherlands, a former chair of the Quality Assessments Committee of IIA–Netherlands, and responsible for directing and supervising quality assessments conducted by The IIA.

Topic: Head of Internal Audit Stream. (In-Person Only)

NASBA: Auditing| Learning Level: Advanced | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in internal auditing and external quality assessments



CS 4-2: GEOPOLITICAL RISK AND THE SUPPLY CHAIN VENDOR ECOSYSTEM

Valerie Nielsen, CIA, CPA, CTA, Six Sigma Green Belt
Managing Director
Longview Leader Corporation
United States

Companies have been responding to the heightened uncertainty over the supply chain and vendor management during the last three years. In 2022, geopolitics took center stage in shifting the risk view because of new disruptions to business models. Internal audit has a critical role in assessing geopolitical risk on vendor viability, cash flow, and access to rare commodities for production. The presentation will aid internal auditors in evolving their risk assessment and understanding of revenue, cost containment, and reputation with geopolitical risk.

In this session, participants will:

- Understand why geopolitics are important to their organization's supply chain vendor ecosystem.
- Explore the top geopolitical risk themes for the supply chain vendor ecosystem in 2023.
- Discover how to incorporate geopolitics into their risk assessment and audit coverage.
- Learn how to tell the geopolitical risk story to executive management and the audit committee.

Valerie Nielsen is currently a Managing Director at Longview Leader Corporation. She is a risk executive with experience across a wide range of issues facing companies today related to technology, finance, data privacy, governance, and risk mitigation. Nielsen has an extensive background in risk management and a tech-focused, entrepreneurial mindset. She mentors entrepreneurs from startup and growing companies at Chicago Innovation and the University of Chicago's Polsky Center.

Topic: Risk Management

NASBA: Auditing | Learning Level: Basic| CPE Credit: 1.2



CS 4-3: TRANSFORM YOUR AUDIT PRACTICE THROUGH AUDITING WITH AGILITY

Clarissa Lucas, CIA, CISA, CIDA
Author and Audit Director
Insightful Consulting LLC.
United States

As an internal audit profession, we've searched for ways to add agility to our work, improve working relationships with audit clients, and stay ahead of the change curve by adopting better ways of working. Many organizations turned to a sprint-based delivery model called Agile Auditing. While some organizations have successfully adopted Agile Auditing, others have not. Even those who have successfully implemented a sprint-based delivery model are continually looking for ways to improve the audit process. That's why we need the next evolution in internal auditing: Auditing with Agility.

In this session, participants will:

- Understand where the audit profession started, where it is today, and where it is going: Auditing with Agility.
- Explore how Auditing with Agility takes us beyond Agile Auditing with a value-driven, integrated, and adaptable approach to auditing.
- Be introduced to the three core components of Auditing with Agility and its benefits.
- Gain insights into applying the three core components to create a flexible auditing approach, add more value to the organization, and delight key stakeholders along the way.

Clarissa Lucas is an experienced audit and risk management leader with 15+ years of experience in the financial services industry. As a thought leader on auditing with agility, she has spoken at a number of conferences and local IIA chapters as well as written articles on the topic published by both The IIA and IT Revolution press. Her book, *Beyond Agile Auditing*, is available for pre-order and will be released May 2023.

Topic: Internal Audit

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2



CS 4-4: FOSTERING ESG WITHIN THE ORGANIZATION.

Abdulelah Alshaikh
Chief Internal Audit Officer
KAFD
Saudi Arabia

How can the internal audit activity foster ESG in the organization? Rather than simply auditing the company's compliance with ESG, internal auditors should consider ESG-related matters in every audit engagement to achieve holistic coverage, consideration, and promotion of ESG within the organization.

In this session, participants will:

- Learn how auditors can promote ESG rather than just auditing ESG.
- Understand how the audit activity can continuously add value by fostering ESG.
- Get tips for creating a sense of ownership among internal auditors to stimulate ESG.
- Hear real-life example of audit activities while considering ESG within their work.

Abdulelah Alshaikh serves as Chief Audit Executive for the King Abdullah Financial District "KAFD," a PIF multi-billion real estate development company. As an assurance and business transformation expert with 13+ years of experience in the MENA region, he has held significant executive leadership positions across both delivery and advisory ("Big Four") for several of the Kingdom's most ambitious complex programs in the public and private sector. Notably, Alshaikh led the transformation of the control function and risk management activity in one of the largest government entities, introduced AI and machine learning models into daily risk management to increase prediction accuracy, and contributed to multiple initiatives to assess and enhance the design of the control environment for the Mega/Giga project and optimize its cost. He is an audit committee member in multiple companies in different industries.

Topic: ESG

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in ESG program development and ESG auditing.



CS 4-5: IMPACT OF AI REGULATION ON INTERNAL AUDIT

Vincent Damen

Associate Director, Technology Risk Consulting

Protiviti

Netherlands

What is the recently passed European Union Artificial Intelligence Act (EU AI Act), how is it structured, and what will be its impact? With the evolving regulatory and compliance landscape around AI, it is crucial for internal audit to gain an understanding. This session will explore the details of the new EU AI Act, how it will impact organizations, and what opportunities and challenges the future holds.

In this session, participants will:

- Examine the new EU AI Act to better understand the main principles and guidelines organizations should consider when incorporating AI into their internal audit strategies.
- Gain actionable insights into new AI regulatory challenges, implementation progress, and risk mitigation.
- Assess the possible impact of the act on internal audit functions, including reporting, data analysis, and controls and risk assessment.

Vincent Damen is Associate Director in Protiviti's Technology Consulting and Internal Audit practice. He has more than 15 years of experience in information security and privacy, security and IT governance, information risk management, and audit and control. In addition to his audit and consulting work at Protiviti, Damen also lectures at the University of Amsterdam for the Executive Program of Digital Auditing (EPDA) and the Executive MSc of Internal Auditing (EMIA).

Topic: Digital Innovation and IT

NASBA: Internal Technology | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Attendee should come with previous knowledge of or experience in Artificial Intelligence



CS 4-6: USING GUEST AND ROTATIONAL AUDITORS TO INCREASE QUALITY AND ACCEPTANCE OF FINDINGS

Gijs Hendrix
Chief Audit Executive
Facilicom Group
Netherlands

This presentation will share better practices regarding the use of non-traditional (guest and rotational) auditors in the internal audit function. Real-life examples will highlight the advantages of non-traditional auditors, as well as explore how their valuable inputs contribute to the objectives of the audit function without compromising the quality of the audit process and its outputs. These better practices are based on scientific research from IIA–Netherlands.

In this session, participants will:

- Gain theoretical knowledge of what guest and rotational auditors are and the advantages of using them in internal audits.
- Understand real-life better practices for including guest and rotational auditors within their internal audits while maintaining the highest quality possible and complying with the IPPF.
- Be inspired to include guest and rotational auditors within their internal audits to bring new and diverse knowledge, thereby increasing the quality and acceptance of audit findings and recommendations.

Gijs Hendrix is a chief audit executive with 10+ years of experience in internal audit. He started his career within KPMG as an internal/operational auditor and was an internal audit manager for IKEA. Currently, he presides over the internal audit function of Facilicom Group, a multinational, family-owned conglomerate with 25,000+ employees. Hendrix has worked with/for many different companies in countries across North America, Africa, Europe, and Asia. He was a university lecturer on internal audit at the applied science degree level. He is a member of the Dutch IIA committee of professional practices and conducts research on a diverse range of topics related to the field of internal audit. He has spoken at numerous congresses and similar events.

Topic: Governance and Leadership

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in managing audit resources.

Updated Friday, July 7, 2023



CS 4-7: INTERNAL AUDIT AND HUMAN PERSONALITY: VISIONARY INSIGHTS INTO COMPATIBILITY MAPPING

Karem Obeid, CIA, CCSA, CRMA, CISA
Head, Internal Audit
Higher Colleges of Technology
United Arab Emirates

Increases in specialization and technical abilities mean that internal audit departments must continuously upgrade their competencies and better align their resources to job activities. Additionally, audit competencies can better achieve full utilization by integrating psychological types and temperaments at work, which enhances people's performance, energy, sense of worth, and motivation. This presentation will link human personality via MBTI Model and Keirsey Temperaments to internal audit competencies and activities, providing a framework for internal audit team redistribution.

In this session, participants will:

- Examine the importance of psychological type and temperament in the workplace.
- Gain a revolutionary outlook on the regrouping of internal audit competencies to tap into a higher level of performance and productivity.
- Discover how matching personality type and temperament to internal audit job activities and competencies can elevate auditors' energy, motivation, and creativity.
- Understand the power of knowing themselves, their team, their boss, and their client.

Karem Obeid has 28+ years of management and internal audit experience, holding internal audit executive leadership roles in several leading companies in the Middle East region, including HCT, Aldar Projects, Modon Properties, Tawazun Economic Council, Dubai Holding, and Abu Dhabi Securities Market (ADX). He also assumed various board member and audit committee roles for several large organizations. A thought leader and an active advocate of the profession, Obeid drives innovation and strategic transformations, and speaks frequently at conferences worldwide. He has served in several board and volunteer leadership positions with The IIA, including Executive Committee Member (Vice Chairman, Global Services), Member of the Board (Director-at-Large), and Executive Committee Member of IIA-UAE.

Topic: Human Capital/Social

NASBA: Personnel / Human Resources | Learning Level: Basic | CPE Credit: 1.2

Updated Friday, July 7, 2023



CS 4-8: POSITIVE IMPACT DISCLOSURE AND AUDITING IT FOR THE EVOLUTION OF ESG INVESTMENT

Hiroshi Naka, CIA
Professor
Institute for Future Initiatives
Japan

As the focus of ESG investment shifts from minimizing negative impacts on environment and society to maximizing positive impacts on them, private companies need to disclose the narrative to solve E&S issues through their core businesses and positive impacts (sustainability/non-financial information). How can internal auditors provide assurance? A good example of this challenge will be presented based on a case study.

In this session, participants will:

- Learn in what direction ESG investment is evolving.
- Understand how private companies need to respond to the change in the focus of ESG investment and what they have to disclose to investors and other stakeholders.
- Examine the ways internal auditors can provide assurance on disclosed sustainability/non-financial information.

Hiroshi Naka is a Professor at the University of Tokyo Institute for Future Initiatives (IFI). He joined the Ministry of Finance of Japan in 1983 and retired in 2018. Naka served abroad for 14 years in various capacities, including Vice President and Auditor General of the World Bank from 2014 to 2018. He conducted audits of operational strategies and key operations of the World Bank Group. Naka's expertise covers financial systems, international finance, anti-money laundering and terrorist finance, economic sanctions, social and economic development policy of developing countries such as SDGs, and risk management and compliance issues.

Topic: Environmental

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in ESG auditing



Tuesday, 11 July

12:00 – 1:00 PM CET

CS 5-1: PREPARE THE NEXT LEVEL: AMBITION MODEL AND EXTERNAL QUALITY ASSESSMENT PART 2 (INVITE ONLY)

Els Heesakkers
Senior Internal Auditor
Achmea
Netherlands

Maureen Vermeij
Chief Audit Executive
CZ
Netherlands

Thijs Smit
Internal Audit Consultant
Thijs Smit Management BV
Netherlands

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Topic: Head of Internal Audit Stream. (In-Person Only)

NASBA: Auditing | Learning Level: Advanced | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in internal auditing and external quality assessments



CS 5-2: BUILD THE BRIDGE: YOUNG PROFESSIONAL CAREERS IN CHANGING TIMES

Moderator:

Daniela Zöller (Zoeller)
Finance in Motion BmbH
Head of Internal Audit
Germany

Panelists:

Daniel Lebel, CIA, CCSA, CFSA, CGAP, CRMA, CPA
President
Centre for Innovation in Audit International Inc.
Canada

Larry Herzog Butler, CIA, CRMA, CPA, CGMA, CRISC
Global Head, Internal Audit
Delivery Hero SE
Germany

Michel Scholte
Director and Co-founder
Impact Institute and True Price
The Netherlands

Roosmarijn Petter
Board member IIA Netherlands
Senior Auditor
LeasePlan Corporation N.V.
Netherlands

The Young Professional community invites you to a panel discussion with a call for change within the audit domain and its approach. Internal audit is one of the oldest professions and in need of an update. Currently, as with many professions, audit struggles with a shortage of people and the war for talent. For new generations, how can we attract them to – and more importantly, keep them on – this career path?

In this session, participants will:

- Explore differences between the generations and how to successfully address those for the benefit of the audit domain.

Updated Friday, July 7, 2023



- Learn how to use personal objectives of new generations with the added value of internal audit.
- Understand how to best collaborate within internal audit.
- Gain insights into ending up with the best of both worlds.

Daniela Zöller (Zoeller): More than ten years of professional experience in the financial industry. Worked for one of the biggest German banks and managed international audits on credit processes and know-your-customer requirements. Afterwards, this operational experience was used to support the financial industry as a consultant in the anti-money-laundering and terrorist finance prevention. Since 2021 heading the internal audit department for a world-leading impact asset manager with over a decade of specialist experience in generating positive change in emerging markets. Striving for a blended audit approach serving as a consultant for business related questions and performing ahead of the curve for regulatory matters.

Daniel Lebel is a former chief audit executive with experience in several private and public organizations over the last 25 years. He is now a professional trainer and consultant in USA, Canada, the Middle East, Asia, and Africa, promoting innovative internal audit approaches. Lebel is also a member of the Audit Committee at Handicap International (a NGO that received the Nobel Peace Prize in 1997).

Larry Herzog Butler is the Global Head of Internal Audit and CAE for Delivery Hero SE. Butler has 20+ years of experience providing audit, compliance, business process improvement, ERM, and advisory services to a wide array of clients. His extensive expertise encompasses planning and executing internal audits and Sarbanes-Oxley (SOX) engagements, reporting to audit committees, managing relationships with key stakeholders, training audit staff, strengthening internal controls over financial reporting, and exceeding executive expectations. He has held multiple volunteer leadership roles with The IIA, including IIA–Los Angeles President and board member, Global Professional Development Committee member, and Global Guidance Council member.

Michel Scholte is an impact entrepreneur, director and cofounder of True Price, Impact Institute and Impact Economy Foundation. True Price focuses on calculating and improving the true price of products, including social and environmental costs. Impact Institute provides data, software, education and advice on impact measurement and management. His businesses focus on tech and impact and employ more than eighty people and work globally, from São Paulo to Singapore, for the world's largest banks and most disruptive social enterprises. He is also the former Minister of the New Economy, a position elected through MVO Nederland.

Roosmarijn Petter has a background in public management, experience in both fast-growing startups and international corporations, and a track record of driving effective assignments.

Updated Friday, July 7, 2023



Currently a Senior Auditor at LeasePlan Corporation, she is known for her straightforward approach, never shying away from addressing critical points while maintaining strong relationships with stakeholders. Petter started as Co-Chair of the Young Professionals Committee for IIA–Netherlands. She recently joined the IIA–Netherlands board, further contributing to the industry. Passionate about professional growth, she actively participates in conferences and networking to stay current in the field of auditing and advisory.

Topic: Human Capital/Social

NASBA: Personal Development | Learning Level: Basic| CPE Credit: 1.2

CS 5-3: ROOT CAUSE ANALYSIS: A KEY TOOL TO DELIVER INSIGHTS AROUND CULTURE

James C. Paterson, CIA

Director

Risk & Assurance Insights Ltd.

United Kingdom

The IIA's *Standards* emphasize the importance of delivering value and offering insight and foresight. There is also increased interest in looking at culture, on the basis that it can offer an understanding of why things might go wrong. This practical session will address a number of common questions about root cause analysis (RCA) and how RCA can be incorporated into internal audit work programs.

In this session, participants will:

- Explore immediate, contributing, and root causes.
- Hear about the most effective RCA techniques in an internal audit context.
- Discover how RCA can be performed without slowing down assignment delivery.
- Examine the links between effective RCA and culture.

James C. Paterson is the Director of Risk & Assurance Insights Ltd. He was previously Chief Audit Executive of AstraZeneca PLC. He is the author of *Lean Auditing* and is currently writing a book on root cause analysis. Paterson has participated as a speaker or chair at multiple IIA and EU IAS conferences and events throughout Europe and the US. He has also delivered training to numerous IIA organizations in Europe across a range of topics, including lean and agile auditing, audit planning, preparing for an EQA (and the two-day EQA certification course), root cause analysis, and auditing culture.

Topic: Internal Audit

Updated Friday, July 7, 2023



NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in auditing culture and performing root cause analysis.



CS 5-4: BELONGING AND BEYOND: THE IMPORTANCE OF AUDITING DIVERSITY, EQUITY, AND INCLUSION IN TODAY'S WORKPLACE

Kevin Ekendahl
Chief Executive Officer
Audit Express
Australia

In today's increasingly diverse workplaces, auditing diversity, equity, and inclusion is critical to ensure that organizations have systems and policies in place to promote fairness, inclusivity, and respect for everyone, regardless of race, ethnicity, gender, sexual orientation, age, religion, or disability. Such audits are essential to identify and eliminate systemic biases and discriminatory practices that may exist within an organization. This presentation will explore the challenges faced by internal auditors when auditing organizational culture.

In this session, participants will:

- Understand the role of diversity, equity, and inclusion audits in attracting and retaining diverse talent and enhancing overall performance.
- Examine the relationship between diversity, inclusion, and belonging and their impact on employee engagement, productivity, and satisfaction.
- Identify areas where organizations need to improve to create a more inclusive and welcoming workplace.
- Gain insights into developing strategies for creating a culture of belonging where all employees feel valued, heard, and supported.

Kevin Ekendahl is the Chief Executive Officer of Audit Express. He specializes in internal quality audits of vocational education institutes and universities across the Asia/Pacific region. Ekendahl has been exploring the inclusion of auditing DEI as part of everyday internal auditing to add value to organizations and help create more equitable workplaces for all.

Topic: Human Capital/Social

NASBA: Personnel/Human Resources | Learning Level: Basic | CPE Credit: 1.2



CS 5-5: THE RED FLAGS OF FRAUD: ARE THEY WAVING IN YOUR ORGANIZATION?

Dr. Márton Gajdos, CIA, CISA, CFE

Partner

ABT Treuhand Hungary

Hungary

The red flags of fraud — those ominous indicators that something is going on within your organization, your department, or your process. What are those indicators and what are you doing about them? This interactive session will discuss examples of red flags and how they led to fraud within organizations. Different forms of fraud result from different factors and circumstances. We must evaluate the potential for the occurrence of fraud and how the organization manages fraud risk. Are you doing your part or are the red flags waving at you?

In this session, participants will:

- Understand the various types of red flags and how these indicators can help detect fraudulent behavior.
- Discover how the red flags of perpetrators vary depending on the fraud scheme.
- Review theories for why good people do bad things and learn how to identify the warning signs.
- Determine methods to strengthen their organization's control environment.

Dr. Márton Gajdos graduated as an economist and lawyer, and has worked in the field of compliance and internal audit since 2001. He previously worked in different areas of risk control. From 2001 to 2005, he was an AML Officer responsible for the initial introduction of IT systems supporting AML activities. Between 2005 and 2019, he led the Internal Audit Directorate of MKB Bank (Bayerische Landesbank Affiliate) as Chief Audit Executive. In 2019, he joined the Risk and Compliance Services Division of ABT Treuhand Group as Associate Partner. Since 2016, he has been a Board member of IIA–Hungary, serving as President from 2018 to 2022. In 2019, he was a founding member of the Steering Committee for the Compliance Section of IIA–Hungary.

Topic: Fraud

NASBA: Specialized Knowledge | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in fraud red flag concepts

Updated Friday, July 7, 2023



CS 5-6: FIGHTING THE DARK SIDE OF ROBOTIC PROCESS AUTOMATION: A NEW AUDIT FRAMEWORK

Marc Eulerich, CIA
Professor, Internal Auditing
University Duisburg-Essen
Germany

Although robotic process automation (RPA) usage is growing rapidly in companies, concerns are emerging regarding the internal controls and overall governance structure surrounding RPA. To help address these concerns, this session will discuss an RPA governance framework for audit purposes. The framework consists of 4 governance areas and 14 control requirements, which help maximize the benefits and minimize the risks associated with the use of RPA. This unique approach gives guidance to internal auditors auditing the increasing automation activities in companies.

In this session, participants will:

- Improve their understanding of the risks of automation with RPA, machine learning, and artificial intelligence.
- Get usable guidance for auditing RPA and required governance mechanisms and controls.
- Broaden their audit scope with new methods.

Dr. Marc Eulerich has been a professor of internal auditing at the Mercator School of Management, University Duisburg-Essen, since 2011 and dean of the faculty since 2022. The professorship is sponsored by the DIIR, German IIA, with an explicit focus on internal auditing research and teaching. He is program coordinator for the Internal Auditing Education Partnership program and chair of the scientific committee of the German IIA. He has published books and 140+ scientific and practitioner articles in leading international research journals, covering corporate governance, internal auditing, and strategy. Dr. Eulerich also supports the German and European profession of internal audit with numerous talks and consulting projects, strengthening the relationship between theory and practice.

Topic: Digital Innovation/IT

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in RPA and auditing for automation risk.



CS 5-7: SUSTAINABILITY STRATEGY AND DISCLOSURES: WHAT YOU NEED TO KNOW

Olivier Jaeggi
Managing Director
ECOFACT AG
Switzerland

Boards of directors took little interest in sustainability as long as it was not a strategic matter. Today, however, sustainability and other ESG issues are undeniably of strategic importance. Internal auditors should have answers for questions such as: Do senior management and the board understand their responsibilities in the jurisdictions where you operate? Are measures implemented consistently across business areas and products? Are measures in place to avoid allegations of greenwashing?

In this session, participants will:

- Learn why sustainability and other ESG issues are of strategic importance.
- Understand how sustainability initiatives have evolved in most corporations and why this can lead to allegations of greenwashing.
- Explore what internal audit needs to consider when auditing the organization's sustainability strategy.

Olivier Jaeggi is ECOFACT's Managing Director. Prior to founding ECOFACT in 1998, Jaeggi worked in credit risk control at UBS, where he was in charge of managing sustainability risks. He is a member of the Institute of International Finance's Sustainable Finance Working Group, and also a member of the Professional Risk Managers' International Association's subject matter expert advisory group on reputational risk. Jaeggi has lectured at the University of St. Gallen, University of Zurich, ETH Zurich, and other universities.

Topic: Environmental

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2



CS 5-8: HOW ORGANIZATIONS CAN EFFECTIVELY RESPOND TO CURRENT AND EMERGING RISKS

Piyusha Weerasinghe , CPA, CA, CISA
Vice President, Internal Audit
Canadian Tire Corporation
Canada

Organizations are facing many uncertainties in the current times. There is a war in Europe, inflation is at a level not seen for over 30 to 40 years, interest rates have reached a level not seen since 2008, there is a trade war between USA and China, and there are disruptions as a result of China's zero-COVID policies. To further complicate matters, there is a need to comply with various voluntary and mandatory ESG and climate-based reporting requirements. In the past, companies did not have to focus much on geopolitics. However, in current times, geopolitics have impacted organizations and the businesses we operate to a great extent. Therefore, organizations will need to deploy effective risk management processes to ensure that we continue to achieve our strategic objectives.

In this session participants will:

- Learn about the most significant risks that organizations are currently facing and emerging risks that organizations need to focus on.
- Discover how those risks impact the organization's strategies and objectives.
- Explore actions to effectively respond to and manage/mitigate those risks.
- Understand internal audit's role in helping organizations navigate the risk landscape.

Piyusha Weerasinghe is an internal audit senior executive with an extensive background in auditing processes relating to the retail industry. She has 25+ years of experience and a proven record of accomplishments in providing risk-based, client-inclusive, and valued-added internal audit services. Weerasinghe joined Canadian Tire in 2011 and has built a "best-in-class" internal audit function that uses extensive data analytics, bots, and machine learning during the audit process. Currently, as Vice President of Internal Audit - Retail, she is accountable for auditing processes supporting numerous business functions and applications. She has also held management-level finance and accounting roles.

Topic: Risk Management

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in risk management and auditing risk management programs.

Updated Friday, July 7, 2023



Tuesday, 11 July

2:15 – 3:15 PM CET

**CS 6-1: EXPLORING THE CURRENT LANDSCAPE OF INTERNAL AUDIT: AN OPEN FORUM
ROUNDTABLE DISCUSSION – PART 1 (INVITE ONLY)**

Moderators:

Caroline Macefield, CA
Global Chief Audit Executive
Aegon
United States

Naohiro Mouri, CIA, CPA
Executive Vice President and Chief Auditor
AIG
United States

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

As the business world evolves, the role of internal audit has become increasingly important in ensuring effective risk management and providing valuable insights to organizations. To stay ahead of the curve, it is crucial for internal audit leaders to be aware of the latest trends and emerging risks in the field. In this open forum roundtable discussion, we will explore the current landscape of internal audit and delve into the most pressing issues faced by Chief Audit Executives (CAEs) today.

Audience participation is highly encouraged, and attendees will have the opportunity to raise questions and share their own experiences throughout the session. By the end of this 2 part roundtable discussion, attendees will be equipped with the knowledge and insights to navigate the ever-changing landscape of internal audit and lead their organizations to success.

Learning Objectives:

- Gain insights into the latest hot topics and emerging risks in the field of internal audit, including but not limited to: cybersecurity, sustainability, and remote work.
- Explore the impact of technology on internal audit, including the use of data analytics, artificial intelligence, and robotic process automation.

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- Learn from the experiences and perspectives of fellow internal auditors, share best practices, and gain practical tips for enhancing the effectiveness of the internal audit function.

Caroline Macefield has 20+ years of experience in the insurance and asset industry. She started her career with PwC in the UK, where she gained a wide range of experience in external and internal audit, controls assurance, and corporate governance engagements. Following this, she was the Chief Internal Auditor of Aegon UK. Since 2019, Macefield has served as the Group Chief Audit Executive for Aegon N.V., a globally significant insurance group headquartered in the Netherlands. She is passionate about internal audit's role in business transformation, team development, and internal audit practice innovation.

Naohiro Mouri is EVP and Chief Auditor of AIG. Prior, he was Senior Managing Director of Asia Pacific Internal Audit at AIG; Statutory Executive Officer, SVP, and Chief Auditor for MetLife Japan; and Chief Auditor at JP Morgan Asia Pacific, Shinsei Bank, Morgan Stanley Japan, and Deutsche Bank Japan. He was nominated as external advisor to UNOPS in 2021 and joined the AAC in 2022. He currently resides in New York, but has worked and lived in Japan, Hong Kong, Philippines, Saudi Arabia, and Kuwait. Mouri was Chairman of The IIA's Global Board of Directors from 2018 to 2019 and has been a Director for IIA-Japan since 2003. His previous senior positions at The IIA include Board Member representing Japan, International Secretary, and Vice Chairman of Professional Services. Mouri was the first President of the Asian Confederation of Institutes of Internal Auditors from 2001 to 2006. He co-authored a book on internal auditing for financial institutions in Japanese and Mandarin and lectured at several industry and academic forums.

Richard Chambers is the CEO of Richard F. Chambers & Associates, a global advisory firm for internal audit professionals, and also serves as Senior Internal Audit Advisor at AuditBoard. Previously, he served for over a decade as the President and CEO of The Institute of Internal Auditors (IIA), where he led the organization to record global membership and countless milestones. Prior, Chambers was National Practice Leader in Internal Audit Advisory Services at PwC and Vice President of The IIA's Learning Center. He is a globally recognized blogger and award-winning author.

Topic: Head of Internal Audit Stream. (In-Person Only)

NASBA: Specialized Knowledge | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in leadership and internal auditing

Updated Friday, July 7, 2023



CS 6-2: DIGITAL SURVEILLANCE AND PRIVACY: THE DANGERS OF MONOPOLY, CONTROL, AND DISINFORMATION

Todd (Taddes) Korris
Software Engineer
Mozilla
United States

Surveillance Capitalism is the system under which our data and privacy are violated at a massive scale for profit. This imperative driving the digital economy is intended to extract maximal value from the individual, regardless of the consequences. Through the promise of convenience and the inevitability of 'progress,' Big Tech is driving us to a dystopian world where we have little to no control of our lives. How can internal auditors help shape a better organization, community, or government?

In this session, participants will:

- Consider various case studies and historical precedents while exploring the broader implications of data collection and the participation of the individual in a Surveillance Capitalism system.
- Understand how frequently humans are manipulated to provide data, as well as how behavior can be monetized and used to perform tasks that are entirely of value to large corporations.
- Identify the implications of network effects and monopoly, including stifling innovation, reducing technical solutions to profit-seeking schemes, and leaving customers to manage the 'disruption.'
- Explore the ethics behind the actions of business and government and how the current market systems of Surveillance Capitalism seek to reinforce one another.

Taddes Korris is a software engineer at Mozilla and works as a member of the Content Discovery team for Firefox. His team writes and maintains code used by millions of users daily, helping people access relevant data in a privacy respecting way. Korris previously worked at Passport, a tech transportation company improving municipal parking, transit, and enforcement. His original education and work experience is as a professional classical bass player and he is still an active professional musician.

Topic: Digital Innovation/IT

NASBA: Internal Technology | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in data literacy and analysis

Updated Friday, July 7, 2023



CS 6-3: AUDIT CULTURE BY DESIGN, EMBEDDED IN ALL AUDITS

Marie-Pauline Lauret, CPA(NL)
Vice President, Risk and Assurance (CAE)
Philip Morris International
Switzerland

Ryner Wagner, CA(SA), CIA, PAL-I
Audit Manager, Quality Assurance
Philip Morris International
Switzerland

Thomas Vervenne, CISSP, CISA, PMP
Head of Professional Practices
Philip Morris International
Switzerland

This presentation will explore the development of a program to tackle auditing culture across all audits, rather than individually in one audit. Topics to be covered include the usual pain points that corporate audit departments face with auditing culture, as well as how this program's approach addresses these pain points. Attendees will hear about real case studies, in addition to tangible benefits and quick wins that every organization can apply.

In this session, participants will:

- Examine the main challenges for auditing culture and an approach for embedding culture in all audits.
- Recognize the main points in auditing culture and how to tackle them.
- Understand how auditing culture easily demonstrates the role of business partner that the corporate audit department plays in an organization.

Marie-Pauline Lauret has 20+ years of international audit and advisory experience. She currently leads the global Risk and Assurance function and is the Chief Audit Executive of Philip Morris International. In June 2015, Lauret received official recognition from the Dutch Institute of Chartered Accountants for her efforts and achievements within the audit profession.

Ryner Wagner has 10+ years of international auditing experience and is currently leading the Risk and Assurance function's quality assurance and improvement program at Philip Morris International.



Thomas Vervenne is a results-driven professional with 15+ years of auditing experience, a passion for technology, and sound information systems and financial expertise. He is currently leading Philip Morris International's Internal Audit Center of Expertise, focusing on increasing productivity and accuracy by supporting internal audit in understanding the evolving risk profile and empowering internal audit with tools to identify and assess risk and make data-driven decisions. By leveraging technology, Vervenne is responsible for bringing to life innovative analytics and IT solutions that support the end-to-end audit lifecycle, bringing efficiencies, coverage, positive assurance, and friction-less reviews.

Topic: Human Capital/Social

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2

CS 6-4: ESG REPORTING: THE ROLE OF MANAGEMENT, INTERNAL AUDIT, AND EXTERNAL AUDIT

Jill Sanchez
Director, Sustainability
Deere and Company
United States

Melissa Taylor
Partner
Deloitte & Touche LLC
United States

Zachary Weatherspoon, CIA, CPA
Director, Global Internal Audit
Deere and Company
United States

As Environmental, Social, and Governance (ESG) reporting continues to be a key focus and risk area of key stakeholders (e.g., the board of directors, regulators, investors, and the public), it is critical that internal audit provides independent assurance on the effectiveness of ESG-related controls and activities. Learn how the John Deere Internal Audit function collaborates with management and external auditors to provide effective and efficient assurance on ESG reporting.

In this session, participants will:

- Understand best practices for performing a principles-based ESG reporting audit.

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- Discover how to identify opportunities to collaborate with management and external audit on performing an efficient and cost-effective ESG reporting audit.
- Gain insights into preparing for ESG disclosure requirements from the perspective of management, internal audit, and external audit.
- Determine how to complete an ESG disclosure requirements readiness plan, including strategies for communicating the plan to senior management and the board of directors.

Jill Sanchez

Melissa Taylor

Zack Weatherspoon is an audit professional with 15+ years of experience. Currently, as Director of Global Internal Audit for Deere and Company, he is responsible for the worldwide Equipment Operations segment and corporate functions and manages an international team of 40+ audit professionals. Weatherspoon previously spent nearly 10 years at CVS Health, progressing from a Senior Internal Audit Consultant to Internal Audit Director before ultimately transitioning to a strategic leadership role within operations. He started his career in the Audit and Assurance practice at Deloitte and Touche.

Topic: Environmental

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in ESG auditing



CS 6-5: THE ART OF VISUAL STORYTELLING USING DATA

Shagen Ganason, CIA, CEA
Head of Internal Audit
AIA Group
Korea

We live in a data-rich world, but how easy is it to use the data we have to tell compelling stories? Shorter audit reports are becoming the norm, and we need to be able to harness the information we have in the data to convey our message. It is said that a picture paints a thousand words — this session will show you how to use your data to paint a picture that tells your story. We will explore the art of storytelling and how to transform your data into visually appealing stories.

In this session, participants will:

- Understand the elements that form an effective data visualization.
- Learn how to identify the right visualization for their situation.
- Gain insights into creating visually appealing graphs using examples.
- Discover how to get their audience to focus on the most important elements of their data.
- Explore how to create and tell compelling stories using their data.

Shagen Ganason leads the internal audit function for AIA Group in Seoul, South Korea. He previously led the internal audit function in AIA's New Zealand business. His leadership roles have focused on building businesses, delivering audit engagements, developing people, and fostering strong relationships with C-suite executives worldwide. Ganason has 30+ years of global experience in operational management, continuous improvement, lean auditing, accounting, internal audit, and risk management across the manufacturing, airline, agriculture, financial services, and government sectors on three continents. He has held the positions of Chief Information Officer, Chief Financial Officer, and Lean Champion. Ganason presents regularly at IIA and ACFE events. He has also served on several ACIIA and IIA Global committees and is currently a mentor to the IIA Papua New Guinea Chapter.

Topic: Digital Innovation/IT

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in data visualization



CS 6-6: Building Trust and Confidence in ESG Business Information: New Guidance From COSO!”

Brad Monterio

Executive Vice President, Member Competency and Learning

The IIA Global Headquarters

United States

Debbie Biddle-Castillo

Managing Director

KPMG

USA

Jeff Thomson, CMA, CSCA, CAE

President and Chief Executive Officer

Institute of Management Accountants (IMA)

United States

ESG reporting and sustainable business management are going mainstream around the world, driven by regulatory mandates and stakeholder calls to action. Investors, rating agencies, insurers, and even current and prospective employees place a premium on organizations that achieve profit with purpose and integrate decision-making for financial and societal outcomes (otherwise known as the 3 P's – people, planet, profits). A significant challenge in achieving these multi-stakeholder outcomes is that ESG-related data is different than financial data – more unstructured, qualitative, and forward looking – and therefore requires a robust and repeatable process to assure the quality of the data for reporting and enterprise decision-making.

In this session, participants will:

- Engage in discussion of groundbreaking new guidance recently released by COSO.
- Hear from three of the authors of this guidance how use of the COSO Internal Control-Integrated Framework (ICIF) can build trust and confidence in achieving effective Internal Control over Sustainability Reporting (ICSR).
- Learn how internal auditors, in their role as independent business partners, can add value by cost-effectively assuring ESG business information in the areas of climate risk, human talent, and more.

Brad Monterio is Executive Vice President of Member Competency and Learning for The IIA. Previously, he was Chief Learning Officer for California Society of CPAs, and former Managing Director of Colcomgroup, Inc., a consultancy serving the accounting, auditing, finance, and technology sectors. He served on the Board of Directors for the Institute of Management

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Accountants and the Casualty Actuarial Society and is a member of the Integrated Reporting & Connectivity Council of the IFRS Foundation. He is a past chair of the IMA DE&I Committee, past vice chair of the CalCPA DE&I Commission, and a past member of the Joint Commission on Equity, Inclusion and Diversity for the actuarial profession.

Debbie Biddle-Castillo is a Managing Director in KPMG's Advisory Services practice with 19 years of internal controls experience in both the USA and the UK. As a leader within KPMG's ESG Internal Control & Governance Center of Excellence, she is focused on reviewing national trends in ESG as well as establishing KPMG's solutions and perspectives on ESG internal controls, internal audit, and governance. Biddle-Castillo was a contributor to COSO's supplemental guidance, "Achieving Effective Internal Control Over Sustainability Reporting." She has also worked as Sustainability Internal Audit Director at a FTSE 100 company in the UK.

Jeffrey C. Thomson has been President and CEO of IMA since 2008. He led the organization of 140,000 members in 100+ countries to unprecedented growth, enabled by a strategic turnaround from U.S.-centric to a global reach. Previously, in his 23-year tenure at AT&T, he advanced from data scientist to CFO of an \$18 billion business. Thomson served as Lead Director on the COSO Board, co-authored groundbreaking guidance on internal control over sustainability reporting, and has an ongoing interview column in Forbes.com with CEOs/CFOs on diverse topics, including digital transformation, ethics, and sustainability. He has been recognized by Accounting Today as a Top 100 Influencer in Accounting (14 years) and earned the Lifetime Achievement Award from Trust Across America (after five years of being honored).

Topic: Environmental

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2



CS 6-7: INTERNAL AUDIT: INNOVATE OR DIE!

Daniel Lebel, CIA, CCSA, CFSA, CGAP, CRMA, CPA
President
Centre for the Innovation in Audit International inc.
Canada

In a challenging and ever-changing environment, an organization's traditional internal audit model may no longer meet stakeholder expectations; often overtaken by events, such a model causes wasted time and inefficiency, and too often, does not add value to the organization. If internal audit does not adapt quickly, it could disappear! However, by drawing inspiration from innovative good practices, internal audit can become an active and more relevant collaborator for the organization. Through creativity and "out of the box" thinking, it can better model the function, its practices, and its communications ... while respecting the normative framework of The IIA.

In this session, participants will:

- Examine a value-creating vision of internal audit wherein "an hour of creativity often pays off more than a week of hard work."
- Explore opportunities for intervention that go beyond the traditional model.
- Learn about tools that enable innovation in the planning, execution, and reporting of internal audit projects.

Daniel Lebel is a former chief audit executive with experience in several private and public organizations over the last 25 years. He is now a professional trainer and consultant in USA, Canada, the Middle East, Asia, and Africa, promoting innovative internal audit approaches. Lebel is also a member of the Audit Committee at Handicap International (a NGO that received the Nobel Peace Prize in 1997).

Topic: Internal Audit

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in internal auditing



CS 6-8: AGILITY IN ACTION

Andy Broughton, CIA
Director, Solution Consulting
Wolters Kluwer
Czechia

Michał Dutkiewicz, CISA, CISSP
Senior Solutions Consultant
Wolters Kluwer
Poland

Agile auditing is about being responsive and adaptive to keep pace with organizational needs in an increasingly complex and dynamic environment. While the fundamentals of auditing remain the same, this session will help you assess the agility of your current ways of working. Join us for real-life and practical insights on how to bring greater agility to your audit work. Find out what's in it for you, your team, your department, your clients, and your stakeholders.

In this session, participants will:

- Recognize the value and benefits of being more agile.
- Evaluate the insights, challenges, and lessons learned from the perspective of an agile audit champion and practitioner.
- Undertake an agility health check on their current ways of working to enable them to plan their next steps in bringing greater agility to their audit work.

Andy Broughton is a Certified Internal Auditor who works at the intersection of internal audit and technology. In his current role at Wolters Kluwer, he leads the Solution Consulting Team for TeamMate in EMEA and works with audit departments around the world to help them maximize the value from their investment in audit technology.

Michał Dutkiewicz is a Senior Solutions Consultant at Wolters Kluwer, having previously been a cybersecurity auditor and agile lead at Goldman Sachs. He holds designations as a Certified Information Systems Auditor and Certified Information Systems Security Professional.

Topic: Internal Audit

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2

Updated Friday, July 7, 2023



Tuesday, 11 July

3:30 – 4:30 PM CET

**CS 7-1: EXPLORING THE CURRENT LANDSCAPE OF INTERNAL AUDIT: AN OPEN FORUM
ROUNDTABLE DISCUSSION – PART 2 (INVITE ONLY)**

Moderators:

Caroline Macefield
Global Chief Audit Executive
Aegon
United States

Naohiro Mouri, CIA, CPA
Executive Vice President and Chief Auditor
AIG
United States

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

As the business world evolves, the role of internal audit has become increasingly important in ensuring effective risk management and providing valuable insights to organizations. To stay ahead of the curve, it is crucial for internal audit leaders to be aware of the latest trends and emerging risks in the field. In this open forum roundtable discussion, we will explore the current landscape of internal audit and delve into the most pressing issues faced by Chief Audit Executives (CAEs) today. Audience participation is highly encouraged, and attendees will have the opportunity to raise questions and share their own experiences throughout the session. By the end of this 2 part roundtable discussion, attendees will be equipped with the knowledge and insights to navigate the ever-changing landscape of internal audit and lead their organizations to success.

Learning Objectives:

- Gain insights into the latest hot topics and emerging risks in the field of internal audit, including but not limited to: cybersecurity, sustainability, and remote work.
- Explore the impact of technology on internal audit, including the use of data analytics, artificial intelligence, and robotic process automation.
- Learn from the experiences and perspectives of fellow internal auditors, share best practices, and gain practical tips for enhancing the effectiveness of the internal audit function.

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Caroline Macefield has 20+ years of experience in the insurance and asset industry. She started her career with PwC in the UK, where she gained a wide range of experience in external and internal audit, controls assurance, and corporate governance engagements. Following this, she was the Chief Internal Auditor of Aegon UK. Since 2019, Macefield has served as the Group Chief Audit Executive for Aegon N.V., a globally significant insurance group headquartered in the Netherlands. She is passionate about internal audit's role in business transformation, team development, and internal audit practice innovation.

Naohiro Mouri is EVP and Chief Auditor of AIG. Prior, he was Senior Managing Director of Asia Pacific Internal Audit at AIG; Statutory Executive Officer, SVP, and Chief Auditor for MetLife Japan; and Chief Auditor at JP Morgan Asia Pacific, Shinsei Bank, Morgan Stanley Japan, and Deutsche Bank Japan. He was nominated as external advisor to UNOPS in 2021 and joined the AAC in 2022. He currently resides in New York, but has worked and lived in Japan, Hong Kong, Philippines, Saudi Arabia, and Kuwait. Mouri was Chairman of The IIA's Global Board of Directors from 2018 to 2019 and has been a Director for IIA-Japan since 2003. His previous senior positions at The IIA include Board Member representing Japan, International Secretary, and Vice Chairman of Professional Services. Mouri was the first President of the Asian Confederation of Institutes of Internal Auditors from 2001 to 2006. He co-authored a book on internal auditing for financial institutions in Japanese and Mandarin and lectured at several industry and academic forums.

Richard Chambers is the CEO of Richard F. Chambers & Associates, a global advisory firm for internal audit professionals, and also serves as Senior Internal Audit Advisor at AuditBoard. Previously, he served for over a decade as the President and CEO of The Institute of Internal Auditors (IIA), where he led the organization to record global membership and countless milestones. Prior, Chambers was National Practice Leader in Internal Audit Advisory Services at PwC and Vice President of The IIA's Learning Center. He is a globally recognized blogger and award-winning author.

Topic: Head of Internal Audit Stream. (In-Person Only)

NASBA: Specialty Knowledge | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in leadership and internal auditing



CS 7-2: CYBER SECURITY PUB QUIZ

Ronald van de Langenberg, RA, CISA
Chief Executive Officer
InAudit BV
Netherlands

The Cyber Security Pub Quiz will examine various facets of cyber security using Mentimeter, a high-speed approach to processing questions about 'hot' cyber incidents, essential training on basic concepts and insights in threats, and a variety of fun elements. This training was internally developed, tested successfully in-house on a monthly basis, and introduced at the IIA–Netherlands conference, where it was enthusiastically received by attendees and earned 'higher than average' positive feedback.

In this session, participants will:

- Explore basic concepts of cyber threats and cyber security.
- Improve their understanding of the cybercrime industry.
- Hear what EU regulators and authorities are developing and what's available.

Ronald van de Langenberg is the founder of InAudit BV, a provider of outsourced internal audit functions as well as risk management, compliance, data management, and information security services, and a sponsor of IIA–Netherlands. Van de Langenberg focuses on improving data quality and data governance for companies seeking to adopt a more data-driven strategy. Early in his career, he worked as a (financial) auditor in his 14 years at one a predecessor of EY. He then served in a wide range of mostly financial roles, such as CFO, group controller, and reporting expert, before returning to the audit profession. Throughout his career, van de Langenberg has always tried to share his knowledge to make difficult issues accessible for a wider public.

Topic: Digital Innovation/IT

NASBA: Information Technology | Learning Level: Basic | CPE Credit: 1.2



CS 7-3: TRANSFORMATION: INTEGRATING THE SECOND AND THIRD LINES OF ASSURANCE

Munenori Iwanaga, CIA, CRMA, CPA
Vice President, Global Head,
Internal Audit Assurance
SAP SE
Singapore

SAP SE's assurance function went through a massive transformation of combining the second and third lines to create an integrated assurance function — Risk Management, Internal Controls, and Internal Audit. The goal was threefold: 1.) Create effective governance, 2.) Ensure high transparency to stakeholders, and 3.) Create cost control and efficiency. The transformation journey lasted 1.5 years and created many insights that can be valuable to organizations thinking about transform their assurance functions to the next level.

In this session, participants will:

- Understand why SAP SE needed to transform its assurance function and how the lessons it learned can be applied to some of the challenges in their own internal audit organization.
- Explore issues and challenges that surfaced from combining the second and third lines of assurance.
- Examine the final outcome: What worked well? What still remains a challenge? What were the lessons learned? What are pitfalls to be avoided?

Munenori Iwanaga has 17 years of experience in external and internal audit. He leads SAP's Global Internal Audit practice, based in Singapore. Managing a team of internal audit professionals located in Americas, EMEA, APJ, and China, Iwanaga is responsible for executing internal audit projects as well as strategic internal advisory engagements. He has supported the company's post-M&A activities and also serves as Statutory Auditor for SAP Japan, SAP Korea, and SAP India. Iwanaga's previous positions included Audit Manager with Deloitte's Enterprise Risk Services team and Internal Audit Consultant with Protiviti. He speaks regularly at IIA and other conferences and also mentors university students on internal audit, finance, and accounting careers via the Advisory.sg program.

Topic: Internal Audit

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2



CS 7-4: BEHAVIORAL AUDITING

Manja Knevelbaard
Internal Auditor Cultuur & Gedrag, Agile Audit
ACS Partners
Netherlands

Marco Nieuwenhuis
Operational Auditor
Menzis
Netherlands

Marieke Fieten
Director Klant & Operations (COO)
Menzis
Netherlands

Paul Hamaker
Director, Global Audit IT
The Heineken Company
Netherlands

A behavioral audit is carefully designed to obtain insight into organizational members' behavior, to report on the results, and by doing so, influence the socio-psychological climate and organizational culture. The outcome is based on solid research and reveals the real issues in the organization as perceived by its members. How does it work in practice?

In this session, participants will:

- Learn how to conduct an inductive manner of auditing culture and behavior.
- Gain insight into how behavioral audits work in practice, based on two cases.
- Explore the skills necessary to conduct a behavioral audit.
- Develop ideas on the impact and value of a behavioral audit for organizations.

Manja Knevelbaard is partner of ACS and a teacher of post-initial programme in Internal Auditing & Advisory at Erasmus University in Rotterdam. She specializes in conducting and supervising audits on behavior and culture. In addition, she supervises agile audits with multidisciplinary teams.

Marco Nieuwenhuis began his career in finance in 1995 as a financial advisor in life assurances, then became a private banker at a bank. After 15 years in commercial jobs, he started as an operational risk

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manager at the same bank. Since 2021, Nieuwenhuis has worked as a senior internal auditor at Coöperation Menzis, a health insurance company.

Marieke Fieten: Getting people into motion; that is what I am all about as a director and change manager. As an inspiring leader who believes in freedom, responsibility and trust, my approach is people-oriented within boundaries. Starting from a long-term vision and change within the business lines, I direct organizations so that people are empowered. Resulting in stronger business results.

By being curious and asking questions, I guide others in the right direction. I believe in the power of the collective, to achieve good results. Because together we achieve more than each on his own.

Paul Hamaker is an experienced technology leader with a background in enterprise architecture, digital innovation, information security, and auditing. He is passionate about connecting dots, applying new ways of thinking to existing challenges, and making things real through experimentation and the power of data. Working as a consultant for 25+ multinationals with a 'start up' mentality has helped Hamaker drive results within corporate environments. He is eager to learn and even more energized by sharing learnings, be that on the job or as a lecturer at the University of Amsterdam.

Topic: Human Capital/Social

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in auditing culture.



CS 7-5: HOW TO MANAGE UNCONSCIOUS BIAS AND BE AN EFFECTIVE AUDITOR

Fabio Pimpão, CIA, CCSA, CRMA
Director, Internal Audit
Whirlpool
Brazil

Auditors need to be skeptical, but also trusted business partners. This presentation will introduce some techniques for avoiding unconscious bias and implementing those techniques in the audit environment when hiring, developing, and auditing.

In this session, participants will:

- Understand concepts of unconscious bias.
- Learn how to avoid unconscious bias when they are hiring and/or developing their team.
- Study examples of unconscious bias in an engagement cycle, including determining if unconscious bias was at play in the planning stage and in the analysis of fraud cases.

Fábio Pimpão is a global audit executive with more than 15 years of progressively responsible experience across different countries (Brazil, Mexico, and USA). He currently works in a global manufacturing company, leading 10 auditors between Brazil and Mexico and delivering more than 20,000 hours of internal audit. Pimpão speaks fluent Portuguese, English, and Spanish.

Topic: Human Capital/Social

NASBA: Personnel/Human Resources | Learning Level: Basic | CPE Credit: 1.2



CS 7-6: WIN OR LOSE: WHEN IS UNETHICAL ACCEPTABLE?

Deanna Sullivan, CIA, CRMA, CPA, CFE, CGMA
Principal
SullivanSolutions
United States

If we believe there are only two choices for being successful in business: 1) to win by doing whatever it takes, or 2) to lose by behaving ethically, we are faced with a true moral dilemma. While most organizations don't set out to be dishonest or unethical, no one wants to lose. What is the culture in your organization? Is management choosing to deal with no-win scenarios by rationalizing their choices and doing what is most convenient? What is our role in influencing this culture?

In this session, participants will:

- Explore the role values play in an individual's and an organization's ethical decision making.
- Understand how a strong culture of ethics and integrity aids in the deterrence of fraud within organizations.
- Determine improvement opportunities for enhancing an organization's culture and mitigating risk.

Deanna Sullivan is an internationally recognized speaker, author, and trainer on ethics, fraud, leadership, and communications. Her goal is to educate, entertain, and motivate participants to achieve their personal and professional goals. Sullivan's diverse background encompasses auditing, accounting, consulting, and training. She was a partner in Arthur Andersen's Risk Consulting Practice and held responsibility for international and operational auditing at Enron and Maxus Energy (formerly Diamond Shamrock). Sullivan has served on global IIA committees, held various roles at the chapter level, delivers training globally for The IIA, and is currently Chairman of IIA-Houston's Annual Conference. She is certified to teach ethics for Texas CPAs and is also a Certified Ziglar Legacy Trainer and a DISC Behavior Analyst.

Topic: Governance and Leadership

NASBA: Behavioral Ethics | Learning Level: Basic | CPE Credit: 1.2



CS 7-7: WHEN THE RUBBER HITS THE ROAD: THE IMPLICATIONS OF SUSTAINABILITY ON INTERNAL AUDIT

Wim Bartels

Partner

Deloitte & Touche LLC

Netherlands

Companies are being compelled to transform their business due to upcoming regulations as well as a changed business environment, including actions by NGOs. Internal auditors must oversee the end-to-end implications, from strategy to reporting. This session will address how the wider developments impact companies' risk management, processes, systems, and more — and how internal auditors have responded or should respond to this.

In this session, participants will:

- Engage in interactive peer-to-peer learning, discussion, debate, and polling.
- Understand the implications of sustainability for all parts and processes of the business.
- Realize the urgency of getting sustainability onto the internal audit agenda.
- Identify concrete actions to take after the conference.

Wim Bartels is a partner with Deloitte's European organization. Over the past two decades, he has worked across Europe and globally, assisting companies like AB InBev, Shell, BASF, SABIC, Maersk, SAP, ING, and Ahold Delhaize on their disclosure journey, climate-related risks, and integration of sustainability in business processes. Bartels was a member of the Task Force on Climate-related Financial Disclosures from its inception in 2016 through December 2021 and was program lead for the Corporate Reporting Dialogue from 2017 to its sunset in 2021. He is currently Chair of the Sustainability Policy Group of Accountancy Europe, interim lead of the CFO Network of the World Business Council on Sustainable Development, and a member of the EFRAG Sustainability Reporting Board.

Topic: Environmental

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in ESG auditing



CS 7-8: IS RISK MANAGEMENT REDUNDANT?

Marinus de Pooter, CIA, CRMA, RA, CMA, CFM, CCS, GRCP, GRCA, CPMP

Owner

MdP | Management, Consulting & Training

Netherlands

Most governance, risk, compliance, and audit professionals are convinced that risks can and must be managed. Internal auditors are taught that the organizational leadership has to do something with risks. Most of them believe that 'risk' has a negative connotation only. In the past years, our understanding of dealing with the uncertain future has changed considerably. This presentation covers recent developments and insights with significant ramifications for practitioners. Does conventional risk management add value beyond meeting compliance requirements? Does an organization need separate risk management to be successful? Does risk management paraphernalia help to make better decisions and reconcile dilemmas?

In this session, participants will:

- Become familiar with recent insights into conventional risk management, e.g., the views of thought leaders like Norman Marks, David Hillson, and Grant Purdy.
- Realize the ramifications for the internal audit profession, both as assurance providers and consultants.
- Gain insights that will help them rethink their own approaches (e.g., risk-based audit planning) and audit risk management practices.
- Become better equipped to transform their own added value from controls-based and compliance-driven assurance providers to assessors of the commitment, competence, and mentality of decision-makers in the organization.

Marinus de Pooter is an independent interim professional, consultant, and trainer. He focuses on supporting leadership teams in remaining future-proof through consequence-conscious decision-making. His approach aims to accommodate conflicting interests when allocating scarce people and resources in pursuit of value creation and protection. De Pooter was previously Director of Finance at Ernst & Young Global Client Consulting, European Director of Internal Audit at Office Depot, and ERM Solution Leader at EY Advisory.

Topic: Risk Management

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in risk-based auditing

Updated Friday, July 7, 2023



Tuesday, 11 July

5:00 – 6:00 PM CET

GENERAL SESSION 6: COURAGE TO LEAD WITH EMPATHY AND PURPOSE

DR. Kamel Hothi

Officer of the Most Excellent, Order of the British Empire

Non-Executive Director, Advisor and Trustee, TLC Lions

United Kingdom

This session will present “Finding Courage Within,” a story about pushing the boundaries of biases, engaging in self-discovery, and recognizing the impact of knowing your purpose and the power of emotional intelligence on the bottom line. A walk-through of the SPACE model, including five overarching, challenging questions, will help you press pause and reflect on how your behavior impacts others and their performance.

In this session, participants will:

- Be aided in shifting any inner subconscious cynicism and biases around inclusion to better understand why leading with empathy can increase outputs for all.
- Gain insights into the power of really knowing oneself and how to unlock their full potential by understanding their own locus of control.
- Get tips for shifting a fixed mindset to a growth one that is open to exploring the traits required to be an inclusive leader.
- Discover the power of collaboration and community to realize potential in others by creating a sense of belonging.
- Walk away with deeper knowledge of the power of purpose and how leading with empathy and inclusive traits can improve performance and productivity.

Dr. Kamel Hothi, OBE, is a director, strategist, and architect of numerous programs and initiatives that have shaped the banking industry for 40+ years. She is ranked among the top 100 most influential ethnic minority leaders in the UK for trailblazing equality and inclusion and was awarded an OBE* by late Majesty the Queen for services promoting diversity in banking. Dr. Hothi is an international motivational speaker, executive life coach, and supporter of several boards, including Lloyds of London Insurance ESG Committee, Queens Commonwealth Trust across 54 countries, and Alzheimer’s Society; she is also a Non-Executive Advisor to TLC Lions, advising 300+ companies on inclusion, wellbeing, and leadership development, and a Managing Director of her own family business.

* Order British Empire

NASBA: Personal Development | Learning Level: Basic | CPE Credit: 1.2

Updated Friday, July 7, 2023



Wednesday, 12 July

8:30 – 9:30 AM CET

GENERAL SESSION 7: RESILIENCE IN AN ERA OF DISRUPTION

Terry Grafenstine, CIA, CGAP, CPA, CISSP, CISA, CRISC, CGEIT
Chief Audit Executive
Pentagon Federal Credit Union
United States

We are living in an era of disruption where pandemics, social unrest, cyber-attacks, and geopolitical tensions have become the norm. Organizations can be equally disrupted by technological advances, like artificial intelligence (AI) or quantum computing, if they are not prepared. To survive in this era of disruption, organizations must shift from reactive approaches like traditional business continuity/disaster recovery (BCDR) models towards a holistic enterprise resilience model.

In this session, participants will:

- Explore cyber and AI trends.
- Gain an understanding of the impacts of disruption.
- Examine regulatory focus on resilience.
- Reflect on the differences between BCDR and enterprise resilience.
- Learn about key considerations in an enterprise resilience model.

Terry Grafenstine has 25+ years of experience in the internal auditing and information technology profession. As CAE at Pentagon Federal Credit Union (PenFed), the second largest credit union in the U.S., she leads internal audit teams covering all aspects of operations. Her earlier roles included Managing Director in Deloitte's Risk and Financial Advisory practice and appointed Inspector General of the U.S. House of Representatives. She currently serves on The IIA's North American and Global Boards of Directors, including as 2023–24 Senior Vice Chair of the Global Board. She was recognized by The IIA as one of the "Top Ten Audit Thought Leaders of the Decade" and inducted into the American Hall of Distinguished Audit Practitioners. She was also ISACA's Global Chair (2017–18) and a member of the AICPA Board of Directors.

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2

Updated Friday, July 7, 2023



Wednesday, 12 July

9:30 – 10:30 AM CET

GENERAL SESSION 8: THE WIRECARD FRAUD: A WHISTLEBLOWER'S PERSPECTIVE (FOLLOWED BY FIRESIDE CHAT WITH MR. EMMANUEL JOHANNES)

Emmanuel Johannes, CIA, CFSA, CSSA, CGAP, CFE, CISA, ACPA-PP, FCCA, PMP
Chief Executive Officer
Kepler Associates Limited
Tanzania

Pav Gill
Chief Legal Officer
Zipmex
Singapore

How did a well-known German payment processor and financial services provider lose €1.9 billion in cash? Hear directly from the widely recognized internal whistleblower who helped expose corruption and fraud at the now-defunct German fintech Wirecard. Pav Gill will discuss what went wrong at Wirecard and what internal audit and legal departments should do when fraud is suspected or detected. Joined by Emmanuel Johannes, CEO of Kepler Associates Limited, engage with these industry experts in a conversation about the experience at Wirecard, how audit activities can dig deeper into fraud, and what internal auditors should do when faced with it.

In this session, participants will:

- Examine what went wrong at Wirecard – internally and externally – including what was missed in external audits.
- Explore what legal, compliance, and internal audit departments should do when fraud is detected.
- Consider if internal whistleblowing structures and laws are effective.
- Discuss the critical use of professional skepticism.
- Learn about other recent prominent occurrences of fraud, including FTX.
- Gain insights into what lies ahead for the internal audit profession and anti-fraud engagements.

Emmanuel Johannes has 20+ years of experience in auditing, risk management, fraud examination, governance, and leadership. As Founder and Managing Director of Kepler Associates, he focuses on fraud examination, risk management, and internal auditing. Johannes is the 2023–24 Director of the Professional Certifications Board (PCB) on The IIA's Global Board of Directors and previously

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served on the Global Nominating Committee (2020–21) and Global Guidance Committee (2022–23) and as Chairman of the African Federation of Institutes of Internal Auditors (2019–23). Johannes is Chairman of the Audit Committee of the Ministry of Lands and Human Settlements in Tanzania, a Board member of I&M Bank Tanzania and Tanzania Breweries Limited Plc, and a member of the Advisory Council of the Association of Certified Fraud Examiners.

Pav Gill is a lawyer with extensive experience in financial services laws, focusing on payments and digital assets. He is probably best known as the whistleblower who exposed Wirecard, one of Europe's greatest financial scandals, for which he received the 2021 Blueprint for Free Speech "Special Recognition Award" for integrity and bravery in the public interest, and the 2022 ACFE "Cliff Robertson Sentinel Award" for publicly disclosing wrongdoing in business or government without regard to personal or professional consequences. Currently, as Chief Legal Officer of Zipmex, a digital asset exchange, he is responsible for all legal and compliance matters groupwide. Previously, at Allen & Overy, Clifford Chance, and King & Spalding, Gill advised governments, banks, and MNCs on international capital markets transactions, including several 'world firsts' such as Hutchinson Port's IPO and the Republic of Turkey's debut Islamic bond issuance. As a key opinion leader on topics involving whistleblowing, ethical corporate governance, and regulatory compliance in payments and digital assets, he has been featured by global news outlets like CNBC, BBC, and the Financial Times, and is regularly invited by large banks to conduct internal training for their employees.

NASBA: Specialized Knowledge | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisites: Participants should come with knowledge of, and experience in assessing whistleblower Programs



Wednesday, 12 July

11:00 AM – 12:00 PM CET

CLOSING KEYNOTE: WITH NO RISK, THERE IS NO REWARD

Ollie Phillips
Founder
Chief Executive Officer
Optimist Performance
United Kingdom

Ollie Phillips will leverage his experience in explaining why the greatest teams are those with the greatest appetite for risk. Phillips' approach to risk has seen him captain his country, sail around the world, be voted as the best in the world, and set four Guinness World Records along the way. Risk is at the heart of everything Phillips does, and in this session, he will explore how leaders manage risk, build teams that thrive during times of uncertainty, and create environments that learn how to manage risk at every step of the way. It will be an action-packed session, so get ready for some fun!

Ollie Phillips is an ex-England rugby captain, world-class sailor, and four-time Guinness World Record holder with a track record of inspiring teams to maximize strengths, minimize weakness, take action, and navigate through times of change. When his distinguished 14-year career in rugby ended, he headed to the North Pole for the 'Arctic Rugby Challenge,' summited Kilimanjaro, cycled across America, drove a rickshaw across India, and much more. Currently, as a Director of Real Estate and Construction at PwC, Phillips focuses on creating a culture of creativity, innovation, and resilience while helping clients such as Google, Software City, and Digital Catapult take a fresh approach to their challenges. He also recently founded 'Optimist Performance,' a motivational speaking and coaching platform.

NASBA: Personal Development | Learning Level: Basic | CPE Credit: 1.2

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