



**Sunday | March 12, 2023**

**8:00 a.m. – 12:00 p.m. CT**

**Pre-conference Workshop: Preparing Internal Audit for the Quality Road Ahead**

**Basil Woller, CIA, CRMA**  
Principal and Owner  
Basil Woller & Associates, LLC

**Don Espersen, CIA, QIAL, CRMA**  
Independent Internal Audit Advisor and Professional Trainer

**Dr. Lily Bi, CIA, CRMA, CISA**  
Executive Vice President, Standards, Guidance, and Global Certifications  
The IIA Global Headquarters

**Warren Hersh, CIA, CCSA, CPA, CISA, CFE**  
Director, Quality Services  
The IIA Global Headquarters

***Additional Registration and Fee Required to Attend***

In 2023, the IIA will be issuing a major update of the IPPF. According to the IPPF, an internal audit function is required to conduct a quality assessment every five years. Under the new IPPF Internal audit functions may face added challenges and opportunities with their quality assessment review requirement needed to maintain full conformance. This interactive workshop will prepare attendees with insight and best practices relative to how the new IPPF will impact future quality assessment reviews and how you can successfully meet the expectations of your stakeholders while continuing to improve the effectiveness and efficiency of internal audit operations.

**After attending the workshop, participants will:**

- Understand key updates to the proposed Standards in relation to quality assessment
- Recognize how the steps of a future quality assessment may differ and provide suggestions for conformance
- Identify effective strategies for conducting internal assessments
- Formulate strategies for the timing of performing quality assessments considering the effective date of the new IPPF
- Develop strategies for interacting with the governing board and audit committee



- Share experiences, insights, and views of best practices
- Suggest areas for future guidance and thought leadership

*The workshop will use several different learning approaches, including presentations, breakout sessions and whole-group discussion and brainstorming.*

**Basil Woller** has 40+ years of experience in internal auditing, risk assessment and management, corporate governance, and ethics and compliance. For the past 14 years, he has focused on providing quality services to a broad spectrum of organizations. He has personally conducted 500+ quality assessments during his career. Woller has presented frequently and authored several articles on internal audit quality, facilitates quality assessment training, and authored the latest version of The IIA's Quality Assessment Manual. He previously led Protiviti's global external quality assessment services practice and served as Chief Audit Executive at El Paso Corporation. Woller served on The IIA's board of directors as the International Treasurer and Chairman of the Global Finance Committee.

**Don Espersen** is an independent internal audit advisor and professional trainer who has worked with client groups in Africa, Asia, Canada, the Caribbean, Europe, Mexico, the Middle East, Oceania, South America, and the U.S. Prior to creating espersen & associate in 1999, he served in CAE, internal audit management, and staff positions in several financial services organizations. Espersen has facilitated 700+ seminars and customized training programs on internal auditing, risk management, and internal control topics, as well as led 50+ external quality assessments for internal audit groups in numerous industries, sectors, and international locations. He was a primary facilitator for The IIA's Vision University for 10+ years, developed 12+ seminars for The IIA, and was an author of The IIA's Quality Assessment Manual (2013).

**Dr. Lily Bi** has 30 years of experience in internal audit, risk management, IT, strategic management, and global credentialing in the United States, Japan, Singapore, and China. As Executive Vice President of Standards, Guidance, and Global Certifications at The IIA, she leads international standards and guidance setting for the global internal audit profession, as well as the organization's unprecedented project to review and revamp the International Professional Practices Framework. Dr. Bi also oversees all of The IIA's global certifications and provides strategic direction to certification programs impacting 300,000+ candidates and certified individuals worldwide. She received her Doctor in Business Administration degree from the University of South Florida.



**Warren Hersh** is 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, 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. Warren served on the IIA's International Internal Audit Standards Board for 11 years and the International Public Sector Committee for 3 years. Warren previously served as the President of IIA-Philadelphia and is currently on the Chapter Audit Committee. He presents frequently at industry conferences.

**NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 4.2**



Sunday | March 12, 2023

1:00 – 3:00 p.m. CT

**CAE Forum – Social Café: Facilitated Networking Session**

**Beth Finegan**  
Senior Strategic Sales Director, North America  
Datricks

***Additional Registration and Fee Required to Attend  
For Executive Members Only***

The Social Café will focus on communication, using questions and topics related to CAE best practices as the subject matter for small group discussions.

In this session, participants will:

- Recognize, develop, and integrate their own executive communication and listening style through active peer engagement.
- Learn how to listen and communicate with clarity and confidence by understanding the three levels of listening and how to pivot between them.
- Gain greater agency over their own intention when embarking into uncertain professional situations (i.e., how to drive business relationships for the introvert).
- Identify and comprehend CAE executive/leadership best practices.

**Beth Finegan** is the Strategic Sales Director for Datricks, a provider of AI-based, data-driven risk detection and monitoring software. Her unique professional history within the financial services and software industries includes 10 years on Wall Street as an executive coach. As a sales executive and learning event producer, Finegan worked with Lincoln Financial Distributors, JPMorgan, UBS, Merrill Lynch, and Morgan Stanley. Creating positive learning experiences for professionals and cross-functional teams that result in greater personal awareness, effectiveness and accountability is her true passion. Finegan is a Master Certified Social Worker, Certified Professional Coach, and Certified Inspired Learning Facilitator.

**NASBA: Personal Development | Learning Level: Intermediate | CPE Credit: 2.4**



Sunday | March 12, 2023

3:30 – 5:00 p.m. CT

### CAE Pulse – 2023 North American Pulse of Internal Audit

**Harold Silverman CIA, QIAL, CRMA**  
**Director, CAE and Corporate Governance Engagement**  
**The IIA Global Headquarters**

***Additional Registration and Fee Required to Attend  
For Executive Members Only***

The IIA has conducted the Pulse of Internal Audit survey every year since 2008. This interactive session will serve as the official release of the 2023 North American Pulse of Internal Audit. This report delivers valuable benchmarking data for internal audit leaders. Attendees will be provided with an overview of the annual survey results and have the opportunity to discuss report findings with other internal audit leaders.

In this session, participants will:

- Learn how peers see key risks in their organizations.
- Compare areas of focus in audit plans with other organizations.
- Benchmark many aspects of their internal audit function against others in the profession.
- Engage in discussion of survey results with peers.

**Harold Silverman** is the Director of CAE and Corporate Governance Engagement at The IIA. In this role, he provides thought leadership on emerging trends and leading practices to audit leaders and leads advocacy efforts for the profession with internal audits' stakeholders and the organizations that influence them. Silverman was previously Vice President of Internal Audit at The Wendy's Company. Prior to Wendy's, he was the Vice President of Internal Audit at Houghton Mifflin Harcourt Publishing Co. Silverman also held internal audit positions at Raytheon Co. and PwC.

**NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 2.4**



Monday | March 13, 2023

8:15 – 9:30 a.m. CT

**Opening Keynote: State of the Internal Audit Profession**

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

IIA President and CEO Anthony J. Pugliese will discuss issues currently shaping the internal audit profession, as well as provide updates on The IIA’s strategic plan and global operating model. He’ll share the latest developments on priority topics like ESG and cybersecurity, and explain what The IIA is doing to prepare practitioners and advance the profession’s interests in these areas. He’ll also provide a glimpse into the future of internal audit profession, explain how The IIA is helping to build that future, and outline the steps that internal auditors should take today to prepare themselves.

**Anthony J. Pugliese** is President and CEO of The IIA, focused on enhancing membership services, creating new approaches to learning and competency development programs, fulfilling The IIA’s multimillion-dollar digital transformation initiative, and enhancing the value of internal audit. Pugliese was previously President and CEO of the California Society of CPAs, where he led development of a Diversity, Equity, and Inclusion Committee to identify and address racial and other inequities in the accounting profession. Prior, he served in key leadership positions at what is now the Association of International Certified Professional Accountants. Pugliese has been repeatedly recognized as one of the most influential people in accounting, appearing most recently on the cover of *Accounting Today*.

**NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.5**





Monday | March 13, 2023

10:45 a.m. – 12:00 p.m. CT

## GS 2: Lead Your Way Forward: Resilient Leadership for the New Economy

**Ryan Estis**

**Culture, Leadership, Business Performance Expert**

For an entire generation of business leaders, the actions they take now and in the months ahead will define them and their companies. Navigating this defining moment in the short term and preparing to capture opportunity in the long term will require a healthy mindset, critical decision making, and strong relationships. During this interactive virtual experience, Ryan Estis will leverage both his proprietary research and personal experience in leading a business through crisis and uncertainty. He will review lessons learned and provide very specific and actionable insight that participants can leverage to respond to short-term challenges and create momentum to capitalize over time.

In this session, participants will:

- Gain insights into downturn psychology and the window of opportunity.
- Assess the character traits of a “Futuremaker” and how to make the future happen.
- Hear about the coaching mindset, emotional resilience amid uncertainty, and the drivers of engagement and emotional commitment.
- Understand the “True North” leadership questions that create impact and discover the keys to effective leadership communication during a crisis.
- Receive a complimentary eBook, Adapt & Thrive.

**Ryan Estis** has more than 20 years of experience as a top-performing sales professional and leader. As the former Chief Strategy Officer for the McCann Worldgroup advertising agency, he brings a fresh perspective to business events. As a keynote speaker and consultant, Estis is known for his innovative ideas on leading change, improving sales effectiveness, and preparing for the future of work. He supports the world’s leading brands, such as AT&T, Motorola, MasterCard, Adobe, the National Basketball Association, the Mayo Clinic, Thomson Reuters, Ernst & Young, and Lowe’s. Estis is also the author of a popular blog on business performance. His writing has been featured in Inc., Forbes, Entrepreneur, and FastCompany magazines.

**NASBA: Personal Development | Learning Level: Intermediate | CPE Credit: 1.5**



**Monday | March 13, 2023**

**1:30 – 2:30 p.m. CT**

**CS 1-1: Assessing and Managing Fraud Risk in a Changing Environment: What Have We Learned and Where Are We Going?**

**Moderator:**

**Bruce Dorris, J.D., CFE, CPA**  
**President and Chief Executive Officer**  
**ACFE**

**Panelists:**

**Anne DeTraglia**  
**Executive Leader, Enterprise Risk and Assurance**  
**Whole Foods Market**

**James Rumph, CIA, CFE, CAMS, CPA**  
**Senior Director, Enterprise Anti-Fraud**  
**Nationwide**

**Jeff Kearney, CFE, CAMS**  
**Chief Fraud and Security Officer**  
**Ally Financial**

**Tasneem “Taz” Kalolwala, CIA, CRMA, CFE**  
**Executive Director, Internal Audit**  
**Bridgestone America**

The last few years have forced countless changes to the way most organizations do business, resulting in notable shifts in the fraud risk environment. This panel discussion will bring together executives from different parts of the business to discuss lessons learned and best practices for assessing and managing fraud risks as we move our organizations, our audits, and our fraud programs forward.

In this session, participants will:

- Gain insights into how they can best monitor emerging fraud risks and trends.
- Hear which tools and technologies are best for integration into fraud risk assessment and fraud risk management initiatives.





- Understand where using a formal framework to assess and manage fraud risks can help, and where it can hinder.
- Learn how to break down organizational silos and build a fully holistic approach to combatting fraud.

**Bruce Dorris** is President and CEO of the Association of Certified Fraud Examiners (ACFE) and an advisory member to the ACFE Board of Regents. In his 16-year ACFE tenure, he also served as Vice President and Program Director. Dorris has conducted anti-fraud training for the United Nations, World Food Programme, American Bankers Association, large accounting firms, and colleges and universities worldwide, as well as with the FBI, GAO, and other federal and state law enforcement agencies in the U.S. His expertise has been featured in interviews with CNBC's American Greed, ABC World News Tonight, BBC, The Wall Street Journal, The Economist, Fortune, Money Magazine, and The Atlantic. Previously, as a prosecutor in Louisiana, Dorris focused primarily on financial crime investigations.

**Anne DeTraglia** is a risk management professional with 30 years of experience building teams and capabilities across multiple disciplines, including retail operations, internal audit, and fraud risk management, at Fortune 500 companies such as Home Depot, Sears Holdings, Nike, and United Airlines. She is currently working at Whole Foods Market, evolving their enterprise risk management capability.

**James Rumph** currently leads Nationwide's Enterprise Anti-Fraud Team, with responsibility for fraud risk governance, risk assessment, consulting, and monitoring across the enterprise. He joined Nationwide at the beginning of 2016 with a wide range of training and experience spanning many industries and fraud types, having led fraud prevention, detection, investigation, and other risk management activities as both an FBI and private forensic accountant, insurance special investigations unit (SIU) investigator, and beyond. Rumph also serves the anti-fraud community as Co-Chair of the Coalition Against Insurance Fraud's Fraud Risk Management Task Force. He previously held various chapter leadership roles with ACFE.

**Jeff Kearney** is a fraud and security professional with 30+ years of financial services experience. As Chief Fraud and Security Officer at Ally Financial, he oversees corporate investigations, corporate security, ethics hotline management, fraud program oversight, cyber fraud fusion, and fraud analytics – ensuring regulatory compliance and best-in-class practices are implemented to mitigate risks to Ally personnel and assets. Kearney's team focuses on improving Ally's control environment through prevention, detection, and response disciplines; and developing awareness programs to remediate control failures and



establish a culture of integrity. His prior roles at Ally included Global Security Director of Internal Investigations, Chief Security Officer, Chief Privacy Officer, and National Manager of Special Investigations. Kearney received Ally’s highest honor, the LEAD Award, in 2018.

**Taz Kalolwala** is an internal audit leader and risk management professional with 18+ years of experience leading teams and projects focused on internal audits, fraud risk assessments, internal controls development and assurance, and investigation assistance and compliance. She has a demonstrated history of working with key stakeholders in the automotive, telecommunications, utilities, and energy industries. Currently, as Executive Director of Internal Audit at Bridgestone Americas, Kalolwala manages a team of auditors in the United States and Latin America who support enterprise initiatives and improve the organization’s processes by adding to the bottom line. She is a longtime member of The IIA and ACFE.

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

### **CS 1-2: Sharpened Focus: AI Lets Your Data Speak**

**Greg Cole, CPA, CSM**  
**Principal Business Analyst**  
**UiPath**

**Rachel Kirkham**  
**Vice President, Product and Data Science**  
**MindBridge Ai**

Major advancements in AI systems are letting the data speak for itself, showing you the path to risk, anomalies, and potential fraud. The future of a common ADA and continuous monitoring platform, used across the three lines, isn’t a fantasy. It’s here today and smarter than ever before, with capabilities to reconcile, link, match, and assess risks across systems and processes.

In this session, participants will:

- Gain an understanding of how far AI systems have come to support a more agile approach to the second and third lines of defense.
- Take home a framework to plan an AI implementation for agile planning, risk assessment, and building a new level of assurance.
- Learn how to increase efficiencies in audit and continuous monitoring while increasing effectiveness of work effort.



- Ask experts in rolling out AI systems and hear feedback directly from a progressive leader.

**Greg Cole** is a Certified Public Accountant and Certified Scrum Master with several NetSuite certifications. After beginning his career at a public accounting firm in assurance services, he became a technology and management consultant focused on NetSuite implementations, finance transformation services, and ASC 606 implementations. Currently, as a Principal Business Analyst with UiPath, Cole partners with key finance stakeholders to enhance existing systems by driving automation and enhancements, with a more recent focus on implementing system controls to ensure SOX compliance. He also leads selections and implementations of new software to deliver solutions for the ever-evolving business requirements at UiPath.

**Rachel Kirkham** joined MindBridge in January 2020 and delivers expertise at the intersection of data science and accounting. Previously, at the UK National Audit Office, she started as an Assistant Auditor and eventually rose to Head of Data Analytics Research. For 12+ years, Kirkham has bridged the gap between deep data analytics and complex market requirements, developing applications and visualizations that solve real problems in auditing and finance. She is an ACA-qualified chartered accountant, subject matter expert for the ICAEW, founding member of R-Ladies Global, and forum member of the Bank of England and FCA convened Artificial Intelligence Public Private Forum. Kirkham speaks often on the importance of diversity in STEM.

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

**CS 1-3: Promoting Diversity, Equity, and Inclusion to Improve Employee Retention and Close the Talent Gap**

**Dolapo Adedeji, CIA, CAMS**  
**Managing Director, Internal Audit and Financial Advisory**  
**Protiviti**

**Shalim Matos, CIA, CRMA, CPA, CFE**  
**Vice President and Chief Audit Executive**  
**Serta Simmons Bedding**

This session will cover how promoting diversity, equity, and inclusion (DEI) is not only a good thing to do, but also how it is good for business. The session will include an overview



of studies that have shown how diverse and DEI minded organizations are more successful and have better retention.

In this session, participants will:

- Define DEI.
- Hear the benefits of promoting DEI and understand its impact on people and business today.
- Learn how to leverage data to make the case for DEI and its benefits, including improving employee retention and closing the talent gap.
- Gain insights into how organizations and audit groups can promote, support, and celebrate DEI.

**Dolapo Adedeji** is a Managing Director of Internal Audit and Financial Advisory for management consulting firm Protiviti. With more than 21 years of professional and consulting experience, she has had the privilege to work for top banks and serve Fortune 500 companies in providing various types of audit and financial advisory services.

**Shalim Matos** is the Senior Director and Head of Internal Audit at Serta Simmons Bedding, and she also serves as CFO for The IIA’s Atlanta chapter. Matos started her professional career providing financial audit services at KPMG and in 2011, she transitioned to the internal audit field, joining Westrock, formerly Rocktenn. In 2020, Matos was selected to complete an Executive Leadership Program with Harvard Business School and received an “Excellence Through Leadership” award from IIA–Atlanta.

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

#### **CS 1-4: Lessons Learned Along the Road to ESG Assurance**

**Moderator:**

**Ruth Nouanesengsy, CIA, CFSA, CRMA, CPA, CGMA, COSO**  
**Director, Internal Audit**  
**Workiva**

**Panelists:**

**Melissa Clawson, CIA, CRMA**  
**Chief Audit Executive**  
**The Wendy's Company**



**Nancy Jordan**  
Vice President, Internal Audit  
Cornerstone Building Brands

**Tom Rams, CPA, CISA**  
Senior Director, SOX and Internal Audit  
8X8, Inc.

Hear from a panel of audit leaders about the challenges they've encountered and the lessons they've learned as they help their organizations navigate the ESG landscape at various levels of ESG maturity. Panelists will share the obstacles they've faced, how they were overcome, and the things they wish they'd known when they started.

In this session, participants will:

- Understand common challenges facing internal auditors as they assess ESG risks and begin the pathway to ESG assurance.
- Discover how other practitioners have worked through and overcome challenges to auditing the ESG programs in their organizations.
- Learn what's working and what's not in organizations at various levels of ESG maturity that are "down the road" on their journey to ESG assurance.

**Ruth Nouanesengsy** has been leading the Internal Audit department at Workiva since October 2019. She has more than 18 years of continuously progressive experience in internal audit with a variety of service and manufacturing companies, including insurance, automotive, food production, and technology. Her background has included compliance and operational audits, risk management, implementation of SOX and SOX-based programs, and process improvements for business and operational processes and internal audit processes.

**Melissa Clawson** is the CAE for Wendy's and previously was at EY for 11 years in the Risk Advisory Services group. Her 16 years of internal audit experience has focused on SOX, financial, operational, and compliance audits across a wide variety of industries. An active member of The IIA, Clawson currently sits on the Central Ohio Chapter's Board and previously served as the chapter's Board Chair and President. She has also served on The IIA's North American Learning Solutions Committee for five years.

**Nancy Jordan** has 30+ years of experience in internal audit, compliance, and risk management across various industries, including oil and gas, energy services, engineering and construction, and manufacturing. Prior to her current role as Vice President of Internal





Audit at Cornerstone Building Brands, Jordan was responsible for worldwide internal audit activities for BHP Petroleum and auditing the global anti-corruption, business conduct, and trade sanctions processes. Previously, at PwC, she led internal audit co-sourcing and outsourcing engagements; assisted companies with Sarbanes-Oxley compliance; co-authored the annual PwC Internal Audit State of the Profession for 2009 and 2010; and helped develop the approach for the initial PwC Sarbanes-Oxley Management Guide in 2002.

**Tom Rams** is responsible for oversight of the SOX program, internal audits, and administration of the enterprise risk management program as Senior Director of SOX and Internal Audit at 8x8. He previously spent 11 years with PricewaterhouseCoopers LLP, providing assurance and advisory services. Rams is a Certified Public Accountant in Minnesota and a Certified Information Systems Auditor.

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

### **CS 1-5: Using Data to Drive Insights for Leadership**

**Dieu Tran**  
**Executive Director, IT Audit and Analytics**  
**Mercy Health**

**Viktor Culjak**  
**Director, Advisory and Consulting Services**  
**Diligent**

*Session Information Being Finalized*

**Viktor Culjak** has more than 12 years of Big Four public practice and industry experience. His background includes financial statement and co-sourced internal audits, general IT control reviews, and risk and control reviews, as well as performing service organization control (SOC) audits and leading enterprise risk management (ERM).

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





Monday | March 13, 2023

2:45 – 3:45 p.m. CDT

### CS 2-1: State of Crypto

**Varun Ebenezer, CISA**  
**Principal, Enterprise Risk Management - Technology**  
**Options Clearing Company**

This presentation will offer a brief introduction of what cryptocurrencies/blockchain are and aren't, as well as an examination of key risks – established, emerging, and geopolitical. A deep-dive into the FTX collapse will provide background, impact, and future implications. An overview of the cryptocurrency/blockchain environment, including key developments, and what the regulatory state looks like, will be complemented by a discussion on the outlook for cryptocurrencies and blockchain over both the short term and long term.

In this session, participants will:

- Obtain working knowledge of what cryptocurrencies/blockchain offer in terms of practical applications.
- Receive an overview of the most recent events (e.g., FTX), developments, and regulatory considerations.
- Gain the knowledge needed to debrief senior management and other stakeholders as applicable.

**Varun Ebenezer** is a Principal in the Enterprise Risk Management function of Options Clearing Corporation, where he focuses on cybersecurity and information technology. He previously led the IT audit function at Kemper Insurance, was a Director of Technology Governance at BMO Harris, and spent time in IT audit at the Federal Reserve Bank of Chicago. Ebenezer authored ISACA's Blockchain Preparation Audit Program and is a regular speaker on cryptocurrencies and blockchain. Some events he's spoken at include The IIA's Technology Trends Conference, IIA-Chicago's Annual Seminar, ISACA's North American CACS Conference, and IIA/ISACA Chicago's Annual Hacking Conference.

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



## **CS 2-2: Risk Sensing: Leveraging Key Risk Indicators and Analytics to Inform Where and What to Audit**

### **Moderator:**

**Mike Maali**

**US Internal Audit Solutions Leader**

**PwC**

### **Panelists:**

**Sean Torcasi**

**Partner**

**PwC**

**Yvonne Low**

**Director**

**PwC**

Modernize the way internal audit assesses risk, determines scope, and audits differently by leveraging key risk indicators and analytics to deliver greater coverage and value to key stakeholders.

In this session, participants will:

- Learn how to identify key risk indicators and explain how to use them as part of a risk assessment and planning process.
- Hear examples of analytics and key risk indicators that can be used to identify higher risk audit entities and inform scope of work based on higher risk.
- Gain insights into the process for modernizing historically manual execution of testing with data analytics and full population analysis.
- Understand how to leverage analytics to provide more in-depth insights in the reporting process.

**Mike Maali** is a Risk and Regulatory Partner at PwC with 30+ years of experience delivering risk management, external audit, and internal audit services to leading global and national organizations. His expertise includes: implementing and optimizing enterprisewide risk management programs and systems, performing risk assessments for organizations across industries; advising clients on standing up their internal audit, risk management, and compliance functions; and counseling companies on transforming their existing functions to be strategically aligned with the business and other risk prevention lines of defense.



Maali also offers best practices to embed data analytics and advanced technology into all components of risk management and control, and leverages PwC's deep industry and technical capabilities for enhanced insights in planning, executing, and reporting internal audit projects, risk management programs, and compliance testing solutions.

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

### **CS 2-3: The Ethical Internal Auditor: Keeping an Eye Out for Your Blind Spots**

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

Ethical resilience is often listed as one of the top attributes of high-performing internal auditors and audit leaders in organizations around the world. To earn and sustain trust in the organizations they serve, internal auditors must not only conform to the profession's code of ethics, but they must also bring a strong moral compass to their role every day. Internal auditors must know and guard against "blind spots" – a temporary inability to see the ethical aspect of behavior or a decision that is being made.

In this session, participants will:

- Understand the concept of ethical behavior by audit professionals, as well as the inextricable link between culture and ethical behavior.
- Examine characteristics of ethical audit leaders, barriers to ethical behavior and the courage needed to overcome them, and blind spots that often compromise the ethical behavior of internal auditors.
- Explore how to identify and navigate blind spots and other challenges and opportunities awaiting internal auditors as they model ethical behavior in the organizations they serve.

**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.

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



## **CS 2-4: The Troika of Money Laundering, Sanctions, and Corruption: How Internal Audit Safeguards Global Commerce**

**Sven Stumbauer**

**Managing Director; Anti-Money Laundering and Sanctions Practice Leader  
Grant Thornton LLP**

Global commerce has been disrupted and roiled by a perfect storm of forces that have rapidly changed the environment for many worldwide financial institutions representing the core of transaction management behind global commerce. In this environment, financial institutions must become more risk agile and move from backwards-looking compliance measures to proactive risk management. Internal audit plays a significant role in safeguarding financial institutions as a top strategic partner of the board and C-suite.

In this session, participants will:

- Review the disruptive challenges global commerce is facing.
- Understand how increasing regulatory enforcement, geopolitical changes, and record-setting monetary fines have made adequate anti-money laundering (AML) risk management a significant obstacle for financial institutions globally.
- Discuss opportunities and immediate action items that financial institutions should consider to stay ahead of the curve and avoid regulatory criticism and potential sanctions.
- Receive actionable insights to effectuate immediate change within their organization.

**Sven Stumbauer** uses his extensive cryptocurrency, AML, sanctions and Foreign Corrupt Practices Act acumen as a senior financial crimes compliance professional and leader of Grant Thornton's AML and Sanctions practice. With 20+ years of financial crimes, AML, sanctions compliance, anti-bribery, and anti-corruption experience, he has led complex, high-profile regulatory investigations and remediation programs. Stumbauer has also advised financial institutions and global businesses in the United States and 60+ countries worldwide on strategic initiatives, leading and streamlining processes, assisting businesses to achieve strategic goals and effective compliance, and collaborating with C-level executives and board members to evaluate, propose, and deliver effective change and transformation. Additionally, he has served as an independent monitor in prominent enforcement actions around the world.

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

Updated Friday, February 10, 2023



## **CS 2-5: Audit Executives Roundtable: Learning From Each Other**

**Stephen D. Kirk, CIA, CGAP**  
**Director, Chief Internal Auditor**  
**Illinois Department of Transportation**

This session will be a roundtable discussion of current topics of interest to audit executives. Come share your experiences with your colleagues in this open moderated session. Participants may bring up topics for discussion during the session. However, the moderator has selected topics he believes may be of interest to the group. The topics listed below are being provided to get the ball rolling and ensure we have a base to work from. This is an opportunity for us to learn through sharing, so don't miss out.

### **1) Changes to the Audit Process, Environment, and the Entities We Audit**

COVID forced our world to change. The focus of this discussion is on what changes have been put into place that have remained within your audit processes, as well as those you are auditing. Many have adopted changes such as work from home or hybrid versions of work from home and office, electronic records, and electronic signatures, to name a few. How did you adapt your processes for COVID, or for those that already had those processes in place, what are good controls that need to be in place? What changes were made with vendors and contractors? Discuss the positives, negatives, and any concerns regarding changes that have been implemented or to be implemented.

### **2) Ensuring the Auditor Stays Within the Scope of the Audit**

Discussion of how you help the auditor avoid going down a rabbit hole and conducting out of scope work vs. ensuring the proper handling of ancillary or unrelated issues that are discovered in the course of the audit. When do you make them part of an expanded scope of an audit vs. placing them on a list for possible future audit work? How do you keep audits on track to finish in a timely manner yet retain quality?

### **3) Enterprise Risk Management (ERM) and the Control Environment**

Discuss how we can get management to move forward with ERM and realize it is their responsibility. How can internal audit be part of an impactful program? How does it fit within our responsibility for assessing controls? What is our role to ensure adequate controls are implemented for new processes? Discuss successful approaches or ways to engage.

### **4) Audit Specific Risk Assessment and Audit Program Development**

Discuss various approaches for scoping your internal audits.



**Stephen Kirk** has 35+ years of government auditing and compliance experience. He has worked for the State of Illinois since 1987, serving as Director of the Office of Internal Audit and Chief Internal Auditor for the Illinois Department of Transportation since 2010. Kirk has served on various industry-related associations and boards and held various leadership roles within those organizations, including the American Association of State Highway and Transportation Officials (AASHTO) and State of Illinois Internal Audit Advisory Board. He was a member of the Board of Governors for The IIA's Springfield chapter 22 years, having previously served as Chapter President, First Vice-President, Second Vice-President, Program Chair, and member of the Board.

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





Monday | March 13, 2023

4:30 – 5:30 p.m. CT

### CS 3-1: Cyber Risk Excellence: Going Beyond Frameworks and Requirements

**Brenda Bjerke, CISSP, CIPP**  
**Senior Director, Cybersecurity**  
**Target Corporation**

The last few years have proven to be an extreme test for organizations as they quickly pivoted to a digital-first environment and faced new operational realities, including acceleration of cyber threats. This session will explore how to support evolving business priorities and create a risk-aware culture across the enterprise. Enabling strong collaboration between cyber risk and threat intelligence practices creates a meaningful, ongoing conversation about risk tolerance, program governance, and policy alignment to deliver on management expectations.

In this session, participants will:

- Discover how to develop a threat-focused cyber risk program.
- Hear tips for building a high-performing team with deep subject matter expertise and well-informed professional judgment.
- Understand how to create a risk-aware culture across the enterprise and enable the business to drive growth.

**Brenda Bjerke** is a Senior Director of Cybersecurity at Target, where she leads the Cyber Risk team and is responsible for the Cybersecurity Management Office, Information Security Policy, Training & Awareness, Vendor Security, Business Information Security Office, and Payments & Compliance (PCI, GLBA, SOX, HIPAA) teams for the enterprise. She joined Target in 2003. After Target's data security incident in 2013, Bjerke played an important role in transforming Target's security culture. She serves on the Executive Leadership Team for Target tech's Diversity Action Committee to help ensure a culture of open dialogue, diversity, inclusion, and respect. Additionally, she serves as the Executive Women's Forum (EWF) champion to advance women in security initiatives at Target and mentors several women in the tech industry. Recently, Bjerke has taken on a leadership role as an Ambassador to Cyversity to support the growth of a diverse workforce within cybersecurity.

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

Updated Friday, February 10, 2023



## **CS 3-2: Continuous Assurance: Strengthening the First and Second Lines**

**David Malcom, CISA**  
**Senior Vice President, Managing Director, Digital and Data Analytics Lead**  
**Northern Trust**

**Dennis Bichsel**  
**Director, IT Audit Services**  
**Northern Trust**

**Jeffrey Johnson**  
**Senior Vice President**  
**Northern Trust**

**Joseph Gonski**  
**Senior Vice President, Data Analytics Program Lead, Audit Services**  
**Northern Trust**

With the advancement of technology, the role of the traditional internal audit function is changing. Hear how the Northern Trust audit team partnered with the first and second lines of defense to establish a continuous assurance model over system access. Through rules-based analytics, business intelligence, and predictive analytics, key applications are monitored regularly. This enables the first and second lines to achieve risk-based coverage over system access and ensure compliance with external regulatory oversight.

In this session, participants will:

- Examine internal audit's opportunities to partner with the business to achieve continuous assurance in lieu of sample-driven testing after the fact.
- Understand how audit and the first and second lines of defense can work together to achieve mutual objectives.
- Learn how various analytical techniques can be combined to offer a comprehensive risk profile.
- Discover how data analytics can be utilized to shift traditional control monitoring procedures into a continuous assurance framework.

**David Malcom** has 22 years of technology audit and risk consulting experience. Upon joining Northern Trust in August 2021 in the new role of Senior Vice President and Managing Director of Audit Services, he was tasked to build out a team with the skills and



experience needed to assess risk and audit digital transformation programs and the emerging technologies underpinning these efforts. Previously, as a Managing Director at Accenture for 15+ years, Malcom led the Global IT Audit and Data Analytics team and played a key role in transforming the Internal Audit department to become digital and data driven. Earlier in his career, he served as Chief Information Security Officer for a global hospitality company and spent several years with the Big 4.

*Dennis Bichsel's Bio Being Finalized*

*Jeffrey Johnson's Bio Being Finalized*

**Joe Gonski's** career includes experience in both audit and data/technology settings. Starting as an external auditor with KPMG, he eventually became the internal audit data analytics lead for Accenture, developing their analytics capability from scratch. Gonski was recognized as the 2021 IIA-Chicago Innovator of the Year for the cutting-edge program developed at Accenture, which embedded data analytics into all phases of the internal audit cycle. Currently, he leads the data analytics function for Northern Trust Internal Audit.

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

### **CS 3-3: Team Engagement: Creating Connection and Driving Results**

**Stacey Schabel, CIA, CPA**  
**Chief Audit Executive**  
**Jackson Financial, Incorporated**

In today's environment, team engagement is more important than ever. Whether your team is fully remote, hybrid, or in the office, creating connection is key to driving team retention, happiness, and results. This presentation will highlight time-tested techniques to ensure your team is more connected than ever and has fun delivering superior results.

In this session, participants will:

- Examine practical ways to create connections across their team, no matter their work locations, driving team engagement and results.
- Hear from team members on the results realized from using these techniques.
- Examine ways to assess team engagement and solidify action plans.



**Stacey Schabel** has 20+ years of audit and risk management experience, leading successful public company teams in the financial services industry. She oversees the JFI Internal Audit team in examining and evaluating key processes and controls supporting the operations of Jackson Financial Inc. (JUN), including Jackson National Life Insurance Company. Schabel also assists Board, Audit, and Risk Committee members in protecting the organization’s assets, reputation, and sustainability by leading assessment and reporting on the overall effectiveness of risk management, control, and governance processes. Passionate about furthering the internal audit profession and supporting the development of future leaders, she served for four years on The IIA’s Global Financial Services Guidance Committee and currently serves on The IIA’s Content Advisory Council.

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

### **CS 3-4: When Cash Is King: Risks in Cash-intensive Industries Like Cannabis**

**Chris Clai**  
**Director, Information Security**  
**Green Thumb Industries, Inc.**

**Chris Jeffrey**  
**Partner, Risk Advisory**  
**Baker Tilly**

**Jason Meneses**  
**Managing Director**  
**Cherry Bekaert Advisory LLC**

**Mumta Taneja**  
**Director, Risk Advisory**  
**Baker Tilly**

This session takes a deep dive into the top risks facing cash-heavy industries like cannabis and gaming. We will deliver insights and mitigation strategies, including firsthand experiences from a cannabis audit executive, into how to approach the challenges of cash, fraud, HR, regulatory, and cyber/IT risks and controls. You will walk away with a better understanding of how to address hazards that could be lurking in the blind spots of your growing business!



In this session, participants will:

- Gain an understanding of key risks facing companies in cash-intensive and highly regulated industries.
- Hear about tools, techniques, and leading practice strategies to address those key risks.
- Discuss internal audit's role in supporting leadership and evaluating and addressing those key risks across the organization.

**Chris Jeffrey** leads Baker Tilly's firmwide cannabis practice and the Illinois risk advisory practice. He has 20+ years of experience providing industry-specialized services in large and complex organizations across 20+ countries on four continents. His technical practice areas include Sarbanes-Oxley (SOX) compliance, co-sourced and outsourced internal audit, risk assessment, financial and operational risk management, internal controls, and organizational governance. Jeffrey has held multiple leadership positions within Baker Tilly, helping stand up numerous service lines, including outsourced internal audit, co-sourced internal audit, SOX compliance, and ESG. He speaks and writes regularly on topics related to risk management and the cannabis industry.

**Jason Meneses** is a Managing Director in Cherry Bekaert's Risk Advisory practice, providing internal audit, compliance, and risk management solutions to large, public companies and emerging growth businesses. He leads auditing and advisory projects across business and IT processes for clients in the cannabis, industrial manufacturing/distribution, hospitality/retail, technology, telecommunications, and financial services industries. Previously, as Vice President of Internal Audit for a national cannabis company, Meneses created the internal audit department, which provided assurance and consulting services to advance organizational progress through risk management capabilities. Prior, at a Big Four accounting firm, he provided internal audit, compliance, and risk management solutions to various industries and oversaw the development of leading practice frameworks.

**Mumta Taneja** is a Senior Manager in Baker Tilly's Risk Advisory practice with 18 years of experience delivering risk advisory, Sarbanes-Oxley (SOX) compliance and internal controls, consulting, and internal audit services. She has a diverse industry background across cannabis, manufacturing and distribution, software and technology, and food and beverage organizations. Her expertise includes conducting enterprise risk assessments, auditing business processes, performing data analytics, determining SOX readiness, and implementing and evaluating SOX compliance.

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



## CS 3-5: Roundtable Discussion on Fraud

### **Moderator:**

**Bruce Dorris**

**President, Chief Executive Officer**

**ACFE**

**Brad Monterio**

**Executive Vice President**

**Member Competency and Learning**

**The IIA Global Headquarters**

### ***Session Information Being Finalized***

**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.

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





**Tuesday | March 14, 2023**

**8:45 – 9:45 a.m. CT**

**GS 3: The New *Standards*: Elevating the Internal Audit Profession for the Future**

**Dr. Lily Bi, CIA, CRMA, CISA**  
**Executive Vice President, Standards, Guidance, and Global Certifications**  
**The IIA Global Headquarters**

**J. Michael Peppers, CIA, QIAL, CRMA, CPA**  
**Chairman, International Internal Audit Standards Board**  
**Chief Audit Executive**  
**The University of Texas System**

**Paul Sobel, CIA, QIAL, CRMA**  
**Senior Advisor to the Standards**  
**Chairman Emeritus**  
**Committee of Sponsoring Organizations of the Treadway Commission (COSO)**

Today's rapidly evolving global landscape makes clear the need to revise the International Professional Practices Framework (IPPF) to better serve and elevate the internal audit profession globally. The IIA has undertaken an unprecedented project to review and revamp the IPPF and change the *Standards*. Through the new *Standards*, The IIA aims to transform the internal audit profession, ensure the professional practice of internal auditing, and evaluate internal audit's impact on the organization and its stakeholders.

In this session, participants will:

- Hear about the progress of the IPPF Evolution project and how the IPPF is being simplified and streamlined.
- Gain insights on how the *Standards* are developed to stay current and relevant.
- Learn key changes to the new *Standards* as well as how to comment on the changes and implement the new *Standards*.
- Understand the impact of new *Standards* on professional practices and internal audit's role in enhancing the organization's sustainable value creation and protection.

**Dr. Lily Bi** has 30 years of experience in internal audit, risk management, IT, strategic management, and global credentialing in the United States, Japan, Singapore, and China. As

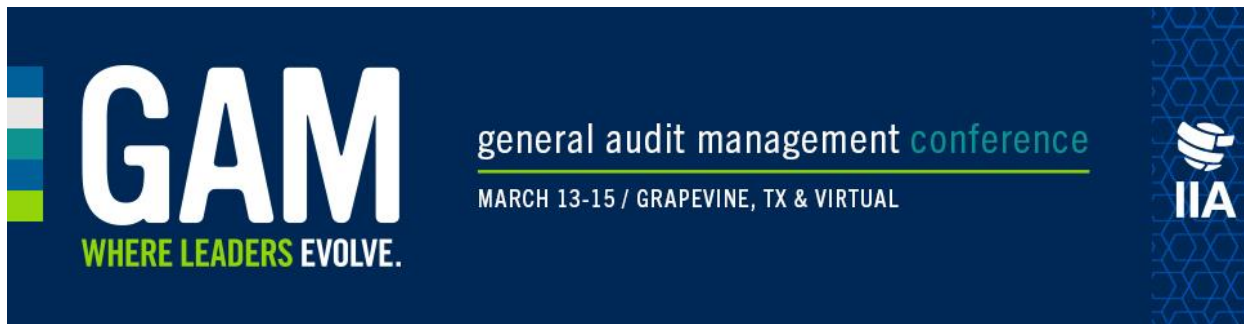


Executive Vice President of Standards, Guidance, and Global Certifications at The IIA, she leads international standards and guidance setting for the global internal audit profession, as well as the organization's unprecedented project to review and revamp the International Professional Practices Framework. Dr. Bi also oversees all of The IIA's global certifications and provides strategic direction to certification programs impacting 300,000+ candidates and certified individuals worldwide. She received her Doctor in Business Administration degree from the University of South Florida.

**J. Michael Peppers** is Chief Audit Executive for The University of Texas System in Austin. His 30-year career began in public accounting and has included serving as CAE at U.T. MD Anderson Cancer Center and U.T. Medical Branch. Peppers was The IIA's 2017–18 Chairman of the Global Board and 2012–13 Chairman of the North American Board; he currently chairs the International Internal Audit Standards Board, and has been President of the Houston and Florida West Coast Chapters. Peppers has written and co-authored auditing articles and speaks often on internal audit-related topics. He has been recognized as a Distinguished Faculty Member in The IIA's volunteer faculty program, was inducted into the American Hall of Distinguished Audit Practitioners in 2019, and received the Victor Z. Brink Award for Distinguished Service in 2021.

**Paul Sobel** is Chairman Emeritus of COSO, having served as Chairman from February 2018 through December 2022. He retired from Georgia-Pacific in 2020, having served as Vice President/Chief Risk Officer and CAE. Sobel authored or co-authored *Managing Risk in Uncertain Times*; *Auditor's Risk Management Guide: Integrating Auditing and ERM*; *Internal Auditing: Assurance and Advisory Services*; and *Enterprise Risk Management: Achieving and Sustaining Success*. He was The IIA's Chairman of the Board in 2013–14 and held other IIA leadership roles. Sobel's accolades include being named to *Treasury & Risk Magazine's* 100 Most Influential People in Finance as well as being inducted into The IIA's American Hall of Distinguished Audit Practitioners and receiving the Bradford Cadmus Memorial Award and Victor Z. Brink Award.

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



**Tuesday | March 14, 2023**

**8:45 – 9:45 a.m. CT**

#### **CS 4-1: Internal Controls Over Sustainability Reporting**

**Lucia Wind**  
Board Chair  
COSO

**Brad Monterio**  
Executive Vice President  
Member Competency and Learning  
The IIA Global Headquarters

#### ***Session Information Being Finalized***

**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.

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

#### **CS 4-2: The Internal Auditor of the Future**

**Dawnella Johnson, CPA**  
Internal Audit Services Leader  
Crowe LLP

**Moshmee Kalamkar, CIA, CPA**  
Director, Operations, System Audit Office  
The University of Texas System



**Shane Rogers**

**Independent Risk and Audit Consultant,**

**Former Chief Audit Executive**

**Board President, Chartered Accountants Worldwide Network USA**

Internal audit is in need of new innovation. The businesses we serve have changed radically – and are still changing. That means we need to change too. We’re proposing a totally new way of doing internal audit, which we believe will become the way of the future in as few as three years. This presentation will reveal the four “Pillars of the Future” that have transformed Crowe’s internal audit business. You’ll discover tangible ways to make your practice more human centered, leverage technology and data to improve your processes, and position yourself as a frontrunner in the new age of internal audit. The presentation, based on a popular webinar of the same name presented to The IIA last fall, will address questions and concerns around how to communicate the new approach to leadership and formulate an action plan.

In this session, participants will:

- Discover tangible ways to make their internal audit practice more human-centered.
- Take away steps to align project and process goals to the organization’s strategic roadmap to support a sharper business advocacy approach.
- Consider how data and technology can be leveraged to ensure continuous improvement and standardized activities.
- Identify ways to incorporate experience checkpoints at every stage of an internal audit and learn from best practices.
- Understand how to find insights and refine the internal audit methodology to improve outcomes.

**Dawnella Johnson** is a driving force in creating a culture of excellence, innovation, and inclusion. She has helped develop technologies and solutions that empower organizations to be more productive and profitable. Johnson was named to the 2022 Most Powerful Women in Accounting by the AICPA and CPA Practice Advisor. As one of the top leaders in the accounting profession, her leadership has had a demonstrable effect upon the accomplishments of her organization. A mentor, sponsor, and role model, Johnson encourages those around her to thrive and flourish.

**Moshmee Kalamkar** is the Director of Operations in the System Audit Office at The University of Texas (UT) System. She is responsible for the reporting process of Systemwide internal audit activities to the board audit committee; project management of Systemwide



internal audit operational activities and initiatives; and development of guidance in various areas. (The UT Systemwide internal audit function includes separate internal audit offices at each of the 13 institutions, plus the System Audit Office.) With 20+ years of audit experience, Kalamkar has conducted financial, operational, and compliance engagements, mentored numerous internal auditors, and coordinated Systemwide audit management software system implementations. She was previously an Assurance Associate at PwC.

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

### **CS 4-3: Internal Audits Role in Driving Diversity, Equity and Inclusion**

**Amy Fread, CISA**  
**Senior Manager**  
**Deloitte & Touche LLP**

**Korynne Bernard**  
**Principal**  
**Deloitte & Touche LLP**

With DEI awareness rising worldwide, organizations that nurture a fair workplace will thrive. Internal audit has the skill set to help organizations track their DEI goals, advise on tackling cognitive biases, and accelerate building an all-inclusive culture. This session will focus on topics covered in the recently published series produced jointly by Deloitte, the Internal Audit Foundation, and The IIA on internal audit's opportunity and obligation to nurture an inclusive culture by starting within its own function.

In this session, participants will:

- Learn more about the current DEI landscape.
- Discover how internal auditors can leverage their skills to support DEI initiatives within their organization.
- Understand how to continue fostering DEI within their own function.

**Amy Fread** specializes in the future of internal audit functions, assisting clients in transformation and modernization efforts along with the execution of risk-based internal audit plans. She focuses on risk management activities, including risk monitoring enhancements, organizational risk alignment initiatives, and implementation of technology solutions to enable more efficient capabilities.

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



## CS 4-4: Internal Audit’s Role in Avoiding the Perfect ESG Storm

**Jim Pelletier**  
**Senior Product Manager**  
**Wolters Kluwer TeamMate**

**Michelle Hurley, CSPO**  
**Senior Product Marketing Specialist**  
**Wolters Kluwer TeamMate**

A “perfect storm” is a particularly bad or critical situation, arising from a number of adverse and unpredictable factors. Savvy organizations recognize the potential disruption and impact that weather-related events and more broadly, ESG risks, can have on their businesses – employee safety, supply chain, sales/revenue, business continuity, and more. There is a need for internal auditors to understand and have a clear direction on how to identify, measure, report, and mitigate ESG-related risks.

In this session, participants will:

- Examine the scope of ESG, including key drivers, risk considerations, and how the risk landscape is rapidly evolving.
- Hear about the cause and impact of perfect storm scenarios and real-life examples.
- Explore skills and tools internal auditors need to identify and address ESG risk.

**Jim Pelletier** has 20+ years of internal auditing experience in the public and private sectors. Currently, as a Senior Product Manager with TeamMate Audit Solutions, he works to continuously improve audit productivity while delivering strategic insights via TeamMate’s best-in-class solution. Pelletier previously served in a number of leadership roles at The IIA, including Learning Portfolio Strategy, Standards and Professional Knowledge, Professional Guidance, the Audit Executive Center, the Financial Services Audit Center, the Public Sector Audit Center, the Environmental, Health and Safety Audit Center, Ia Magazine, North American and Global Advocacy, and IIA Quality Services LLC. His earlier experience included City Auditor for the city of Palo Alto, CA; Chief of Audits for the County of San Diego, CA; and internal auditing roles at the California State University System, PETCO Animal Supplies, Inc., State Street Corporation, and General Electric.

**Michelle Hurley** is a Senior Product Marketing Specialist for Wolters Kluwer TeamMate, where she develops and drives engaging marketing, customer outreach, and sales enablement programs. She uses her experience working with audit departments to





influence the product roadmap and gauge the value of TeamMate+ to help audit departments overcome the challenges facing their industry. Throughout her career, Hurley has held several senior roles in channel marketing and digital product marketing. She is a Certified Scrum Product Owner.

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

#### **CS 4-5: Exploring the New Standards: Governance**

**Paul Sobel, CIA, QIAL, CRMA**  
**Senior Advisor to the Standards**  
**Chairman Emeritus**  
**Committee of Sponsoring Organizations of the Treadway Commission (COSO)**

**David Petrisky,**  
**Director, Professional Guidance, Standards & Guidance**  
**The IIA Global Headquarters**

#### ***Session Information Being Finalized***

**Paul Sobel** is Chairman Emeritus of COSO, having served as Chairman from February 2018 through December 2022. He retired from Georgia-Pacific in 2020, having served as Vice President/Chief Risk Officer and CAE. Sobel authored or co-authored *Managing Risk in Uncertain Times*; *Auditor's Risk Management Guide: Integrating Auditing and ERM*; *Internal Auditing: Assurance and Advisory Services*; and *Enterprise Risk Management: Achieving and Sustaining Success*. He was The IIA's Chairman of the Board in 2013-14 and held other IIA leadership roles. Sobel's accolades include being named to *Treasury & Risk Magazine's* 100 Most Influential People in Finance as well as being inducted into The IIA's American Hall of Distinguished Audit Practitioners and receiving the Bradford Cadmus Memorial Award and Victor Z. Brink Award.

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



Tuesday | March 14, 2023

12:45 – 1:45 p.m. CT

### **CS 5-1: ESG Assurance Readiness- Preparing for Verification**

**Douglas Hileman, CPEA, CRMA, FSA**  
**President and Founder**  
**Douglas Hileman Consulting LLC**

**Edward Olson**  
**Partner, National Leader, Environmental, Social & Governance**  
**MNP LLP**

Mandatory sustainability reporting is upon us. Companies are expected to include disclosures on ESG topics in reporting to capital markets, including business-to-business disclosures within the enterprise value chain. Those who rely on these disclosures expect completeness and accuracy to make critical decisions, as they do with financial statement disclosures. Learn to help your organization through conducting a readiness assessment to evaluate systems, processes, and controls, including the underlying data. Find gaps and help your organization mature its sustainability maturity and reporting before an independent third party issues a qualified report that could damage your organization's reputation.

In this session, participants will:

- Confirm the appropriate standards, frameworks, and disclosures for a sample of identified topics (e.g., DEI, GHG, Health & Safety).
- Discuss expected design of controls for sustainability topics and what the internal auditor needs to keep in mind that is different from financial statement disclosures.
- Gain insights into gaining comfort over the completeness, accuracy, and verifiability of ESG topics related to operational effectiveness testing.
- Hear about common gaps to keep in mind.
- Explore current/proposed guidance for assurance engagements other than audits of historic financial information, including what external verifiers will be considering in their audit of an organization's sustainability disclosures.

**Douglas Hileman** helps clients with risk management, compliance, capacity building, and audits in the ESG space. He often provides ESG subject matter expertise to law firms, accounting firms, and IT and management consultancies. He draws on 40+ years of experience, including in industry, "second line auditing" (environmental, safety),



supporting internal audit and external assurance. Hileman was the senior environmental management and environmental auditing specialist on the Volkswagen Monitor Team. He worked at PwC for six years, beginning just as Sarbanes-Oxley was passed. He supported advisory and assurance engagements as sustainability SME. He has contributed ESG content at chapter, regional, and national conferences. Hileman is on a core team updating a report linking the COSO Internal Controls Framework to ESG – scheduled for release in early 2023.

**Edward Olson** is a Partner and the National Leader, Environmental, Social, and Governance with MNP LLP, where he assists clients with ESG sustainability awareness and adoption as well as provides ERM, internal audit, corporate governance, regulatory compliance, process efficiency, performance improvement, and value for money audits, working with executive leadership teams, boards, internal audit and compliance departments, and industry regulators. Olson previously led a Canadian public accounting firm’s Advisory Services practice, served as chief audit executive at a Canadian electric power and gas distribution/retail company, guided the transformation of an alternative energy company, and was a partner in a firm where he worked as an outsourced CAE for financial services clients.

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

## **CS 5-2: Digital Internal Audit: The Upside and Risks of Extended Reality and Metaverse**

**Brajesh Damani**  
Director, Internal Audit, Emerging Risk  
Meta

**Matt Tobey**  
Principal, Technology Risk  
KPMG

**Michael Smith**  
Internal Audit and Enterprise Risk Partner  
KPMG

**Stephanie Kim**  
Senior Director, Enterprise Innovation  
KPMG



Extended reality (XR) refers to all real-and-virtual combined environments that enable tech-enabled interactions. The promise of XR is fueling predictions for once-unthinkable possibilities within the fast-emerging metaverse. By 2030, we could be spending more time in the metaverse than in the real world. However, as organizations race to embed these technologies into their business functions, there are many risk-related challenges they must consider. Internal audit will be charged by stakeholders to identify and help respond to risks and make progress managing this emerging technology. There is a need for a comprehensive framework and crypto-specific capabilities to support this transformation and prepare for a changed future.

In this session, participants will:

- Be introduced to the metaverse and XR.
- Understand opportunities for organizations to harness the benefits of XR to drive business forward.
- Learn about potential upsides and risks regarding XR, steps organizations can take to turn risks into opportunities, and how to manage the risks to build stakeholder trust.
- Examine the internal audit function's role in XR, including what we've learned from other technologies that internal audit can apply to this wave of innovation and how internal audit can know when to make bets in this space.

**Brajesh Damani** is an internal audit leader with more than 16 years of experience. He has been involved in the technology sector for a majority of that time period. Damani has built innovative audit plans and risk coverage models for companies such as LinkedIn, Spotify, Google, and Meta. In his current role, he builds audit plans for Meta's emerging businesses, including AR/VR, Social Metaverse, and Blockchain. Damani has a passion for helping high-growth businesses scale safely without throttling their ability to move fast.

**Matt Tobey** is a Principal with KPMG's Consulting practice. He also co-leads the firm's US IT Internal Audit solution and serves clients who include some of the leading entities in the technology industry. Previously, Tobey was responsible for the management, oversight, and assembly of the internal audit function for a pre-IPO technology startup, which evolved into a publicly traded company.

**Michael Smith** is an Internal Audit and Enterprise Risk Partner in KPMG's Advisory business with 25+ years of experience leading audit, risk, and compliance programs. He leads a dedicated innovation team that works across the KPMG network to help clients execute against their core internal audit and SOX needs, drive risk management



improvement, and advance core internal audit capabilities. His approach focuses on connecting the enterprise and internal audit agendas – across culture, people, technology, and process – to create a more valuable and resilient internal audit team. Smith serves as the U.S. Solution Lead for Internal Audit and previously served as the U.S. Lead of KPMG’s Intelligent Automation for Internal Audit and ICOFR Team.

**Stephanie Kim** is a Senior Director of Enterprise Innovation, a group dedicated to helping KPMG accelerate the pace of innovation within the firm, capture near-term value, and activate a focus on medium- to long-term disruptive business models and technologies to help identify and incubate the next generation of services, including transformative business opportunities within Web3 and Metaverse. Previously, as a Director in the Data and Analytics practice, Kim supported Fortune 500 clients and federal agencies with progressive technologies and advanced data analytics solutions. She brings 15 years of experience in helping clients overcome challenges through innovative offerings and solutions – from management consulting to systems consulting.

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

### **CS 5-3: Internal Audit’s Role in Organizational Trust 5x5: Insights and Actions**

**Geoff Kovesdy**

**Principal**

**Deloitte and Touche LLP**

**Michael Bondar**

**Principal, Risk and Financial Advisory**

**Deloitte and Touche LLP**

Trust is not just an abstract concept to define and better understand; it has become a tangible and strategic priority for organizations across sectors and industries all over the globe. Simply put, we have entered a “Trust Age” – where a wide range of stakeholders hold organizations accountable for being trustworthy. Internal audit can play a critical role in helping bring the topic of trust into focus.

In this session, participants will:

- Learn about the impact of trust on organizational performance.
- Uncover the various factors influencing trust for organizations.
- Discover actions that organizations can take to better manage trust and build “trust equity” to improve performance, generate value, and build resilience.



- Gain perspective on the role internal audit can play in helping organizations manage trust.

**Geoff Kovesdy** leads risk assessment capabilities for Deloitte, bringing more than 17 years of experience in modernizing and transforming risk management activities across the three lines through digital capabilities. This includes developing and implementing strategy, facilitating workshops, and identifying and developing use cases. Kovesdy specializes in enhancing end-to-end risk management activities and programs.

**Michael Bondar** is a Principal in the Risk & Financial Advisory business, leading Deloitte’s Enterprise Trust offering. He focuses on helping clients improve organizational performance by building, protecting, and enhancing levels of trust for companies across a wide range of stakeholder groups. Bondar spent the first decade of his career leading business process transformation and ERP implementation programs for global clients in the consumer, life sciences, healthcare, technology, media, and telecom industries. Then, after spending time as a technology executive at a leading software company, he returned to Deloitte to lead Global Innovation efforts focused on developing, scaling, and commercializing the firm’s technology-based solutions.

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

#### **CS 5-4: Crypto Hacks, Scandals, and Headlines: Governance in Emerging Technology**

**Dana Lawrence, CIA, CRMA, CFSA, CAMS, CRVPM**  
**Chief Compliance Officer and Advisor**  
**Fideseo**

Cryptocurrency has been a hot topic in the financial world for several years now, with its rise in popularity and value attracting both legitimate investors and bad actors seeking to exploit its decentralized and often unregulated nature. Unfortunately, as with any new and rapidly evolving industry, cryptocurrency has also experienced its fair share of scandals and fraud. In addition to numerous cases of cryptocurrency exchanges being hacked, resulting in the theft of millions of dollars in digital assets, we’ve seen Ponzi schemes and other fraudulent investment schemes promising high returns but ultimately leaving investors empty-handed.

In this session, participants will:





- Learn the fundamental risks and opportunities presented by digital assets and blockchain.
- Walk through key events surrounding the rise and fall of FTX to identify control issues.
- Explore best practices to ensure appropriate governance in emerging technology.
- Gain an understanding of how internal audit leaders can protect their organizations from the risks posed by digital assets and more broadly, emerging technology.

**Dana Lawrence** is the Director of Fintech Compliance at Pacific West Bank and Advisor for Fideseo. She is a recognized expert and leader in complex compliance, ERM, internal audit, and governance program creation, scaling, and remediation. Lawrence’s career in technology and financial services spans mortgage, community banking, large U.S. and global banks, open banking partners, and fintech, including Umpqua, Bank of the Cascades, BBVA, and others, from \$2B to \$660B in assets. She’s held senior leadership roles, working directly with banking regulators and internal/external auditors. Lawrence is a committed volunteer and thought leader, serving various groups such as The IIA and speaking at local, national, and global events with up to 40,000 participants.

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

### **CS 5-5: Exploring the New Standards: Managing Internal Audit and Ethics**

**James Rose, CIA, CRMA**  
**Managing Director**  
**SunHawk Consulting, LLC**

**David Petrisky,**  
**Director, Professional Guidance, Standards & Guidance**  
**The IIA Global Headquarters**

#### ***Session Information Being Finalized***

**James Rose** started his career as a Foreign Service Officer, Office of the Inspector General, with the U.S. Agency for International Development, working overseas to support, assess, and improve U.S. funded development programs. After returning to the U.S., he served in the State Auditor’s Office as Director of Financial Audits and then Director of Performance Audits. Rose’s roles have included Chief Audit Executive at Humana, consultant to healthcare organizations across the U.S., and chair of the Jefferson County Public Schools



Audit and Risk Management Committee as well as the Audit Committee of the United Nations World Food Programme. A longtime IIA member, Rose has served on multiple international committees focused on global guidance and standards.

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



Tuesday | March 14, 2023

2:00 – 3:00 p.m. CT

## **CS 6-1: Ethical Dilemmas and Privacy Rights With the Use of Artificial Intelligence and Machine Learning Over Big Data for Chief Audit Executives**

**David Helberg, CIA, CRMA, CFE**  
**Director, Internal Audit; Corporate Ethics and Privacy Officer**  
**Cameco**

Privacy, security, and trust are increasingly vital and intertwined in our data-driven society. The use of artificial intelligence and machine learning has become increasingly widespread in our work. While an employee has a right to privacy in the workplace, that right is not absolute, as it must be balanced with the right of the employer to protect legitimate business interests. The difficulty in this is that our organizations face a growing patchwork of new data protection and privacy laws to navigate.

In this session, participants will:

- Review the privacy and data protection landscape.
- Discuss the convergence of big data and technological advances.
- Study the intersection of privacy, big data, and technological advances in conducting internal audit and anti-fraud procedures.

**David Helberg** is a widely recognized and respected senior governance, risk, and audit leader. He has been a coach, mentor, and trusted business advisor to numerous professionals and a frequent lecturer on internal audit, ethics, and compliance. Along with an broad background in providing assurance and advisory services with a world-leading professional services firm and with large publicly traded organizations, Helberg has several years of marketing management experience. He is the Director of Internal Audit and the Corporate Ethics and Privacy Officer (Chief Internal Audit Services) at Canadian-based mining company, Cameco, and is a member of The IIA's North American Board. Helberg specializes in governance, corporate privacy, corporate strategy and marketing, operational excellence, internal audit and controls, enterprise risk management, and leadership.

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



## CS 6-2: Forging a Cutting-edge Compliance Program

**Mischa Lewis**

**Director Central controls and Compliance**

**Microsoft**

This session outlines the intricacies of creating a modern compliance program that supports business leaders as they foster a healthy and authentic culture of compliance. We will dive into the latest developments in compliance learning as well as the art of using machine learning and AI to drive smart and data-driven compliance programs that are able to flag risk activities real time. This session will provide practical examples how you can mature and continue to evolve your compliance program to create tangible and actionable insights.

In this session, participants will:

- Learn how to design a compliance program
- Discover how culture is foundational element of any compliance program
- get practical tips on how to provide employees with captivating compliance onboarding
- gain insights on how to leverage machine learning and AI to make your compliance program smart and data-driven
- Explore methods to evaluate your compliance program.

**Mischa Lewis** is a highly respected compliance and risk executive with more than 20 years of international experience in strategy, enterprise risk, and compliance spanning a range of sectors. His career has taken him across the globe, with leadership roles spanning from Europe to Asia to the Americas. Prior to leading the Central Controls and Compliance community at Microsoft, Lewis specialized in compliance and risk in the telecom industry. He started his career as an external auditor at PwC in the Netherlands.

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

## CS 6-3: Case Study: Creating a Culture of Compliance – Why Compliance and Internal Audit Need to Partner

**Benjamin Bard**

**Vice President, Global Chief Compliance Officer, and Chief Audit Executive**

**ADM**



**Traci Toohill, CIA, CRMA, CFE**  
**Assistant Director, Internal Audit**  
**ADM**

Increasing expectations require internal audit functions to innovate, collaborate, and more closely align with business strategy – without compromising independence. Internal audit and compliance functions can provide heightened value to the organization by optimizing their collective talent, resources, competencies, risk insights, and institutional knowledge. This case study will provide practical, real-world examples of how the two functions can successfully partner together.

In this session, participants will:

- Examine how joint development of data analytics models can increase the effectiveness of compliance monitoring, fraud detection, and internal investigations support.
- Gain insights into aligning human capital strategy to upskill and cross-train compliance and internal audit professionals to deliver high performance within and across functional lines.
- Discover how to leverage common tools and platforms to deliver risk-informed training, communications, and awareness to foster a culture of compliance and a stronger control environment.

**Benjamin Bard** has 20+ years of legal, compliance, and risk management experience. He leads ADM’s worldwide compliance and internal audit functions as Vice President, Global Chief Compliance Officer, and Chief Audit Executive. Previously, as Senior Anti-corruption and Trade Sanctions Compliance Counsel at The Coca-Cola Company, Bard was responsible for managing global ethics and compliance programs. Prior, he held various corporate compliance and risk management roles in the financial services industry. Bard serves on the board of directors for the Ethics & Compliance Association and is a guest lecturer at Chicago-area law schools. He was named a Top Mind by Compliance Week in 2018. He received his J.D. from Case Western Reserve University School of Law.

**Traci Toohill** has 22+ years of experience as an internal auditor. As Assistant Director for the Global Internal Audit function at ADM, she serves on the ADM Internal Audit leadership and strategy team and partners with the Carbohydrate Solutions business. Previously, as Sarbanes-Oxley and External Audit Coordinator for ADM Internal Audit, Toohill was responsible for preparation and execution of the Global annual audit plan. She has worked on audit projects relating to financial, operational, and Sarbanes-Oxley at multiple Global ADM locations. In 2022, Toohill was elected as an IIA Chapter Relations Committee District



Representative for the Central #2 region. She served twice as President of The IIA's Central Illinois Chapter and on the Chapter Board of Governors for many years.

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

### **CS 6-4: Current Market Conditions and Inflation**

**James Gannon**  
**Managing Director**  
EY

**Karl Erhardt**  
**Managing Director**  
EY

Current market conditions are impacting enterprise strategy, governance, and business decisions. A perfect storm led to extreme volatility in 2022. Pandemic, supply chain, fuel supply, war, fiscal policy, and other risks impacted global economic uncertainty. We will highlight how to support the enterprise and mitigate these risks, as well as where to provide assurance during these challenging times. Areas where internal audit can help include governance, models, expenses, product pricing, and communications.

In this session, participants will:

- Gain perspective on current market conditions and inflation.
- Understand and discuss key impacts to the banking capital markets and insurance sectors, including enterprise strategy, governance forums, and external reporting.
- Explore internal audit's impact and how internal audit should plan for enhanced coverage.

**Jim Gannon** is a Managing Director in the Consulting Services practice of Ernst & Young LLP. He has more than 20 years of experience in the financial services industry, specializing in internal controls, quality reviews, enterprise risk management (ERM), model risk, risk culture, risk conduct, risk appetite, and corporate governance. His background includes extensive work with banks, government sponsored entities (GSEs), depositories, exchanges, clearing houses, investment banks, investment advisors, and broker-dealers.

**Karl Erhardt** is a New York area based Managing Director in the Financial Services Organization's Business Consulting service line of Ernst & Young LLP. He is a leader in the enterprise risk management and internal audit competencies, with a focus on the insurance





sector. Erhardt joined EY in January 2021 after a multi-decade career serving as Chief Auditor and a C-suite executive for a Fortune 50 leading global provider of insurance protection, retirement, and savings solutions. Additionally, he led a global data project to synthesize data governance and data management practices.

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

### **CS 6-5: Exploring the New Standards: Performing Internal Audit**

**Julia Wyckoff, CIA**  
**Chief Audit Executive**  
**Intuit Inc.**

**David Petrisky,**  
**Director, Professional Guidance, Standards & Guidance**  
**The IIA Global Headquarters**

#### ***Session Information Being Finalized***

**Julia Wyckoff** is a proven senior leader with 30+ years of experience in financial reporting, digital transformation, cybersecurity and privacy, enterprise risk management (ERM), and corporate governance at leading technology and consumer product companies. Currently, as Chief Audit Executive at Intuit, she leads the internal audit function and collaborates closely with the Chief Financial Officer, General Counsel, and Audit and Risk Committee members to facilitate effective oversight of Intuit's ERM activities. Wyckoff was previously an internal audit executive at Gap, Visa, and Google. She serves on the International Internal Audit Standards Board and on the Board of Trustees for SFJAZZ.



Tuesday | March 14, 2023

3:30 – 4:30 p.m. CT

## CS 7-1: Future of Internal Audit Data Analytics: Artificial Intelligence, Machine Learning, and RPA

**Ajay Kumar, CPCU, CISSP, TOGAF, CISA, CRISC, CGEIT, ITIL**  
**Director, IT Internal Audit**  
**Citizens Property Insurance Corporation**

**Francisco Aristiguieta, CIA**  
**Manager, Data Analytics**  
**Citizens Property Insurance Corporation**

This session will present an overview of data analytics within internal audit data, as well as examine both the current state and future of audit data analytics. It will explore the value derived from artificial intelligence (AI), machine learning (ML), and robotic process automation (RPA), and provide live examples of AI, ML, and RPA.

In this session, participants will:

- Understand how data analytics is impacting the internal audit profession.
- Distinguish emerging technologies, such as AI, ML, and RPA, and the value derived from their use in internal audit.
- Develop ideas for AI, ML and RPA use cases in internal audit.
- Visualize AI, ML, and RPA in action.

**Ajay Kumar** is a Director of IT Internal Audit with Citizens Property Insurance Corporation, where he leads a highly skilled and passionate team focused on IT internal audit and data analytics, including AI/ML. As a thought leader with 20+ years of progressive experience in IT, internal audit, information security, enterprise architecture, and IT governance, Kumar has worked in various industries, including management consultancy, financial services, and insurance. He has created data analytics strategies at various organizations and led teams to implement the strategies since their inception. Kumar frequently speaks at conferences and local chapter meetings about IT, internal audit, and data analytics.

**Francisco Aristiguieta** is a strategic and innovative leader at Citizens Property Insurance where he is currently responsible for internal audit data analytics. Proficient in key data analytics tools for ETL, visualization, and RPA, Aristiguieta has supported professional



associations and user groups by giving presentations on the design and implementation of data analytics programs. In addition, he has shared his vision for internal audit analytics in multiple Internal Auditor magazine articles and IIA blog posts.

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

### **CS 7-2: Adding Big Value With Small Audit Teams**

**Sarah Duckwitz**  
**Director, Internal Audit**  
**CrossFirst Bank**

Small audit departments can add value to their companies while still providing assurance. This session will share strategies and examples for how audit teams can be a competitive advantage for their company, even with limited resources. Included will be a discussion on leveraging technology in small audit teams for assurance and advisory.

In this session, participants will:

- Discover how to effectively combine advisory into their assurance engagements.
- Learn how to identify and plan for special projects as well as how to showcase results and impact when complete.
- Gain insights into leveraging technology for value-add projects and audit coverage.

**Sarah Duckwitz** is Director of Internal Audit at CrossFirst Bank, a publicly traded bank with over \$7 billion in assets. In addition to leading internal audit departments at two other financial institutions, she has worked in numerous industries, including retail, energy, architecture, construction, and consulting. With 20+ years of experience in small internal audit departments, Duckwitz knows the meaning of “small but mighty” and has developed a solid reputation for building strong relationships across departments, including finance, operations, information technology, and compliance. Whether building risk strategies or providing information and insights to key stakeholders in small or large firms, she has leveraged small teams to accomplish big objectives. Duckwitz is also a longtime volunteer with The IIA’s Kansas City Chapter.

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



## CS 7-3: The 10 Characteristics of Exceptional Internal Audit Leaders

**Sue Ulrey, CIA, QIAL, CRMA, CFE, CRISC**  
**Executive Director, Risk Advisory Services**  
**Morgan Franklin Consulting**

Internal audit functions with highly effective leadership perform better and add greater value to their businesses. Most research supports this claim. Our session will explore what effective leadership looks like and why it makes such a difference. In addition to identifying the top 10 key characteristics that the most effective internal audit leaders exhibit, we will evaluate how these characteristics correlate to internal audit's ability to add more value and drive enhanced performance.

In this session, participants will:

- Describe and understand the characteristics of exceptional internal audit leadership.
- Identify opportunities to enhance internal audit value by leveraging these traits within their own organization.
- Develop a framework and action steps to deliver improved performance in their own organization.

**Sue Ulrey** serves as Executive Director in Risk Advisory Services at MorganFranklin Consulting, focused on serving the financial services and healthcare markets. Since joining the firm in 2021, she has led the Quality Assessment Reviews practice. Ulrey also oversees client service delivery and business and people development efforts, drawing on her 20+ years of experience in internal audit, ERM, and external QARs, and contract, regulatory, and SOX compliance. She has presented at 65+ professional and industry conferences. Ulrey currently serves on The IIA's Professional Certifications Board and North American Nominating Committee. Prior IIA roles included Exam Development Committee Chair, Global Nominating Committee member, Research Foundation Trustee, and Board of Research Advisors Chair.

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



## **CS 7-4: Auditing the Public Sector Like a Business: The Role of Internal Audit in Public Sector Governance**

**Elizabeth Sullivan, CIA, CCSA, CRMA**  
**Vice President, Chief Risk and Audit Officer**  
**Washington Metro Area Transportation Authority**

**Mike Fucilli**  
**Audit Director**  
**Washington Metro Area Transportation Authority**

Public sector auditing can be described as a systematic process of objectively obtaining and evaluating evidence to determine whether information or actual conditions conform to established criteria. Public sector auditing helps create suitable conditions and reinforce the expectation that public sector entities and public servants will perform their functions effectively, efficiently, ethically, and in accordance with applicable laws and regulations. Private corporations strive for profit; in government, we strive for a balanced budget while maintaining the public trust.

In this session, participants will:

- Understand how to help government organizations achieve accountability and integrity and improve operations through elimination of bureaucracy.
- Learn how to provide invaluable credibility and confidence to their organizations' customers/clients and stakeholders.
- Discuss how to address the current shake-up in audit regulation resulting from the failure of some auditors to spot either material misstatements in published accounts or signs of imminent financial failure.

**Elizabeth Sullivan** has 26+ years of audit, risk management, and financial industry experience. As Vice President, Chief Risk and Audit Officer at the Washington Metropolitan Area Transit Authority (WMATA), she leads the Internal Audit function in providing assurance and advisory services that enable strong organizational governance, and effective risk management and internal control systems. Sullivan's department facilitates WMATA's ERM program, and the External Audit Liaison, Risk and Business Advisory, and Regulatory Compliance Oversight functions also report to her. She previously served in progressive corporate risk management and internal audit leadership roles within the financial industry. Sullivan is an IIA North American Board member and the current Chair of the American Public Transportation Association's Committee of Audit Professionals.



**Michael J. Fucilli** has 40+ years of internal auditing experience in the public and private sector, including financial services. He was Auditor General at Metropolitan Transportation Authority, the largest public sector transit authority in North America, with operating revenues in excess of \$15 billion and a capital program of \$5 billion. Fucilli is currently Audit Director for the Washington Metro Area Transportation Authority, overseeing GRC, Technology, Forensic Auditing, and SOX Reporting. He has managed a staff of 85 professionals. Fucilli has served on The IIA's North American and Global Boards and is a frequent speaker and presenter for The IIA.

**NASBA: Accounting (Governmental) | Learning Level: Intermediate | CPE Credit: 1.2**

### **CS 7-5: Addressing Cognitive Bias: From Recognition to Response**

**Safia Bana, CPA**  
**Manager, Internal Audit**  
**Steelcase**

**Daisha Ngo, CRMA, CISA, CPA**  
**Senior Manager, IT Audit**  
**Centene Corporation**

Everyone has cognitive biases that influence how they process information and make decisions. What happens when bias, either unconscious or conscious, influences how auditors work? How does it impact their ability to remain independent and objective? Cognitive bias presents in all elements of an auditor's work environment, including talent management, audit plan development, and audit engagement oversight. Auditors must understand how to effectively respond to and minimize the impact of bias in these settings.

In this session, participants will:

- Learn what cognitive bias is and determine how it impacts auditor independence and objectivity.
- Reflect on how to recognize the existence of their internal biases.
- Identify examples of cognitive biases that occur in audit settings and determine their impacts.
- Explore tangible proven methods to respond to cognitive biases in audit settings.

**Safia Bana** is an Internal Audit Manager at Steelcase, a \$3.75 billion manufacturer of furniture, seating, and space solutions. She is responsible for working collaboratively with





leaders to advise on their risk management strategies. Previously, she was an Internal Audit Manager for seven years at Corewell Health, a \$14 billion integrated healthcare system, and a Senior Auditor at Plante Moran for five years. Bana is a DEI champion and has experience guiding the formation of a division-led diversity council.

**Daisha Ngo** is the Senior Manager of IT Audit at Centene, where she supports the organization's Sarbanes-Oxley 404 IT audit work and IT operational audits. She previously spent 12 years with Spectrum Health, overseeing audits for the organization's health plan, delivery system operations, and corporate functions. Ngo has extensive experience in operational, financial, and technology audits. In addition to audit activities, she actively advises the organization in governance, risk, and control, focusing on governance, third-party, and IT risk management. Earlier in her career, Ngo worked in public accounting, performing IT general and business process control audits and internal control consulting within the healthcare, chemical, and manufacturing industries.

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



Tuesday | March 14, 2023

4:45 – 5:45 p.m. CT

### CS 8-1: Enterprise Risk Management in Government and Small Departments

**Ronald Cintron**  
Manager  
Baker Tilly

**Shaun Farmer**  
Chief Internal Auditor  
Illinois Tollway

This session will discuss applying an ERM framework in a governmental agency and a practical approach to implementing the program. It will also examine how other private sector frameworks and approaches (such as SOX) can help achieve improved risk management for governmental agencies.

In this session, participants will:

- Understand how to apply a practical approach to ERM at a governmental agency.
- Explore challenges encountered in the process.
- Learn about the steady state of being agile and adapting.
- Hear tips for utilizing resources when funds are limited.

**Shaun Farmer** has an extensive history in government, nonprofit, and private sector auditing. He joined the Illinois Tollway in 2014 and has been Chief Internal Auditor since 2019. Farmer strives to continually improve the value internal audit offers the agency and works with stakeholders to achieve objectives. He and his team seek to create a best-in-class internal control environment at the Tollway through projects involving Agile audit, ERM, and SOX. Farmer attributes his department’s success to the support they receive from the Board and executive leadership with their “tone at the top” approach and delivery throughout the organization. He is a member of IIA–Chicago’s Government Advisory Committee and was recognized as Auditor of the Year for 2020.

**NASBA: Auditing (Governmental) | Learning Level: Intermediate | CPE Credit: 1.2**



## CS 8-2: Using Data to Perform Corporate Risk Assessments

**Ben Getz, CIA, CPA, CFE, CISA, CISSP, CPCU**  
**Director, Internal Audit Services**  
**RLI Corp.**

**Pat Ferrell, CIA, CRMA, CISA, CFE, CPCU**  
**Vice President, Internal Audit Services**  
**RLI Corp.**

This presentation will examine a case study of how a macro-risk assessment process was enhanced by using data, which enabled the internal audit function to be more objective when risk-ranking auditable entities for audit coverage.

In this session, participants will:

- Explore how using data can help identify key risk indicators.
- Understand how to create and maintain a corporate risk assessment.
- Discover how a new risk assessment can be used to set up the annual audit plan.

**Ben Getz** is a Director of Internal Audit Services at RLI Corp. He has been with RLI since 2011 and has served as RLI's lead IT auditor since 2015. Prior to RLI, he worked as an external auditor in public accounting. Getz has achieved numerous designations to further his professional career.

**Pat Ferrell** has 24 years of audit experience. As Vice President of Internal Audit Services at RLI Corp., he oversees the assurance and advisory audit function and also holds responsibility for Sarbanes-Oxley administration. Prior to RLI, Ferrell worked in audit and claims at State Farm Insurance. He has presented at numerous conferences, including The IIA's Financial Services Exchange, IIAG, MIS SuperStrategies, MIS AuditWorld, and ISACA's CACS. He currently serves as a board member for The IIA's Central Illinois chapter. Ferrell also has served on a number of local nonprofit boards, including Heart of Illinois Big Brothers Big Sisters and Neighborhood House.

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



## **CS 8-3: The Neurodiverse Leader: The Power of Emotional Intelligence in Leadership**

**Nancy Yuen**

**Director, Global SOX and Audit Compliance**

**SoFi Technologies**

A misconception exists where neurodivergent individuals (e.g., those with autism, ADHD, learning disabilities) can't be leaders. We see this misconception shattered when we learn the origin stories of leaders such as Bill Gates (ADHD), Barbara Corcoran (dyslexia), Bill “Bond King” Gross (Asperger’s), and Elon Musk (autism spectrum). So how do neurodivergent individuals rise from individual contributors to leaders? The key to effective leaders lies in their emotional intelligence. Please join Ms. Nancy Yuen for an inspiring session on neurodiversity, leadership, and the superpower of emotional intelligence.”

In this session, participants will:

- Understand how to communicate effectively in the field of accounting and audit.
- Learn about the use of software and applications that accommodate shortcomings of having Asperger’s and OCD.
- Gain insights into applying the abstract thinking and detail-oriented strengths that come with having autism as an accountant and auditor.

**Nancy Yuen** has more than 25 years of experience in audit, accounting, and SOX. She is a Director of Global SOX and Audit Compliance at SoFi Technologies and was previously Senior Manager of Revenue Accounting and Compliance at Google, with a start at KPMG. Yuen is also an adjunct professor in the Graduate Accounting Program at Saint Mary’s College.

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



## CS 8-4: The Value of Perspective

**Amanda West, CIA, CAMS, CISA, CRISC**  
**Senior Vice President, Deputy Chief Audit Executive**  
**First Horizon**

**Donna Renard, CIA, CISA, CFE**  
**Senior Vice President and Senior Audit Manager**  
**First Horizon Corporation**

Expanding a perspective is key to increasing an auditor's skills; value to the audit function, company, and other stakeholders; and future potential. In addition to learning various ways to expand their own perspective, leaders also will discover how to create an environment in which the auditors in their function grow perspective.

In this session, participants will:

- Examine the natural tendencies of the human operating system.
- Revisit auditor bias and how it can apply to oneself and other audit team members.
- Learn different techniques for increasing self-awareness and expanding perspective.
- Develop a personal action plan.

**Amanda West** is SVP and Deputy CAE for First Horizon Corporation, a financial services company with \$89 billion in assets. She also has served as Financial Crimes Director, Corporate BSA/AML Officer, and Corporate Security Officer. In addition to internal auditing, West's 23-year background in the financial services industry has encompassed cyber and information security, business resilience, and fraud risk management. Her noteworthy accomplishments include leading merger and acquisition work; leading crisis incidents, including for the COVID-19 pandemic, natural disasters, and cyber threats; implementing a broad financial crimes unit focused on BSA/AML, fraud, and cyber risks; and designing a comprehensive fraud strategy balancing fraud risk management and the customer experience.

**Donna Renard** is Senior Vice President and Senior Audit Manager at First Horizon Corporation, a financial services company with \$89 billion in assets. She has spent 22+ years in internal audit, primarily leading operations, technology, and compliance-related internal audit teams in the financial services, airline, and casino industries. She has also supported various mergers and acquisitions, including for the recently announced



acquisition of First Horizon by TD Bank. Renard is a Certified Internal Auditor (CIA), Certified Information Security Auditor (CISA), and Certified Fraud Examiner (CFE).

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

### **CS 8-5: An Audit Executive's Guide to Technology-Enabled Transformation**

**Lynne Sonney, CPA**  
**Supervisor**  
**RSM**

**Steve Biskie**  
**Principal**  
**RSM**

Over the last ten-plus years, internal audit departments have eagerly embraced technology, with varying degrees of success. This session will focus on how both emerging and legacy technologies are being used in leading programs to more quickly identify, quantify, manage, and/or monitor risk. You will hear real-world examples of success, including advanced use cases of machine learning and artificial intelligence to reduce audit time-to-value. We will also discuss the people and process issues that get in the way of effective technology transformation, and how to develop a roadmap that will work for you. By the end of this session, you will walk away with tangible ideas on how to improve your own audit program, as well as lessons learned to avoid common roadblocks.

In this session, participants will:

- Explore the most successful use cases for technology-enabled audit transformation and learn common barriers to implementation success.
- Discover how auditors are using process mining and other technologies to more quickly understand how processes are working and create flowcharts in real-time.
- See how advances in legacy analytics technologies are being used to develop audit observations with little to no human interaction, and hear where auditors have found the most consistent value in robotic process automation (RPA) technologies.
- Be able to build a roadmap to technology transformation customized to their organization and goals.





**Lynne Sonney** is a Supervisor at RSM, supporting the analytics and automation team within RSM’s ERP Risk & Automation Services practice. As a Certified Public Accountant and data guru, she capitalizes on her strengths by specializing in automated internal and external audit testing, data migration validation, and developing analytic visualizations for benchmarking and risk management. Sonney is an Alteryx Designer Expert and Tableau Certified Associate with experience in SQL, VBA, SAP, Oracle, and various other ERP systems.

**Steve Biskie** is a Principal at RSM, where he leads the Center of Excellence for Risk Analytics & Automation. He has more than 25 years of experience spanning all three lines of defense, and specializes in digital transformation of GRC and audit processes. He has helped organizations of all sizes implement high-value, sustainable analytics and continuous monitoring programs. Biskie has a passion for using technology to automate mundane, time-consuming tasks, allowing organizations to re-focus attention on high-value, thoughtful, and data-informed analysis. He is a published author and a frequent speaker on risk and compliance-related topics.

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



Wednesday | March 15, 2023

8:30 – 9:45 a.m. CT

#### **GS 4: RETHINK. REBOOT. REINVENT. An Innovative Framework to Navigate Volatile Times**

**Josh Linkner**  
**Creative Troublemaker**

Over the past few years, the world as we knew it was turned upside down. From the COVID pandemic to the war in Ukraine to inflation, the resulting shock waves have ushered in a new era of accelerated transformation impacting the global economy, supply chain, and workforce. Successful models of the past have been rendered obsolete, requiring leaders to rethink their strategy. Five-time tech entrepreneur, New York Times bestselling author, venture capitalist, and world-renowned innovation expert Josh Linkner will help leaders respond to volatility with an elevated capacity for inventive thinking and creative problem-solving through his battle-tested Reinvention Framework.

In this session, participants will:

- Hear about the core mindsets, habits, and tactics of the most innovative leaders on the planet.
- Be reenergized and fueled with inspiration and energy to forge ahead in uncertain times.
- Be reequipped and armed with a proven framework and specific tools to reinvent a new future.
- Be ready and emboldened to meet the challenges of the day and drive sustainable success.

**Josh Linkner** is a creative troublemaker. He started his career as a jazz guitarist and then went on to become the founder and CEO of five tech companies, which sold for a combined value of more than \$200 million. He is also a deeply experienced business leader, venture capitalist, top-rated keynote speaker, New York Times bestselling author, and professional jazz guitarist. He is a world-renowned expert on innovation, disruption, and hyper-growth leadership.

**NASBA: Personal Development | Learning Level: Basic | CPE Credit: 1.5**



Wednesday | March 15, 2023

10:15 – 11:15 a.m. CT

### **Closing Keynote: Cyber Risks and Threats in 2023: How to Prepare and Respond**

**Rachel Wilson**  
**Director, Cybersecurity**  
**Morgan Stanley Wealth Management**

In her riveting keynote, Rachel Wilson will describe the current cybersecurity threats facing companies, institutions, and individuals from nation-states like North Korea and Iran, from cyber organized crime syndicates, and from individual hackers looking to make money or create mayhem. With advanced hacking tools now widely available, she will show how cyber actors target companies, institutions, and individuals in an opportunistic way and then work to monetize their access. Wilson will discuss the impact of the pandemic on the cyber risk landscape, including the threats presented by IT phone scams and social engineering, and the “Three R’s” of Russia, ransomware, and resilience that are dominating the headlines today. Drawing from her experience at the NSA and in the financial sector, she will describe what auditors can do to be prepared for and respond to risks in the current cyber risk environment and provide pragmatic advice on how individuals can raise the waterline on their own cybersecurity and better protect their companies and their loved ones.

In this session, participants will:

- Learn about the biggest cyber threats facing their firms and industries today.
- Understand the right questions to ask their risk and technology teams to determine the adequacy and efficacy of their control environment.
- Gain insights into the best and most effective ways to protect their personal data and identity.

**Rachel Wilson** became the first head of cybersecurity for Morgan Stanley Wealth Management in the spring of 2017. As Director, she leverages her experience in attacking and defending high-consequence systems to protect the firm and its clients from cyber actors. Previously, she spent 15 years at the National Security Agency (NSA), where she ran counterterrorism operations, worked cybersecurity threats to the 2012 Summer Olympics in London, and led the cyber exploitation operations mission. As the senior committing official for NSA’s hacking mission, Wilson oversaw the planning and execution of thousands of cyber operations against America’s adversaries.



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