



**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, CPA, CFSA, CRMA, CGAP**  
**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***

**Monday, 10 July** **8:30 – 9:45 AM CET**

**Opening Keynote: AI FOR IIA**

**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 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.

**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**  
**Chairman of the Global Board, The IIA**  
**Chief Audit and Compliance Officer, Texas Department of Transportation**  
**United States**

**Monday, 10 July**

**11:15 AM – 12:15 PM CET**

**CS 1-1: NEW FRONTIERS OF FRAUD (INVITE ONLY)**

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

**Topic: Roundtable on Fraud**

**NASBA: Specialty Knowledge | Learning Level: Basic | CPE Credit: 1.2**

**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**

### **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: Advanced | CPE Credit: 1.2**

#### **CS 1-4: 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.

**Topic: Environmental**

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

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



**Komitas Stepanyan, PhD, CRMA, CRISC**  
**Director of Corporate Services and Development Directorate**  
**Central Bank of ARMENIA**  
**Armenia**

**Topic: Fraud**

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

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

**Leen Paape**  
**Professor**  
**Nyenrode Business University**  
**Netherlands**

**Topic: Governance and Leadership**

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

**CS 1-7: CONSCIOUS BEHAVIOR CREDIBILITY ASSESSMENT**

**Xavier Zeilinga, CPI, CPE, 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**

**NASBA: Advanced | Learning Level: Personal Development | CPE Credit: 1.2**

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

**Peter Blokland**

**Chairman of the Executive Board**

**Global Network for Independent Certification (GNIC)**

**Netherlands**

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 20<sup>th</sup> 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 organizationwide, 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: [NASBA] | Learning Level: [Learning Level] | CPE Credit: 1.2**

**Monday, 10 July**

**1:30 – 2:30 PM CET**

**CS 2-1: BOARD DYNAMICS PANEL DISCUSSION (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**

**Head of Internal Audit**

**Iriso Electronics Co, Ltd.**

**Japan**

**Nancy Onyango**

**Director, Office of Internal Audit and Inspection**

**International Monetary Fund**

**United Kingdom**





**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.

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

**Topic: Dynamics/Lightning Talks**

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

#### **CS 2-2: AUDITING BIASES IN AI & DIGITAL APPLICATIONS**

**Deepak Wadhawan, CIA, CPA, FCA**

**Former Chief Executive Officer**

**IIA India**

**India**

**Topic: Digital Innovation/IT**

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

#### **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**

**Topic: Internal Audit**

**NASBA: Specialized Knowledge and Applications | Learning Level: Advanced | CPE Credit: 1.2**

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

**Ian Peters, PhD**

**Director, Chief Executive Officer**



**Institute of Business Ethics  
United Kingdom**

**Topic: Human Capital/Social**

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

**CS 2-5: SPONSOR SESSION**

**Topic Coming Soon!**

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

**CS 2-6: AML: KEY CONSIDERATIONS TO ENSURE AN EFFECTIVE INTERNAL AUDIT FUNCTION**

**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**

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

**Matej Drašček, CIA, CRMA, CFSA**

**Chief Audit Executive**

**LON bank**

**Slovenia**

**Topic: Digital Innovation/IT**

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

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

**Liz Sandwith**

**Chief Professional Practices Advisor**

**IIA UK**

**United Kingdom**

**Sara I. James, PhD, CIA**

**Owner**

**Getting Words to Work**

**United Kingdom**

**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 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**

**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**

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.

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.

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

**Topic: Fraud**

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



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

**Topic: Internal Audit**

**CS 3-3: AUDITING BLOCKCHAIN AND CRYPTO TECHNOLOGIES**

**Tatiana Scripnic**  
**IT Internal Audit Manager**  
**Coinbase**  
**United States**

**Topic: Coming Soon!**

**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.



# 2023 International Conference

## Speaker Information

10-12 July | RAI Amsterdam, Netherlands

- 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: Digital Innovation/IT**

### **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.

**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**

### **CS 3-6: COMPANY AND CORPORATE GOVERNANCE MATURITY "DISCONNECT"**

**Walid Shukri, CPA**  
**Board Member, Chairman Audit Committee and**  
**Member of the Risk Committee**  
**Saudi Telecom**  
**Saudi Arabia**

**Topic: Governance and Leadership**



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

**Larry Herzog Butler, CIA, CPA**  
Global Head, Internal Audit  
Delivery Hero SE  
Germany

**Sholpan Niyazbayeva, CIA, ACCA**  
Director, Internal Audit  
Delivery Hero SE  
Germany

**Topic: Human Capital/Social**

### **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.

**Topic: Risk Management**

**Monday, 10 July**

**4:15 – 5:30 PM CET**





### **GENERAL SESSION 3: GLOBAL DIVERSITY**

**Joan Pastor**  
Executive Advisory Services  
JPA International, Inc  
United States

**Tuesday, 11 July**

**8:15 – 9:15 AM CET**

### **GENERAL SESSIONS 4: ESG AND VISION 2050**

**Peter Bakker**  
President and CEO  
World Business Council for Sustainable Development (WBCSD)  
Netherlands

**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.



# 2023 International Conference Speaker Information

10-12 July | RAI Amsterdam, Netherlands

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.

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 a 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*.

**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.

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

**Topic: Ambition Model**

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

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

**Topic: Risk Management**

**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: Environmental**

**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: Internal Audit**

**CS 4-5: ROLE OF AUTOMATION IN TRANSFORMATIONAL FRAUD RISK MANAGEMENT**

**Faith Basiye, CPS(K), CFE**  
**Group Head Forensic Services**  
**KCB Group PLC**  
**Kenya**

**Topic: Fraud**

**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**

**CS 4-7: IA & HUMAN PERSONALITY: VISIONARY INSIGHTS INTO COMPATIBILITY MAPPING**

**Karem Obeid, CIA, CRMA, CCSA, CISA**

**Head of Internal Audit**

**Higher Colleges of Technology**

**United Arab Emirates**

**Topic: Human Capital/Social**

**CS 4-8: SPONSOR SESSION**

**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 Heesackers**

**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 a 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*.

**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.

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

**Topic: Ambition Model**

**CS 5-2: COMING SOON!**

**Topic: Digital Innovation/IT**

**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**

**Richard James Taylor**

**Audit Support Manager**

**Aegon Asset Management**

**United Kingdom**

**Topic: Internal Audit**

**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**

#### **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**

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

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

**Topic: Digital Innovation/IT**

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

**Olivier Jaeggi**  
**Managing Director**  
**ECOFACT AG**  
**Switzerland**

**Topic: Environmental**

#### **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**

**Topic: Risk Management**

**Tuesday, 11 July**

**2:15 – 3:15 PM CET**

**CS 6-1: OPEN FORUM ROUNDTABLE PART 1 (INVITE ONLY)**

**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**

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

**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**

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

**Dmitry Altukhov, FCCA, LLM, CIA, CFE, CISA**

**Senior Corporate Audit Manager**

**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.

**Dmitry Altukhov** is a Senior Corporate Audit Manager at Philip Morris International (PMI) based in Lausanne, Switzerland. He has 20+ years of professional experience in external and internal audit, internal controls, and business operations. Altukhov has led financial reporting, business process and compliance audits, risk advisory projects to establish and improve management control systems, and fraud investigations in 30+ countries. His current portfolio includes Entity-Level Controls as well as Strategy, Finance & Sustainability, and People & Culture functions. He is passionate about corporate governance topics and is currently focusing PMI's audit programs on the challenges facing the organization's cultural landscape.

**Topic: Human Capital/Social**

#### **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.
- 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.

**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**

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

**Shagen Ganason, CIA, CEA**

**Head of Internal Audit**

**AIA Group**

**South Korea**

**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: Governance and Leadership**

**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**

**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 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.

**Topic: Coming Soon!**

**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**



## CS 6-8: SPONSOR SESSION

Tuesday, 11 July

3:30 – 4:30 PM CET

### CS 7-1: OPEN FORUM ROUNDTABLE PART 2 (INVITE ONLY)

#### Moderators:

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

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

Topic: Roundtable Discussion

### CS 7-2: CYBER SECURITY PUB QUIZ

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

Topic: Digital Innovation/IT

### CS 7-3: TRANSFORMATION: INTEGRATING 2ND AND 3RD LINES OF ASSURANCE

Munenori Iwanaga, CIA, CRMA, CPA  
Vice President, Global Head,



## **Internal Audit Assurance**

**SAP SE**

**Singapore**

### **Topic: Internal Audit**

**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.

### **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 programs in Internal Auditing & Advisory and IT 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.

**Topic: Human Capital/Social**

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

**Fabio Pimpao, CIA, CRMA, CCSA**  
**Director, Internal Audit**  
**Whirlpool**  
**Brazil**  
**Topic: Human Capital/Social**

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

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

**Topic: Governance and Leadership**

#### **CS 7-7: WHEN THE RUBBER HITS THE ROAD – THE IMPLICATIONS FOR INTERNAL AUDITORS OF THE SUSTAINABILITY TRANSFORMATION TAKING PLACE**



**Wim Bartels**  
**Partner**  
**Deloitte & Touche LLC**  
**Netherlands**

**Topic: Environmental**

**CS 7-8: IS RISK MANAGEMENT REDUNDANT?**

**Dr. Marinus de Pooter, RA, CMA, CFM, CIA, CRMA, CCS, GRCP, GRCA, CPMP**  
**Owner**  
**MdP, Management, Consulting & Training**  
**Netherlands**

**Topic: Risk Management**

**Tuesday, 11 July**

**5:00 – 6:00 PM CET**

**GENERAL SESSION 6: COURAGE TO LEAD WITH EMPATHY AND PURPOSE**

**DR. KAMEL HOTH**  
**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

Wednesday, 12 July

8:30 – 9:30 AM CET

#### GENERAL SESSION 7: CYBERSECURITY

**Theresa Grafenstine**

Global Chief Auditor, Technology, Data, Business Services

Citi

United States

Wednesday, 12 July

9:30 – 10:30 AM CET

#### GENERAL SESSION 8: THE WIRECARD FRAUD: A WHISTLEBLOWER'S PERSPECTIVE

**Pavandeep ("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.

**Wednesday, 12 July**

**11:00 AM – 12:00 PM CET**

**CLOSING KEYNOTE: WITH NO RISK, THERE IS NO REWARD**

**Ollie Phillips**  
**Founder and Chief Executive Officer**  
**Optimist Performance**  
**United Kingdom**