2014 All Star Conference

Monday October 27, 2014 8:30 AM – 5:10 PM

Workshop – 1
CIA Exam Prep Course

Vicki McIntyre, CIA, CFSA, CRMA
President
FirstPlus Resolutions, Inc.

In this session, participants will:

This CIA exam preparation course will include a high level introduction and overview of the topics covered on the new 3-part CIA exam. The course will reinforce your CIA knowledge, clarify exam topics, and build exam-day confidence. Taught by an IIA CIA-certified instructor, each attendee will have the opportunity to work through practice exam questions, learn test taking tips, and will receive the updated Version 4.0 IIA CIA Learning System™ self-study print and online materials for Parts 1-3. Additional self-study time outside of the classroom will be necessary to prepare for the exam. An additional fee and pre-registration will be required to attend this session. Course topics will include:

- Part 1 — Internal Audit Basics
- Part 2 — Internal Audit Practice
- Part 3 — Internal Audit Knowledge Elements

*The IIA’s CIA Learning System™ Version 4.0 Full Kit (Parts 1-3) materials are included within the course registration fee.

Vicki McIntyre has helped CIA candidates successfully pass their exams for more than four years, having taught The IIA’s CIA Learning System through two California universities and at seminars and conferences. As a CIA and CPA, McIntyre manages her own internal audit and risk management consulting services firm. Her background includes internal audit, financial management, public accounting, regulatory supervision, and compliance management experience. With more than 20 years in the financial services industry, McIntyre has served as a regulatory bank examiner, and as a senior leader of both finance risk management. She also performs quality assessments of internal audit activities and is a passionate IIA volunteer leader.

Learning Field: Auditing
Learning Level: Intermediate
WRK-2
Five Keys to Successful Leadership

Deanna F. Sullivan, CIA, CRMA
Principal
SullivanSolutions

Passion, power, influence, creativity, and delegation have been identified as five key traits of successful leaders. Enhance your leadership skills and communicate more clearly and persuasively with others by applying what you will learn in this workshop.

In this session, participants will:
- Learn specific methods for developing power and influencing others. Identify words that limit our ability to communicate with others and practice having those difficult conversations.
- Explore methods for enhancing creative thinking through improvisational techniques and exercises.
- Discuss the delegation process and guidelines for implementing.

Deanna Sullivan is an internationally recognized speaker and trainer. Her most popular topics are ethics, fraud, leadership, and communication. She has a diverse background ranging from auditing and accounting to consulting and training and was recently certified as a Zig Ziglar Legacy Trainer.

Learning Field: Personal Development
Learning Level: Intermediate

WRK-3
Critical Thinking and Professional Skepticism: Key Skills for Internal Auditors

Patty Miller, CIA, QIAL, CRMA
Partner
Deloitte & Touche LLP (Retired)

Is professional skepticism just a 'sixth sense' that some people have and some, don't? Or can we learn professional skepticism? When does an internal auditor need to demonstrate professional skepticism ... during interviewing? Planning? Risk assessment? Evaluating results? Or though out the entire internal audit process? Can internal auditors truly be objective and what are the barriers? If you're a new auditor, are you confident you would identify an issue 'staring you in the face'? If you're an
experienced manager, are you concerned your staff is executing the tests, but not really 'getting it'?

In this session, participants will:

- Understand the requirements for professional skepticism.
- Compare professional skepticism and professional judgment.
- Identify frameworks that facilitate professional judgment and critical thinking.
- Describe critical thinking skills that are applied during the lifecycle of an internal audit.

**Patty Miller** is an internal audit professional with significant consulting and managerial experience in finance, accounting, internal auditing, and risk management. She is currently an executive-in-residence for the University of Nevada-Reno, and teaches a graduate course in internal audit, and owns PKMiller Risk Consulting, LLC, a professional services organization providing internal audit, internal control, risk management and governance services. Miller spent 14 years with Deloitte & Touche, serving as the lead risk services partner on some of the firm’s most significant technology and consumer business clients, providing risk management, internal audit, control consulting, Sarbanes-Oxley, and related professional services. She also led the Deloitte & Touche national risk management function for internal audit services, providing consultation to other engagement partners. Miller has held several leadership roles, including serving as chair from 2008-09. Currently she chairs the International Internal Audit Standards Board. Miller is a frequent speaker on governance, control and risk management topics, and has co-authored research projects for The IIA Research Foundation and articles for *Internal Auditor* magazine.

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

**Tuesday October 28, 2014 8:30 – 9:45 AM**

**GS 1**
The Future of the Internal Audit Profession

Larry Harrington, CIA, CRMA
Vice President, Internal Audit
Raytheon Co.

In this session, participants will:

- 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 in key leadership roles over finance, human resources, and operations, as well as chief audit executive for several Fortune 200 companies. He serves on the Executive Committee of The IIA and is a past chairman of The IIA’s North American Board of Directors.

Learning Field: Management Advisory Services
Learning Level: Intermediate

Tuesday October 28, 2014 10:15 – 11:30 AM

CS 1-1
Leading Transformational Change

Jeffery G. Browning, CIA, CFSA
Senior Vice President and Chief Audit Executive
Fiserv Inc

In this session, participants will:

• Learn to incorporate transformational change efforts into the organization’s strategic plans.
• Identify communication strategies to help introduce and drive change initiatives.
• Explore reporting progress and measuring success.
• Hear how to make change a sustainable part of your culture.

Jeff Browning joined Fiserv in 2012 from Duke Energy where he served as senior vice president, CAE, and chief ethics and compliance officer. He has also held senior leadership roles with Genworth Financial, Transamerica, and KPMG.

Learning Field: Business Management & Organization
Learning Level: Advanced
CS 1-2
The Truth About Lying: Auditing Human Behavior to Fight Fraud

Adil Buhariwalla, CIA, CRMA
VP, Internal Audit
Emirates Group

In this session, participants will:

- Explore the motivations that drive humans to commit fraud.
- Identify traits common to those who commit fraud.
- Gain an understanding of human behavior audit methods to identify Red Flags and discuss what unique skill sets are required.
- Learn how to deal with situations where fraud is suspected, but cannot be proved.

Adil Buhariwalla has been with Emirates Group for the past 27 years, and currently serves as vice president of internal audit. He is a long-time volunteer for The IIA at the local, national, regional, and global levels, having served in leadership roles on the Internal Auditing Standards Board, the Communications Advisory Board, and the Committee of Research and Education Advisors. Buhariwalla is a founder member and past president of IIA–Dubai Chapter. He has been actively involved in promoting the internal audit profession and CIA certification programs in the UAE, Gulf, and Middle East. He is an accomplished international speaker and has been voted among the top speakers at numerous national and international Conferences. Buhariwalla has written articles for The IIA’s Ia magazine and other professional journals.

Learning Field: Behavioral Ethics
Learning Level: Intermediate

CS 1-3
Social Networking and Social Engineering: Emerging Threats Every Auditor Needs to Know About

Nejolla Korris
Chief Executive Officer
InterVeritas International Ltd.

In this session, participants will:

- Learn how to combat the most prominent threats
- Discover the importance of auditing social media policy and practice.
Discuss the role for internal audit to measure the vulnerability of social media for both staff and the organization.

Hear how to incorporate human vulnerability checks into your standard audit practice.

Nejolla Korris is an international expert in the field of Linguistic Lie Detection. She is skilled in Scientific Content Analysis (SCAN), a technique to determine whether a subject is truthful or deceptive. Korris has analyzed documents for fraud, international security, arson, sexual assault, homicide, and missing persons’ cases and has taught her method around the world to corporations, government agencies, law enforcement and the military. In 2013, Korris launched a series of webinars to link her diverse global clients together and is premiering a series of women’s security conferences in various cities throughout Canada.

**Learning Field: Auditing**

**Learning Level: Intermediate**

CS 1-4

**Effective Strategies for Implementing the 2013 COSO Framework**

Robert B. Hirth
Chairman
Committee of Sponsoring Organizations of the Treadway Commission (COSO)

Kathleen A. Swain
Senior Vice President of Internal Audit and Chief Audit Executive
Allstate Insurance Company

In this session, participants will:

- Review what led up to the update and steps taken during the revision process.
- Discuss what has changed and what has stayed the same.
- Learn what organizations must consider to transition to the revised framework.
- Consider one publicly held company’s approach to the transition for internal control over financial reporting.

Bob Hirth serves as COSO Chair and was unanimously elected by the board of its sponsoring organizations to serve a three year term beginning June 1, 2013. His experience includes all of COSO’s mission disciplines: ERM, internal control, and fraud deterrence. Hirth has worked on assignments and made presentations in over 15 countries, serving more than 50 organizations and working with board members, C-level executives, finance and accounting personnel, accounting firm partners, and employees. Most recently, Hirth served as a senior managing director of Protiviti, and
before that, he was executive vice president, global internal audit and a member of the firm’s executive management team. In 2012, Hirth was appointed to serve a two-year term on the Standing Advisory Group of the Public Company Accounting Oversight Board (PCAOB). Hirth is a recognized leader in the internal audit profession, serving as IIA Research Foundation trustee and Service Provider committee member. In 2013, Hirth was inducted into The American Hall of Distinguished Audit Practitioners.

Kathy Swain oversees and directs her organization’s internal audit function, responsible for providing assurance and enterprise-wide consulting. She joined Allstate in 2002 as assistant vice president in finance, responsible for the development and implementation of financial and business process solutions, before moving into IT, leading the Enterprise Applications group. Before Allstate, Swain was deputy director of assurance and head of internal audit for BP Amoco in London.

Learning Field: Auditing
Learning Level: Intermediate

Tuesday October 28, 2014 12:45 – 2:00 PM

CS 2-1
Crucial Communications: Tools When the Stakes are High

Danny M. Goldberg, CIA, CCSA, CRMA
Founder
GoldSRD

In this session, participants will:

- Discover techniques on how to optimize confrontation and why it’s important.
- Discuss the importance of communication in the role of auditor.
- Learn how a great technical audit can become a great communicator.
- Review effective presentation and writing skills.

Danny Goldberg recently founded GOLDSRD, a consulting firm providing staff augmentation, executive recruiting, and professional development services. He previously led the professional development practice at Sunera and before joining them, he founded SOFT GRC, an advisory services and professional development firm. Before that, Goldberg was the director of SOX compliance and corporate audit at Dr. Pepper Snapple Group. Prior to his tenure there, he served as CAE at Tyler Technologies. Goldberg is a well-known speaker and writer working with IIA and ISACA chapters around the world and with numerous trade magazines. He is accredited as the professional commentator on the publication BNA Tax and Accounting Portfolio, Internal
Auditing: Fundamental Principles (Accounting Policy and Practice Series), and is now writing a new book, Communication: People-Centric© Skills.

Learning Field: Communications
Learning Level: Advanced

CS 2-2
Fraud Detection and Investigation Through Computer Forensics

Mark Lanterman
Chief Technology Officer
Computer Forensic Services, Inc.

In this session, participants will:

- Gain perspective on what the pervasive use of computers means to corporations and their clients.
- Review the benefits of and the burdens imposed by electronic evidence.
- Learn how information can be recovered from computers even though it has been "deleted" and get solid tips on protecting electronic information.
- Explore non-traditional evidence sources, such as the iPhone, iPad and social media and the ethical evidentiary considerations for their use.

Mark Lanterman spent 11 years as a police investigator and as a member of the U. S. Secret Service Electronic Crimes Taskforce before joining the private sector. He has assisted the Secret Service, FBI, and the U. S. Attorney's Office as well as hundreds of law firms and corporations with computer-related investigations. Lanterman was recognized by the director of the U. S. Secret Service for his contributions to law enforcement, and has been a court appointed computer forensic expert to the United States District Court.

Learning Field: Computer Science
Learning Level: Intermediate

CS 2-3
Big Data Risks and Opportunities

Robert A. Blanchard
Senior Manager
Crowe Horwath LLP

In this session, participants will:
2014 All Star Conference

- Review the trends of the state of “Big Data” today.
- Explore assessing organizational gaps relating to “Big Data.”
- Discuss the issues and challenges an organization may encounter related to “Big Data.”
- Developing an action plan to address “Big Data.”

Robert Blanchard specializes in audits of data processing centers, as well as organizations with in-house systems providing audits of general controls, application controls, and related special consulting services. His experiences include coordinating and completing SOC 1 (SSAE 16), SOC 2 and SOC 3 examinations, information systems general controls reviews, PCI security audit procedure reviews and other specialized reviews. Blanchard has also assisted in the creation of IT audit methodologies and work programs for both internal and external audits performed in accordance with the Sarbanes-Oxley Act.

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

CS 2-4
Corporate Strategy and Risks: Making an Impact!

Pamela Short Jenkins, CIA, CRMA
Vice President, Audit Services
U.S. Foods

Mark S. Beasley, Ph.D.
Deloitte Professor of Enterprise Risk Management
Poole College of Management
North Carolina State University

In this session, participants will:

- Learn how to sell ERM to stakeholders as more than just another compliance program.
- Understand the importance of positioning an organization’s risk oversight processes using a strategic viewpoint.
- Hear tactical ideas of how organizations are structuring their risk identification and monitoring efforts to provide rich information to stakeholders on significant risks likely to impact the organization’s core business model.

Pam Jenkins has tactical expertise in areas including enterprise risk assessment, business unit consulting, corporate governance, audit committee support, operational assessments, process improvement, financial reporting, loss prevention, IT systems
audits, and strategic planning in acquisitions, corporate integrations, dispositions, and business expansion for both public and private companies. Jenkins was chosen to lead the Transformation Program Management Office for companywide strategic initiatives, and is an integral member of the Integration Management Office in Master Planning for the Sysco merger. Prior to joining USFoods, Jenkins served as senior vice president of internal audit at The Wendy’s Company/Wendy’s Arby’s Group, Inc., and vice president of internal audit for Home Depot, Inc. She was a senior manager for KPMG in the assurance practice and has impacted numerous professional and civic groups through her fundraising and financial expertise. Jenkins serves on The IIA’s North American and Global Boards as well as NC State University as a member of the ERM Initiative Advisory Board for the Poole College of Management.

Mark Beasley leads a team that provides thought leadership on ERM practices and their integration with strategy and corporate governance. In 2012, Beasley was named by the National Association of Corporate Directors (NACD) as one of the “100 People to Watch.” He recently completed more than seven years of service on the board for the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Beasley has authored more than 90 research articles and business publications and he frequently works with boards of directors and senior executives on risk oversight issues.

Learning Field: Business Management & Organization
Learning Level: Intermediate

Tuesday October 28, 2014 2:30 – 3:45 PM

CS 3-1 Healthcare Reform and Employer Impacts

Charles F. Dubois
Vice President
Blue Cross Blue Shield of Minnesota

In this session, participants will:

- Hear an overview of the Patient Protection and Affordable Care Act.
- Discuss the requirements this new legislation will visit upon employers.
- Learn strategies to deal with the potential impact on employers from the managed care perspective.
- Identify ways internal audit can positively affect the transition.

Chuck Dubois is an internal audit and risk management professional with more 25 years of audit and finance experience in the managed care and healthcare industries,
specializing in managed care operations, integrated delivery systems, acute care hospitals, and physician groups. Prior to joining Blue Cross, he was a principal for Ernst & Young LLP, overseeing the internal audit and compliance audit outsourcing for select clients. Dubois also worked in audit leadership positions for the Mayo Foundation. His experience includes providing finance support, internal audit, consulting, compliance, and other specialized services for all aspects of managed care organizations and multi-hospital, multi-clinic physician-led organizations.

*Learning Field: Regulatory Ethics*
*Learning Level: Intermediate*

**CS 3-2**
**Building Fraud Detection Into Routine Audit Activity**

Courtenay M. Thompson, Jr.
Consultant
Courtenay Thompson & Assoc.

In this session, participants will:

- Learn obstacles to fraud detection and how to overcome them.
- Discover five practical steps for fraud detection and a few common reasons auditors miss the signals of fraud.
- Build program steps based on exposures and symptoms.
- Explore data mining and other creative approaches for fraud detection.

Courtenay Thompson designs and presents courses on fraud prevention, detection, and investigation for business and government organizations worldwide. His experience prior to entering the consulting field included public accounting, internal auditing, and investigations with exposure to cases ranging from fraudulent financial reporting to embezzlement and insurance fraud, loan fraud, kickbacks, and bribery. For 13 years, Thompson served as editor of *Internal Auditor* magazine’s "Fraud Findings" column. In addition to fraud-related training, he offers courses on construction auditing, health benefits, data mining, internal auditing, and increasing personal effectiveness.

*Learning Field: Auditing*
*Learning Level: Intermediate*
2014 All Star Conference

CS 3-3
Risk and Opportunity: What Chief Audit Executives Should Know About CyberSecurity

Jeff M. Spivey
President, Security Risk Management Inc. Vice President of Strategy, RiskIQ, Inc.
Governance Advisory Council to International Board of Directors, ISACA

In this session, participants will:

- Discuss the impending threat of cyber attacks at any organization.
- Hear the critical issues surrounding the cybersecurity threat.
- Develop an understanding of what organizations should be concerned about.
- Explore the question of cybersecurity being a problem for technology or risk management.
- Learn about auditing and evaluating the adequacy and effectiveness of the enterprise cybersecurity strategy.

Jeff M. Spivey is a career security professional having served with law enforcement before entering the private sector with NCNB (now Bank of America) where he rose to senior security management of the multi-state banking system. In 1989, Spivey established his own firm to provide strategic insight and program development for banking, corporate and governmental clients. The author and contributor of articles in professional journals, he has been a featured speaker at many security and IT risk management and counter-terrorism conferences worldwide. Spivey was past international president and chairman of the board of ASIS International, the world’s largest professional security association. Currently he serves as a member of the U.S. State Department’s Overseas Security Advisory Council (OSAC), the United States Justice Department’s Judicial Security Advisory Council, and is a founding member of the Cloud Security Alliance.

Learning Field: Specialized Knowledge and Applications
Learning Level: Intermediate

CS 3-4
Resilience: Internal Audit's Role in Strengthening Business Continuity Capabilities

Bruce B. Daly, CIA, CRMA
Principal
Deloitte & Touche LLP
In this session, participants will:

- Define resilience in terms of business and why it’s important for the good of an organization.
- Assess a plan for investing in a resilience posture.
- Discuss the possible outcomes of not having a plan: business disruptions, reputational risks, and the impact of a prolonged, expensive recovery.
- Identify the role internal audit can play in business continuity planning.

Bruce Daly has served a variety of Deloitte clients as a trusted risk advisor for nearly 20 years, providing guidance across the risk services spectrum including leading IT internal audit services, articulating and executing risk-based IT audit programs, assessments and build-out of resiliency solutions (BCM/DR), applied audit analytics, internal control design and effectiveness, and assorted technology risk point solutions.

Mark Ruppert has more than 30 years of internal audit experience, including 18 years in the healthcare arena. He has served as an internal audit quality assurance review team member for The IIA and served in several leadership positions with the Association of Healthcare Internal Auditors as well as the Healthcare Compliance Association. Ruppert is a frequent speaker and has been published in Compliance Today and New Perspectives on various audit and compliance topics.

Learning Field: Business Management & Organization
Learning Level: Intermediate

Tuesday October 28, 2014 3:55 – 5:10 PM

CS 4-1
Leadership and Culture in the Boardroom

David A.H. Brown
B.Comm (Hons), Pro.Dir., C.Dir.
Executive Director
Brown Governance Inc.

In this session, participants will:
• Learn how to identify and work with different boardroom culture types.
• Gain fresh insights into culture in general, and organizational and governance culture in particular.
• Receive a diagnostic tool and learn how to apply it in your own boardroom.
• Take part in a case study to analyze the culture of a particular boardroom and determine potential solutions to cultural pitfalls.
• Discuss ways of ensuring a culture of good governance.

David Brown is Canada’s leading thinker, speaker, writer and practitioner in corporate governance. Since 1995 and as a former CEO and Board member, Brown has co-founded over a dozen board governance education programs including university-accredited certification programs for the health, colleges and universities and school board sectors, the International Corporate Governance Centre, the National Awards in Governance, the Public Enterprise (Crown Corporation) Governance Centre, and the Directors College. Brown is probably best known for articulating and championing a principle-based governance framework, which has been adopted by organizations including GCC’s leading telecom providers, a national commercial bank banks, two Canadian provinces’ Crown sectors, universities, health authorities, pension funds and military commands.

Learning Field: Personal Development
Learning Level: Advanced

CS 4-2
Dissecting Dodd-Frank and the Consumer Protection Bureau: What to Expect From the New Sheriff in Town

Jeffrey G. Matthews
Vice President
Charles River Associates

Tali M. Ploetz, CIA
SVP of Enterprise Risk Management
Santander Consumer US

In this session, participants will:

• Learn the finer points of the Dodd-Frank Wall Street Reform and Consumer Protection Act and which newly "regulated" industries are impacted.
• Identify recent trends, including the surprising sanctions involving companies with household names.
• Share lessons learned from the Consumer Financial Protection Bureau (CFPB) exams and recent litigation that has contributed to large fines and penalties imposed upon violators.
• Study the proposed compliance program elements the CFPB is expecting.

Jeff Matthews has significant experience in financial investigations, forensic accounting, and litigation support, while practicing for Big Four accounting firms, state, local, and federal governmental bodies. He has investigated and provided oversight for investigations of federal and state criminal violations, including fraud, and served as the consulting expert in developing and implementing numerous compliance programs in the financial industry. Matthews has been selected on three occasions to present at All Star, The IIA’s annual conference that features the year’s most popular speakers. Matthews developed and is currently teaching University of Texas at Arlington’s inaugural forensic accounting and fraud investigations class for the MBA program.

Tali Ploetz facilitates the management, monitoring, and reporting of enterprise risks in compliance with regulatory expectations for financial institutions. Previously she served as the chief compliance officer for Think Finance responsible for designing, implementing, and overseeing a robust financial services regulatory compliance function, covering compliance audit, service provider oversight, policies and procedures, and compliance training teams. Before Think Finance, Ploetz spent nine years at General Motors Financial Company, Inc. (formerly AmeriCredit) as vice president of operations audit and nine years at Bank One as vice president of internal audit. She serves on the Board of Directors and the Audit Committee for the Boy Scouts of America, Longhorn Council and previously served on the Board of Directors for Destination Imagination, Mid Cities Region.

**Learning Field: Regulatory Ethics**  
**Learning Level: Intermediate**

CS 4-3  
**Information Technology and Cloud Computing: Preparing Your Organization for the Future**

Eugene Leung  
Senior Manager, IT Audit  
VMware

Warren Chan  
Principal, Risk Consulting Group  
Crowe Horwath LLP
In this session, participants will:

- Learn how the COSO ERM model applies to cloud computing.
- Learn about the risk challenges of cloud computing.
- Have the opportunity to explore risk mitigation strategies.
- Review examples of cloud service provider contracts.
- Gain a high-level understanding of cloud governance concepts.

**Eugene Leung** serves as an IT audit leader at VMware, a virtualization software company enabling IT service delivery through data center, cloud, and mobile devices. Prior to joining VMware, he was the IT audit director for Mars Inc, leading the global IT effort to standardize and implement internal IT controls and reduce IT audit issues and findings across the global financial application environment. Leung developed and implemented a global governance program focused on a system implementation policy, risk assessment, and project governance framework. Previously, he was a senior manager at Crowe Horwath where he co-authored COSO's *Enterprise Risk Management for Cloud Computing* thought leadership paper.

**Warren Chan** has more than 25 years of experience in the technology auditing and consulting profession. At Crowe, Chan has responsibility for developing thought leadership and strategies for addressing risks and controls with the evolving paradigm of cloud computing. He has presented and published extensively on the topic with ISACA, *Compliance Magazine*, and COSO, among others. Prior to joining Crowe, he spent 17 years with Arthur Andersen serving clients in a variety of industries including a technology risk management thought leadership position at Andersen’s World Headquarters.

*Learning Field: Management Advisory Services*

*Learning Level: Intermediate*

**CS 4-4 Implementing a World-class Operational Risk Management Framework**

**Status**

Vladimir Liska, CIA, CRMA
Director, Operational Risk & Controls
TD Ameritrade

In this session, participants will:

- Develop a robust yet flexible framework to facilitate the proactive management of risk across the organization.
Bring together the tools and techniques around loss data capture, issue tracking, reporting/governance, risk/control assessments, and risk indicator monitoring.

Implement a support and governance structure to drive a risk-based culture.

Foster a collaborative partnership to help business partners achieve their objectives within an acceptable risk appetite.

Vladimir Liska serves as the risk coverage officer for the technology and corporate support areas of TD Ameritrade focusing on loss data capture, key risk indicators, risk committees, and overall consultation with management on current and emerging risks. Prior to this role, Liska worked in various positions in the internal audit group at TD Ameritrade as well as various technology and audit positions with PricewaterhouseCoopers, First Data Corporation, and Principal Financial Group.

Learning Field: Management Advisory Services
Learning Level: Intermediate

Wednesday  October 29, 2014    8:30 – 9:45 AM

GS 2
Internal Auditing’s Relevance in Governance, Risk, and Control: Progress and Prognosis

Richard Chambers, CIA, QIAL, CGAP, CCSA, CRMA
President and CEO
The Institute of Internal Auditors

In this session, participants will:

- Identify the emerging risks and uncertainties facing today’s business environment.
- Discuss internal auditing’s relevance in governance, risk, and control.
- Review the progress made by internal auditors.
- Discover the prognosis for the future.

Richard F. Chambers is president and CEO of The Institute of Internal Auditors (IIA). He has more than four decades of internal audit and related experience. Previously, Chambers was national practice leader in Internal Audit Advisory Services at PricewaterhouseCoopers; inspector general of the Tennessee Valley Authority; deputy inspector general of the U.S. Postal Service; and director of the U.S. Army Worldwide Internal Review Organization at the Pentagon. He currently serves on the COSO Board of Directors, International Integrated Reporting Council (IIRC), and IIA Board of Directors. Previously, he served on the U.S. President’s Council on Integrity and
Efficiency; Audit Board of the City of Orlando, Fla.; IIA Internal Audit Standards Board; and IIA North American Board. Chambers authored Lessons Learned on the Audit Trail. He received the Association of Government Accountants (AGA) Frank Greathouse Distinguished Leadership Award and the National Association of Black Accountants (NABA) Legacy Award. Accounting Today named him one of the Top 100 Most Influential People in Accounting as well as one of the 10 tweeters worth following. The National Association of Corporate Directors (NACD) also named him one of the most influential leaders in corporate governance.

*Learning Field: Management Advisory Services*
*Learning Level: Intermediate*

**Wednesday**  
**October 29, 2014**  
**10:15 – 11:30 AM**

**CS 5-1**  
**Auditors as Leaders: It’s Not in the Title, It’s in the Execution!**

Ruthe Holden, CIA, CGAP, CRMA  
Chief Auditor  
Los Angeles County Metropolitan Transportation Authority

In this session, participants will:

- Expand your understanding of auditors as change agents.
- Identify the characteristics of effective leaders.
- Explore ways to develop and improve your personal leadership capacity.

**Ruthe Holden** oversees the internal audit office for Metro and conducts operational, performance, information technology, contract compliance, and regulatory compliance audits. She has 20 years of audit experience in both a local government agency and the federal government. Holden is a member of Association of Government Accountability Financial Management Standards Board, and chair of the American Public Transportation Association’s Committee of Audit Professionals.

*Learning Field: Personal Development*
*Learning Level: Beginner*

**CS 5-2**  
**Developing an Anti-corruption Program**

Robert Rudloff, CIA, CRMA  
Senior Vice President
MGM Resorts International

In this session, participants will:

- Assess what type of anti-corruption program suits your needs: one with a carrot or one with a stick.
- Define the early steps an organization should consider in developing an anti-corruption framework.
- Discuss how compliance with an anti-corruption program can be monitored.
- Consider the role internal audit can play in an organization’s anti-corruption efforts.

**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 levels 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: Management Advisory Services**
**Learning Level: Intermediate**

CS 5-3
Auditing IT Governance: A Case Study

Thierry Dessange, CRMA
Director - IT Audit
Safeway Inc.

In this session, participants will:

- Discuss why IT governance needs to be audited.
- Identify governance standards and frameworks that can be leveraged.
- Explore where the board of directors, audit committee, and management fit in the equation.
- Develop an achievable scope and testing approach.
- Learn how to sell the results and partner with management for future success.

**Thierry Dessange** oversees IT audit, providing assurance and validation of the control environment through audits, consulting, and serving on committees. He is instrumental
in the company’s enterprise risk management efforts and provides infrastructure support associated with maintaining audit automation and other department-wide tools. Prior to Safeway, he managed IT, financial, and operational audits for Barclays Global Investors and Bank of America. He serves on the University of San Francisco Masters of Internal Audit Program Advisory Council, and is a regular speaker at national and local audit profession conferences.

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

**CS 5-4**  
**Data Governance and Electronic Discovery – Trends, Case Law, and Leading Practices**

Johnny Lee, J.D.  
Managing Director; Forensic, Investigative & Dispute Services  
Grant Thornton LLP

In this session, participants will:

- Review the definition of Electronic Discovery, or “eDiscovery” and why less than half of organizations bother with this time-consuming, burdensome, and costly undertaking.
- Discuss the value of formal data retention policies.
- Learn how case law updates can help manage data more effectively and defensibly.
- Find out how to leverage existing organizational efforts related to compliance, data privacy, and information security.

Johnny Lee is a management and litigation consultant and former attorney, specializing in data analytics, computer forensics, and electronic discovery in support of investigations and litigation. He also provides advisory services to companies working to address complex data governance and records/information management issues. Lee is a frequent speaker, panelist, and contributor on issues involving eDiscovery, records and information management, data analysis, business intelligence, and the effective use (and risk management) of information technology.

*Learning Field: Management Advisory Services*  
*Learning Level: Intermediate*

**Wednesday October 29, 2014 12:45 – 2:00 PM**
CS 6-1
Small Audit Shots…. More From Less!

Paul Wallis, CIA, CRMA
Director, Head of Internal Audit
City of Vaughan, Ontario, Canada

Gary Styba
Branch Manager, Head of Internal Audit
Municipal Property Assessment Corporation (MPAC)

In this session, participants will:

- Learn how to make an impact with limited resources.
- Hear how two small audit functions have addressed the value proposition.
- Learn how to partner with management while remaining independent and objective.
- Understand why size isn't always everything!

Paul Wallis has the responsibility for developing an internal audit function to meet the needs of a fast growing city. Prior to joining the government administration, Wallis was the director and head of internal audit for the Region of Peel, a large regional municipality northwest of Toronto. Before Peel, he held a number of leadership positions within Ontario’s internal audit function. Wallis serves as a facilitator and presenter for The IIA in North America and in Africa. He has more than 35 years of internal audit experience, representing a variety of businesses including manufacturing, natural gas transmission/distribution, financial services and government.

Gary Styba has been with MPAC for 8 years and has recently taken on risk management and procurement, governance, and business continuity planning responsibilities. Prior to joining MPAC, he held various audit director positions with the Province of Ontario, including the Ministry of Health’s portfolio and dealing with province-wide risks. Previously, Styba served as director of internal audit and security for Imperial Life. His experience has been primarily in the financial and public sectors, spanning almost 25 years of progressive leadership responsibilities.

Learning Field: Business Management & Organization
Learning Level: Intermediate

CS 6-2
Aggressively Addressing Anti-Corruption Risk
In this session, participants will:

- Explore the relationship between internal audit and compliance in addressing anti-corruption risk.
- Identify the methods to develop a risk-based approach around “where to audit.”
- Discuss how to create and implement an anti-corruption audit program.
- Gain an understanding of the use of data analytics in anti-corruption efforts.
- Learn how to report the results of anti-corruption efforts (keeping the audit committee in the loop).

**Todd Freeman** joined CB&I, a global engineering, procurement, and construction company, in 2002, and is responsible for the internal audit function including Sarbanes-Oxley as well as operational, financial, compliance, and IT audits for its offices and projects around the world. Freeman currently serves as the vice chair of The IIA’s Learning Solutions Committee.

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

CS 6-3  
**Deliberate Social Media: Managing Risk and Unlocking the Value of Twitter, Facebook and Beyond**

Lindsey Ungar  
Manager, Management Consulting  
PricewaterhouseCoopers LLC

In this session, participants will:

- Understand how to evaluate and manage the risks of engaging in social media with your employees, partners, and customers.
- Hear examples of how companies have dealt with social media crises and what you can learn from their experiences.
- Expand your understanding of social media and why it’s crucial to driving business value.

**Lindsey Ungar** is passionate about helping her clients better communicate and collaborate with employees, partners, and customers through disruptive digital technologies, especially social media. She leads teams that help complex, global
corporations with defining their social/digital strategy, utilizing supporting technologies, providing marketing, communication and training, and analyzing data to expose business risks and opportunities.

Learning Field: Specialized Knowledge and Applications
Learning Level: Beginner

CS 6-4
Risk: It’s More Than Just Compliance

The Honorable Theresa M. Grafenstine, CIA, CGAP
Inspector General
U.S. House of Representatives

In this session, participants will:

- Explore the risk of suffering from "checklist myopia."
- Discuss the importance and necessity of understanding auditees and their business.
- Discover that it's all about relationships: reduce organizational risk by building relationships with key stakeholders.
- Learn the perils of risk being in the "eye of the beholder" and strategies to combat it.

Theresa Grafenstine is responsible for planning and leading independent, non-partisan audits, advisories, and investigations of the financial and administrative functions of the U.S. House of Representatives. She is also an active volunteer in support of the technology, governance, internal auditing, and accounting professions. In addition to leadership roles with several professional trade associations, Grafenstine serves as a director on the IP3 Standards and Accreditation Council, a United Nations-rooted body; and as an audit committee member for the Department of Defense IG and the Pentagon Federal Credit Union.

Learning Field: Auditing
Learning Level: Intermediate

Wednesday October 29, 2014 2:30 – 3:45 PM

CS 7-1
Women as Successful CAEs
2014 All Star Conference

Moderator:
Karen Begelfer, CIA, CRMA
Vice President, Corporate Audit Services
Sprint Corp

Panelists:
Barb Bergmeier, CIA, CFSA
Vice President and Chief Internal Auditor
Mutual of Omaha

Mary Ludford
Vice President, Audit and Controls
Exelon Corp

Ruthe Holden, CIA, CGAP, CRMA
Chief Auditor
Los Angeles County Metropolitan Transportation Authority

In this session, participants will:

- Learn about the skills and characteristics many women possess that have made them leaders in the audit profession.
- Explore the opportunities and challenges of pursuing this career path to senior leadership levels.
- Gain perspective on how some women CAEs have leveraged mentorship successfully, both as a mentor and as a mentee.
- Discuss how to attract and retain women and other diverse candidates into the audit department.

Karen Begelfer leads the Internal Audit function at Sprint, which includes Corporate Audit, Retail Audit and Enterprise Risk Management. Prior to Sprint, Karen was Vice President, Chief Auditor of Payless Holdings, where she was responsible for the international audit team, the Enterprise Risk Management function and the Sustainability initiative. Prior to Payless, she was a Director of Internal Audit at The Home Depot where she directed audits in the Finance and Shared Services areas, including Sarbanes-Oxley testing. Previously, she delivered post-deal integration services at PricewaterhouseCoopers and was a member of the Corporate Audit Staff at General Electric.

Barb Bergmeier directs internal audit activities of Mutual of Omaha and its 22 subsidiaries, including Mutual of Omaha Bank. She has more than 27 years of accounting, auditing, and risk management experience within the insurance and banking industries. Prior to joining Mutual of Omaha in 2011, she served in both chief
audit executive and chief risk officer roles with another life and health insurance company. She was a senior manager with a Big Four public accounting firm, where she served clients in the insurance and banking industries. She has served as a representative with insurance industry trade associations and has participated in regulatory developments such as the Model Audit Rule and ORSA.

Mary Ludford is responsible for Exelon's internal audit, financial controls, and environmental health and safety audit strategy, and the creation and execution of the annual audit and controls plans. She is also responsible for overseeing the Financial Controls Group. Prior to her current role, Ludford served as vice president of PECO's Smart Grid/Smart Meter project, in addition to previously having served in various leadership roles with various Exelon subsidiaries and business units. Ludford held various leadership positions at including roles in finance, customer operations, regulatory, and governmental affairs.

Ruthe Holden oversees the internal audit office for Metro and conducts operational, performance, information technology, contract compliance, and regulatory compliance audits. She has 20 years of audit experience in both a local government agency and the federal government. Holden is a member of Association of Government Accountability Financial Management Standards Board, and chair of the American Public Transportation Association's Committee of Audit Professionals.

Learning Field: Personal Development
Learning Level: Intermediate

CS 7-2
Integrating Advanced Data Analytics to Identify Rogue Employee Activities

David Meadows
Associate Partner, Fraud Investigation & Dispute Services
Ernst & Young LLP

Vince Walden
Partner, Fraud Investigation & Dispute Services
Ernst & Young LLP

In this session, participants will:

- Review the current fraud landscape from a “Fraud Triangle” perspective.
- Discuss four key elements of effectively integrating advanced data analysis.
- Explore case study examples: these aren’t your traditional compliance tests!
- Learn how text mining, data visualization, statistical analysis, and sentiment analysis is changing the way we look for suspicious activity.
David Meadows leads the Forensic Technology & Discovery Services (FTDS) practice in Canada specializing in assisting corporate law departments, internal audit groups, and law firms with forensic data analytics, large-scale discovery requests, and computer forensics. He has over 15 years of experience in investigations, litigation, and regulatory matters and has assisted clients in financial services, life sciences, telecom, high technology, energy, mining, and government sectors with all aspects of technology and its use in the discovery and analysis of data. Meadows has written or contributed to forensic data analytics and electronic discovery articles in trade publications including *The Globe & Mail, Lawyers USA, HR Magazine, Business News Daily*, and more. He has also spoken on the topic at various trade group conferences and events.

Vincent Walden specializes in forensic technology, business intelligence, and fraud detection analytics. Based in New York, he leads a national team of forensic technology and data mining professionals. With a focus on anti-fraud analytics, forensic data mining, third-party due diligence, and electronic discovery services, Walden has over 17 years of experience handling the information management, forensic analysis, and electronic discovery needs for large-scale complex litigations, investigations, and proactive anti-fraud and compliance programs. He has been featured in numerous publications including ACFE’s *Fraud Magazine, Internal Auditor, Compliance Week, Forbes, The Economist*, ABC News Online, CNBC, and other leading publications and news outlets.

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

**CS 7-3**
*A Framework for Auditing Mobile Devices*

Mike Cullen  
Senior Manager  
Baker Tilly Beers & Cutler, PLLC

In this session, participants will:

- Weigh the increased productivity and efficiency mobile functionality allows against the risk as laws and regulations regarding privacy and the security of data evolve around the world.
- Discuss balancing the needs of your business and workforce with privacy and security requirements.
- Review information privacy and security risks as they relate to mobile devices such as smartphones, tablets, and laptops.
Explore a framework that can be adapted to audit mobile devices and help companies address the risks of mobile technologies.

**Mike Cullen** leads the IT risk and IT audit services of his organization’s D.C. office. Over the last 10 years, he has worked with clients in many industries, leading IT risk assessments and audits, developing information privacy and security programs, performing ethical hacking, and conducting digital forensic investigations. Cullen has shared his expertise with numerous audiences, including various IIA chapters, regional conferences, and at multiple universities.

*Learning Field: Auditing*

*Learning Level: Intermediate*

**CS 7-4**  
**Aligning ERM and Internal Audit at Devon Energy**

Larry Baker, CCSA, CRMA  
ERM & Audit Professional  
Devon Energy Corporation

Charlie Wright, CIA  
Vice President, Internal Audit  
Devon Energy Corporation

In this session, participants will:

- Understand one company's practical approach to designing and implementing ERM.
- Learn how to effectively use internal audit resources to evolve ERM.
- Find out how to complete a comprehensive review of the company's key inherent risks.
- Hear strategies on discussing risk information with the board, management, and risk groups.
- Discover how to link ERM to the internal audit plan and special audit projects.

**Larry Baker** is responsible for helping Devon's executive management team evolve and sustain ERM as well as conducting special audit projects. He has more than 25 years of experience with ERM, strategic risk analysis, and internal auditing. Baker is recognized across North America as an early pioneer of ERM and control self assessment and helped introduce the first national industry conferences on the topics to the U.S. Previously, Baker served as an SVP/Partner with Marsh/Oliver Wyman, as a national director with both Ernst & Young and Deloitte & Touche, and as a senior manager of control self assessment/internal audit with MAPCO, Inc.
Charlie Wright joined Devon in 2005 and previously served as the general auditor at American Airlines. Wright served on the Board of Directors of the Airline Reporting Corporation and Goodwill Industries of Tulsa, as well as the Board of Management of the Air Travel Card. He is a popular conference speaker on topics such as enterprise risk management, Sarbanes Oxley, internal auditing, revenue accounting, system automation, and project management.

*Learning Field: Auditing*  
*Learning Level: Advanced*

**Wednesday October 29, 2014  3:55 – 5:10 PM**

**CS 8-1**  
10 Best Practices for Small Audit Functions

Donald R. Owens, CIA, CFSA, CRMA  
Shareholder, Internal Audit and Risk Advisory Services  
Schneider Downs & Co Inc.

In this session, participants will:

- Learn how to be seen and heard by key management and the Audit Committee in order to foster strong relationships and enhance the function’s reputation.
- Define the value proposition along with the inclusion of metrics to demonstrate value delivered and win devotees.
- Discover why talent management and retention is especially challenging but critical to audit quality for the small audit function.
- Embrace tools and technologies that can right-size scope of coverage and efficiencies.

Don Owens’ career spans 29 years in the profession. He delivers internal audit, Sarbanes-Oxley, forensic and various risk mitigation services including enterprisewide risk and fraud risk assessments, process improvement reviews, and GRC implementations to a variety of clients. Owens frequently presents and conducts training seminars on topics addressing effective risk mitigation for The IIA and other professional organizations.

*Learning Field: Management Advisory Services*  
*Learning Level: Advanced*

**CS 8-2**  
The Psychology of Fraud
Toby Groves  
Chief Executive Officer  
Groves Research and Consulting

Elizabeth Pittelkow  
Accounting Manager  
Arrowstream Inc.

In this session, participants will:

- Learn why long-held assumptions on the psychology of fraud are flawed and why this leaves us open to critical errors in judgment.
- Delve into the latest psychological research breakthroughs that uncover behaviors revealing how our minds work.
- Experience interactive demonstrations that exhibit how radically different intuition is from reality.
- Apply this new knowledge and learning to the workplace.

**Toby Groves** specializes in researching the roles that individual and group psychology play in aberrant organizational behaviors. With his work and story featured in the media and select industry trade publications, and studied by business schools around the country, Groves uses his background in psychology and forensic accounting along with groundbreaking behavioral research, interactive demonstrations, and a compelling personal story to inspire audiences to think differently and make real progress toward understanding and improving our processes.

**Elizabeth Pittelkow** has a depth of experience in accounting, taxes, and financial reporting. She came to Arrowstream from the assurance area of PricewaterhouseCoopers, where she audited large GAAP filers, IFRS filers, private equity-owned companies, and non-profit businesses. Pittelkow, who also teaches the topic of accounting ethics, was selected as a 2012 recipient of the prestigious AICPA and Illinois CPA Society “Woman to Watch – Emerging Leader Award” for her significant contributions to the accounting profession.

*Learning Field: Behavioral Ethics*  
*Learning Level: Intermediate*

**CS 8-3**  
Technology, Character, and the Ability to Think

Courtenay M. Thompson Jr.
Consultant
Courtenay Thompson & Associates

In this session, participants will:

- Discover factors that encourage today's problems to occur and go unrecognized.
- Examine the impact technology and bad thinking have had on the current business environment.
- Understand the role of character in our failures and successes.
- Take away techniques used to get the most out of technology, and encourage character and good thinking.

Courtenay Thompson designs and presents courses on fraud prevention, detection, and investigation for business and government organizations worldwide. His experience prior to entering the consulting field included public accounting, internal auditing, and investigations with exposure to cases ranging from fraudulent financial reporting to embezzlement and insurance fraud, loan fraud, kickbacks, and bribery. For 13 years, Thompson served as editor of Internal Auditor magazine's "Fraud Findings" column. In addition to fraud-related training, he offers courses on construction auditing, health benefits, data mining, internal auditing, and increasing personal effectiveness.

Learning Field: Auditing
Learning Level: Advanced

CS 8-4
Internal Audit's Role in Introducing the Three Lines of Defense Governance Model

Glenn A. Benisek, CIA, CRMA
Chief Audit Executive
NCR Corporation

Steven D. Enos
Director, Internal Audit
Xerox Corp.

In this session, participants will:

- Hear how The IIA's Three Lines of Defense model was used to coordinate assurance efforts of a diverse group of risk management and control functions.
- Learn strategies to leverage knowledge and information sharing across all risk and control functions operating within the different Lines of Defense to better accomplish individual mandates.
Explore ways to provide the audit committee and senior management with a clear picture of comprehensive assurance.

Glenn Benisek leads NCR Corporation's internal audit function. Prior to joining NCR, he was CAE at Xerox Corporation where he spearheaded Xerox's governance oversight framework, implemented an innovative audit model, and improved audit committee reporting processes. Before Xerox, he held a number of audit and finance leadership roles at InterContinental Hotels Group, Campbell Soup Company, and PricewaterhouseCoopers.

Steve Enos began his career with Xerox in the internal audit function as an audit specialist and recently returned to the internal audit group in his current position. During his career with Xerox, Enos has held a number of senior financial positions in manufacturing, equipment revenue, post-sale revenue for equipment and contracted services, and recently as vice president of a global supplies business group.

Learning Field: Auditing
Learning Level: Intermediate

Thursday October 30, 2014 8:30 – 9:45 AM

GS 3: Rising to the Transformation Challenge: Which Way Is Up?

Carman L. Lapointe
Under-Secretary-General for Internal Oversight
United Nations Secretariat

In this session, participants will:

- Discuss why a laser focus on critical risks and opportunities is more important than ever.
- Hear how to deliver high-impact results that make the difference between surviving and thriving in the long run.
- Talk about ways to do this with less as corners continue to be cut and excesses curtailed to ride out the extended economic wave.
- Explore challenges faced by the United Nations Office of Internal Oversight in transforming its own operations.

Carman L. Lapointe was appointed to her role in 2010 and previously held chief oversight positions with the International Fund for Agricultural Development and the World Bank Group, as well as in a number of Canadian crown corporations including
Canada Post, the Bank of Canada, and Export Development Canada. She has served on the audit committees of the Organization for Security and Co-operation in Europe and UNRWA. In 1994-95, Lapointe served as chair of The IIA and recently represented The IIA on a standards task force for IFAC.

Learning Field: Business Management & Organization  
Learning Level: Intermediate

Thursday October 30, 2014 10:15 – 11:30 AM

GS 4  
Don’t Ration Your Passion

Adil Buhariwalla, CIA, CRMA  
VP, Internal Audit  
Emirates Group

In this presentation, participants will:

- Explore what it means to be passionate in the context of internal audit work.  
- Identify the pros and cons of passion applied to the work environment.  
- Discuss what organizations can do to bring out the passion in their people.  
- Ask what can we as internal auditors do to bring about greater passion in our work.

Adil Buhariwalla has been with Emirates Group for the past 27 years, and currently serves as vice president of internal audit. He is a long-time volunteer for The IIA at the local, national, regional, and global levels, having served in leadership roles on the Internal Auditing Standards Board, the Communications Advisory Board, and the Committee of Research and Education Advisors. Buhariwalla is a founder member and past president of IIA–Dubai Chapter. He has been actively involved in promoting the internal audit profession and CIA certification programs in the UAE, Gulf, and Middle East. He is an accomplished international speaker and has been voted among the top speakers at numerous national and international Conferences. Buhariwalla has written articles for The IIA’s Ia magazine and other professional journals.

Learning Field: Personal Development  
Learning Level: Intermediate