



The Institute of
Internal Auditors

Northeast Ohio

Ohio Society of CPA's (OSCPA) Ethics & Impact of the New Standards on Quality Assessments

April 23, 2025: 12:45 p.m. –4:30 p.m. (4 CPEs)

IIA Members: \$65 (Virtual only)

Non-Members: \$100 (Virtual only)

Register Online at:

[NEO IIA April Meeting – OSCP A Ethics & Quality Assessments](#)

The Northeast Ohio IIA is happy to announce that we are hosting, in conjunction with the Northwest Ohio IIA chapter, a joint event featuring an ethics session presented by the Ohio Society of CPAs that will fulfill the 3-credit Professional Standards & Responsibilities (PSR) requirement for CPAs in Ohio!

Additionally, as we all know in 2024 the IIA introduced an updated International Professional Practices Framework (IPPF), including the newly established Global Internal Audit Standards. Continuing with our focus on providing training related to the New Standards, we would also like to welcome Warren Hersh from the Institute of Internal Auditors and Keith Kahl as they present a one-of-a-kind panel session focused on the requirements for internal audit functions to demonstrate not just conformance but also measurable performance, underscoring the importance of enhancing their contribution to their organizations. This session will equip you with practical strategies and techniques to strengthen your department's effectiveness, improve audit quality, and exceed stakeholder expectations.

Note: This meeting will be held via the Zoom platform. A Zoom meeting link will be sent shortly after registration. There will also be an email sent a few days prior to the event with the Zoom link. Polling questions are required for CPE credit. Polling questions may not work with tablets or cellphones; please use a computer to ensure you can answer polling questions. If you have any questions or technical issues the day of the meeting, please email [Marvin Tarry](#) or [Nick Jorz](#).



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Payment by cash will not be accepted at this time. For anyone that needs to pay for an event by check, please send to the following address (please do not use the address that appears on the payment page):

**NEO Institute of Internal Auditors
PO Box 311008
Independence, OH 44131**

We are pleased to offer this event to our retired, in-transition members, and current higher education faculty and students free of charge. Retired and in-transition members should register under the appropriate categories within the event website.

Please contact [Jonathan Sanfilippo](#) if you have any questions.

Training Agenda (Virtual only):

12:45 – 12:50	Opening Announcements
12:50 – 3:20	Tiffany Crosby (Ohio Society of CPAs) Topic: Avoiding the Slippery Slope – Establishing Ethical Guardrails (PSR3)
3:20 – 3:35	Break
3:35 – 4:55	Warren Hersh (Institute of Internal Auditors) & Keith Kahl Topic: Maximizing Internal Audit Quality, Performance and Value
4:55 – 5:00	Closing Announcements



Presentation Bios & Summaries:

Session 1: Avoiding the Slippery Slope – Establishing Ethical Guardrails (PSR3)



Tiffany Crosby is the Chief Learning Officer for The Ohio Society of CPAs. In her role, she is responsible for talent management across its various dimensions. Tiffany is also one of OSCPA's premiere instructors for ethics. She has led hundreds of ethics sessions since she began facilitating ethics for OSCPA.

Prior to her work with the society, she was the Founder and President of Petra Learning LLC, a professional training and development company. Additionally, Tiffany was an Executive Director in the Advisory Risk Practice of Ernst Young, LLP. She spent 13.5 years at EY leading various types of internal audit, internal control, finance, and enterprise risk management projects. She has helped numerous companies define and implement processes and procedures to comply with new financial accounting standards, strengthen governance processes, and reduce costs.

Tiffany teaches financial management and business leadership classes as an adjunct faculty at Southeastern University. She previously taught accounting courses as an adjunct faculty at Columbus State Community College (CSCC). Tiffany is a CPA licensed in PA and OH. She received her B.S.B.A. in Accounting from Duquesne University and MBA from Franklin University and is pursuing her Ph.D. in Organizational Leadership at Southeastern University. Her dissertation research is focused on responsible leadership.

Session Summary

Ethical issues are not exclusive to large-scale organizations and do not become prominent only when scandals are exposed; ethical issues arise daily in every type of business condition where decisions are being made for and within organizations. Within an organizational culture, ethical awareness should lead to ethical judgment that drives ethical action.

In this ethics course, we explore the path to moral disengagement and ethical failure. We discuss warning signs and how you can integrate ethical awareness into your culture. After completion of this course, you should be able to:

- Explain the 8 facets of moral disengagement, including how they are most likely to materialize in different industry sectors and organizational functions.
- Identify the key inflection points in organizational culture where ethical awareness should be integrated to influence day-to-day decision-making.
- Evaluate the formal and informal ethical systems within your organization.
- Recognize enablers and hindrances to ethical behavior at the strategic and operational levels of an organization.



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- Assess your ethical leadership style.

Session 2: Maximizing Internal Audit Quality, Performance and Value



Warren Hersh is the Director of Quality Services for the IIA. He was previously Comptroller for the Central Florida Regional Transportation Authority (LYNX), Auditor General and interim CFO for New Jersey Transit, and Internal Audit Director at Jefferson Wells (now Experis) and BDO Seidman. With 40+ years of experience in internal auditing, quality assessment, risk management, fraud prevention/detection, project management, business process analysis/improvement, corporate governance, and IT, he has conducted external quality assessment reviews in many industries and has also helped to establish and improve internal audit functions. Warren served on the IIA's International Internal Audit Standards Board for 11 years and the International Public Sector

Committee for three years. Warren previously served as the President of IIA-Philadelphia and is currently on the Chapter Audit Committee. He presents frequently at industry conferences and is a CIA, CPA, CISA and CFE.



Keith Kahl is a qualified External Quality Assessor with experience (since 2021) leading/performing external quality assessments and he facilitates the IIA Audit Leaders Network's CAE roundtables. He was a member of the IIA's Global Quality Assessment (QA) Manual Task Force, senior advisor on IIA's Vision 2035 project, and co-developed IIA Quality Services' Principles Effectiveness (maturity) Framework. Previously, he served as a Chief Audit Executive for twenty-two years, leading internal audit teams that performed advisory and assurance engagements. His total career spanned 40 years in external and internal audit, tax, finance and accounting, investor relations, and operations at global, multi-billion dollar,

NYSE companies. Keith has a BBA in Accounting from Cleveland State University (Cleveland, OH) and an MBA in International Business from DePaul University (Chicago, IL), and is a Certified Internal Auditor, Certified Public Accountant, Certified Fraud Examiner, Chartered Global Management Accountant and holds a Certificate in Risk Management Assurance.

Summary

In 2024, the IIA introduced an updated International Professional Practices Framework (IPPF), including the newly established Global Internal Audit Standards. These revised Standards require internal audit functions to demonstrate not just conformance but also measurable performance, underscoring the importance of enhancing their contribution to their organizations.

This session will equip you with practical strategies and techniques to strengthen your department's effectiveness, improve audit quality, and exceed stakeholder expectations. Drawing from the speakers' extensive experience in developing and consulting with internal audit departments, conducting external



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quality assessments and the experience of the top profile assessors that have performed hundreds of EQAs on behalf of the IIA, you will be provided with actionable insights to elevate your internal audit function's value and impact.

Learning Objectives

- Introduction
- Why The Standards Matter
- Impact of the New Standards on Quality Assessments
- Tips to Elevate Internal Audit Effectiveness
- Common Observations of Quality Assessment Reviews