

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Monday

March 9, 2015

8:30 – 9:45 AM

Opening Comments and North American Industry Awards

GS 1

Beyond The Horizon: What Lies Ahead for Internal Auditing

Larry Harrington, CIA, QIAL, CRMA
Vice President, Internal Audit
Raytheon Company

In this session, participants will:

- Hear an overview of recent technology and globalization innovations that impact how organizations communicate and operate.
- Gain an understanding of why internal audit functions must adapt to these environmental changes to stay relevant.
- Learn what a CAE must do to succeed: inspire teams, be innovative and organizationally savvy, become a skilled facilitator and expert communicator.

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: Business Management & Organization

Learning Level: Intermediate

Monday

March 9, 2015

10:15 – 11:30 AM

GS 2

Internal Audit in 2015: How Do Our Stakeholders See Us?

Moderator:

Richard Chambers, CIA, QIAL, CGAP, CCSA, CRMA
President and CEO
The IIA

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Panelists:

Daniel D'Arrigo

Executive Vice President, Chief Financial Officer & Treasurer
MGM Resorts International

Jeanette M. Franzel, CIA

Board Member

Public Company Accounting Oversight Board

Josh Jones

Partner

Ernst & Young's U.S. Professional Practice Department

Olivia F. Kirtley

President, International Federation of Accountants

Board Member and Audit Committee Chairman, U. S. Bancorp, Papa Johns
International and ResCare Inc.

In this session, participants will:

- Hear viewpoints from established and widely respected professionals about what the flip side – audit committees, boards, and regulators – desire and expect from internal audit functions.
- Discover ways internal auditors can meet the need for more involved, more resolution-oriented information in their audits.
- Review the numbers highlighting the apparent disconnect between what internal audit thinks their audiences want and need and what those audiences believe they are receiving.
- Share tips and best practices from the regulators', boards' and audit committees' points of view.

Richard F. Chambers 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 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 10 tweeters worth following. The National Association of Corporate Directors

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

(NACD) named him one of the most influential leaders in corporate governance. In 2014, Chambers authored the award-winning book, *Lessons Learned on the Audit Trail*.

Dan D'Arrigo has been responsible for all aspects of corporate finance including financial analysis, budgeting and forecasting, investor relations, merger and acquisitions, and capital markets transactions since 2007. In his current position, D'Arrigo has executed over \$30 billion of capital markets transactions for MGM Resorts International, CityCenter Holdings, and MGM China Holdings. He previously served in the positions of senior vice president of finance, vice president of finance, and assistant vice president of finance for MGM Resorts International. He also served in the capacities of director of corporate finance and manager of corporate finance for the company.

Jeanette M. Franzel was appointed to the PCAOB, which oversees the audits of public companies to protect investors and further the public interest through high quality, independent, and reliable audits, in 2012. Prior to joining the PCAOB, Franzel served as a managing director overseeing the Government Accountability Office's financial audit oversight of the U.S. government. During her tenure at GAO, her team oversaw efforts to stabilize financial markets and promote economic recovery. From 2003 to 2012, Franzel oversaw GAO's issuance of Government Auditing Standards ("The Yellow Book").

Josh Jones specializes in public company audit matters, including the interpretation and application of the standards and guidance of the Public Company Accounting Oversight Board. He is also an engagement partner on a public financial services company with over \$5 billion in assets. Jones rejoined EY after serving more than three years on the staff of the U.S. Securities and Exchange Commission. As a former senior associate chief accountant in the SEC's Office of the Chief Accountant, he specialized in guidance related to the evaluation of internal control over financial reporting and auditing matters related to public companies. He also played a key role in the SEC's activities with respect to its oversight of the Public Company Accounting Oversight Board. Jones also served as a senior director, professional practice, Policy & Research at the Center for Audit Quality (CAQ) where he led the member services, professional practice, and public policy activities. Prior to serving on the staff of the SEC, Jones spent 10 years in public accounting performing audits of public and private companies in the consumer products industry.

Olivia Kirtley is a business, governance, and risk management consultant. She currently serves as deputy president of the International Federation of Accountants (IFAC) and in 2014, will serve as its president. After spending the first decade of her career with a "Big Eight" accounting firm, she held several executive positions with a global manufacturing company, including director of tax, treasurer, vice president of finance, and CFO. She is former chair of the American Institute of Certified Public

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Accountants (AICPA) and has served on public company boards for more than 15 years.

Learning Field: Business Management & Organization

Learning Level: Intermediate

Monday

March 9, 2015

1:00 – 2:00 PM

CS 1-1

Development, Retention, & Rotations: Not Necessarily an Oxymoron

Scott Blankenship, CIA, CRMA
Director, Internal Audit
H. D. Smith, LLC

In this session, participants will:

- Explore different rotational models and how they can work for you.
- Discuss development and retention strategies that work in the real world.
- Discover how a rotational program combined with the right development and retention program can be a good thing for internal audit and the organization.

Scott Blankenship has more than 20 years of accounting and internal audit experience and has served at H. D. Smith for the past five years. He has worked in manufacturing, wholesale and distribution, and financial services organizations. Blankenship has served as a facilitator of IIA seminars since 2007 on numerous topics.

Learning Field: Personnel/HR

Learning Level: Intermediate

CS 1-2

Hot Topics and Emerging Issues at the PCAOB

Jeanette M. Franzel, CIA
Board Member
Public Company Accounting Oversight Board

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

In this session, participants will:

- Learn about PCAOB initiatives that could have a major impact on external audit, including auditing of revenue recognition, fair value and estimates, and internal controls.
- Become informed about recent PCAOB inspection findings and trends.
- Learn about PCAOB's latest initiatives and auditing standards projects.
- Explore ways that internal audit can add value in these and other areas of concern to audit committees.

Jeanette M. Franzel was appointed to the PCAOB, which oversees the audits of public companies to protect investors and further the public interest through high quality, independent, and reliable audits, in 2012. Prior to joining the PCAOB, Franzel served as a managing director overseeing the Government Accountability Office's financial audit oversight of the U.S. government. During her tenure at GAO, her team oversaw efforts to stabilize financial markets and promote economic recovery. From 2003 to 2012, Franzel oversaw GAO's issuance of Government Auditing Standards ("The Yellow Book").

Learning Field: Auditing

Learning Level: Intermediate

CS 1-3

Auditing Third-party Risk: A Practical Approach

Stacy M. Juchno
Executive Vice President, General Auditor
The PNC Financial Services Group

Brian T. Portman
Principal
Ernst & Young, LLP

In this session, participants will:

- Expand your understanding of regulatory and industry expectations for managing third-party risk.
- Learn about the key phases in the third-party risk management lifecycle.
- Understand the challenges in auditing third-party risk.
- Discuss innovative ways that internal audit functions are demonstrating coverage of third-party risk.

Stacy Juchno is responsible for the internal audit function providing assurance on the effectiveness of PNC's risk management, control, and governance processes to the audit committee and board of directors. Prior to being named to her current position in

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

2013, she served as senior vice president and finance, governance, and oversight director responsible for the oversight of enterprisewide Sarbanes-Oxley section 302 and 404 activities. Prior to joining PNC in 2009, Juchno was the director of regulatory compliance for a publicly traded telecommunication company. Previously she worked at EY for five years as an audit manager planning and performing external audit services of high-tech, hospitality, food and beverage, retail, and manufacturing companies with both domestic and international operations.

Brian Portman has more than 16 years of management experience and 10 years of experience in the financial services industry serving clients in the areas of internal audit, compliance, and risk management. He currently leads several internal audit co-source and outsourcing arrangements and has hands-on experience in the development and implementation of risk assessment and audit execution processes and frameworks. Prior to joining EY, Portman worked as a bank examiner with the Office of the Comptroller of the Currency, where he conducted examinations of national banks to ensure compliance with federal banking regulations.

Learning Field: Auditing

Learning Level: Intermediate

CS 1-4

The Speed of Business: Evolving Your Audit Processes and Leveraging Technology

Moderator:

Princy Jain, CIA, CCSA, CRMA
Principal
PricewaterhouseCoopers LLC

Panelists:

Eric Allegakoen, CIA, CCSA, CRMA
Vice President & Chief Audit Executive
Adobe Systems Inc.

Michelle G. Stillman
Vice President, Internal Audit
Hewlett-Packard Company

Steven Proctor, CIA
Vice President, Internal Audit and Risk Management
Flextronics International Ltd.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

In this session, participants will:

- Hear how panelists adapt internal audit processes and technology to keep pace and remain relevant in a fast-paced and changing risk-profile environment.
- Discuss various approaches that have been successfully used by internal audit leaders.
- Identify processes that embed technology and innovation into audit processes for effective, relevant results.

Princy Jain has more 20 years of experience including serving technology sector companies and has spent the past 10 years serving public and venture-backed companies focused on driving significant client results in providing internal audit, Sarbanes-Oxley compliance, risk management, and related consulting services across a range of industries including semiconductor, electronics, consumer electronics, internet, software, and more. Jain has co-authored several papers and guidance documents published by The IIA and is a popular speaker at IIA events. He is an active IIA volunteer, serving on the North American and Global boards.

Eric Allegakoen joined Adobe in 2001 and directs the GRC functions. Previously, he spent 10 years in public accounting and risk advisory services in Australia and Singapore. In 1999, he joined EY's LLP's Technology Practice in the U.S. Allegakoen currently serves on The IIA's Global and North American Boards of Directors.

Michelle Stillman is responsible for managing HP's global internal audit department, leading a group of over 200 professionals. Prior to her role as CAE, she served as vice president of enterprise financial reporting, managing HP's external and management financial reporting, global financial policies, corporate accounting, and enterprise compliance functions. Stillman has more than 15 years of public accounting experience.

Steven Proctor leads a global team of 55 auditors and investigators across 10 countries, performing approximately 150 projects annually in finance, operations, compliance and investigations. Before joining Flextronics in 2012, he spent more than 15 years at Intel Corporation in a variety of audit and finance roles, and previously served as a financial auditor with Coopers & Lybrand.

Learning Field: Auditing

Learning Level: Intermediate

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

CS 1-5

Balancing the CAE's Relationships With Management and the Audit Committee

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

In this session, participants will:

- Walk the tightrope between what management and audit committees tell us about our reporting relationships versus what they *really* expect.
- Learn proven techniques to develop supportive relationships while ensuring that our professional obligations are not impaired.
- Discuss the need for open communication among the three parties and how the CAE can facilitate communication between the two.
- Identify the warning signs of dysfunctional conditions that may lead a CAE to rethink a long-term career.

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: Communication

Learning Level: Advanced

Monday

March 9, 2015

2:15 – 3:15 PM

CS 2-1

Positioning Internal Audit for the Future

Bethmara Kessler
Chief Audit Executive
Campbell Soup Company

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

In this session, participants will:

- Discuss if, how, and why our audit functions are devolving rather than evolving.
- Ask ourselves how to stay ahead of the curve of the businesses we serve and how to use that to stay relevant.
- Explore challenges as we try to keep pace with businesses that are moving faster than ever to remain profitable, relevant, and dynamic.
- Leverage these insights against thought provoking ideas about work and processes; talent and teams; and skills and capabilities.

Bethmara Kessler has held senior leadership roles overseeing audit, compliance, risk management, corporate investigations, business process improvement, and IT in organizations prior to joining Campbell including Warner Music Group, The Fraud and Risk Advisory Group, L Brands, EMI Group, Avon Products, Nabisco, and EY. Kessler is a passionate audit leader and frequently speaks on a variety of topics related to fraud prevention and detection, investigations, auditing, compliance, and risk. She is on the ACFE Faculty and Advisory Council, and is a contributing author to the ACFE's Fraud Examiner Manual and *Fraud Casebook: Lessons From the Bad Side of Business* in addition to articles in *Internal Auditor* magazine, *The Journal of Accountancy*, and other specialty publications.

Learning Field: Auditing

Learning Level: Intermediate

CS 2-2

Auditing and Monitoring Your Compliance Program

Kathleen K. Edmond, J.D.

Robins, Kaplan, Miller & Ciresi LLP

In this session, participants will:

- Discover the key objective of the Federal Sentencing Guideline – it's not what you think.
- Learn ways to prove and improve your compliance efforts by conducting regular audits of your organization's ethics and compliance program and related controls.
- Identify ways to monitor the program between audits.
- Discuss key elements to include in compliance program audit, the legal department's role in such an audit, and suggestions on how to work effectively with your Legal team and the Compliance office.

Kathleen Edmond has spent the majority of her legal career in corporate ethics and compliance. As chief ethics officer for a Fortune 100 company for about 10 years, she built and subsequently led the company's ethics office. Edmond is known for her

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

leading-edge communications initiatives in creating a connected, ethical culture within the organization that supported business strategy, vendor integrity, and customer engagement. She won national awards for her innovative and exemplary leadership in her field, and her original use of social media in furthering a transparent, ethical business operation, is groundbreaking.

Learning Field: Auditing

Learning Level: Advanced

CS 2-3

Managing BYOD Risks: What CAEs Must Know

Sajay Rai
President and Chief Executive Officer
Securely Yours LLC

In this session, participants will:

- Review BYOD and its potential benefits to an organization.
- Explore what new risks and other considerations are being introduced by BYOD.
- Discuss the areas of BYOD CAEs' must understand.
- Identify the tasks each CAE must undertake related to BYOD.

Sajay Rai has more than 32 years of experience in information technology, specializing in information technology architecture, information risks and controls, information strategy, and planning. Prior to starting his company, Rai was a partner in EY's Risk Advisory Solutions Practice. Prior to EY, he worked with IBM for 13 years, most recently serving as managing director of the national business continuity and contingency consulting practice. Rai has been frequently consulted for magazine and newspaper articles and has co-authored several publications including *Defending the Digital Frontier – A Security Agenda*, and for The IIA Research Foundation, *Sawyer's Guide for Internal Auditors*, 6th Edition, and several Global Technology Audit Guides. He is a regular speaker at industry conferences on information technology strategy, business continuity, digital security, and general IT issues, and he serves on The IIA's Professional Issues Committee.

Learning Field: Specialized Knowledge and Applications

Learning Level: Intermediate

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

CS 2-4

Stakeholder Perspective on Emerging Technology Risk and Internal Audit's Role

Inder Gulati
Head of Internal Audit
LinkedIn

Princy Jain, CIA, CCSA, CRMA
Principal
PricewaterhouseCoopers LLC

In this session, participants will:

- Review imminent risks of technologies including data privacy, cybersecurity, clouds, mobile devices, and more.
- Learn what's important to stakeholders when considering risks of emerging technologies.
- Discover ways to address stakeholders' top concerns on emerging risks and their preferred approach.
- Identify how to define internal audit's role on the topic based on the organization's needs.

Inder Gulati established LinkedIn's global Sarbanes-Oxley compliance program and internal audit function after the organization's IPO. Prior to this, Gulati served as Visa's vice president of finance responsible for the organization's global Sarbanes-Oxley compliance and external reporting. He previously provided consulting and internal audit advice for leading technology companies such as Symantec, Verisign, Sandisk, and Dolby Laboratories etc. while working with PricewaterhouseCoopers.

Princy Jain has more 20 years of experience including serving technology sector companies and has spent the past 10 years serving public and venture-backed companies focused on driving significant client results in providing internal audit, Sarbanes-Oxley compliance, risk management, and related consulting services across a range of industries including semiconductor, electronics, consumer electronics, internet, software, and more. Jain has co-authored several papers and guidance documents published by The IIA and is a popular speaker at IIA events. He is an active IIA volunteer, serving on the North American and Global boards.

Learning Field: Management Advisory Services

Learning Level: Intermediate

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

CS 2-5

Politics and the CAE: Is it the Elephant in the Room?

Larry E. Rittenberg, Ph.D., CIA
Emeritus Professor of Accounting and Audit Committee Chair
University of Wisconsin and Woodward, Inc.

In this session, participants will:

- Understand the definition of organizational political pressure, culled from interviews with CAEs from around the world.
- Learn about the nature and breadth of political pressure, with personal stories from research participants and the results of a major survey.
- Hear about the practices of leading CAEs to proactively manage organizational political pressure.
- Learn strategies to address the risk (or existence) of organizational political pressure.

Larry Rittenberg serves as chair of the audit committee of Woodward, Inc., an aerospace and energy company. He has served in several leadership roles for The IIA, including serving as president of The IIA Research Foundation as well as vice chairman of the Professional Practice and Professional Oversight committees. His most recent published work was *COSO Internal Control–Integrated Framework: Turning Principles into Positive Action* published by The IIA Research Foundation. Rittenberg served as chair of the Commission of the Sponsoring Organizations of the Treadway Commission (COSO) for five years during a time in which COSO developed the principles approach to internal control and applied it to small businesses. He also served as a member of COSO during the development of the COSO Enterprise Risk Management Framework. Rittenberg is the former EY Professor of Accounting and Information Systems at the University of Wisconsin and has written numerous publications sharing his professional expertise with leading accounting and audit journals.

Learning Field: Personnel/HR

Learning Level: Intermediate

Monday

March 9, 2015

3:45 – 4:50 PM

CS 3-1

Grooming an Attractive Team in an Unattractive Environment

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

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Sonia Thomas, CRMA
Experienced Manager
Grant Thornton.

In this session, participants will:

- Learn key components to building a world-class audit team with limited resources.
- Discover how to approach creating a new audit team from the ground up including a basis to define the internal audit role and applying an infrastructure for long-term sustainment.
- Assess corporate culture and how audit can maximize effectiveness inside the organization.
- Learn how to communicate with key stakeholders/organization and alleviate the innate fear of the word "audit."

Danny M. Goldberg is the founder of GoldSRD, an assurance 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 Sarbanes-Oxley compliance and corporate audit at Dr. Pepper Snapple Group. Prior to his tenure there, he served as CAE at Tyler Technologies. Goldberg is a sought-after speaker and writer, presenting at The IIA's International and All Star conferences as well as other trade organizations including ISACA. 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 has co-authored a new book, *People-Centric Skills: Interpersonal and Communication Skills for Auditors and Business Professionals*.

Sonia Thomas has more than 10 years of experience in the financial, investment, and insurance industries, as well as in the development of internal controls and business process improvements. At First Command she built a fully functioning internal audit department in four months, covering the firm's bank and investment entities. Prior to joining First Command, Thomas served as vice president of internal audit-asset servicing at Bank of New York-Mellon for five years. She also started the business management office within the internal audit department, specializing in audit committee reporting and coordination of senior level management for the resolution of internal audit issues. Previous employers include Lehman Brothers, Fleet Securities, and State Farm Insurance Company. Thomas was named one of The IIA's 2014 Emerging Leaders in *Internal Auditor* magazine.

Learning Field: Personnel/HR
Learning Level: Intermediate

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

CS 3-2

Data Breaches: When Compliance Is Not Enough

Dennis Looney, CIA, CRMA
Vice President, Internal Audit
Krispy Kreme Doughnuts, Inc.

Matthew Thompson
Managing Director, Business Advisory Services
Grant Thornton LLP

In this session, participants will:

- Explore the differences between compliance and security.
- Learn why compliance with different rules/regulations, such as PCI, HIPAA, and SOX, doesn't ensure an adequate cybersecurity program.
- Identify technicalities of each rule/regulation that may leave your data unsecure
- Ask the important question such as what types of data your company wants to protect, where that data is located, whom the data should be protected from, and the cost your company is willing to pay to protect it.

Dennis Looney is responsible for corporate internal audit, Sarbanes-Oxley testing, store audits, and loss prevention. Prior to joining Krispy Kreme, he was director of the Jefferson Wells practice in Raleigh, NC. He has experience in retail and distribution, manufacturing, IT, and finance. Looney has held various management positions within Lowe's Home Improvement, Apex Analytix, and BCE Emergis Technologies.

Matt Thompson has extensive experience working in the cybersecurity, IT risk management, and IT audit arenas, having advised organizations of all sizes, from small private companies to large public companies with locations around the world, across a variety of industries. Thompson's international client experience includes organizations with locations in South America, Europe, and Asia.

Learning Field: Social Environment of Business

Learning Level: Intermediate

CS 3-3

Leveraging COSO Across the Three Lines of Defense

Moderator:

Robert B. Hirth
Chairman

Committee of Sponsoring Organizations of the Treadway Commission (COSO)

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Panelist:

Jose Tabuena J.D.
Vice President/CCO
Next Health LLC

Nicholas R. Wilson
Director, Internal Audit
Artisan Partners Asset Management

In this session, participants will:

- Discuss the attributes of The IIA's Three Lines of Defense model as an internal control guide and the COSO 2013 *Internal Control–Integrated Framework* (2013).
- Explore how can they be used in concert with one another.
- Identify ways to adapt them to your organizational needs.
- Review the possible expansion of this model to a Five Lines of Defense framework.

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.

Jose Tabuena brings Big 4 firm experience to his role as COO and has held a variety of compliance-related roles, including chief compliance and privacy officer, corporate counsel, compliance auditor, and risk manager. He has conducted sensitive internal investigations, handled data security breach incident responses, and assessed the performance of audit and compliance functions in highly regulated industries. Tabuena has held major compliance and privacy management roles at Kaiser Permanente, Texas Health Resources, Orion Health, and Concentra | Humana. Before entering the field of compliance, Tabuena practiced law representing hospital systems and health insurers. He is certified as a fraud examiner in healthcare compliance, and an OCEG Fellow. He is a regular columnist for *Compliance Week* where he provides a broad and unique perspective on compliance and internal auditing issues.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Nick Wilson created the organization's internal audit department in 2013 following the firm's IPO to provide assurance, awareness, and advisory services to the audit committee and senior management. His role also includes facilitation of the firm's Sarbanes-Oxley compliance program and risk management function. Prior to joining Artisan Partners, Wilson was a senior manager at Deloitte & Touche LLP providing strategic, operational, and technology risk consulting services to the financial services industry. He chairs the audit committee for the Falcon Foundation, the non-profit scholarship foundation of the U.S. Air Force Academy.

Learning Field: Auditing

Learning Level: Intermediate

CS 3-4

Delivering Value: Performing Project Health Checks in Large-program Governance

Carolyn D. Saint, CIA, CRMA
Vice President, Internal Audit
7-Eleven, Inc.

In this session, participants will:

- Benefit from lessons learned from both academic research and the school of hard knocks and new approaches to providing assurance on large program implementation.
- Walk through a rigorous methodology for performing project health checks, receiving practical guidance.
- Learn how to coordinate with project managers, business leaders, and other key stakeholders to deliver value to project sponsors and steering committees.

Carolyn Saint has a deep knowledge and focus on strategic and enterprise risks, process improvement opportunities, and financial stewardship obtained from providing assurance services to clients and Fortune 50 companies. She is a frequent speaker on governance and internal audit topics. Prior to joining 7-Eleven, Saint was vice president of internal audit for Lowe's Companies, Inc., Sears Holdings Corp., Kmart, and Covansys, and also at Deloitte. She currently serves on The IIA's Board of directors and is immediate past chairman of The IIA's North American Board. She is also a member of The IIA's Publications Advisory Committee. Her blog, Saint on Getting Stuff Done, appears monthly or as inspiration strikes on www.internalauditor.org.

Learning Field: Auditing

Learning Level: Intermediate

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

CS 3-5

We're All in This Together: Working with the Audit Committee and the External Auditors

Moderator:

Cynthia M. Fornelli, J.D.
Executive Director
Center for Audit Quality

Panelists:

Olivia F. Kirtley
Deputy President, International Federation of Accountants
Board Member and Audit Committee Chairman, U. S. Bancorp, Papa Johns
International and ResCare Inc.

Mark Sparano
Chief Audit Executive
U.S. Bancorp

William Platt
National Managing Partner – Audit Quality
Deloitte & Touche LLP

In this session, participants will:

- Learn how to work effectively with your audit committee on ERM strategies.
- Discuss leading practices in addressing ICFR issues with your external auditor.
- Identify approaches to reducing duplication of efforts between the IA function and the external auditor.

Cindy Fornelli has served in her position since the CAQ was established in 2007. In 2014, she was honored for the sixth time by *Directorship* magazine as one of the 100 most influential people on corporate governance and in the boardroom. *Accounting Today* has named her one of the 100 most influential people in accounting for eight consecutive years. Fornelli currently serves on the Financial Accounting Standards Board's Financial Accounting Standards Advisory Council and the U.S. Securities and Exchange Commission Historical Society's Board of Trustees, Class of 2014. She previously served on the National Association of Corporate Directors' 2010 Blue Ribbon Commission on the Audit Committee and 2009 Blue Ribbon Commission on Risk Governance. Prior to joining the CAQ, Fornelli was the regulatory and conflicts management executive at Bank of America and the deputy director, division of investment management of the Securities and Exchange Commission.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Olivia Kirtley is a business, governance, and risk management consultant. She currently serves as deputy president of the International Federation of Accountants (IFAC) and in 2014, will serve as its president. After spending the first decade of her career with a “Big Eight” accounting firm, she held several executive positions with a global manufacturing company, including director of tax, treasurer, vice president of finance, and CFO. She is former chair of the American Institute of Certified Public Accountants (AICPA) and has served on public company boards for more than 15 years.

Bill Platt has been with Deloitte & Touche since 1978 and has served in Deloitte’s National Professional Practice in various roles, including SEC services partner, national director of independence, national director of accounting and reporting consultation, and professional practice leader. He has served numerous clients of the firm, including General Motors, Bristol Myers Squibb, Boeing, Sotheby’s, Union Pacific and Scientific Games. Platt is a member of the PCAOB’s Standing Advisory Group and the Board of Trustees of Quinnipiac University.

Mark Sparano has more than 25 years of experience in audit, risk management, and financial services. Prior to joining U.S. Bank in 2010, he served as chief auditor for Mellon Financial Corporation as well as chief risk officer for U.S. Trust.

Learning Field: Management Advisory Services

Learning Level: Intermediate

Tuesday

March 10, 2015

8:30 – 9:45 AM

GS-3

The Audit Committee: Great Expectations (A True Story)

Carolyn Dittmeier, CIA, QIAL, CRMA
Board Director and Chairman of the Audit Committee
Generali Insurance, Autogrill, Italmobiliare

In this session, participants will:

- Hear the true story of a CAE-turned-Audit-Committee-Chair about frequent gaps in the governance scenario that touched the heart of the chief audit executive.
- Explore how these gaps can be filled with the help of the internal audit.
- Learn, in the style of Dickens’ Great Expectations, a series of business case scenarios which illuminated ongoing concerns over a defective governance process in which internal audit and the Three Lines of Defense model played an important part.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Carolyn Dittmeier has extensive front line and back room experience at multinational organizations headquartered in Europe. Until 2013, she served CAE for Poste Italiane (financial and logistics) for 12 years, and prior to this, she was associate partner for KPMG, starting up the corporate governance services practice in Italy. Previously she worked for the Montedison group as head of financial reporting, supporting a major reorganization following a corporate governance crisis, and later as head of internal audit. Dittmeier started her career as a financial auditor with Peat Marwick (now KPMG). She has supported The IIA as president of the IIA–Italy, chair of the ECIIA, and board member and vice chair of The IIA’s Executive Board through July 2014. Dittmeier co-authored a recent IIAIF publication on the Comprehensive Assessment Model and authored *Internal Audit: A Key to Corporate Governance*, which serves as primary academic reference for the internal audit profession in Italy. She also lectures at Libera Università Internazionale degli Studi Sociali, Rome.

Learning Field: Management Advisory Services

Learning Level: Advanced

Tuesday

March 10, 2015

10:15 – 11:15 AM

CS 4-1

Managing Your Team's Work/Life Balance: A Guide for the CAE

Harold Silverman, CIA, QIAL, CRMA
Vice President, Internal Audit
The Wendy’s Company

In this session, participants will:

- Learn tips and techniques from an experienced CAE on setting and managing expectations of work/life balance in an internal audit environment.
- Maximize the long term productivity of your internal audit department by attracting and retaining top talent.
- Share in the speaker’s recent personal challenge to manage his own work/life balance priorities.

Harold Silverman previously was vice president of internal audit at Houghton Mifflin Harcourt Publishing Co. Before that, he served as senior manager of internal audit at Raytheon Co., managing the team that performed audits at the corporate locations and divisions in the northeast. Prior to Raytheon, Silverman was an internal audit manager at PricewaterhouseCoopers, and he gained external audit experience at Arthur Andersen. He serves on The IIA’s Executive Committee and as vice chairman of of Professional Certifications.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Learning Field: Personal Development

Learning Level: Intermediate

CS 4-2

Internal Audit Quality: The Future and Anticipated Impact of the New IPPF

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

Gina L. Eubanks, CIA, CCSA, CRMA
Vice President, Professional Services
The IIA

In this session, participants will:

- Discover how changes to the IPPF will allow for new and valuable insights into the operation of your internal audit activity.
- Gain insight into how changes to the IPPF will impact internal and external quality assessment processes.
- Hear how changes to the IPPF will impact your key stakeholder's views regarding the relevance and value of internal and external quality assessment processes.
- Learn practical "real-world" ways to incorporate changes in the IPPF into current or planned quality processes.

Basil Woller is one of the leading and most recognized QAR specialists in the internal auditing profession. He has personally led more than 125 quality assessments of leading organizations across multiple industries. Woller is a former CAE and served as the global QA practice leader for a large service provider prior to forming his own firm in 2009 to focus on internal audit quality.

Gina Eubanks has more than 20 years of internal audit experience including 15 years with a Big 4 firm where she implemented internal audit and quality methodologies. Her experience has been both within the United States as well as abroad having spent a significant period of time in India. Eubanks has also been a practitioner and director in the retail and financial services sectors. She sits on the board audit committee of a local financial institution and has been a volunteer leader with The IIA for more than 15 years.

Learning Field: Auditing

Learning Level: Advanced

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

CS 4-3

Risk Management Is Dead, Long Live Risk Management

Vincent Tophoff
Senior Technical Manager
International Federation of Accountants (IFAC)

In this presentation, participants will:

- Learn why CAEs need to be initiators, facilitators, educators, and assessors of good (risk) management but never risk owners.
- Discuss why an organization's objectives are to properly set and achieve its goals, to avoid surprises along the way, and to create sustainable value by leaving the effective controls and management of risk to others.
- Explore how to convince organizations to focus on setting and achieving their objectives; and that managing risk is an inseparable and integral part of that.

Vincent Tophoff is a professional accountant by training and one of the governance, risk management, and internal control experts of IFAC. He has co-authored many IFAC publications and participates on behalf of IFAC in the COSO Advisory Council for the revision of the *Internal Control–Integrated Framework*, the ISO Project Committee that is revising the ISO 31000 Risk Management Standard, and the Canadian Risk Oversight and Governance Board. He also participates in the revision of the OECD Principles of Corporate Governance.

Learning Field: Management Advisory Services

Learning Level: Intermediate

CS 4-4

Audit Process Innovation: Using Data Analytics to Integrate ERM Top Risk, Audit Hours and Your Risk Universe

George E. Dooley, Jr., CIA, CRMA
SVP, Chief Audit Executive
Visa Inc.

In this session, participants will:

- Learn how Visa is using advanced data analytics and visualization tools to analyze how their audit resources are being deployed.
- Identify the ROI from the deployment.
- Review infrastructure and processes developed specifically for the innovation using readily available tools to confirm assurance strategies and help drive productivity.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

George Dooley has over 30 years' experience working in multi-national companies including Visa, Gap, Arrow Electronics, E & J Gallo Winery, Sterling Winthrop Pharmaceuticals, and AMF. He also spent time in the "dot.com" arena as vice president of Marketing and chief technology officer. In addition to his internal audit experience, Dooley has held global executive positions in the fields of finance, consumer marketing, IT, and general management. Before joining Visa, he was CFO for Gap Inc.'s global supply chain and their successful retail launch in China. His international experience includes establishing the first OTC pharmaceutical in Russia and in Jakarta, Indonesia, as controller of an international oilfield subsidiary.

Learning Field: Business Management & Organization

Learning Level: Intermediate

CS 4-5

Strategy Implementation Capability: The Competitive Edge

Richard Chambers, CIA, QIAL, CGAP, CCSA, CRMA
President and CEO
The IIA

In this session, participants will:

- Learn why some companies succeed while others fail in implementing strategic plans.
- Discuss the essential elements of strategic planning.
- Hear seven differentiators that yield a competitive edge.
- Identify 10 mistakes that doom corporate strategies.
- Discover how to ensure audit plans address strategic risks.

Richard F. Chambers 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 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 10 tweeters worth following. The National Association of Corporate Directors (NACD) named him one of the most influential leaders in corporate governance. In 2014, Chambers authored the award-winning book, *Lessons Learned on the Audit Trail*.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Learning Field: Management Advisory Services

Learning Level: Intermediate

Tuesday

March 10, 2015

12:45 – 1:45 PM

CS 5-1

Building a Strategic Talent Program

Jeffery G. Browning, CIA, CFSA
Sr. VP and Chief Audit Executive
Fiserv Inc.

In this session, participants will:

- Learn the importance of integrating talent elements into your audit function's strategic plan.
- Examine techniques for developing, implementing and administering effective talent attraction, development and retention strategies.
- Identify ways to measure program effectiveness and impact.

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: Personnel/HR

Learning Level: Intermediate

CS 5-2

The New Revenue Recognition Rules: What CAEs Need to Know

Christopher Wright
Regional Managing Director, Eastern United States
Protiviti, Inc.

In this session, participants will:

- Be debriefed on the new revenue recognition standard.
- Identify the six elements of infrastructure.
- Discuss how the six elements of infrastructure help organize a complex network of transition activities into a comprehensive and consistent framework.
- Learn how to ensure that key components are appropriately considered when transitioning to the new standard.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Chris Wright has over 25 years of experience serving clients as an external auditor, including six years as a partner at two global accounting firms (Arthur Andersen and KPMG), and as an internal auditor and financial reporting risk consultant. At Protiviti, Wright has provided internal audit outsourcing and cosourcing, Sarbanes-Oxley readiness and compliance services, and assistance to companies experiencing restatements, regulatory inquiries, stock compensation, and other financial investigations and difficulties in implementing new accounting pronouncements, including revenue recognition issues. His work in finance remediation and reporting compliance has involved public speaking engagements and the development and delivery of internal and external training.

Learning Field: Accounting

Learning Level: Intermediate

CS 5-3

PwC's 2015 State of The Internal Audit Profession Study

Moderator

Jason Pett, CIA

U.S. Internal Audit Leader

PricewaterhouseCoopers LLC

Panelist

Rachael Person Robertson, CIA

Partner

PricewaterhouseCoopers LLC

Cindi Hook

SVP, CAE Assurance and Advisory Team

Comcast Corporation

Steve Comer

Director

Pinnacle Entertainment

In this session, participants will:

- Receive a preview of PwC's State of the Internal Audit Profession report.
- Compare and contrast findings with the 2014 report.
- Discuss the impact of global change on the practice of internal audit.
- Identify ways audit functions can evolve to provide greater value to their organizations.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Jason Pett has been delivering external audit and internal audit services for more than 15 years. His extensive experience also includes providing enterprisewide risk assessments and efficient, risk based internal audit plans to organizations in a variety of industries. Pett has assisted organizations in the design of start-up internal audit functions as well as working with companies to transform existing internal audit functions into value added, risk based, and strategically aligned functions.

Cindi Hook oversees all internal audit staff, risk management, and the performance of financial, operational, and systems audits, among other responsibilities. She is also the executive sponsor for several companywide finance development programs including the Financial Management Leadership Program (FMLP), CORE (Career Opportunities and Rotational Experience), and the Finance and Accounting Intern Program. Hook was recently named to Cablefax's "2013 Most Powerful Women in Cable." Prior to joining Comcast, she spent 12 years at Dell, Inc., most recently serving as the vice president of global audit and transformation where she was responsible for the global audit function as well as transformation initiatives for the finance function and supporting businesswide change initiatives.

Robert A. King is responsible for leading and directing the worldwide internal audit organization in proactively and independently identifying and assessing key business risks for the corporation in direct support of executive management, and the Board of Directors' audit committee. In addition, he serves on the IT Oversight Committee of the FedEx Board of Directors. King has more than 30 years of auditing, accounting, and IT experience. He has been a leader in developing and promoting best practices as an integral part of the internal audit department and ensuring the audit organization is a catalyst for improving the quality of controls, operations, and strategies on behalf of all stakeholders. King is a frequent speaker on various topics within the audit industry. He serves on the Advisory Board of Louisiana State University E.J. Ourso College of Business Center for Internal Auditing and the Accounting Advisory Board of Christian Brothers University.

Rachael Person Robertson has nearly 15 years of business process, risk, and audit experience, and served as a co-author of PwC's 2015 State of the Internal Audit Profession study. She has led the delivery of internal audit consulting engagements for large, multi-national companies and has extensive knowledge in conducting audits in the financial, operational, and compliance risk areas. Person has managed the risk assessment, audit planning and strategy, audit execution, reporting and audit committee communications for clients including those in the Fortune 1000. She has also assisted in the implementation of successful Sarbanes-Oxley compliance programs, which included leading companywide scoping efforts, controls optimization, development of process documentation, and controls testing of key financial processes.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Steve Comer began his career with Arthur Andersen LLP in Los Angeles and established Arthur Andersen's Las Vegas office in 1985. Leaving Arthur Andersen in 2002, Comer joined Deloitte & Touche LLP and became managing partner of its Nevada practice in 2004, focusing on accounting, auditing, and financial matters for public companies, including operational and strategic consulting for gaming companies. He retired in 2006. He serves as a director of Pinnacle Entertainment, Inc. and Southwest Gas, and has served on the audit and compensation committees for both companies.

Learning Field: Auditing

Learning Level: Intermediate

CS 5-4

Cybersecurity: Is There a Disconnect Between Internal Audit and Stakeholders?

Sanjay Deo
Principal
24By7Security, LLC.

In this session, participants will:

- Focus on the perceived disconnect between internal audit and stakeholders on cybersecurity.
- Learn why publicly traded companies with strong internal audit and compliance departments are victims of global breaches.
- Discuss whether internal audit is in tune with changing business models that drive the companies to move toward the adoption of Internet innovation.
- Talk about CAEs needing to focus on talent acquisition, keeping in mind that technology is no longer a specialty skill

Sanjay Deo has more than 22 years of Internet security experience and focuses on delivering strategic cybersecurity framework consulting to Internet connected clients in the areas of HIPAA/HITECH, GLBA, ISO27002, Sarbanes-Oxley, and cybersecurity framework assessments, remediation, and strategic consulting. Prior to 24By7Security, LLC., Deo was president of a managed security services company which serviced one of the largest software companies in the world. He serves on the board of the South Florida CIO Council and is a frequent speaker on the topics ranging from demystifying cloud computing, risks of social media, risks of ePHI in the cloud, and adoption of consistent cybersecurity risk assessment frameworks.

Learning Field: Business Management & Organization

Learning Level: Intermediate

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

CS 5-5

Becoming the Most “Sought-After” in Your Organization

Dan Zitting
VP, Product Management & Design
ACL

In this session, participants will:

- Learn how to leverage data as the core of audit activities to deliver KRIs that support the C-Suite’s KPIs.
- Use visualization and storyboards to drive audit conclusions and communicate value to executives.
- Hear how you can become the most sought-after person in your organization by enabling risk-aware decision making.

Dan Zitting is responsible for product management, design, and user experience for ACL’s software products. His previous experience was in the audit, risk and assurance industry. After working for several years at Ernst & Young, he co-founded a CPA firm that provided audit services to a global clientele and during which, he developed a web-based software for auditors which eventually led to the launch of a company that was acquired by ACL. Zitting is a three-time winner of the *CPA Practice Advisor* magazine’s 40 under 40 and Readers’ Choice awards.

Learning Field: Finance

Learning Level: Intermediate

Tuesday

March 10, 2015

2:00 – 3:00 PM

CS 6-1

Internal Audit 2020: Human Capital and the Future of the Profession

Paul McDonald
Senior Executive Director
Robert Half

Jodi Swauger
President
Swauger Consulting Services

In this session, participants will:

- Gain insights into how the presence of multiple generations in the workforce will affect the internal audit function in 2020.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

- Understand how the leadership, communication, and management styles of Generations Y and Z will shift the definitions of success in the workplace.
- Learn about issues affecting how organizations identify, hire, and retain exceptional internal audit talent.

Jodi Swauger founded her own consulting firm after working for The IIA for more than 15 years, where she directed quality programs and served as assistant vice president of The IIA Research Foundation. Previously, Swauger was national practice leader for internal audit quality programs at RSM McGladrey, Inc., and was chief audit executive for two financial services firms.

Paul McDonald oversees strategic relationships and alliances for Robert Half International (RHI), an organization that specializes in the placement of accounting and finance professionals. McDonald joined Robert Half in 1984 as a recruiter in Boston, following a public accounting career with Price Waterhouse. In the 1990s, he became president of the Western U.S. region, which oversees RHI's operations and lines of business. He became senior executive director of Robert Half Management Resources in 2000, and assumed his current role in 2012.

Learning Field: Personnel/HR

Learning Level: Intermediate

CS 6-2

Is Your PCI Compliance Really Keeping You Safe?

Corbin Del Carlo
Director, Regional Leader Security and Privacy Services
McGladrey LLP

Keith Swiat
Director, Security and Privacy Service
McGladrey LLP

In this session, participants will:

- Learn about the most recent threats and vulnerabilities that result in the theft of card data.
- Find out how card data is being stolen and where it is going.
- Learn how PCI v3 has evolved to mitigate threats to card data and make it harder for attackers to steal information.
- Hear real-world examples of how control failures lead to data breaches that should have been prevented.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Corbin Del Carlo serves as the national leader for PCI service line at McGladrey. He performs over 50 Payment Card Industry (PCI) Data Security Standard assessments annually for numerous organizations. Del Carlo also has provided internal and external network penetration testing, internal technology controls reviews, information systems security policy analysis, control evaluations, and technology risk assessments/impact analysis for clients for the past 12 years.

Keith Swiat has more than 20 years of experience in information security and is an expert advisor on Payment Card Industry compliance standards (PCI-DSS, PA-DSS, P2PE) for software vendors developing mobile/web/traditional payment applications. Swiat is an active participant in the payment card industry, collaborating with standards organizations, merchants, and software vendors to create new data security standards and guidelines.

Learning Field: Computer Science

Learning Level: Advanced

CS 6-3

Risk Management Frameworks and Standards: What Really Matters?

Paul J. Sobel, CIA, QIAL, CRMA
Vice President / Chief Audit Executive
Georgia-Pacific LLC

In this session, participants will:

- Learn about different risk management frameworks and standards from around the world.
- Understand the pros and cons of two major frameworks, COSO ERM and ISO 31000.
- Hear about updates underway to COSO ERM and ISO 31000.
- Learn how internal auditors can use frameworks and standards to advance ERM within their companies

Paul Sobel leads the global internal audit activity for Georgia-Pacific, LLC. He previously served as the CAE for Mirant Corporation, Aquila, Inc., and Harcourt General's publishing operations. Sobel is a frequent speaker on governance, risk management and internal audit topics and has authored or co-authored three books: *Auditor's Risk Management Guide: Integrating Auditing and ERM*, now in its eighth edition; The IIA Research Foundation's *Internal Auditing: Assurance and Consulting Services*, currently in its third edition; and *Enterprise Risk Management: Achieving and Sustaining Success*. Sobel serves on The IIA's Board of Directors and Executive Committee and has held numerous IIA leadership roles including chairman of The IIA's

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

global board, several vice chair roles, and as president of The IIA Research Foundation. In 2012 Sobel was recognized in *Treasury & Risk Magazine's* list of 100 Most Influential People in Finance.

Learning Field: Intermediate

Learning Level: Management Advisory Services

CS 6-4

Audit Committee Reporting: Trends and Best Practices

Jennifer M. Esterheld
Director of Market Development
Wolters Kluwer

In this session, participants will:

- Learn the foundational themes that can help audit departments enhance their relationships with audit committees.
- Expand your understanding of the key components of impactful reporting.
- Gain insight into the latest trends, best practices, and critical success factors.

Jen Esterheld is responsible for leveraging TeamMate's deep domain and product expertise to develop and expand current markets. She has worked with more than 1,000 organizations in the past 14 years, developing processes and success criteria, and is responsible for monitoring general industry trends, speaking at industry events, and providing periodic education to the larger TeamMate organization. Esterheld began her career as an auditor at Sherwin Williams, and then joined PwC's internal audit practice as an audit manager. Since joining TeamMate organization in 2003, she has played a key role on large scale implementations, served on numerous committees involving beta groups, focus groups, new feature development, and user forums. In her prior role as regional sales director, Esterheld contributed significantly to expanding the company's U.S. customer base.

Learning Field: Auditing

Learning Level: Intermediate

CS 6-5

Getting a Seat at the Table: Case Studies on Successful Integration of Acquired Businesses

Cindi Hook
SVP, CAE Assurance and Advisory Team
Comcast Corporation

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

In this session, participants will:

- Learn tactics of getting upfront involvement with executive management and building credibility.
- Explore the evolution of determining scope and value add contributions.
- Identify and employ the right internal and external skills.

Cindi Hook oversees all internal audit staff, risk management, and the performance of financial, operational, and systems audits, among other responsibilities. She is also the executive sponsor for several companywide finance development programs including the Financial Management Leadership Program (FMLP), CORE (Career Opportunities and Rotational Experience), and the Finance and Accounting Intern Program. Hook was recently named to Cablefax's "2013 Most Powerful Women in Cable." Prior to joining Comcast, she spent 12 years at Dell, Inc., most recently serving as the vice president of global audit and transformation where she was responsible for the global audit function as well as transformation initiatives for the finance function and supporting businesswide change initiatives.

Learning Field: Personal Development

Learning Level: Intermediate

Tuesday

March 10, 2015

3:30 – 4:30 PM

CS 7-1

Internal Audit's Role in Mergers & Acquisitions

Moderator:

Sarah Fedele, CIA, CRMA
Principal
Deloitte & Touche LLP

Panelists:

Jean Chun
Vice President, Global Internal Audit
Applied Materials, Inc.

Lori Kaczynski, CIA, CRMA
Director, Internal Audit & Enterprise Risk Manager
Printpack, Inc.

Douglas Meyer
Exelon Corporation
Internal Audit and Financial Controls

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Janet Roth
Partner
Deloitte & Touche LLP

In this session, participants will:

- Obtain an understanding of the current M&A landscape including a brief overview of global M&A activity and trends.
- Learn about the different roles internal audit plays during an M&A transaction including internal audit integration, risk management, and compliance considerations.
- Hear from a panel of internal audit leaders who have lived through multiple M&A transactions ranging from large and complex to small but impactful.

Jean Chun has led the company's global internal audit since joining the organization in 2013. Previously, she served as head of internal audit at SanDisk Corporation, senior director of audit services at Yahoo! Inc., and held various finance positions at Cisco Systems, Inc. She began her career with Arthur Andersen LLP.

Sarah Fedele serves as our national leader for the energy and resources industry, focusing on understanding the trends, regulatory developments, and risks that are affecting the industry and then transforming that information into a risk-intelligent, industry-specific internal audit strategy and plan for clients and prospective clients. With this focus, she has consistently demonstrated the value that internal audit can bring to an organization.

Lori Kaczynski is a certified public accountant and certified internal auditor with many years of experience in a variety of industries and roles in the areas of external auditing, internal auditing, controlling, transaction and technical accounting, financial reporting, analysis, compliance and ethics, enterprise wide risk management, and cash management. Her previous experience includes responsibilities with several large multi-nationals, a Fortune 100 Company, and an international accounting firm. She is currently Director, Internal Audit and Enterprise Risk Management for Printpack Inc. and is the Company's Compliance Officer. Printpack is located in Atlanta, GA, and develops innovative flexible, rigid, and medical packaging solutions. In this position Ms. Kaczynski oversees the Company's global audit, and risk strategies, including corporate compliance, enterprise risk management, and other key governance initiatives.

Doug Meyer has been with Exelon for the past eight years and currently oversees IT internal audit, data analytics, and financial controls. Prior to Exelon, he was with EY for eight years in the assurance and advisory business practice with a focus on IT risks and financial reporting assurance. Over the course of his career, Meyer has participated in various mergers and acquisitions, including taking the lead over internal audit's role of

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Exelon's \$9B acquisition of Constellation, numerous retail energy acquisitions, and the pending \$7B acquisition of Pepco Holdings.

Janet Roth has more than 20 years of experience in financial due diligence and post-merger integration and divestiture. She is a CPA and has led the finance and accounting integration and divestiture work streams on over 25 transactions.

Learning Field: Finance

Learning Level: Intermediate

CS 7-2

Auditing Anti-bribery & Corruption Programs: Compliance's Expectations of Internal Audit

Craig Carter
Principal
KPMG LLP

In this session, participants will:

- Discuss the unique challenges that organizations face in identifying and assessing FCPA risks
- Identify the foundational components of an effective FCPA program and internal control environment, and
- Identify leading practices in addressing the FCPA risks associated with international expansion, adoption of new business models, and growth through acquisition.

Craig Carter has more than 30 years of business experience and has served as a CAE in industry prior to his career in public accounting. He is currently assisting a multinational retailer in redesigning their anti-bribery and corruption (ABC)-related financial processes by enhancing existing controls and developing new controls to mitigate targeted ABC-related risks. Carter previously served as the internal audit leader of the Southeast region and the contract compliance services (CCS) leader for KPMG's U.S. Midwest Area Advisory practice. In his capacity as lead partner, Carter is also accountable for the delivery of advisory and tax services to several large multinational accounts.

Learning Field: Regulatory Ethics

Learning Level: Intermediate

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

CS 7-3

Assessing Risk Culture: An Imperative for Sustaining ERM

Marc Dominus, CCSA
Senior Manager
Crowe Horwath LLP

Steven P. Strammello, CIA, CFSA, CRMA
Managing Partner, Risk Consulting
Crowe Horwath LLP

In this session, participants will:

- Gain insight into strategies for overcoming a faltering ERM program.
- Learn how culture influences the effectiveness of your organization's risk management.
- Identify techniques for assessing risk culture.
- Discuss the merits and value of initiatives for influencing and enabling an effective risk culture.
- Understand effective techniques currently being practiced.

Marc Dominus is experienced in ERM framework design and implementation, enterprise risk assessment (ERA), ERM training, and executive strategic workshop facilitation. He has performed consulting engagements and delivered training programs in Europe, North America, South America, Africa, and Asia. Dominus is currently delivering ERM services in several industries including financial services, public transit, logistics, and student lending and is a frequent speaker on ERM-related topics.

Steven Strammello is a thought leader and practicing consultant in ERM serving Fortune 500 clients. He was recognized as one of *Consulting* magazine's Top 25 Consultants in 2013. Strammello also serves as chief executive officer of CHAN Healthcare, a subsidiary of Crowe Horwath specializing in risk management services for the health care industry, as well as the chairman of the Board of Directors for Crowe Horwath Global Risk Consulting. He is a member of Crowe Horwath's Firmwide Management Committee, and is the past chair of the Crowe Horwath's Strategic Planning Task Force.

Learning Field: Management Advisory Services

Learning Level: Intermediate

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

CS 7-4

Harnessing Technology to Streamline Audit Processes

Andrew Carroll
Senior Director, Security Governance
Ralph Lauren Corporation

In this session, participants will:

- Discuss considerations for developing and implementing a continuous controls monitoring solution.
- Learn best practices for data acquisition and analysis including process workflows.
- Leverage intelligence from previous analyses to improve insights.
- Collaborate and share insights.

Andrew Carroll is primarily responsible for overseeing the company's PCI and Sarbanes-Oxley compliance programs as well as the user administration program for critical business applications. He is establishing a continuous controls monitoring solution within the security group. Before working in retail, Carroll worked in both private and public accounting where he gained 15 years of experience in both security related control testing and data analysis and has been consulted as a speaker at trade associations and New York state colleges.

Learning Field: Auditing

Learning Level: Intermediate

CS 7-5

Becoming a Strategic Internal Auditor

Paul L. Walker, Ph.D.
James J. Schiro / Zurich Chair in Enterprise Risk Management
Director, Center for Excellence in ERM
St. John's University

In this session, participants will:

- Learn the need for auditors to become more strategic.
- Understand how other auditors have achieved the objective of providing strategic guidance.
- Learn the skills needed to be a credible strategic advisor.
- Build a self-assessment and plan for becoming more strategic.

Dr. Paul Walker co-developed one of the first courses on Enterprise Risk Management (ERM) and has conducted ERM training for executives and boards around the world,

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

including helping boards develop risk oversight practices, benchmarking ERM practices, advising organizations on ERM process development, and identifying black swans and unknown risks. He has also researched ERM at the headquarters of companies such as Wal-Mart, Microsoft, DuPont, Intuit, Harley-Davidson Inc, Raytheon, and others. Dr. Walker has written extensively on risk and ERM including *Improving Board Risk Oversight through Best Practices*, *Making Enterprise Risk Management Pay Off*, and *Enterprise Risk Management: Pulling it All Together*, as well as serving as co-author on a number of articles. Dr. Walker served as a visiting fellow at the London School of Economics Centre for the Analysis of Risk and was a consultant to COSO on their ERM framework. Dr. Walker was selected as a 2011 Deloitte CFO scholar.

Learning Field: Personal Development

Learning Level: Advanced

Wednesday March 11, 2015 8:30 – 9:45 AM

GS 4

Emerging Risks of Cybersecurity and the Impact on the Assurance Landscape

Robert E Stroud
International President, ISACA
VP Strategy & Innovation CA Technologies

In this session, participants will:

- Expand your understanding of cyberattacks in the news, how they are initiated, and their impact on business.
- Understand the methods used to propagate attacks.
- Review the results of industry research on cyberattacks.
- Examine the differences between the controls needed to counter the risk of an attack and those commonly used to mitigate common information security risks.
- Share good practices used to assess and mitigate the risk and threat of cyberattacks.

Robert E Stroud has spent more than 15 years in the finance industry successfully managing multiple initiatives in both the IT and retail banking sectors related to IT service management and process governance. He joined CA Technologies from the Australian computer security company Cybec, where he was responsible for the company's global expansion, including entry into the North American market. He has served numerous roles in ISACA's leadership including chairing the ISO Liaison Subcommittee and COBIT Steering Committee, serving as a member of the Strategic Advisory Council and the Framework Committee. In 2013, Stroud earned ISACA's President's Award for service.

2015 General Audit Management Conference

March 9-11, 2015

The Aria, Las Vegas, NV

Learning Field: Specialized Knowledge & Applications

Learning Level: Intermediate

Wednesday March 11, 2015 10:30 – 11:45 AM

GS 5

The Future of Risk: Underworld Innovation and What It Means For Business

Marc Goodman

Global Security Strategist, Author of *Future Crimes*

Chair for Policy, Law, and Ethics, Silicon Valley's Singularity University

In this session, participants will:

- Understand key technological trends — including big data, artificial intelligence, robotics, and the Internet of Things — and their growing impact on business and internal auditing.
- Discover how rapidly iterating criminal organizations are innovating from the digital underground in real time and what lessons legitimate business might learn from organized crime.
- Learn the preventive measures required, based upon the most recently available risk and threat intelligence, to help protect mass disruption to your business.

Marc Goodman is a global strategist, author, and consultant focused on the profound change technology is having on security, business, and international affairs. He has been appointed by the FBI as their Futurist in Residence, is the founder of the Future Crimes Institute and currently serves as the Chair for Policy, Law, and Ethics at Silicon Valley's Singularity University. Goodman has worked with organizations such as INTERPOL, the U.N. Counterterrorism Task Force, NATO, the U.S. Government and the Los Angeles Police Department. His forthcoming book, *Future Crimes*, will be published in February 2015.

Learning Field: Business Management & Organization

Learning Level: Intermediate