WRK– 1

Tim Leech, CIA, CRMA, CFE, FCA
Managing Director, Global Services
Risk Oversight Inc.

- Learn why it is key to shift the internal audit profession from a “supply driven” to “demand driven” activity.
- Learn what the December 2010 practice advisory on Standard 2120 recommends.
- Learn why a large percentage of internal audit functions in the world have not complied with Standard 2120 of the IPPF Standards to date.
- Learn what the IIA Practice Advisory on IPPF Standard 2120 recommends.
- Learn audit criteria for Standard 2120 assessments of risk management processes that are practical and will really resonate with your board of directors and senior executives.

Tim Leech is managing director of global services at Risk Oversight Inc., which focuses on helping companies more effectively manage risk and assurance to meet escalating due diligence expectations and add real value. He has over 25 years of experience in the ERM, internal audit, and forensic accounting fields, including expert witness testimony in civil and criminal proceedings and global experience helping public and private sector organizations with internal audit transformation initiatives and the design, implementation, and maintenance of integrated GRC/ERM frameworks. He is co-author with his daughter, Lauren Leech of Preventing the Next Wave of Unreliable Financial Reporting: Why U.S. Congress Should Amend Section 404 of the Sarbanes-Oxley Act, and author of a new Risk Oversight Inc. white paper challenging traditional approaches to ERM titled The High Cost of the ERM Herd Mentality.

Learning Field: Auditing
Learning Level: Intermediate
GS 1
The Internal Audit Leader of the Future

Lawrence Harrington, CIA
Vice President, Internal Audit
Raytheon Co.

- Discuss the need for internal auditors to adapt to evolving business environments that are IT-rich, multinational, and fast-paced.
- Hear how the change imperative represents challenges, but also creates opportunities for leadership.
- Review the key leadership skills required by internal audit leaders in the future.
- Learn practical suggestions to jumpstart your future success.

Larry Harrington has more than 25 years of experience in auditing and finance. He started his career in public accounting and has since held a wide range of positions within retail, financial services, insurance, manufacturing, and technology. Harrington has served as vice president of Finance, vice president of Human Resources, and vice president of Operations, as well as chief audit executive for several Fortune 200 companies during his career. Currently, he serves as a board member of The IIA's International Board of Directors and chairs The IIA's North American Board of Directors.

Learning Field: Management Advisory Services
Learning Level: Intermediate

CS 1-1
Strengthening Relationships with Key Internal Audit Stakeholders

Roderick M. Winters
Microsoft (RET)
The IIA’s Chairman of the Board, 2009 — 2010

- The challenge: Building effective working relationships with diverse stakeholder groups.
- Discuss personal skills and capabilities most in need of improvement to strengthen stakeholder relationships.
- Evaluate the effectiveness with which we meet our stakeholders’ expectations.
- Learn about risk areas in which stakeholders seek enhanced internal audit capability.
- Learn to improve internal audit effectiveness through development of relationship acumen.
Roderick Winters has more than 28 years of professional experience, including 15 in the internal audit field. Previously, he served as Microsoft's general auditor. Microsoft’s internal audit group is widely viewed as an innovative audit organization and a leader in leveraging technology and employee empowerment to optimize audit productivity, effectiveness, and value contribution. Prior to joining Microsoft, Winters spent 11 years with Deloitte & Touche, most recently as the director of marketing and communications for the Seattle office. An active member of The IIA, he has held numerous international leadership roles, including serving as Chairman of the Board, and serving on the Institute’s Global Board of Directors, Executive Committee, and Global Nominating Committee. He currently serves as Chairman of the International Conference Committee.

**Learning Field: Personal Development**

**Learning Level: Intermediate**

CS 1-2
Transforming the IT Audit Function

Daniel J. Schumacher, CISA
Director, IT Audit and Compliance
Johnson Controls Inc.

- Hear how you can move your IT audit department from a compliance-focused function to a trusted business advisor.
- Learn to align staffing with necessary competencies and skill sets beyond the traditional auditor.
- Increase alignment with the IT strategy and organization.

Daniel Schumacher oversees the global IT audit and compliance function for Johnson Controls Inc. (JCI). Prior to joining JCI, he was a senior manager in PricewaterhouseCoopers’ Systems and Process Assurance practice, and he provided services to clients in the Milwaukee and Greater Chicago areas. Schumacher has served companies in a broad range of industries, providing services supporting external audits, internal audits, risk management projects, and consulting on SAP implementations.

**Learning Field: Management Advisory Services**

**Learning Level: Intermediate**

CS 1-3
Bite Sized ERM

Warren W. Stippich Jr., CIA
Partner, National Governance, Risk and Compliance Solution Leader, Business Advisory Services Group
Grant Thornton LLP

Alex Williams, CPA
Senior Manager, Advisory Services
Grant Thornton LLP
Discover why many board members are wondering if Wall Street could have done more holistically to have anticipated risks that drove the economic collapse.

Learn why board members have been challenging management to make sure that their companies don’t have unanticipated surprises and that uncertainties are identified, discussed and managed with an appropriate plan.

Review management concerns that ERM, while beneficial, may prove too challenging to implement due to perceptions about it being a monstrous exercise.

Discuss how internal audit leads the education of both the board and management on ERM and that ERM can be implemented in phases.

Warren Stippich has more than 20 years of experience working with multinational, entrepreneurial, and high-growth public companies, including boards of directors and audit committees. He leads many projects around Sarbanes-Oxley consulting, internal audit, and service organization control services, known as SOC (formerly SAS 70) for a wide array of publicly traded and private businesses with international operations. Stippich began his career with Arthur Andersen in the External Audit practice and later served in the Internal Audit Services practice. He also served as vice president, Internal Audit and Worldwide Consulting for DEKALB Genetics Corp.; managing director at American Express Tax and Business Services; and a partner in the related attest entity of Altschuler, Melvoin & Glasser LLP.

Alex Williams has performed both internal audit and consulting assignments throughout the United States, Canada, Latin America, Asia, United Kingdom and Europe. Since joining Grant Thornton, he has provided SAS 70, internal audit and Sarbanes-Oxley readiness services for several national and multinational clients. As part of his Sarbanes-Oxley readiness projects, Williams participated in the location coverage assessment process of the scoping phase, corporate governance, and documentation of internal control processes, risks, and controls. His internal audit experience includes managing and participating in operational and compliance internal audits of various companies.

**Learning Field: Auditing**

**Learning Level: Intermediate**

CS 1-4
**Crossing the line – The Inside Story of the HealthSouth Fraud**

Weston Smith
Fraud and Ethics Speaker
Weston Smith Solutions

- Understand the corporate culture leading to fraud.
- Walk through mechanics of the HealthSouth $3 billion fraud and audit shortfalls.
- Review the financial and non-financial red flags of fraud.
- Get an awareness of the toll of fraud on the innocent.
- Protect yourself from unethical conduct of others.
The challenge: minimizing the risk of fraud on your watch.

Weston Smith began his career as a CPA on the audit staff of Ernst & Young. He specialized in health care audit and consulting engagements during a period of tremendous change in Medicare reimbursement policies within the industry. He was subsequently recruited by HealthSouth Corporation, when it was still a small company with only a dozen outpatient locations. Over the next 16 years, Smith grew with the company, ultimately becoming its CFO, and he was active in HealthSouth's growth to over 2,000 locations in all 50 states and five countries. However, he was also involved in a multi-year, multi-billion dollar accounting fraud, until voluntarily coming forward and blowing the whistle. Smith is now an active advocate for ethics and integrity in business, having spoken to thousands of business professionals and university students, and appearing on CNBC and Fox Business Channel.

Learning Field: Regulatory Ethics
Learning Level: Intermediate

Tuesday October 9, 2012 12:45 – 2:00 PM

CS 2-1 THIS SESSION HAS CHANGED
The Compliance Auditor’s Challenge: Dealing With People

Seana Ryan
Investigator
Fort McDowell Yavapai Nation, Tribal Gaming Office

- Learn how communication works.
- Understand the importance of effective communication.
- See how improved communication improves your effectiveness as an auditor.
- Discover new ways of communicating with difficult clients.

Seana Ryan has been a compliance audit investigator for more than 17 years. She was one of the first auditors in the Fort McDowell Tribal Gaming Office’s audit section, and she was instrumental in setting up the audit program. Ryan is a former United Service Organizations entertainer and law enforcement officer. She served 13 years on the Los Angeles County Sheriff’s Department, during which time she developed investigative techniques and report writing and interpersonal skills that she finds invaluable in her current position. Ms Ryan holds a Master of Education degree from Northern Arizona University.

Learning Field: Personal Development
Learning Level: Beginner

CS 2-2
Managing the Risks and Rewards of Social Networking Websites
Robert W. Kastenschmidt
National Leader, Risk Advisory Services
RSM McGladrey Inc.

Daimon Geopfert, CISSP, CISM, CISA, GCIH
National Leader, Security & Privacy Consulting
McGladrey

- Explore the positive impacts that social networking websites are having on businesses.
- Identify the risks that employee use of social networking websites present to employers.
- Discuss practical approaches to protecting organizations from legal liability and reputational harm.

Rob Kastenschmidt is responsible for setting the strategic direction and driving its execution in the following practices: Internal Audit Transformation; IT Audit; Security & Privacy Services; Sarbanes-Oxley Advisory Services; Contract Compliance & Cost Recovery; Governance, Risk & Compliance; Anti-Fraud Services; and Industry Driven Regulatory Compliance. Previously, he was a partner with a Big Four firm, where he held various service line, geography, and industry leadership roles; including most recently serving as the Midwest leader of the Power & Utilities practice. Kastenschmidt has significant experience in leading internal audit outsourcing and co-sourcing relationships as well as overseeing the delivery of cross-service line, global consulting engagements.

Daimon Geopfert is the national leader of security and privacy consulting for McGladrey. He specializes in penetration testing, vulnerability and risk management, security monitoring, incident response, digital forensics and investigations, and compliance frameworks within heavily regulated industries. Geopfert has over 17 years of experience in a wide array of information security disciplines. He serves as the firm’s national leader for the security and privacy practice, responsible for the development of the firm’s overall strategy related to security and privacy services and applicable methodologies, tool kits and engagement documentation.

Learning Field: Management Advisory Services
Learning Level: Intermediate

CS 2-3
Evaluating an Enterprise Risk Management (ERM) Program — Will It Respond When It Counts?

Joe H. Smith, CGAP, CPA, CFE, CFF
President, Owner
Joe Smith LLC, Certified Public Accountants
• Gain an appreciation for the value of an ERM program.
• Evaluate the ERM method of identifying potential risks.
• Apply specific testing procedures to an ERM program to measure its overall effectiveness.
• Examine the process of continuous monitoring and feedback to the board and management.

Joe Smith has more than 30 years of experience in the gaming industry. He established Joe Smith LLC, Certified Public Accountants, in 2011, after retiring from the National Indian Gaming Commission as director of Audits, a position he held for 12 years. During his tenure with the agency, Smith received several awards and was recognized by the Department of Justice for his assistance in an organized crime investigation. He also served as a member of the Bank Secrecy Act Advisory Group. Previously, Smith was executive director of the Grand Ronde Gaming Commission in Oregon and investigator and auditor for the Nevada Gaming Control Board. Before that, he was an internal auditor for the Golden Nugget Casino.

Learning Field: Auditing
Learning Level: Beginner

CS 2-4
Managing the Risk of Fraud and Misconduct in a Global, Regulated, and Digital Environment

Richard H. Girgenti
National Practice Leader, Forensic Services
KPMG LLP

• Understand your company’s fraud and misconduct vulnerabilities in a global, regulated, and digital environment.
• Gain knowledge of a framework for building an effective compliance program.
• Learn a proactive and reactive model for managing fraud and misconduct risks.
• Explore how technology and publicly accessible information can be leveraged to mitigate risk.

Richard Girgenti has more than 35 years of experience investigating fraud and misconduct and helping clients manage their risk of these occurrences. He leads KPMG LLP’s Forensic Services. Girgenti is a former KPMG board member, a veteran state prosecutor, and a previous director of Criminal Justice for New York State.

Learning Field: Behavioral Ethics
Learning Level: Intermediate

Tuesday October 9, 2012 2:30 – 3:45 PM

CS 3-1
Audit’s Road Map for Change

Joan Cromwell
Chief Audit Executive
Union Bank & Trust Co

- Learn how to build a relationship with the auditee and develop a flexible risk-based audit plan that meets management’s expectations.
- Discuss hiring and retaining auditors who use automation and have business knowledge.
- Hear how to establish a dashboard and a quality assurance program for your audit department.
- Discover how to use automation to change the way you audit.

Joan Cromwell has more than 30 years of experience working in internal audit. In her current position, she is responsible for the administration of the internal audit function, and she supervises six audit team members. Cromwell has been a presenter at The IIA’s General Audit Management Conference and All Star Conference, MIS Super Strategies Conference, and MIS Bank Audit Conference.

*Learning Field: Auditing*
*Learning Level: Beginner*

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CS 3-2
Two Halves don't make a Whole! How to successfully integrate IT into Operational and Financial Audits

Jamie DuBray, CIA, CPA, CISA, CGEIT, CISSP
Assistant Auditor General
CITGO Petroleum Corporation

- Get practice suggestions for how to integrate IT audit objectives and IT audit tests into operational and financial audits.
- Find out how to determine whether an IT component should be considered in an audit.
- Learn methods to integrate IT audit planning into the operational/financial/compliance audit planning processes.
- Obtain a “template” integrated IT audit program to use as a starting point for your engagements.

Jamie DuBray is currently the Assistant General Auditor at CITGO Petroleum Corporation. Prior to joining CITGO more than 5 years ago, Jamie had internal audit experience with Valero Energy Corporation and Tesoro Petroleum Corporation as well as positions within information technology and public accounting. Jamie has 13 years of audit experience and 10 years of experience in the petroleum refining industry.

*Learning Field: Auditing*
*Learning Level: Beginner*
What Auditors Need to Know About Emerging Risk Oversight Expectations

Tim J. Leech, CIA, CRMA, FCA, CFE
Managing Director, Global Services
Risk Oversight Inc.

- New risk oversight expectations for boards defined by the SEC, the National Association of Corporate Directors and the CICA in Canada.
- How credit agencies assess the effectiveness of risk management processes as part of the credit rating process.
- Criteria institutional investors are using to evaluate the effectiveness of a company's risk management processes.
- What internal audit departments should be doing today to help their companies respond to these new expectations

Tim Leech is managing director of global services at Risk Oversight Inc., which focuses on helping companies more effectively manage risk and assurance to meet escalating due diligence expectations and add real value. He has over 25 years of experience in the ERM, internal audit, and forensic accounting fields, including expert witness testimony in civil and criminal proceedings and global experience helping public and private sector organizations with internal audit transformation initiatives and the design, implementation, and maintenance of integrated GRC/ERM frameworks. He is co-author with his daughter, Lauren Leech of Preventing the Next Wave of Unreliable Financial Reporting: Why U.S. Congress Should Amend Section 404 of the Sarbanes-Oxley Act, and author of a new Risk Oversight Inc. white paper challenging traditional approaches to ERM titled The High Cost of the ERM Herd Mentality.

Learning Field: Auditing
Learning Level: Intermediate

CS 3-4
The Magic of Fighting Fraud

John Tonsick
Founder
Fraud Solutions

- Expand your understanding of how and why fraud happens.
- Hear some of the reasons why management and auditors miss opportunities to prevent and detect fraud.
- Learn to minimize fraud risk using simple preventive techniques.
- Learn the secrets to finding fraud and stopping it fast, before it gets out of hand.
**John Tonsick** has more than 30 years of experience in fraud investigation, litigation support, auditing, and financial management. He is an author, lecturer, and professional magician whose knowledge, magic, and humor have made him a popular speaker all over the United States. Tonsick has published numerous articles on fraud and corporate governance and is a contributing author to Fraud Casebook: Lessons from the Bad Side of Business. He has been interviewed by MSNBC, The Wall Street Journal, and CFO Magazine.

*Learning Field: Auditing*  
*Learning Level: Intermediate*

**Tuesday October 9, 2012 3:55 – 5:10 PM**

**CS 4-1**  
**What Do They See When They See You Coming? The Power of Perception over Reality**

Stephen Gower  
Perception Professional  
The Gower Group Inc

- Get the opportunity to factor perception into your leadership equation.  
- Analyze contradictions between attitude and behavior.  
- Gain an understanding of the power of presuppositions and preoccupations.  
- Learn to modify both attitude and behavior when appropriate.

**Stephen Gower** has been a keynote speaker for the International Sales and Marketing Executives Conference, the Turkey Human Resources Conference in Istanbul, the Arabian Human Resources Conference in Bahrain, and the Southern Association of Schools and Colleges. His book, *What Do They See When They See You Coming?*, is recognized as the signature work on perception. Gower also has one of the highest invite back ratios in the country. He has written 21 books and has given more than 5,000 presentations. He will transfer knowledge in a dynamic and powerful, sustaining fashion.

*Learning Field: Personal Development*  
*Learning Level: Intermediate*

**CS 4-2**  
**IT Risk and Governance**

Jeffrey Weber, CIA  
Managing Director  
Protiviti
Learn the some of the consequences of ineffective risk management.
Learn about a variety of risk assessment activities that will enable users to better understand the risks they face that they may have unknowingly accepted in the past.
Discuss “new” areas of risk such as cloud computing and social media which may have gone unchecked completely.
Hear why the response taken to reduce or eliminate risk may be appropriate, but adopting an overly risk-averse position can have a negative impact on operational performance.

Jeff Weber works in the firm’s IT Effectiveness and Controls consulting practice, and is the global leader of Protiviti’s IT Governance & Risk Management and IT Process Improvement solutions. He has more than 25 years of experience in IT and business risk management services and specializes in risk identification, assessment, and control design within technology processes and environments. Weber provides clients with valuable expertise in information security, business continuity planning, IT process improvement, IT governance, application development lifecycle, database management and security, network management, program management, tool selection, IT risk management, and IT strategy.

Tim Maloney works in the firm’s Information Technology Effectiveness and Controls practice. He has more than nine years of experience helping organizations identify, evaluate, and manage risks within their IT operations. Maloney’s specific areas of expertise include IT governance, risk management, internal audit and compliance, and service and change management. He has responsibility for engagement delivery and managing a portfolio of clients across a variety of industry sectors.

Learning Field: Auditing
Learning Level: Intermediate

CS 4-3
Demystifying Enterprise Risk Management

Alyssa G. Martin, CPA, MBA
Dallas Executive Partner and Advisory Services Partner
Weaver and Tidwell LLP

ERM Basics: Defining, differentiating from other risk management approaches and using the COSO ERM Framework.
Approach and Methodology: Key implementation roles and steps to accomplish ERM.
Documentation: Methods of documenting risk assessment and significant risks analyses.
ERM as an ongoing process.
Alyssa Martin has 24 years of public accounting experience including 17 in internal control process risk management. She directs and executes financial and operational internal audits, risk assessments, corporate governance and compliance, IT audits, SOC reports, organizational evaluations, designs/develops policies and procedures in domestic and international entities across various industries. Martin defines, reviews, and implements operational strategies, evaluates/develops/reviews cash-flow model's and process output. She serves on the University of Texas at Dallas School of Management’s Executive Advisory Committee and co-chairs the Baker Tilley International Corporate Governance and Risk Management Committee.

Learning Field: Auditing
Learning Level: Beginner

CS 4-4
Risky Business: Building Partnerships to Fight Fraud
Bethmara Kessler
Managing Director
The Fraud and Risk Advisory Group

- Gain tips, tools, and techniques to build more effective fraud-fighting partnerships in your business.
- Learn about embezzlements and building a risk business toolkit.
- Discuss hotline and complaint analyses, risk-based audit plans, fraud assessments, and internal fraud

Bethmara Kessler has extensive experience with leadership roles in audit, risk management, information systems, and corporate investigations with EMI Group Plc., Avon Products Inc., RJR Nabisco Inc., and Ernst & Young. Before joining The Fraud and Risk Advisory Group, she was senior vice president of Enterprise Business Risk Management at Limited Brands Inc. Kessler has written on a variety of topics related to fraud and risk. She contributed material on fraud risk assessments to the 2010 ACFE Fraud Examiners Manual, was a contributing author to Fraud Casebook: Lessons from the Bad Side of Business, and has written several articles that have appeared in Internal Auditor magazine, The Journal of Accountancy, and other specialty publications.

Learning Field: Auditing
Learning Level: Intermediate

Wednesday October 10, 2012 8:30 – 9:45 AM

GS 2
Fraud Indicators for Risk Management Professionals

James D. Ratley
President and Chief Executive Officer
Association of Certified Fraud Examiners

- Hear how your organization could be losing more than 5 percent of its annual revenues to fraud and abuse.
- Improve your ability to assess risks related to fraud.
- Understand the indicators of fraud.
- Learn how to manage fraud risk better in your organization.

James Ratley began his career as a police officer with the Dallas Police Department, where he served on numerous department task forces that concentrated on major fraud cases. Fifteen years later, Ratley joined Wells & Associates, where he was in charge of fraud investigations. He later became program director and then president of the Association of Certified Fraud Examiners (ACFE). Ratley teaches regularly at ACFE workshops and conferences on a variety of fraud-related subjects. He was named one of Security magazine’s Most Influential Security Executives for 2010. Ratley is a member of the Board of Advisors for the Institute for Bank Director Education. He was also a visiting scholar at the University of Nebraska.

Learning Field: Specialized Knowledge and Applications
Learning Level: Intermediate

Wednesday  October 10, 2012  10:15 – 11:30 AM

CS 5-1
Connect! High-impact Communication in the Auditing Universe

M Clark Canine, MA, LMHC, NCC
Agent of Positive Change
Clark and Unju

- Learn how high-impact communication can energize your effectiveness, productivity, and work satisfaction.
- Discover three small changes that can turn your communications from "snore" to "snap!"
- Activate your new knowledge with fun activities and entertaining exercises.

Clark Canine is a positive psychotherapist, corporate motivator, and author of A Page a Day (Keeps the Negative Away). He has more than 15 years of experience helping executives, managers, and front-line staff improves by becoming more positive. Through his companies, Clark and Unju and The Counseling Group, Canine has helped more than 10,000 people energize and activate their business and personal lives.

Learning Field: Personal Development
Learning Level: Intermediate

CS 5-2
Cloud Security Alliance – Security Challenges and Solutions in Cloud Computing

Jason Witty
President
Cloud Security Alliance, Chicago Chapter CISO, US Bank

- Get an overview of cloud computing concepts and risks.
- Learn about the Cloud Security Alliance and industry research projects.
- Hear about the industry adoption of Cloud Security Alliance tools and how they will affect the audit process.

**Jason Witty** has held major leadership roles in information security throughout his 18 years in IT. Before he joined Bank of America, Witty was the first vice president of Security Services for LaSalle Bank. He also held security leadership positions at The Options Clearing Corp. and Aon Corp. Witty is a board member of ChicagoFIRST, and he serves on the Executive Committee of the Cloud Security Alliance.

*Learning Field: Specialized Knowledge and Applications
Learning Level: Intermediate*

CS 5-3
Audit’s Role During a Financial Collapse: Lessons Learned by a Chief Audit Executive

Randy Melby, CIA
Senior Executive Vice President and Chief Risk Officer
BankUnited

- Explore internal audit’s role during a financial collapse.
- Discover lessons learned and red flags in leadership that can be discussed with your board, executive management, and internal audit teams.
- Discuss maintaining a risk-based focus and elevating internal audit to the strategic level of auditing.
- Hear how to change the inverted pyramid, when growth is king and controls are an afterthought.

**Randy Melby** is responsible for enterprise risk oversight, which includes internal audit, loan review, credit risk management, regulatory compliance, and overall operations. Previously, he was senior vice president and general auditor for Washington Mutual Inc. Before that, he was senior vice president and manager of the Wells Fargo Commercial Loan Operations Centers for two years, and he spent 22 years in the Internal Audit Department as senior vice president and audit director. Throughout his career, Melby has served on numerous boards, professional committees, and panels, including the IIA Board of Governors (for local chapters), The IIA’s Professional Issues Committee, and risk management panels and roundtables.

*Learning Field: Management Advisory Services*
CS 5-4
Anti-fraud Risk Assessment

Jonathan Marks
Partner and Leader of Fraud, Ethics & Anti-Corruption Services
Crowe Horwath LLP

- Explore key components of a fraud risk assessment and examine the do’s and don’ts of the risk assessment process.
- Develop a framework to document the fraud risk assessment.
- Consider the risk of management override of controls.
- Use behavioral and environmental elements to help reduce fraud and corruption risk.
- Identify potential perpetrators and develop an effective monitoring process.

Jonathan Marks advises engagement teams and clients on anti-fraud and fraud-related matters, including the U.S. Foreign Corrupt Practices Act. He was the demand creation champion for the Risk practice and led both the anti-fraud and International Financial Reporting Standards initiatives for the firm. He also works with boards and senior management on various corporate governance, risk, and compliance matters. Marks’ has more than 22 years of experience. Prior to joining Crowe, he was co-owner of a national consulting practice, where he directed the firms Fraud, Securities and Exchange Commission, Technical Accounting, Governance, Internal Audit, Risk Management, Quality Assurance Review, and Education/Training practices. Marks has attended IIA training on the methodology for IIA quality assessment/validation.

Learning Field: Auditing
Learning Level: Intermediate

Wednesday October 10, 2012 12:45 – 2:00 PM

CS 6-1
Driving Customer Satisfaction through Quality Improvement

Ron H. Robertson Jr.
Senior Vice President and Manager, Corporate Internal Auditing
Liberty Mutual Insurance Group

- Understand the drivers of customer satisfaction.
- Identify opportunities to improve audit customer satisfaction.
- Embed quality improvement processes into your department’s critical activities.
- Obtain practical tools to enhance your management of talent, technology, and audit processes.
Ron Robertson is responsible for all internal audit-related matters for the company’s global operations. He oversees a staff of 100 U.S.-based and 55 international-based auditors. Before joining Liberty, Mr. Robertson was an assistant vice president of audit for MetLife. He also held various audit positions within the insurance practice at KPMG, and he was an adjunct accounting professor at Bryant University.

Learning Field: Auditing
Learning Level: Intermediate

CS 6-2
How to Audit Telecommunications in 2 Weeks

Thomas Salzman, CISA, ITIL
IT Audit Manager
Illinois State University

- Learn about auditing telecommunications from A to W: Authentication; Catching the Successful Hack; Certificate Authority; Encryption; Firewalls; Intrusion Detection and Prevention Systems; Penetration Testing; Physical Security; Telecommunications Costs; and Wireless

Tom Salzman manages computer audits conducted by the University. His responsibilities include working with educational and administrative departments throughout the University to prepare and streamline IT policies and procedures, improve operational processes and controls, and develop methodologies for managing computer resources. Salzman has assisted a number of financial institutions, manufacturing concerns, universities, government agencies, and energy companies with building new IT and IT audit functions from scratch. Previously, he was director of professional services for the Information Systems Audit and Control Association (ISACA) responsible for establishing and supporting its worldwide network of educational programs, conferences, and special events. He also served as editor and co-author of the ISACA CISA Review Manual. Prior to joining ISACA, Salzman was with Coopers & Lybrand, heading their technical training and information security practices.

Learning Field: Auditing
Learning Level: Intermediate

CS 6-3
ERM: Communication Cornerstone: Foundation for Success

Robert L. Mainardi
President
Mainardi and Associates

- Learn the keys to effective communication for every business meeting as well as how to build and strengthen relationships in every situation.
- Identify and discuss the characteristics of a strong team member and listener.
• Understand how to translate these skills into building successful and productive relationships on every assignment.
• Discuss the planning and execution of the key risk identification, rating, and management process as required in the ERM process in the audit department.

Robert Mainardi started his own company after 21 years of working in the internal audit profession in the financial services industry. The company develops and facilitates custom internal audit training as well as evaluates, creates, and implements formal audit methodologies. Previously, Mainardi was the vice president of internal audit for the Penn Mutual Life Insurance Co. He is an active member of The IIA and has been a distinguished faculty member for almost 20 years. As a professional speaker, Mainardi leads programs to help clients develop and maintain world-class internal audit functions.

Learning Field: Communication
Learning Level: Intermediate

CS 6-4
Ethics Decoded: Unlocking the Secret to Mitigating Workplace Deviance

Don Levonius
Director, Seminars & Curriculum Development
The Institute of Internal Auditors

• Examine the underlying ethical reasoning and rationalizations behind employee deviance.
• Recognize the personal and organizational factors that influence ethical decision-making.
• Associate divergent ethical perspectives with moral and conditioned honesty.
• Learn how to deter workplace deviance and create a culture of integrity in 12 simple steps.

Don Levonius also serves as principal consultant at Victory Performance Consulting, where he provides performance solutions for organizations such as General Electric, BP Oil, NBC Universal, and the Florida Attorney General’s Office. Prior to joining The IIA, Levonius enjoyed a 12-year career with The Walt Disney Co., where he led learning and development for security, transportation, and a US $1.5 billion resort division. Earlier in his career, he managed loss prevention and investigations for a US $500 million theme park operation. Levonius writes and speaks passionately about the significance of organizational ethics.

Learning Field: Behavioral Ethics
Learning Level: Intermediate

Wednesday October 10, 2012 2:30 – 3:45 PM

CS 7-1
Leading Practice Examples of Audit Committee Reporting
David J. Brand, CPA, CISA
Managing Director
Protiviti Inc.

Ari R. Sagett, CISA, CRISC, PMP
Director
Protiviti Inc.

- Hear how effective and efficient audit committee reporting is of paramount importance to any internal audit executive.
- Learn the key components of establishing and maintaining world-class audit committee reporting capabilities.
- Review real-world examples of various audit committee reports.
- Gain a better understanding of audit committee reporting responsibilities.

Dave Brand leads the Internal Audit and Information Technology Audit practice for Protiviti. He has more than 15 years of experience working with companies across multiple industries in the areas of information technology auditing, computer-aided auditing techniques, audit formation, risk assessments, and audit committee reporting.

Ari Sagett is a Director in Protiviti’s IT Internal Audit practice with more than 10 years of experience helping global clients evaluate and understand the risks associated with their use of technology. As part of the Central Area IT Audit team, Sagett has extensive experience in all facets of the audit lifecycle and has managed/executed a variety of projects, including both business process audits and IT audits. He is a founding member of Protiviti and previously worked for Arthur Andersen’s Technology Risk Consulting practice.

Learning Field: Auditing
Learning Level: Intermediate

CS 7-2 – THIS SESSION HAS CHANGED
Auditing Data Security

James Sheets, CIA
Manager, Internal Audit
Education Management Corp.

- Learn the critical elements of a data security review, using your company’s policy as a starting point.
- Hear about the key elements of administrative, technical, and physical controls that should be covered in a review of information security.
- Discuss cyber attacks and social engineering.
James Sheets joined Education Management Corporation as a senior technology auditor in 2009. Since then, he has managed EDMC's financial, IT, and SOX audit efforts, and most recently as Audit Director, he is establishing a distance education fraud detection program. Prior to EDMC, Jim spent nine years at PPG Industries Incorporated in various roles, including senior financial auditor. In that role, he led global financial, process, and information systems audits, and he was active in numerous special projects including fraud investigations, electronic document retention compliance, and export compliance.

Learning Field: Auditing
Learning Level: Intermediate

CS 7-3
Enterprise Risk Management: A Practical Review of One Company’s Approach

Charlie Wright, CIA
Vice President, Internal Audit
Devon Energy Corp.

- Discuss an approach for documenting and articulating an enterprise risk management (ERM) process.
- Understand the role of the board and audit committee in risk oversight.
- Review an example of how to integrate ERM into strategic decision-making as well as some examples of enterprise risk assessments and the resulting action plans.

Charlie Wright joined Devon Energy Corp., one of the world's largest independent oil and gas producers, in 2005. Prior to that, he was the Chief Audit Executive at American Airlines. Wright currently serves on the Board of Governors of The IIA's Oklahoma City Chapter. He has served on the Board of Directors of the Airline Reporting Corp., the Board of Management of the Air Travel Card and the Board of Directors of Goodwill Industries of Tulsa. Wright has spoken at a number of conferences on topics such as enterprise risk management, Sarbanes-Oxley, internal auditing, revenue accounting, system automation and project management.

Learning Field: Management Advisory Services
Learning Level: Beginner

CS 7-4
Developing an Internal Audit Department that Proactively Identifies Fraud

Robert W. Rudloff Jr., CIA
Vice President, Internal Audit
MGM Resorts International

Fraud is a real and growing concern for all businesses, and who better than internal auditors are positioned to identify where and how fraud is happening. In this session we will discuss
• Changing internal auditors’ thinking about fraud in the business and who in the business is responsible for preventing and detecting fraud
• Developing a fraud mindset when undertaking routine audit projects
• Ensuring open lines of communication exist throughout the internal audit department structure so that concerns can be communicated and considered timely
• Knowing where to look for fraud and the footprints it leave behind

Bob Rudloff is a 30-year veteran of the gaming industry. Prior to joining MGM Resorts International, he was director of Internal Audit Services with PricewaterhouseCoopers. Rudloff is a recognized leader in the internal audit profession and has held positions of leadership within The IIA at the local and international level for more than 20 years. He is also a frequent speaker on ethics, internal auditing, fraud, and gaming industry topics at local and national conferences and seminars. Rudloff has been an adjunct instructor in accounting for the University of Nevada, Las Vegas, and an adjunct instructor in business, accounting, and auditing at Richard Stockton State College and Atlantic Community College in New Jersey.

Learning Field: Auditing
Learning Level: Intermediate

Wednesday October 10, 2012 3:55 – 5:10 PM

CS 8-1
Insight: Delivering Value to Stakeholders

Patricia K. Miller, CIA
Past IIA Chairman of the Board
Deloitte & Touche LLP (ret)

• Learn how The IIA defines insight, and its position in the value proposition.
• Understand the results of a recent global research project, including stakeholder expectations, delivery gaps, and successful approaches to closing the gap.
• Gain an understanding of the key factors that enable and most popular approaches to facilitating insight delivery.
• Learn approaches successful internal audit functions are employing to better deliver insight to the executive and board level stakeholders.

Patty Miller is a retired internal audit partner from Deloitte, who has provided financial, operational and systems control evaluations, quality assessments and SOX services. Patty has been an active member of the IIA for almost thirty years, and served as Chairman of the Board of Directors for the 2008 – 2009 year. She served as a member of the Executive Committee of the Board of Directors for seven years. Patty is a frequent speaker at the local and global level on internal audit, governance and control topics, and has co-authored research projects and articles for the Internal Auditor magazine.

Learning Field: Auditing
Learning Level: Intermediate

CS 8-2
Auditing Social Media
Scott Springman, CISA, PMP
Director
Protiviti Inc

- Gain an overview of social media risks and discuss how auditors can bring the most value to the company by addressing these risks.
- Hear some real-life scenarios that have impacted organizations.
- Consider whether your company has a social media strategy and whether it is in line with business plans.
- Identify who is responsible for monitoring your company's online reputation and whether appropriate risks are being considered in your social media approach.

Scott Springman specializes in IT audit and IT risk consulting services. He focuses on helping clients manage their key business and IT risks, and he has worked with dozens of companies on critical efforts, including social media evaluations, enterprise resource planning implementations, functionality and stress testing of applications and hardware, security reviews, external penetration tests, Sarbanes-Oxley compliance, privacy reviews, social engineering reviews, IT process improvement efforts, data analyses, and a wide variety of other audits. Prior to joining Protiviti as a founding member in 2002, Springman worked in Arthur Andersen’s Technology Risk Consulting practice.

Learning Field: Auditing
Learning Level: Beginner

CS 8-3
Auditing Strategic and Reputational Risks
Jack Salvetti
Manager
S.R. Snodgrass

- Explore enterprise risk management, from its origins as a control mechanism, through its evolution as an essential business management process linked to the corporate strategy.
- Evaluate the roles of the board and management, and discuss the need to establish a common framework for measuring risk in terms of earnings, capital, or another measure.
- Gain an understanding of the strategic implications of risk management, including how strategic shifts impact the overall risk profile of the company, and how the level of risk may affect pursuing strategic opportunities.
- Learn tactics to balance risk and return through strategic risk management, focusing on appropriate business responses to risk.
Jack Salvetti directs the S.R. Snodgrass Financial Institution Services Group. In this role, he provides leadership in the areas of strategic planning, enterprise risk management, organizational design, profit enhancement, and process improvement. Salvetti serves on the faculties of the ABA Stonier National Graduate School of Banking, the ABA Senior Leadership Institute, and the Pennsylvania Bankers Association Advanced School of Banking. He is recognized nationally as an expert in the financial services industry, has authored several articles on bank performance-related topics, and is a frequent speaker at financial management conferences across the country.

Learning Field: Auditing
Learning Level: Intermediate

CS 8-4
Effectively Auditing Ethics in Public Sector

Sheila M. Jones, CIA, CCSA, CFE, CGAP, CRMA
City Auditor
City of Burlington

Fay M. Booker, FCA, CIA, C.Dir.
Principal
Booker & Associates

- Review a case study evaluation of ethics in a large public sector organization as a sample case.
- Explore a framework for evaluating ethics in an organization.
- Evaluate an audit program to conduct the audit.
- Receive guidance on drawing a conclusion and providing an audit opinion.
- Discuss key questions and messages for Audit Committees to support fulfillment of their mandates.

Sheila Jones has a unique blend of leadership and people skills combined with excellent operational and business risk management experience. Jones garnered these skills from over 20 years with RBC Financial Group and operating her own private practice in risk management, compliance and internal auditing.

Fay Booker works with a roster of clients located across Canada comprising primarily cooperatives in the financial services sector, public sector organizations, and community organizations. She has worked with a variety of public sector clients including as lead audit partner for local government, conducting operational audits on behalf of government funded organizations, and conducting governance reviews for regulated organizations. Booker’s governance experience is broad and deep – she has researched governance, taught governance, evaluated the effectiveness of boards for the benefit of boards and on behalf of regulators, and acted as a governance coach. Previously, Booker held the role of chief auditor at two large organizations and she has been a partner in two international chartered accounting firms.

Learning Field: Auditing (Governmental)
Learning Level: Beginner

Thursday October 11, 2012 8:30 – 9:45 AM

GS 3
Enhancing the Value of Internal Audit

Denny Beran, CIA, CCSA, CRMA, CPA, CFE
Senior Vice President/Director of Auditing,
J.C. Penney Co. Inc

- Discuss the importance of being a risk and control expert.
- Consider the advantages of being strategically focused.
- Discuss the benefits of being a data wizard.
- Learn to be proactive in building relationships.

Denny Beran is the retired senior vice president of audit for the JCPenney Corporation located in Plano, Texas. As chief audit executive, he was responsible for overseeing auditing for all Penney operations. Beran spent his 40-year career at JCPenney, joining the company in 1971 after graduating from college. Beran is a longtime member of The Institute of Internal Auditors, receiving one of its most prestigious awards, the Victor Z. Brink Award for Distinguished Service in 1999. Over the years, Beran has served in many positions with The IIA including most recently serving as The IIA’s 2011-2012 Chairman of the Board. Beran also is actively involved in his community volunteering for Love Truck, a non-profit organization. Because of his extensive civic and charity involvement, Beran was one of 22 individuals selected in Dallas to carry the Olympic Torch during the 1996 Olympic Torch Relay.

Learning Field: Auditing
Learning Level: Intermediate

Thursday October 11, 2012 10:15 – 11:30 AM

GS-4
Surviving and Thriving in Uncertainty: Enterprise Risk Management for the Future

Rick Funston,
Managing Partner
Funston Advisory Services LLC

- Why conventional risk management has failed just when it is most needed,
- Why risks need to be taken to create value and not just avoided to protect value,
- What the biggest risks to successful organizations may be the risk of inaction
• 10 risk intelligent management skills and tools
• The risk intelligent internal auditor as a source of independent reassurance and as an agent of change

Rick Funston is the Managing Partner of Funston Advisory Services LLC focusing on the interrelationship between governance, strategy, risk and reputation. More than ten years ago, he created the concept of risk intelligence for both value creation and value protection. He is a frequent public speaker both domestically and internationally and he is the principal author of "Surviving and Thriving in Uncertainty: Creating The Risk Intelligent Enterprise™" published by John Wiley & Sons in April, 2010.

Learning Field: Management Advisory Services
Learning Level: Intermediate