Workshop 1: Auditing for Fraud

Leita Hart-Fanta, CGAP, CPA, CGFM
Author
Yellowbook-CPE.com

Most laypeople believe an auditor’s main job is to uncover fraud. But what do audit standards require of us? What does fraud look like? What techniques can you use to find it? And how does it rear its ugly head for your audit objective? In this course, we will discuss the taxonomy of fraud as well as how to do your best to uncover it and document your work.

In this session, participants will:

- Learn to apply IIA, Yellow Book, and GAAS requirements and guidance regarding fraud to your engagement.
- Distinguish between fraud, abuse, and non-compliance.
- Find out what to look for using the CFE’s fraud tree and fraud triangle.
- Examine applying fraud risk assessment techniques.
- Discuss designing resulting audit methodologies.

Leita Hart-Fanta has developed curriculum and taught seminars for hundreds of audit teams including Walmart, Schlumberger, Valero, Sandia Labs, the Veteran’s Administration, the University of Texas, and the City of San Francisco. She is the author of over a dozen books on auditing and accounting, including two best sellers: Accounting Demystified and the self-study course, The Yellow Book Interpreted. She is the founder of Yellowbook-CPE.com, a website that offers self-study courses for auditors and IndieAccountants, a marketplace website for accounting and auditing services. She is currently writing a self-study book on internal controls.

Workshop 2: CIA Exam Preparation Course: Part 3 – Internal Audit Knowledge Elements

Mike Fucilli, CIA, QIAL, CGAP, CRMA, CFE
Auditor General
Metropolitan Transportation Authority
This Part 3 CIA course is designed to give candidates a high level introduction and overview of the topics covered on the new Part 3 CIA exam. The course will reinforce your CIA knowledge, clarify topics, and build exam-day confidence. Taught by CIA-certified instructors, each attendee will have the opportunity to work through practice exam questions, learn test taking tips, and will receive the most current version of The IIA’s CIA Learning System® self-study print and online software materials for Part 3. An additional fee of US$315 will be required to attend this course. A limited number of on-site registrations will be accepted, so please pre-register for this course.

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- Governance/Business Ethics
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Mike Fucilli leads a staff of 85 internal auditors at North America’s largest public transportation agency, with an operating budget of $15 billion and a capital budget that exceeds $5 billion annually. He has more than 35 years of internal audit experience, having started his career with Manufacturers Hanover Trust (now Chase Bank) performing procurement audits of large government contracts including audits of NASA, the U.S. Army and Air Force, and Voyager 1. Fucilli has served in various leadership roles at the national and global level for The IIA, currently serving as the vice president of development of the Internal Audit Foundation. He is an adjunct professor for Pace University, teaching The IIA’s CIA Learning System for the Certified Internal Auditor exam.
General Session 1: The Future of Internal Audit - Perspectives from IIA Board Leadership

Shannon Urban, CIA, CRMA
Executive Director
EY
2017-2018 North American Board Chairman

The Innovative Internal Auditor

Organizations cannot afford to become complacent amid today’s ever-changing and often-disruptive economic and business environment. That’s why stakeholders are increasingly turning to internal audit to provide timely assurance and reliable foresight on the risks and challenges that lie ahead. To meet these expanding expectations, internal auditors must step out of their comfort zone, address resources and other potential obstacles, and seek opportunities to increase their value toward ensuring organizational success. As 2017-18 North American Chairman of the Board of The Institute of Internal Auditors, Shannon J. Urban, CIA, CRMA, is calling for internal auditors to push the traditional boundaries of the audit function, challenge the status quo, and embrace a mind-set of innovation. Her presentation, “The Innovative Internal Auditor,” focuses on how internal auditors can establish and nurture a culture of innovation by:

- Exhibiting the courage to think and act differently
- Embracing technology toward achieving greater consistency and quality in their work
- Exploring how advanced analytics can lead to higher-level audit practices
- Communicating findings more efficiently and effectively
- Committing to change and to an ongoing journey of discovery

Shannon Urban has over 20 years of experience in internal audit, enterprise risk assessment, and control design and assessment. She specializes in assisting organizations to understand and assess risks within their operations, assessing the design of processes and controls, and providing tailored solutions. Urban currently serves as the internal audit competency leader for the Northeast region, and leads risk advisory and internal audit engagements at several clients in the Northeast area in the government, health care, life sciences, consumer products, and technology industry sectors. Urban is a leadership volunteer with The IIA, serving as senior vice chair of the North American Board and on the Global Board of Directors.
#PurposeServiceImpact

From #culture to #trust, hashtags used in social media allow us to connect and identify around key messages and topics of interest. Internal auditors globally can tap into this same spirit as we unite around core principles of our profession to deliver a significant and lasting impact in all we do. IIA Global Chairman J. Michael Peppers’ theme for 2017-18, #PurposeServiceImpact, serves as a call to internal auditors to embark on a journey that has a clear sense of purpose, addressing the “why” in what we do, and to be passionately committed – through service – to advancing the mission and objectives of our organizations. Service can be our core value, our actions, or the results of our efforts. Impactful internal auditors have a spirit of service and a constant attention to these fundamental principles that help each of us be trusted, relevant and engaged within our organizations. Peppers explores Purpose, Service, and Impact based on more than 25 years of experience in internal auditing, most recently as chief audit executive of the expansive University of Texas System. His message is intended to inspire professionals at all levels as well to prepare future generations of internal auditors.

J. Michael Peppers has enjoyed a 25-year career which began in public accounting and includes having serving as CAE at major health care and higher education institutions in Florida and Texas. He has held numerous leadership roles during his career and within the volunteer leadership of The IIA at the highest levels, currently serving on the executive committee of the Global Board of Directors and as its current senior vice chair.

Monday | September 18, 2017  10:15 – 11:05 A.M.


Phil Flora, CIA, CCSA, CISA, CFE  
Principle, Managing Member  
FloBiz & Associates LLC

Being considered by management and your board of directors as a trusted advisor is a primary goal of experienced internal auditors, who have a unique view of the organization's strengths and opportunities for improvement that translate well to providing advisory services. Serving as
a trusted advisor provides internal audit with greater opportunities to serve as a change agent, add greater value and increase the department’s status.

In this session, participants will:

• Learn why being a trusted advisor should be a primary goal of internal auditors.
• Review the knowledge, skills, and abilities that are necessary to be successful.
• Understand the characteristics of a trusted advisor and when/where you can make a greater difference in your organization.
• Identify what actions you can take to build relationships that will increase your likelihood in being considered a trusted advisor.
• Share resources/reference materials to assist in becoming a trusted advisor.

Phil Flora has extensive experience in banking, public accounting, and cost accounting, with over 30 years of auditing/management experience. He served as the CAE at a not-for-profit public corporation for over 16 years, responsible for the maintenance/development of the internal audit function. Flora is a past chair of The IIA’s International Committee and the Committee of Research & Education Advisors (CREA). He currently serves as a trustee for the Internal Audit Foundation and frequently speaks at IIA conferences and seminars.

CS 1-2: Moving Beyond AP and Payroll Analytics

Keith Barber, CISA, ACDA, ACT
Director, Data Analytics Insight
Empower Audit Training and Consulting, LLC

Duplicate invoice payments are nailed down, and none will get passed your data analytics program. Ghost employees are a thing of the past, but now what? Your program works so well, you don’t even have any exceptions any more. But you have to have something to show to the executives once in a while. What other areas of audit and the business can benefit from data analytics? This course will demonstrate how data analytics can be applied to real-time risk analysis, performance audits, operational audits, and more.

In this session, participants will:

• Explore how data analytics can be applied throughout an audit function.
• Learn how to use data analytics in risk assessments and planning.
• See various applications of data analytics in performance and operational auditing.
• Identify ways that data analytics can be leveraged in the fight against fraud.
Keith Barber specializes in data analytics training, data analytics program implementations, and advancing data analytics programs. His professional expertise includes data analytics, IT audit, fraud detection, automated control monitoring, the use of business intelligence to support strategic decision making, and personnel/project management. During his tenure with the Big 4, Barber delivered a number of audit data analytics projects in support of financial audit, tax engagements, business risk, and IT engagements. As a corporate audit manager of data analytics of a financial services company, he built a world-class data analytics program encompassing real-time risk analysis scorecards, sophisticated continuous auditing and monitoring, automated action item tracking and automated large swaths of Sarbanes-Oxley testing. Additionally, Barber has trained hundreds of data analysts through courses he teaches and within the organizations he has led data teams.

CS 1-3: Developing Your Intelligence Network

Larry Worthy, CIA, CISA, CFE
Senior Director, Integrity Unit
University of North Texas

ACFE’s 2016 Report to the Nations says 39.1% of inappropriate activity is initially disclosed through tips. This session will explore methods to identify and cultivate relationships that will provide reliable and timely tips. Real-life examples from over 30 years of auditing and investigating will be shared, including how to win sources’ confidence and discerning between valuable, actionable information and personal vendetta-inspired grousing. We will also explore ways to help reluctant sources open up to provide critical insight.

In this session, participants will:

- Learn the importance of developing and nurturing an intelligence network.
- Develop techniques to put sources at ease facilitating open communication and sharing of concerns.
- Determine what information is actionable and how to gain maximum utilization.
- How to provide feedback encouraging future cooperation while maintaining confidentiality.

Larry Worthy previously held various audit positions including serving as vice president of internal audit and security at FTS International; director of internal audit with Six Flags Theme Parks; vice president of internal audit for Clear Channel Communications; and manager of
internal audit for the H. E. Butt Grocery Company; and an operational auditor with the Air Force Audit Agency for 11 years. Worthy started his career with the Department of Justice.

**CS 1-4: Heartburn-inducing Clauses of the Yellow Book**

Leita Hart-Fanta, CGAP, CPA, CGFM  
Author  
Yellowbook-CPE.com

The GAO’s Yellow Book standards set a high bar for auditors of government programs. This session focuses on the requirements of the Yellow Book that challenge internal audit teams including the CPE, independence, and reporting requirements.

In this session, participants will:

- Define requirements for peer review and quality control.
- Discuss how to apply the 2011 independence standards to your team.
- Label reportable conditions as abuse, fraud, non-compliance, and an internal control weakness.
- Identify performance audit standards that exceed IIA standards.

**Leita Hart-Fanta** has developed curriculum and taught seminars for hundreds of audit teams including Walmart, Schlumberger, Valero, Sandia Labs, the Veteran’s Administration, the University of Texas, and the City of San Francisco. She is the author of over a dozen books on auditing and accounting, including two best sellers: *Accounting Demystified* and the self-study course, *The Yellow Book Interpreted*. She is the founder of Yellowbook-CPE.com, a website that offers self-study courses for auditors and IndieAccountants, a marketplace website for accounting and auditing services. She is currently writing a self-study book on internal controls.

**CS 1-5: CIA Exam Preparation Course: Part 3 — Internal Audit Knowledge Elements**

Mike Fucilli, CIA, QIAL, CGAP, CRMA, CFE  
Auditor General  
Metropolitan Transportation Authority

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Monday | September 18, 2017  11:15 A.M. – 12:05 P.M.

CS 2-1: Root Cause Mastery Primer

Elizabeth Frisch
Founder and CXO
The Thrival Company
The ability to conduct effective root cause analysis is an essential tool to have as an auditor, yet root cause analysis methods are rarely taught to anyone outside the engineering or design professions. This fast-moving primer will teach three common methods of root cause analysis to yield better results and outcomes.

In this session, participants will:

- Learn about root cause analysis methods and where and how each is typically used in an auditing scenario.
- Find out how to complete root cause analysis using the three most common methods used in auditing.
- Pick the most appropriate method for a particular auditing issue or purpose.
- Identify opportunities to apply root cause analysis in specific auditing positions and projects.

Elizabeth Frisch is a chemical engineer with over 25 years of experience leading business performance, engineering, organizational development, and auditing programs. She has conducted audits as a lead auditor and audit manager and been a trainer of auditors and auditing teams for more than a decade. During her career, Frisch has worked with over 50 industries, all levels of local, state, and federal governments as well as NGOs/NPOs. She is also the best-selling author of Mission to Million$: Taking Big Ideas and Making Them Reality. Frisch is nationally recognized for developing a unique and trademarked approach to performance and behavior-based auditing as well as created a unique interviewing method called "The General to Specific Approach to Interviewing Effectively."

CS 2-2: Auditing Windows to Improve Security Programs

Michael Gough
Lead Incident Response and Malware Analyst
Malware Archaeology

Improvements to Windows logging by Microsoft in recent years have made it even more important to collect the right things. Examples of hacks caught in logs will be shared to demonstrate the power of good logging and why it is important to enable and configure Windows logging. Where to find the resources to know what audit logging to configure will be discussed, and a new tool providing an easy way to audit Windows systems to produce a report compared to well-known industry standards will be shared.
In this session, participants will:

- Understand why logging should be properly configured.
- Identify what should be logged.
- Explore where to find the necessary resources.
- Learn how to check a Windows system for proper audit logging.

**Michael Gough** has 20 years’ experience in IT and InfoSec and now focuses his talents as a Blue Team Defender, Incident Responder, malwarian fighter, and malware archeologist. He also co-partnered the BSides Texas Conference entity for 6 years. Gough is co-creator of LOG-MD, a Windows logging and malicious behavior discovery tool to help defenders improve their Windows logging, discover malicious behavior and malware for Blue Teamers and Incident Responders. He also created the “Malware Management Framework” and several Windows logging cheat sheets to provide a starting point on detailed logging for Windows hosts.

**CS 2-3: Auditing Ethics Programs to Address Culture and Conduct**

Terry Hartzog  
Managing Director  
Protiviti

In the wake of recent ethical failures, there is renewed focus by regulators, prosecutors, board members, and shareholders on the topic of culture and conduct within an organization. While many companies have relied on their control environment as a bellwether of workplace well-being, many internal auditors are undertaking in-depth reviews of ethics programs to better understand the strength of and perceptions about foundational business principles and practices.

In this session, participants will:

- Discuss successfully planning an ethics program audit.
- Understand organizational culture, conduct, and ethical performance strategies.
- Distinguish between ethics and compliance for internal control purposes.
- Articulate frameworks for reviews of ethics programs.
- Examine a case study as a learning tool in executing an ethics program audit.

**Terry Hartzog** is a founding member of Protiviti, Inc., and has nearly 20 years of experience providing internal audit, financial advisory and corporate governance solutions to clients across a variety of industries. His client service experience includes starting, transforming, and leading
audit functions, helping improve overall corporate governance, as well as leading and supporting investigations.

**CS 2-4: Investigations: Keeping It Simple**

Rachel Snell, CIA, CRMA, CFE, CICA  
Internal Audit Director  
Coast Community College District

The heart of any organization is its people – its human resources. Auditors often overlook conducting HR-specific audits, and when we do address them, we don’t always apply the same principles to our own practices within the audit department. This presentation will uncover common HR risks and that are also inherent in our own function. Attendees will learn why audit work of HR functions is important, but why it is just as important to review HR operations from within the department.

In this session, participants will:
- Review and discuss the human capital conundrum.
- Explore common HR risks and relevance to the audit plan.
- Evaluate examples of HR action and inaction.
- Review the added value of auditing HR.
- Apply learnings to evaluations of internal auditing’s own human resources.

**Rachel Snell** started her career in internal investigations in the retail industry. Moving into skip trace collections in banking, she transitioned into the public sector performing operational work for a U.S. Congressman before working for city government in such areas as community outreach, emergency management, and law enforcement. Snell worked in audit for state and local government prior to entering the realm of education, where she gained additional subject matter expertise in purchasing, contracts, health care, hotel occupancy tax, social services, and IT. She has authored several articles published in audit-related trade publications.

**CS 2-5: CIA Exam Preparation Course: Part 3 — Internal Audit Knowledge Elements**

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Auditor General  
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CS 3-1: Emerging Issues in Grants Management

Mara Ash, CIA, CGAP, CRMA, CGFM
Chief Executive Officer
Business & Financial Management Solutions, LLC

Paul Morris, CIA, CPA
Vice President, Compliance and Advisory Services
Business & Financial Management Solutions, LLC

Grants are under more scrutiny than ever before. Learn the “why” behind the push for greater oversight of federal funds and get insight into the next big push in grant monitoring. Federal grant funding is approximately $500 trillion annually. The majority of these funds are issued to states as the prime recipient, which then distribute the funding to a variety of sub recipients, typically local governments and nonprofits. And that’s when the problem starts.

In this session, participants will:

- Learn the basic requirements for both prime (pass-through) recipients and sub recipients.
- Review the Cooperative Audit Resolution, the next big thing in resolving material deficiencies in grants.
- Discuss recent legislation and implementation of existing regulations.

Mara Ash has more than 25 years of experience, and her in-depth knowledge and expertise helps organizations build operations that integrate cross-functional processes and align capabilities to achieve strategic, performance, and financial goals. Her expertise covers the crucial elements of business and financial operations that create strategic alignments, enhance accountability, cultivate sustainable growth, and ensure compliance. Ash serves on The IIA’s American Center for Government Auditing Board of Directors.

Paul Morris is an audit and executive leadership professional with over 25 years of experience in both the public and private sectors. This includes leading internal audit divisions in health care, state agencies, and private practice, as well as executive leadership in health and human
services. His background also includes helping organizations build or strengthen internal audit functions as well as operational processes.

CS 3-2: Making Data Analytics a Reality

Mike Barba
Senior Manager
Grant Thornton, LLP

Doug Doerr
Principal, Global Public Sector
Grant Thornton LLP

Data analytics is a hot topic for public sector organizations these days. The promise of using analytics to make better decisions, streamline operations, or optimize the deployment of resources has caused many organizations to make huge investments in developing their analytic capabilities. Unfortunately, these investments haven’t always delivered the promised results in a timely fashion. This session will review traditional approaches to developing analytic capabilities as well as some success stories from program users.

In this session, participants will:
- Discuss how public sector organizations can use analytics to transform the decision making process.
- Describe the different types of problems faced by public sector organizations that can be addressed by properly using analytics capabilities.
- Share successful real-world analytics use-cases from a selection of clients.

Mike Barba leads Grant Thornton’s state and local government data analytics practice. With over 15 years of experience, he has expertise in all aspects of IT, strategic planning, organizational design, enterprise system architecture and implementation, business intelligence, data analytics and decision support technologies. Since joining Grant Thornton, Barba has managed projects in state and local government, financial services, insurance, higher education, healthcare, large retail, pharmaceuticals, casino/hospitality, technology, and manufacturing industries. Previously, Barba served as senior network security engineer at Sungard Availability Services, as a network administrator at Palm Coast Data, and technology specialist at BSB Bank & Trust.
Doug Doerr has nearly 30 years of experience in public sector consulting. As a Grant Thornton principal, he leads the central region and the health and human service industry sector for state and local government. He has worked in over 20 states with a focus on system implementations and transformational change. Doerr has experience managing integrated eligibility, child welfare, child support, unemployment insurance, eProcurement and ERP projects. In addition, he has performed Quality Assurance Reviews and project restructuring activities for Medicaid, child welfare and unemployment insurance projects. Doerr has held several leadership positions in the public sector consulting industry during his career including, national managing partner for supply chain, geographic lead and office managing partner for Texas; North American human services lead, North American state and local sales lead; and central region lead.

CS 3-3: Ethics and Mindset of the Fraudster (Part 1)

Allan Bachman, CFE
Education Manager
Association of Certified Fraud Examiners

Ethics is not something we are born with; it is a learned and observed behavior resulting ideally in making good ethical choices and decisions. These choices are often not conflict free and the wrong choice can lead to serious consequences. In this session, we will cover the fundamentals of ethical learning and behavior and hear from convicted white-collar criminals, their stories, and their outcomes from making bad choices.

In this session, participants will:
- Learn the difference between personal and organizational ethics.
- Understand how culture can have an impact on organizational codes of conduct.
- How to approach ethical challenges.
- Develop an understanding of the various fraudster models.

Allan Bachman is responsible for the educational content of all ACFE domestic and international conferences, new seminar development, and online learning. Prior to joining the ACFE, he worked in higher education as director of internal audit, managing IT projects specializing in information and access security. His largest fraud investigation, well into seven figures, was conducted during this time. Previously Bachman worked or consulted for retail, real estate, and manufacturing. In each of these areas, he actively worked fraud cases. He has taught college courses in accounting/auditing and information systems security and regularly conducts training sessions and speaks nationwide on anti-fraud and fraud related topics.
CS 3-4: Affordable Care Act (ACA): Why Internal Audit Is Key in Helping Protect the Company

Bob Alexander, CIA, CRMA
Senior Manager, Internal Audit
Raytheon Company

Jennifer Allen, CIA, CISA, CFE
Internal Audit Supervisor
Raytheon Company

An Buchhagen, CIA, CPA
Director Internal Audit
Raytheon Company

The first year of compliance requirements under the Employer Mandate – a complex regulation that requires eligible employers offer health insurance – has passed, leaving some companies breathing a sigh of relief. However, change and uncertainty in the regulatory environment continues to highlight the ACA as an emerging risk. As the bar is raised, internal audit must be involved to ensure appropriate functions are engaged, assess monitoring of the company’s compliance requirements, and identify cost-saving opportunities.

In this session, participants will:
- Understand the basic requirements of the Employer Mandate in the Affordable Care Act.
- Explore internal audit’s role of assessing risks, identifying gaps and potential areas impacted, and advising cross-functional management on potential exposures as the requirements continue to change.
- Learn more about the dynamics of the current regulatory environment.
- Examine strategies to ensure compliance and monitoring for cost-saving opportunities.

Bob Alexander has more than 25 years of comprehensive financial services and auditing experience including management, analysis, financial reporting, Sarbanes-Oxley-like activities (nonpublic company) and productivity improvements, as well as conducting and providing management reports of internal audits.
Jennifer Allen has over eight years of internal audit experience, including five in health care, assessing the adequacy of internal controls, testing the operating efficiencies of operations, IT general controls, the reliability of financial reporting, process improvement, and compliance with policies and procedures.

An Buchhagen directs internal audit plan activities across the company. Her key focus areas include strategic initiatives, accounting, shared services, supply chain, international business and finance, human resources, regulatory compliance, and legal. She has over 25 years of business and audit experience.

CS 3-5: CIA Exam Preparation Course: Part 3 — Internal Audit Knowledge Elements

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Monday | September 18, 2017  2:10 – 5:20 P.M.

CS 4-1: Budgeting and Accountability

Mara Ash, CIA, CGAP, CRMA, CGFM
Chief Executive Officer
Business & Financial Management Solutions, LLC

Paul Morris, CIA, CPA
Vice President, Compliance and Advisory Services
Business & Financial Management Solutions, LLC

Budgets are only getting tighter. Demands for accountability are growing stronger. Many government agencies are heeding the call to balance accountability for tax payer dollars and budget reductions by implementing zero-based budgeting. Zero-based budgeting in the private sector can significantly reduce costs, but how does it work in the government section?

In this session, participants will:
- Explore how zero-based budgeting can work for government agencies.
- Learn tricks of the trade to improve your chances of getting the budget you need in a “Reduce, Reduce, Reduce” environment.
- Discuss the impact of implementing zero-based budgeting.

Mara Ash has more than 25 years of experience, and her in-depth knowledge and expertise helps organizations build operations that integrate cross-functional processes and align
capabilities to achieve strategic, performance, and financial goals. Her expertise covers the crucial elements of business and financial operations that create strategic alignments, enhance accountability, cultivate sustainable growth, and ensure compliance. Ash serves on The IIA’s American Center for Government Auditing Board of Directors.

Paul Morris is an audit and executive leadership professional with over 25 years of experience in both the public and private sectors. This includes leading internal audit divisions in health care, state agencies, and private practice, as well as executive leadership in health and human services. His background also includes helping organizations build or strengthen internal audit functions as well as operational processes.

CS 4-2: Cybersecurity - The Growing Imperative for Effective Controls

Mike Wyatt
Managing Director, Cyber Risk Services
Deloitte & Touche LLP

In today’s world, it is difficult to overstate the criticality of a strong cybersecurity posture to ensure the ability of organizations to carry out their mission and business objectives. The ability to effectively protect an organization’s systems and data’s confidentiality, integrity as well as availability, is predicated upon effective managerial operational and technical controls. This session reviews lessons learned from world-class cybersecurity programs as well as from significant breaches and system compromises.

In this session, participants will:

- Understand current common risks and exploits used by cyber criminals.
- Describe the difference between secure, vigilant, and resilient controls.
- Understand the nature of the cybersecurity framework from NIST and its promulgation in the market.
- Develop practical, pragmatic approaches to reducing the most risk through effective security program governance and security control selection.

Michael Wyatt has over 28 years of professional experience and serves as Deloitte’s advisory leader for Texas and South Carolina as well as the cyber risk leader for Texas higher education institutions. He has led cybersecurity program development and assessment activities including statewide programs for Utah and South Carolina. Wyatt is often called upon to provide testimony on state public sector cybersecurity legislation as well as provide insight to both executive and legislative branch representatives on leading practices and lessons learned for
cybersecurity program improvements. In addition to his state public sector leadership roles, Wyatt serves as the leader for Deloitte’s identity management practice.

CS 4-3: Ethics & Mindset of the Fraudster (Part 2)

Allan Bachman, CFE
Education Manager
Association of Certified Fraud Examiners

In this session, attendees will learn how to address potential lapses in ethical conduct and how to work to resolve conflict. In addition several research models of white-collar crime will be reviewed. Finally convicted white-collar criminals will have their stories told and in their own words reveal how and why they made the bad choices that resulted in going to prison.

In this session, participants will:
- Learn to define various potential ethical lapses.
- Develop an understanding of the various fraudster models.
- Understand from fraudsters’ own words why they chose the wrong side of ethical decisions.

Allan Bachman is responsible for the educational content of all ACFE domestic and international conferences, new seminar development, and online learning. Prior to joining the ACFE, he worked in higher education as director of internal audit, managing IT projects specializing in information and access security. His largest fraud investigation, well into seven figures, was conducted during this time. Previously Bachman worked or consulted for retail, real estate, and manufacturing. In each of these areas, he actively worked fraud cases. He has taught college courses in accounting/auditing and information systems security and regularly conducts training sessions and speaks nationwide on anti-fraud and fraud related topics.

CS 4-4: Emerging Issues in Government Auditing

Steve Morgan, CIA, CGAP, CGFM, CFE
President
EGAPP, Inc.

This session will focus on identifying and responding to critical emerging issues both within the auditing profession and the surrounding environment. Internal issues include defining auditor
roles; interpreting standards for audit and non-audit services; supporting accomplishment of high impact audit objectives and methodologies with high quality, sufficient evidence; assessing the benefits of auditor certifications; recruiting and nurturing an interdisciplinary workforce; and understanding the impact of governance structures on auditor effectiveness. External issues include assessing and supporting financial sustainability strategies, encouraging ethical and effective organizational cultures, adopting and accelerating technology applicable to auditing’s needs, and implementing government audit reporting and accountability requirements.

In this session, participants will:
- Understand where information on emerging issues and best practices comes from and the audit planning processes to identify it.
- Determine the imminent and future emerging issues facing government audit organizations.
- Examine best practices to respond to emerging issues effectively as individuals, audit organizations, and a profession.

Steve Morgan founded his company that specializes in training government auditors and managers. He became the city auditor of Austin, Texas, in 2000 responsible for directing performance audits, fraud investigations, and consulting engagements. Throughout his career, Morgan has instructed, designed, and delivered courses on performance measurement, management, and auditing.

CS 4-5: CIA Exam Preparation Course: Part 3 — Internal Audit Knowledge Elements

Mike Fucilli, CIA, QIAL, CGAP, CRMA, CFE
Auditor General
Metropolitan Transportation Authority

This Part 3 CIA course is designed to give candidates a high level introduction and overview of the topics covered on the new Part 3 CIA exam. The course will reinforce your CIA knowledge, clarify topics, and build exam-day confidence. Taught by CIA-certified instructors, each attendee will have the opportunity to work through practice exam questions, learn test taking tips, and will receive the most current version of The IIA’s CIA Learning System® self-study print and online software materials for Part 3. An additional fee of US$315 will be required to attend this course. A limited number of on-site registrations will be accepted, so please pre-register for this course.
Course topics will include:

- Governance/Business Ethics
- Risk Management
- Organizational Structure/Business Processes and Risks
- Communication
- Management/Leadership Principles
- IT/Business Continuity
- Financial Management
- Global Business Environment

Please note: additional self-study time outside of the classroom will be necessary to prepare for the exam.

**Mike Fucilli** leads a staff of 85 internal auditors at North America’s largest public transportation agency, with an operating budget of $15 billion and a capital budget that exceeds $5 billion annually. He has more than 35 years of internal audit experience, having started his career with Manufacturers Hanover Trust (now Chase Bank) performing procurement audits of large government contracts including audits of NASA, the U.S. Army and Air Force, and Voyager 1. Fucilli has served in various leadership roles at the national and global level for The IIA, currently serving as the vice president of development of the Internal Audit Foundation. He is an adjunct professor for Pace University, teaching The IIA’s CIA Learning System for the Certified Internal Auditor exam.

**Monday | September 18, 2017 3:30 – 4:20 P.M.**

**CS 5-1: ERM: Internal Audit’s Role in Enterprise Risk Management**

Josh Kettler
 Principle, Risk Advisory Services
 RSM US

The number one reason ERM frameworks fail is because the implementation of the framework is placed on the shoulders of internal audit. This course will discuss ERM pitfalls and internal audit’s role in a successful framework adoption.
In this session, participants will:

- Learn the advantages of a successful enterprise risk management framework.
- Recognize pitfalls to avoid when implementing an ERM framework.
- Understand internal audit's role in the ERM framework.
- Gain insight as to how to facilitate ERM discussions without becoming the owner.

**Joshua Kettler** has more than 13 years of consulting experience, providing services to clients in industries including financial services, manufacturing, energy, transportation, software sales, construction, and engineering. He serves on the firm’s National Committee for Enterprise Risk Management, which focuses on scaling the application ERM projects to meet needs of middle market clients. Kettler also serves as the regional leader of the firm’s financial institutions practice, focused on driving value through internal audit and loan review. During his tenure with RSM, he has served as the project lead on numerous internal audit outsourcing and Sarbanes-Oxley engagements.

**CS 5-2: Risks & Considerations for ERP Systems Implementations**

Stacey Gill, CISA  
Consulting Manager  
Baker Tilly Virchow Krause LLP

Caitlin Humrickhouse  
Consulting Manager  
Baker Tilly

Implementing a new enterprise resource planning (ERP) system can be challenging and risky for many reasons. Understanding the key activities that can reduce the risks associated with the implementation process will better position your organization for success. Internal audit’s understanding of risks and controls and broad knowledge of business processes enables them to provide valuable support throughout the implementation.

In this session, participants will:

- Explore factors that contribute to unsuccessful ERP implementations.
- Learn how to improve the success rate of ERP implementations.
- Discover ways internal audit can provide support throughout the implementation process.
Stacey Gill specializes in risk advisory and business process improvement services, including co-sourced and outsourced internal audit. She also provides pre-implementation assistance and implementation project management support related to work order asset management and enterprise resource planning (ERP) systems. Before joining Baker Tilly, Gill was a consultant with BDO Seidman.

Caitlin Humrickhouse has been with the firm for five years and manages ERP needs assessment and system selection projects for client across the country. She also specializes in operational reviews, business process redesign, and succession planning.

CS 5-3: Quality Assurance and the Internal Audit Function

Paul Morris, CIA, CPA
Vice President, Compliance and Advisory Services
Business and Financial Management Solutions

A vibrant quality assurance function isn’t simply a solid idea; it is a requirement for internal audit functions operating under “Red “standards and a critical aspect of maintaining a sound, credible internal audit operation. This session will cover current standards; the intricacies of incorporating a solid QAIP; approaches for complying with multiple peer review requirements; and the benefits of presenting findings to governance and leadership for your organization.

In this session, participants will:

- Define Quality Assurance – what drives it and why is it needed?
- Understand the QA requirements within The IIA’s “Red Book” and compare with “Yellow Book” standards for those operating in the government audit arena.
- Consider how an internal audit QAIP process and practices can be deployed throughout the year.

Paul Morris is an audit and executive leadership professional with over 25 years of experience in both the public and private sectors. This includes leading internal audit divisions in health care, state agencies, and private practice, as well as executive leadership in health and human services. His background also includes helping organizations build or strengthen internal audit functions as well as operational processes.
CS 5-4: Trends in Government Auditing

Verma Elliott, CIA, CGAP
Audit Manager
Texas Office of State Auditor

This session will discuss the current government auditing environment, including a look at auditing contracts, financial processes, common audit findings, and what is new with the single audit.

In this session, participants will:
- Explore trends in government auditing.
- Discuss common audit findings.
- Learn about updates to the single audit.

Verma Elliott has worked for the auditor’s office for 23 years and serves as the Legislative Coordinator. She also oversees the risk assessment team and develops the office’s audit plan, the State Classification team that maintains the State’s compensation and classification system, and the Professional Development team that coordinates and provides continuing educational opportunities for audit and accounting professionals. Elliott has managed a numerous audits including management control audits, program, accountability audits, economy and efficiency audits, and special legislative requests. She has served in various roles on audit teams including project manager, quality control, and audit manager.

CS 5-5: CIA Exam Preparation Course: Part 3 — Internal Audit Knowledge Elements

Mike Fucilli, CIA, QIAL, CGAP, CRMA, CFE
Auditor General
Metropolitan Transportation Authority

This Part 3 CIA course is designed to give candidates a high level introduction and overview of the topics covered on the new Part 3 CIA exam. The course will reinforce your CIA knowledge, clarify topics, and build exam-day confidence. Taught by CIA-certified instructors, each attendee will have the opportunity to work through practice exam questions, learn test taking tips, and will receive the most current version of The IIA’s CIA Learning System® self-study print and online software materials for Part 3. An additional fee of US$315 will be required to attend
this course. A limited number of on-site registrations will be accepted, so please pre-register for this course.

Course topics will include:

- Governance/Business Ethics
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Please note: additional self-study time outside of the classroom will be necessary to prepare for the exam.

Mike Fucilli leads a staff of 85 internal auditors at North America’s largest public transportation agency, with an operating budget of $15 billion and a capital budget that exceeds $5 billion annually. He has more than 35 years of internal audit experience, having started his career with Manufacturers Hanover Trust (now Chase Bank) performing procurement audits of large government contracts including audits of NASA, the U.S. Army and Air Force, and Voyager 1. Fucilli has served in various leadership roles at the national and global level for The IIA, currently serving as the vice president of development of the Internal Audit Foundation. He is an adjunct professor for Pace University, teaching The IIA’s CIA Learning System for the Certified Internal Auditor exam.

Monday | September 18, 2017 4:30 – 5:20 P.M.

CS 6-1: Creating a Great Office Culture

Jason Hadavi, CPE, CPA
Assistant City Auditor
City of Austin
The #1 challenge facing organizations is employee engagement and culture, according to a 2015 report from Deloitte. This session will explain what organizational culture is and why it's important. We'll also cover ways to improve your office culture, including examples of how Austin's Office of the City Auditor has made their office an even better place to work.

In this session, participants will:

- Discuss the definition of organizational culture.
- Understand why it is important and the impact of negative and positive cultures as well as employee perceptions.
- Learn how to create a great culture to increase productivity and make your workplace a great place to work.

**Jason Hadavi** started with the City of Austin as an investigator in 2005. Since that time he has participated in many audits and investigations as well as leading the office’s efforts to establish the first ever Citizen’s Redistricting Commission in Austin. Hadavi has also facilitated training on multiple aspects of audits and investigations.

**Andrew Keegan** has been with Austin’s Office of the City Auditor for about five years, working to create a great office culture. He has been published multiple times in the *Local Government Auditing Quarterly* and served as a presenter at the 2016 Association of Local Government Auditors annual conference. Prior to his current role, Keegan worked as an internal auditor at University of Texas at Austin and as a loan risk specialist at Canyon National Bank. He also served as communications chief in the United States Marine Corps for five years.

**CS 6-2: Transforming IT Governance by Assessing its Culture**

Brian Thomas, CISA, CISSP, QSA
Partner, IT Advisory Service
Weaver

Brett Nabors, CISA
Senior Manager, IT Advisory Services
Weaver
With the ever increasing dependence on technology and the massive IT budgets that result, the topic of IT governance is increasingly popular for auditors to evaluate. However, achieving mature levels of an organization’s IT governance remains elusive for most. Much of this has to do with organizational culture – most IT organizations view IT governance as unnecessary bureaucratic red tape. Auditing an organization’s culture can give insight into underlying issues that simply testing controls may not.

In this session, participants will:

- Learn COBIT 5’s IT governance framework.
- Identify the relationship between culture and governance.
- Be able to audit the culture of your IT organization.

**Brian Thomas** has more than 15 years of experience in management consulting and risk advisory services. With experience managing teams delivering IT-focused solutions such as SOC reporting, system integration, information security, Sarbanes-Oxley assistance, IT audits, and IT project management, Thomas brings diverse knowledge and technical skills to his clients. His responsibilities include the management and development of Weaver’s IT advisory practice, and he is involved in all aspects of the business. Thomas has experience serving the technology, upstream oil and gas, downstream refining and chemical manufacturing, E&C, oil field services, utilities, and technology service provider industries. He frequently speaks and publishes articles on information security and related subjects.

**Brett Nabors** has more than 12 years of experience assisting organizations as an internal auditor, external auditor, IT business partner, and advisor. He has managed projects, led compliance and regulatory audits, assessed ERP applications, and performed IT security assessments. Nabors is skilled in system implementations, data analytics, IT control evaluations, and other aspects of managing and improving IT performance, effectiveness, and security. He helps clients improve controls and processes, identify and address risks, and align IT processes to the overall organizational strategy.

**CS 6-3: Ethical Leadership and Internal Audit Panel Discussion**

Mara Ash, CIA, CGAP, CRMA, CGFM
Chief Executive Officer
Business & Financial Management Solutions, LLC
Many internal auditors have faced circumstances that presented an ethical dilemma. Whether created by happenstance, poor decision making, or a client’s actions, these situations are challenging to deal with and often difficult to navigate without assistance. Now imagine the facts from the CAE or audit manager’s point of view. This session will briefly explore The IIA code of ethics, consider a set of scenarios, with panel members giving their perspective on how to address and deal with ethical dilemmas that staff may present or find in front of them.

In this session, participants will:

- Compared the Rules of Conduct to potential and actual ethical challenges and lapses.
- Develop approaches for dealing with staff and client behavior that threatens the ethical standing of staff and the audit department.
- Hear from experienced CAEs with perspectives on dealing with ethical lapses from management’s seat.

Mara Ash has more than 25 years of experience, and her in-depth knowledge and expertise helps organizations build operations that integrate cross-functional processes and align capabilities to achieve strategic, performance, and financial goals. Her expertise covers the crucial elements of business and financial operations that create strategic alignments, enhance accountability, cultivate sustainable growth, and ensure compliance. Ash serves on The IIA’s American Center for Government Auditing Board of Directors.

Paul Morris is an audit and executive leadership professional with over 25 years of experience in both the public and private sectors. This includes leading internal audit divisions in health care, state agencies, and private practice, as well as executive leadership in health and human
services. His background also includes helping organizations build or strengthen internal audit functions as well as operational processes.

**Chance Watson** has nearly 20 years’ experience in the internal auditing profession working in the non-profit and state government sectors. He spent six years as a staff auditor, six years as an audit manager, and over six years as a chief audit executive/director. Watson is a member of The IIA’s Committee of Research and Education Advisors (CREA) and has served in numerous volunteer roles at the local level. He also participated in the inaugural Austin Internal Audit Leadership Development Program.

**Benito Ybarra** has more than 17 years of audit experience and oversees TxDOT's Internal Audit and Compliance divisions; their functions are aimed at improving controllership, risk management, accountability, and governance. He is a member of The IIA's North American Board and serves on the Publications Advisory Committee. Ybarra also serves on the internal audit and peer review committees of the American Association of State Highway and Transportation Officials and the (Texas) State Agency Internal Audit Forum.

**CS 6-4: Bridging the Gap – How Internal Audit Can Assist Agencies During External Audits**

Catherine Melvin, CIA  
Chief Auditor  
Texas Department of Public Safety

Nancy Walden, CIA, CGAP, CRMA  
Audit Manager  
Texas Department of Public Safety

While internal auditors tend consider themselves the primary audit authority for their organization, most organizations are also subject to numerous external audits. For many organizations, external audits can be daunting, intimidating, and stressful. Can and should internal audit play a role in these external audits? And if so, how can internal audit best assist their organizations during external audits?

In this session, participants will:

- Examine the roles/responsibilities of internal auditors in external audits.
- Discover the advantages of leveraging the experience and knowledge of internal auditors.
• Learn strategies to better ensure a positive external audit experience.
• Identify the methods to communicate and work with external auditors efficiently and effectively.
• Explore innovative approaches to assisting their organizations with the challenges of external audits.

Catherine Melvin has extensive experience in governmental internal auditing, including over 20 years’ service as chief audit executive. A leader in both state government and in the internal audit community, Melvin currently serves as a vice chair of The IIA’s Public Sector Guidance Committee, and also heads up the internal audit leadership development program for Texas state agencies. She has focused her career in public service, assisting organizations in achieving their goals and objectives while being accountable to the public for efficiency, transparency, economy, effectiveness, and excellence.

Nancy Walden is responsible for coordinating and overseeing external audit efforts in her agency. She has nearly 25 years of internal auditing experience, working for several state agencies. During her tenure, Walden has overseen internal audit projects to evaluate the effectiveness, efficiency, and integrity of department operations and governance processes.

CS 6-5: CIA Exam Preparation Course: Part 3 — Internal Audit Knowledge Elements

Mike Fucilli, CIA, QIAL, CGAP, CRMA, CFE
Auditor General
Metropolitan Transportation Authority

This Part 3 CIA course is designed to give candidates a high level introduction and overview of the topics covered on the new Part 3 CIA exam. The course will reinforce your CIA knowledge, clarify topics, and build exam-day confidence. Taught by CIA-certified instructors, each attendee will have the opportunity to work through practice exam questions, learn test taking tips, and will receive the most current version of The IIA’s CIA Learning System® self-study print and online software materials for Part 3. An additional fee of US$315 will be required to attend this course. A limited number of on-site registrations will be accepted, so please pre-register for this course.

Course topics will include:
• Governance/Business Ethics
• Risk Management
Please note: additional self-study time outside of the classroom will be necessary to prepare for the exam.

Mike Fucilli leads a staff of 85 internal auditors at North America’s largest public transportation agency, with an operating budget of $15 billion and a capital budget that exceeds $5 billion annually. He has more than 35 years of internal audit experience, having started his career with Manufacturers Hanover Trust (now Chase Bank) performing procurement audits of large government contracts including audits of NASA, the U.S. Army and Air Force, and Voyager 1. Fucilli has served in various leadership roles at the national and global level for The IIA, currently serving as the vice president of development of the Internal Audit Foundation. He is an adjunct professor for Pace University, teaching The IIA’s CIA Learning System for the Certified Internal Auditor exam.

Tuesday | September 19, 2017 8:30 – 9:45 A.M.

General Session 2: Embedding Fraud Detection in the Internal Audit Process

Mary Breslin, CIA, CFE
President
Empower Audit Training and Consulting

Internal auditors already know the processes, systems, people and culture, incentive programs, and opportunities. You are already in the organization and looking, but to find fraud you must know what to look for. Traditional audit methods may not detect fraud because they are not designed to. This session will show specific steps and methods that you can incorporate immediately into your audit programs to start detecting existing fraud in your organizations tomorrow.
In this session, participants will:

- Learn how to perform fraud risk assessments effectively.
- Find out how to embed specific tests and methods for identifying red flags of existing fraud into audit programs.
- Analyze and evaluate internal incentive programs that could lead to fraud.

Mary Breslin’s career spans over 20 years in internal auditing, management, and accounting for companies such as ConocoPhillips, Barclays Capital, Costco Wholesale, Jefferson Wells and Boart Longyear. She has implemented numerous baseline internal audit functions, Sarbanes-Oxley programs, sophisticated data analytics programs, and transformed checklist functions into value-add audit departments both domestically and abroad. Breslin has managed audit and risk programs in more than 30 countries, conducted fraud audit investigations on multiple continents, and founded Empower Audit Training and Consulting.

Tuesday | September 19, 2017 10:15 – 11:05 A.M.

CS 7-1: Auditing Human Resources: A Look at HR Within the Audit Organization

Rachel Snell, CIA, CRMA, CFE, CICA
Internal Audit Director
Coast Community College District

Many audit departments are asked to conduct investigations into fraud, waste, or abuse, without having the resources to do so. This session suggests designed helpful practices for conducting investigations, following audit standards, and documenting results that efficiently uses staff time and resources. Time permitting, attendees can participate in facilitated discussions to ask questions and share their own experiences with conducting investigations.

In this session, participants will:

- Review the steps of the investigation process.
- Explore the impact of guidance and standards as they relate to investigations.
- Evaluate case studies of actual investigations.
- Summarize the lessons learned.

Rachel Snell started her career in internal investigations in the retail industry. Moving into skip trace collections in banking, she transitioned into the public sector performing operational work for a U.S. Congressman before working for city government in such areas as community
outreach, emergency management, and law enforcement. Snell worked in audit for state and local government prior to entering the realm of education, where she gained additional subject matter expertise in purchasing, contracts, health care, hotel occupancy tax, social services, and IT. She has authored several articles published in audit-related trade publications.

**CS 7-2: The Journey in Auditing Organizational Data**

Stephen Minder, CIA, CPA, CISA, CFE, CGMA  
Chief Executive Officer and Managing Director  
YCN Group, LLC

Internal auditing is a major user of organizational data, which provides understanding of underlying business transactions, economic significance of business cycles, and related financial reporting, creation of operating efficiencies and effectiveness, and compliance with applicable regulatory requirements. Auditors select samples by various means for analysis and to draw audit conclusions; however, existing methods are losing effectiveness given the explosion of available ("BIG") data and pressures from management to gain audit efficiencies. How should internal audit respond to this challenge?

In this session, participants will:
- Explore emerging data sources and challenges.
- Map data concerns to the COSO control framework.
- Develop a philosophy in looking for tools to better deal with organizational data, today and into the future

**Stephen Minder** has nearly 40 years’ professional experience spanning public accounting, global Fortune 50 internal auditing, consulting, and government. He has significant experience as a chief audit executive of a Fortune 50 company, worked for a Big 4 accounting firm, and has also served as a corporate compliance officer. Minder has been a longtime trustee of the Internal Audit Foundation (formerly known as The IIA Research Foundation). He is a frequent speaker and trainer for a variety of clients and professional groups and has coauthored and collaborated on numerous professional articles and papers.

**CS 7-3: Psychology of Fraud**

Amy Adler Williams, CPA, CFE  
Senior Audit Manager  
DK Partners
Why does the wonderful bookkeeper who volunteers at the food bank and runs every 5k in town lie on her timesheet to get paid for overtime that she didn't work? Why does the wealthy investor create a Ponzi scheme and defraud friends and other investors of millions of dollars? The psychology of fraud goes deeper than the basic fraud triangle. This session will explore the mental illnesses and defects common to fraudsters, plus some of the ways and whys of good people who turn bad.

In this session, participants will:
- Understand the motivation and rationalization in some fraudsters' minds.
- Learn about common mental illnesses that afflict fraudsters and how they affect the mind with respect to the opportunity, motivation, and rationalization of fraud.
- Be prepared to use knowledge of the psychology of fraud to be more equipped for professional skepticism.

Amy Adler Williams has been with DK Partners for about three years and previously served as contract administration manager for the Department of Family and Protective Services of the Texas Health and Human Services Commission for about four years. She also had an audit oversight role for the Texas Medicaid program. Prior to this, Adler worked in the research department of ACFE, with the assurance and advisory practice at Deloitte & Touche, and on the internal audit teams at Whole Foods and ERCOT.

CS 7-4: Effectively Engaging the Board of Directors on Compliance Oversight

Joel Dziengielewski
Director, Healthcare and Life Sciences Disputes, Compliances and Investigation
Navigant

Internal audit and compliance should be on the same page, but too often, they are not. And this is often true particularly with regard to internal audit having an understanding of the role of the board in compliance oversight. This session will clarify how to optimize the relationship between compliance and internal audit to ensure proper governance is taking place.

In this session, participants will:
- Understand compliance from the perspective of board oversight.
- Receive an overview of current expectations for boards of directors.
- Learn how compliance and internal audit can work together to mitigate compliance risk.
Joel Dziengielewski advises medical device, orthopedic, pharmaceutical, and health care clients on the design, evaluation, and implementation of compliance programs, including developing and tracking corrective action plans for identified deficiencies. Prior to joining Navigant, he served as a director at KMPG Forensic. Earlier, Dziengielewski served as vice president and chief legal and regulatory compliance officer for Kaiser Permanente. He was responsible for the development, implementation, and oversight of a comprehensive compliance and ethics program on a corporate basis for 125,000 employees across the U.S. Dziengielewski reported regularly to the board’s Governance & Conduct of Business Committee to facilitate current understanding of compliance issues, risks, and mitigation plans. He project managed large scale internal investigations with inside and outside counsel on issues related to operational aspects impacting billing and regulatory issues.

CS 7-5: CIA Exam Preparation Course: Part 2 — Internal Audit Practice

Raven Catlin, CIA, CFSA, CRMA
Trainer and Owner
Raven Global Training

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Course topics will include:
- Managing the Internal Audit Function
- Managing Individual Engagements
- Fraud Risks and Controls

Please note: additional self-study time outside of the classroom will be necessary to prepare for the exam.

Raven Catlin is an internationally recognized expert, speaker, and consultant in internal auditing. She has more than 15 years of auditing and seminar facilitation experience. Before
starting Raven Global Training, Catlin was a consultant for Experis and a senior manager at Protiviti. She held internal audit positions with Freddie Mac, Bank of America, and Philip Morris. Catlin is a contributing author to The IIA’s CIA Learning System.

Tuesday | September 19, 2017  11:15 A.M. – 12:05 P.M.

CS 8-1: Transforming a Team

Liz Meyers, CPE, CFE
Sr. Manager, Internal Audit
Texas Mutual Insurance

This session will explore a case study in which the speaker shares her experience of transforming her team from one of the worst in the department and company to one of the best based on surveys and feedback from staff, peers, and executives.

In this session, participants will:

- Learn to identify the issues that are encumbering your team.
- Identify solutions to those issues and discuss how to implement them.
- Discuss preparing for constant challenges faced by leaders building an exceptional team.

Liz Meyers has worked with numerous organizations to refocus how they manage risks to increase their probabilities of success. She founded her own consulting company, Focus On Risk Enterprises, and before joining Texas Mutual, served in progressively responsible roles at Sysco, culminating in her role as senior director in information technology. Meyers previously served as CAE at a Fortune 100 company.

CS 8-2: What Every Auditor should Know About Data Analytics

Mark Salamasick, CIA, CISA, CRMA, CSP
Executive Director of Audit
University of Texas System

This presentation will cover the highlights of the recent IIA publication, Data Analytics: Elevating Internal Audit’s Value. The research project was critical in identifying a road map to being successful at data analytics and some of the common pitfalls along with a guide to the future.
In this session, participants will:

- Learn how to use the data analytics framework to accomplish multiple audit objectives.
- Discuss increasing internal audit’s value by leveraging data analytics.
- Determine where the audit group is on the capability maturity model for data analytics.
- Develop a roadmap to move forward with internal audit data analytics.
- Engage in a discussion on the future of data analytics.

Mark Salamasick attained his position after concluding 12 years as the director of the Center for Internal Auditing Excellence at the University of Texas at Dallas (UTD) where he taught internal audit, IT audit, and risk management and advanced auditing. He was previously with Bank of America for more than 20 years where he served as senior vice president and director of IT audit and was in internal auditing for the majority of his tenure there. Prior to joining Bank of America, Salamasick was a senior consultant with Accenture (Andersen Consulting).

CS 8-3: Ethics and Fraud Investigations — A Deep Dive

Patricia Fritsche, CPA, CFF, CITP, CGMA
Managing Director
FMG CPA, LLC

In this session we will delve into the deep and come face-to-face with ethics and fraud. The session will discuss ethics before, during and after a fraud event, ethics policies and the fraud investigation.

In this session, participants will:

- Obtain a clearer understanding of ethics of an organization and ethics during a fraud investigation.
- Discuss ethics policies in an investigation.
- Develop clearer guidelines for ethics during an investigation.

Patricia Fritsche has more than 25 years of experience providing services related to forensic accounting, litigation support, audit assurance, and tax services to public sector, profit entities, and individuals. Her areas of expertise include leading special investigations, financial data analysis, and conducting forensic interviews. Fritsche also provides consulting to attorneys, corporations, agencies, and boards on reconstruction of events from unstructured and structured data, unraveling financial transactions, damages, GAAP application, and developing reports and testimony. She has provided expert testimony in federal and state district courts.
and has performed witness interviews involving school children, whistleblower response, and special investigations. Fritsche managed and supported the receiver on a $60 million receivership involving the SEC, FBI, FDIC, and DOJ, and provided expert testimony in federal court on behalf of the DOJ, assisted ADAs with calculations related to restitution, and performed investigative work and reports of findings to the Commissioners Court, Texas DPS, and Texas Rangers. Her underlying accounting, tax, and auditing experience includes fraud risk assessments and internal control evaluations, and she has been trained to conduct white-collar crime and financial-fraud interviews by a former FBI special agent and prior deputy director at Justice Academy. Fritsche give lectures and presentations on subjects related to fraud, understanding financial statement red flags, arson pressures, interviewing techniques, and other areas.

CS 8-4: Compliance Programs, Data Analytics, and Risk Based Coding Analysis

Kenneth Zeko, J.D.
Senior Vice President of Compliance Risk Services
Crowe Horwath/CHAN Healthcare

Delena Howard, CCS, CCS-P
Compliance Senior Manager
CHAN Healthcare Auditors

This interactive discussion explores compliance program effectiveness, current enforcement trends including the impact of the Yates Memo, government data analytics programs, and how to improve compliance program effectiveness through risk-based coding compliance efforts. Learn efficient and effective methods to conduct coding compliance reviews that identify potential compliance shortfalls, as well as possible revenue recognition opportunities.

In this session, participants will:
• Distinguish compliance program strengths and opportunities for improvement.
• Learn about the federal government’s data analytic capabilities.
• Explore using risk-based coding compliance activities to improve compliance program effectiveness.

Kenneth Zeko is a licensed attorney with approximately 20 years of regulatory and compliance experience. He assists clients with compliance program assessments, risk assessments, investigations, coding compliance engagements, Independent Review Organization (IRO) engagements, and Pre-IRO engagements.
Delena Howard has more than 22 years of experience in health care including coding, auditing, and compliance in the hospital, outpatient, and physician settings. She is responsible for managing CHAN’s coding compliance professionals. Howard has vast experience with large health care organizations as well as physician practices.

CS 8-5: CIA Exam Preparation Course: Part 2 — Internal Audit Practice

Raven Catlin, CIA, CFSA, CRMA
Trainer and Owner
Raven Global Training

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Course topics will include:

- Managing the Internal Audit Function
- Managing Individual Engagements
- Fraud Risks and Controls

Please note: additional self-study time outside of the classroom will be necessary to prepare for the exam.

Raven Catlin is an internationally recognized expert, speaker, and consultant in internal auditing. She has more than 15 years of auditing and seminar facilitation experience. Before starting Raven Global Training, Catlin was a consultant for Experis and a senior manager at Protiviti. She held internal audit positions with Freddie Mac, Bank of America, and Philip Morris. Catlin is a contributing author to The IIA’s CIA Learning System.
CS 9-1: Third Party Auditing

Kristin Alexander, CIA, CFE
Director of Compliance
Texas Department of Transportation

Benito Ybarra, CIA
Chief Audit and Compliance Officer
Texas Department of Transportation

Organizations outsource key programs and processes to manage risk and focus on core competencies; however, it is important to understand that outsourcing does not transfer risk. The organization still must manage, monitor, audit, and hold its third parties to standards of performance that help meet goals and objectives.

In this session, participants will:
- Identify risks associated with third parties.
- Get tips for performing third-party risk assessments.
- Discuss techniques for managing, monitoring, and auditing third parties.
- Explore methods for holding third parties accountable.

Kristin Alexander is responsible for oversight and coordination of TxDOT investigations, compliance evaluations, audits of external entities doing business with TxDOT, and advisory (consulting) services, with a focus on preventing and detecting fraud, waste, and abuse. Prior to joining TxDOT, Alexander served as a managing senior auditor at the Texas State Auditor’s Office (SAO). During her 10-year tenure, she led several high-profile projects, including contracting audits and audits of the federal compliance portion of the Statewide Single Audit. Before the SAO, Alexander worked in the advisory practice of PricewaterhouseCoopers in Dallas.

Benito Ybarra has more than 17 years of audit experience and oversees TxDOT's Internal Audit and Compliance divisions; their functions are aimed at improving controllership, risk management, accountability, and governance. He is a member of The IIA's North American Board and serves on the Publications Advisory Committee. Ybarra also serves on the internal
audit and peer review committees of the American Association of State Highway and Transportation Officials and the (Texas) State Agency Internal Audit Forum.

CS 9-2: Conducting IT Risk Assessment: Developing Methodologies

Rodney Amlaraz, CIA, CPA, CISA, CISSP, HCISPP
Senior Manager
Myers & Stauffer LC

A survey of state auditor offices determined that most do not conduct IT risk assessments to foster audit planning. This presentation will discuss the case study of a statewide and state agency level risk assessment completed for a state auditor's office.

In this session, participants will:
- Learn how to develop a methodology for performing a comprehensive IT risk assessment at the appropriate level.
- Discuss preparing the assessment by defining its scope, identifying potential sources of information, identifying assumptions and constraints, and establishing a risk model and analytical approach.
- Find out how to conduct the assessment by using information gathered from interviews and documents to populate an Excel-based risk assessment tool.
- Maintain the assessment for continuous IT risk assessment modeling.

Rodney Almaraz specializes in IT security assurance. His audit and consulting experience spans local, state, and federal government agencies as well as commercial entities including large cloud providers and commercial data centers.

CS 9-3: Red Flags of Fraud

Liz Meyers, CPE, CFE
Sr. Manager, Internal Audit
Texas Mutual Insurance

COSO 2013 requires auditors to identify potential opportunities, motivations, and rationalizations for fraud to take place when conducting risk assessments. Sounds good until you realize that according to the 2016 Report to the Nations by the Association of Certified Fraud Examiners indicates that only 18.6% of reported fraud is identified by internal audit.
This session will feature practical approaches to heighten the awareness of fraud in your workplace.

In this session, participants will:

- Discuss the executive impact on fraud.
- Examine the determination and differences of mistakes vs. fraud.
- Receive advice on educating employees on fraud.

**Liz Meyers** has worked with numerous organizations to refocus how they manage risks to increase their probabilities of success. She founded her own consulting company, Focus On Risk Enterprises, and before joining Texas Mutual, served in progressively responsible roles at Sysco, culminating in her role as senior director in information technology. Meyers previously served as CAE at a Fortune 100 company.

**CS 9-4: Government Contract Compliance (Part 1)**

Amy Adler Williams, CPA, CFE  
Senior Audit Manager  
DK Partners

Is your agency sufficiently equipped to monitor contractors’ compliance with the terms of their contract? Contracting activities in the Texas government agencies have gotten the attention of the legislature as a result of some large service contracts that may not have been properly procured. In part 1 of this 2-part course, we will discuss assessing the risks associated with contracts to determine particular terms to focus on in monitoring efforts.

In this session, participants will:

- Understand the basic methodology for selecting which contracts to monitor.
- Review the process for assessing risk within a contract to determine the key terms to target monitoring efforts.
- Learn how to use a risk assessment matrix to rank contracts and contract terms.

**Amy Adler Williams** has been with DK Partners for about three years and previously served as contract administration manager for the Department of Family and Protective Services of the Texas Health and Human Services Commission for about four years. She also had an audit oversight role for the Texas Medicaid program. Prior to this, Adler worked in the research
department of ACFE, with the assurance and advisory practice at Deloitte & Touche, and on the internal audit teams at Whole Foods and ERCOT.

CS 9-5: CIA Exam Preparation Course: Part 2 — Internal Audit Practice

Raven Catlin, CIA, CFSA, CRMA
Trainer and Owner
Raven Global Training

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Course topics will include:

- Managing the Internal Audit Function
- Managing Individual Engagements
- Fraud Risks and Controls

Please note: additional self-study time outside of the classroom will be necessary to prepare for the exam.

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CS 10-1: High Impact Internal Audit Consulting

Mark Salamasick, CIA, CISA, CRMA, CSP
Executive Director of Audit
University of Texas System

Have you ever wondered what consulting projects to take on or how to change the audit plan to get more consulting engagements? What skills sets are required to be successful? This presentation will also touch on the impact of consulting and becoming a trusted advisor. Examples will be given on how insight can inspire the audit group to be successful at consulting engagements.

In this session, participants will:
- How to overcome the challenges in performing internal audit consulting engagements.
- Discuss the skills required to be successful at consulting engagements.
- Identify other groups and discuss how they deliver value to the organization.
- Review the latest techniques, internal audit standards, and best practices to internal audit consulting.

Mark Salamasick attained his position after concluding 12 years as the director of the Center for Internal Auditing Excellence at the University of Texas at Dallas (UTD) where he taught internal audit, IT audit, and risk management and advanced auditing. He was previously with Bank of America for more than 20 years where he served as senior vice president and director of IT audit and was in internal auditing for the majority of his tenure there. Prior to joining Bank of America, Salamasick was a senior consultant with Accenture (Andersen Consulting).

CS 10-2: Disruption and the Role of the Internal Auditor

Kathie Schwerdtfeger
Partner
Deloitte & Touche LLP

Linus Akanoh, Jr., CIA, CRMA, CISA, CGMS, IPP
Senior Manager
Deloitte & Touche LLP
Everything is changing. Customer demands, competition, technology, demographics, and crises are just a few of the disruptive forces affecting organizations today. By changing the approach to risk management, organizations can better anticipate, adapt, maneuver, make decisions, and change course in a volatile, uncertain, complex and ambiguous world. This session will explore disruption and its impact on risk management and the role of Internal Audit in this strategic process.

In this session, participants will:

- Explore the impact disruption is having on organizations.
- Understand the importance of organizations factoring disruption into their short-term and long-term strategic risk management initiatives.
- Understand that disruption can be a force for positive change and innovation.
- Explore the role internal audit has in helping leadership define and deal with disruption.

**Kathie Schwerdtfeger** is the national disaster recovery leader of Deloitte’s crisis management practice where she provides thought leadership and support to organizations planning for, responding to, and recovering from crisis. She has more than 30 years of risk management and consulting expertise to include the performance of financial, compliance, and performance audits; building internal control and risk management frameworks; and responding to various types of crisis in state and local governments, college, and universities and other public sector entities such as school districts and not-for-profit organizations. Schwerdtfeger is a frequent speaker at national and regional conferences on crisis and risk management related topics. Prior to joining Deloitte in 2001, she spent nearly 14 years working for the Texas State Auditor’s Office where she served as special assistant to the state auditor and the federal single audit coordinator.

**Linus Akanoh** is responsible for Deloitte’s strategic and reputation risk market offering. He has nine years of diversified professional services experience in the areas of crisis recovery, finance transformation, and strategic risk advisory. In his current role, Akanoh helps lead large engagement teams serving in the development and operationalization of strategies to achieve timely, cost effective, and compliant recovery from natural disaster and man-made crises. Additionally, he helps client teams and executives tackle business challenges through immersive, facilitated lab experiences and client experience IP such as Deloitte Business Chemistry and the CFO Transition Lab. Akanoh is also an adjunct faculty at the Bill Munday School of Business at St. Edward’s University in Austin, Texas, where he delivers instruction in accounting information systems.
CS 10-3: Criminal Minds: Profile of a Fraud

Cindy Carradine CPA/CFF, CGMA
Managing Director
Weaver

How easy is it to get inside the mind of a criminal? This presentation examines the largest municipal embezzlement case in U.S. history and takes a close look at why it happened, how the fraudster avoided detection for 22 years, and what has happened in the aftermath. This extraordinary case is compared with current information regarding fraudsters, fraud schemes, and the warning signs of fraud.

In this session participants will:
- Learn the subtle and not so subtle warning signs of fraud.
- Receive practical fraud prevention tips.
- Hear about painful true stories on how fraud impacts its victims.

Cindy Carradine has more than 25 years of diversified experience providing litigation and forensic accounting services and as a former audit partner with a Big Four firm. She is a testifying expert focusing on calculation of economic damages, forensic accounting, and litigation consulting. Carradine assists attorneys, corporations, and individuals by investigating and analyzing accounting issues, providing economic damage calculations and analyses, leading forensic accounting and fraud investigations, and analyzing financial issues surrounding complex transactions.

CS 10-4: Government Contract Compliance (Part 2)

Amy Williams, CPA, CFE
Senior Audit Manager
DK Partners

Now that we have used a risk assessment process to narrow down the contracts and which terms should raise the flag to monitor in part 1 of this course, let’s take a look at HOW to perform effective monitoring activities with a focus on financial and regulatory compliance.
In this session, participants will:

- Understand the similarities and differences between auditing and contract monitoring activities.
- Discuss the benefits and drawbacks of outsourcing contract monitoring activities.
- Develop effective monitoring procedures to test for compliance with contract terms.
- Learn effective practices in the financial and regulatory aspects of contract monitoring processes.

**Amy Adler Williams** has been with DK Partners for about three years and previously served as contract administration manager for the Department of Family and Protective Services of the Texas Health and Human Services Commission for about four years. She also had an audit oversight role for the Texas Medicaid program. Prior to this, Adler worked in the research department of ACFE, with the assurance and advisory practice at Deloitte & Touche, and on the internal audit teams at Whole Foods and ERCOT.

**CS 10-5: CIA Exam Preparation Course: Part 2 — Internal Audit Practice**

Raven Catlin, CIA, CFSA, CRMA
Trainer and Owner
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Tuesday | September 19, 2017 | 3:30 – 4:20 P.M.

CS 11-1: How to Prepare for the External QAR: What Can We Learn From Recent Peer Review Reports?

Steve Goodson, CIA, CGAP, CCSA, CRMA, CISA, CLEA
Chief Internal Auditor
University of North Texas

How can internal audit shops more fully conform to professional auditing standards? IIA Standard 1300 and Government Auditing Standard 3.96 contain substantial requirements for developing and maintaining quality assurance systems for internal audit activities. This presentation provides answers and advice based on recent QAR/peer review findings from three major sources: The IIA, ALGA, and the Texas State Agency Internal Audit Forum (SAIAF).

In this session, participants will:

• Better understand the quality assurance requirements in professional standards.
• Become aware of common QAR issues and concerns.
• Become better prepared for future external quality assessment reviews.

Steve Goodson is an internal audit professional with over 25 years of experience. After retiring from the State of Texas as the chief auditor of the Texas Department of Public Safety, he served as the interim chief internal auditor for the University of North Texas System for 13 months. Goodson teaches internal auditing to graduate students at the McCombs School of Business at the University of Texas at Austin. In his internal audit consulting practice, he conducts quality assurance reviews for both private and public sector internal audit functions.
CS 11-2: Data Reliability

Sandra T. Menjivar-Suddeath, CIA, CGAP, CISA
Internal Audit Director
Texas Department of Motor Vehicles

Obtaining information from an IT system occurs every day, but is the information reliable or valid? In this session, auditors will obtain information on the basic steps to test the reliability and validity of information pulled from IT systems.

In this session, participants will:
- Understand access control approaches.
- Learn about user access controls.
- Discuss privilege access controls.
- Explore why reviewing logs is key to understanding past behavior
- Understand basic steps to determine the reliability of the data.

Sandra Menjivar-Suddeath has overseen audit staff and managed internal IT and operational audits as well as IT audits of mobile security, business continuity and disaster recovery, data classification, network infrastructure, configuration management database, and general IT controls for role-based applications. Prior to TxDOT, Menjivar-Suddeath led audits at the Texas Department of Public Safety and was a senior auditor for the Office of Inspector General – U.S. Department of Transportation where she led and worked on audits related to vehicle safety, cross-border trucking, and the Highway Trust Fund. She currently serves at the Information Technology Chair for the State Agency Internal Audit Forum (SAIAF).

CS 11-3: Construction Fraud Schemes: Knowing Where to Look When Fraud is Suspected

Paul Pettit, CIA, CRMA, CPEA, CCA, CCP, PMP
Executive Director
Revenew

According to the 2016 Report to the Nations on Occupational Fraud and Abuse, the typical organization loses 5% of its revenues to fraud each year. The report provides an analysis of fraud cases investigated worldwide and continues a tradition of shedding light on trends in the characteristics of fraudsters, the schemes they perpetrate and the organizations being victimized. This session will focus on construction fraud schemes in two key categories.
In this session, participants will:

- Gain insight on the latest Report to the Nations on Occupational Fraud and Abuse.
- Learn about construction fraud schemes in the areas of asset misappropriation and corruption.
- Hear about actual construction frauds and their subsequent investigations and results.
- Expand the audit universe understanding to include construction fraud schemes in future risk assessments.

Paul Pettit has nearly 20 years of experience in providing internal audit and consulting services within technical areas of organizations including engineering, procurement, construction, and maintenance. He worked for over nine years in the engineering, procurement, and construction (EPC) industry with a leading EPC contractor. Pettit is an accomplished speaker and received the highest professional speaking designation by Toastmasters International in 2006, Distinguished Toastmaster (DTM). He currently serves as an IIA District Advisor (South Region) representing over two dozen chapters across 10 states.

CS 11-4: Insights from The IIA’s Pulse of Internal Audit

John Wszelaki, CIA, CRMA, CFE
Director of ACGA, NA Services
The Institute of Internal Auditors, Global Headquarters

Results from the North American Pulse of Internal Audit survey, focusing on the public sector and government auditor perspective, will be discussed in depth during this session. Attendees will learn how to lead courageously and instill confidence from within.

In this session, participants will:

- Consider risks from company communications not traditionally subject to independent assurance (e.g. analyst presentations, sustainability reporting, operational reporting, etc.).
- Gain an understanding of environmental, health and safety risks.
- View how various internal audit functions are utilizing data analytics.
- Consider interpersonal dynamics between internal audit and others in the organization and how that impacts reviews that are conducted.

John Wszelaki is the Director of the American Center for Government Auditing at The Institute of Internal Auditors, the global professional association and standard-setting body for internal auditors. Wszelaki is recognized as a long-time leader in advancing the internal audit profession.
on the local and national levels, sharing best practice approaches and mentoring fellow professionals. He also is deeply versed in risk management, internal control, governance, and investigative techniques.

**CS 11-5: CIA Exam Preparation Course: Part 2 — Internal Audit Practice**

Raven Catlin, CIA, CFSA, CRMA  
Trainer and Owner  
Raven Global Training

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CS 12-1: Best, Worst, and Somewhere In-Between Practices from an Auditor, Manager, Director, and Guy Who Sometimes Accidentally Found Himself in Charge

Mike Jacka, CIA
Chief Creative Pilot
FPACTS

In 30 years with Farmers Insurance Internal Audit, Mike Jacka has seen some of the best and worst practices for internal audit. Some were even his fault. In this light-hearted but information-packed presentation, Jacka shares some groundbreaking approaches as well as the ideas and practices that didn't always work out so well. These experiences span internal audit's responsibilities including preliminary audit work, testing, report writing, and even relationship management, supervision, and personnel development.

In this session, participants will:
- Learn best practices that can be applied in any audit department.
- Gain insights into practices that may be detrimental to a department’s success.
- Develop ideas to improve individual’s supervision, relationship management, report writing, and other audit skills.

Mike Jacka is an award-winning columnist, top-rated presenter, and author known for his work with Internal Auditor magazine, including the blog “From the Mind of Mike Jacka” and the magazine’s lighter side pieces. After a 30-year career in internal audit, he is now the Chief Creative Pilot for Flying Pig Audit, Consulting, and Training Solutions (FPACTS). He is the co-author of Business Process Mapping: Improving Customer Satisfaction; Auditing Social Media: A Governance and Risk Guide; and The Marketing Strategy: A Risk and Governance Guide to Building a Brand. He also recently published Auditing Humor and Other Oxymorons.

CS 12-2: Data Theft, Departing Employees: A Bigger Threat Than Hackers

Jason Park
Director of Forensic Services
U.S. Legal Support

Companies which spend millions of dollars a year to "keep the bad guys out" of their computer networks are oftentimes allowing some of their most valuable data to walk out the door
unhindered ... via departing employees. This session will focus on methods departing employees use to steal proprietary, confidential or trade secret data, and how companies can prevent these losses.

In this session, participants will:

- Learn about some of the most common data theft methods and how to spot them.
- Discuss best practices to incorporate into HR/employee manuals.
- Find out how valuable an outside vendor or reliable contact in the IT department can be.
- Explore what to incorporate into the termination/exit interview process.

Jason Park has more than 23 years of experience in litigation support, and his diverse background includes extensive knowledge of computer forensics, electronic discovery, project management, programming, and more, within the legal industry. As the founder of a forensic training company, Park has provided computer forensic and e-discovery training to individuals and companies including candidates seeking to become Certified Computer Examiners. Park is a licensed private investigator, expert witness, and facilitated CLE Seminars for the State Bar of Texas and Colorado Bar Association.

CS 12-3: Preventing and Detecting Fraud Using Data Analytics

Ben Wilson, CGFM, CSM, CSPO
Manager, Decision Analytics Practice
Grant Thornton

Fraud is a pervasive and growing threat, particularly as organizations move processes online and enhance transparency by making more information available to the public. Data analytics are increasingly being used to identify fraud and patterns that may suggest fraud — either detect it sooner or prevent it from occurring. But many organizations don’t understand the vital relationship between fraud risk assessment and the use of data analytics for fraud detection and prevention. This session will explore how fraud risk assessment can be used as the first step in putting a fraud analytics program in place.

In this session, participants will:

- Learn the relationship between fraud risk assessment and the effective use of data analytics for fraud detection.
- Follow a principles-based framework for conducting fraud risk assessment.
- Develop ideas for how data analytics can be used in different scenarios to identify and prevent fraud.
• Understand the challenges organizations face when implementing an effective data analytics program.

Ben Wilson has over four years of federal consulting experience and over five years of professional experience providing financial and analytical solutions to clients across the public, private, and not-for-profit sectors. Through his education and experience working with U.S. and foreign-based organizations, Wilson has developed expertise in the areas of economic modeling, fee and price assessment, cost-benefit examination, data analytics, data visualization, and statistical and predictive modeling. His analytics background includes architecting private, federal, and higher education financial models to determine cause and effect relationships within the organizational structure to optimize performance and conduct price sensitivity analysis. Wilson’s skill sets in statistical and predictive modeling have allowed him to leverage cutting-edge data science techniques to develop machine learning and prescriptive solutions enabling organizations to anticipate future behavior of today’s actions.

CS 12-4: Auditing Grants

Sandra T. Menjivar-Suddeath, CIA, CGAP, CISA
Internal Audit Director
Texas Department of Motor Vehicles

Government auditors will eventually have to be part of or lead a grant audit. This session will cover the basics of grant auditing and will include information on auditing federal grants and grants issued by the State of Texas.

In this session, participants will:
• Obtain basic familiarity with grant guidance.
• Understand the key grant audit areas.

Sandra Menjivar-Suddeath has overseen audit staff and managed internal IT and operational audits as well as IT audits of mobile security, business continuity and disaster recovery, data classification, network infrastructure, configuration management database, and general IT controls for role-based applications. Prior to TxDOT, Menjivar-Suddeath led audits at the Texas Department of Public Safety and was a senior auditor for the Office of Inspector General – U.S. Department of Transportation where she led and worked on audits related to vehicle safety, cross-border trucking, and the Highway Trust Fund. She currently serves at the Information Technology Chair for the State Agency Internal Audit Forum (SAIAF).
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Wednesday | September 20, 2017 8:30 – 11:30 A.M.

General Session 3: Leveraging Communication for Results

Robert Mainardi, CFSA, CRMA
President
Mainardi & Company
Internal auditors rely so heavily upon their communication skills in every phase of an audit and even more so in the ongoing responsibility of relationship-building with clients. Communication should be listed as one of the core competencies for every auditor at every level. Each auditor must remain focused and take the lead of identifying, developing, and maintaining business relationships.

In this session, participants will:
- Review the communication model.
- Examine key communication skills.
- Define relationships.
- Discuss the three pillars of relationship strength.
- Review the advisor approach.

Robert Mainardi started his own consulting company after 21 years of working in the internal audit profession in the financial services industry. His company develops and facilitates custom internal audit training as well as evaluates, creates, and implements formal audit methodologies including continuous auditing programs. Previously, Mainardi was the vice president of internal audit for the Penn Mutual Life Insurance Co. and also served in audit leadership roles for The Vanguard Group, Aetna, and Prudential Insurance. He is the author of Harnessing the Power of Continuous Auditing. Mainardi is an active member of The IIA, having served as a distinguished faculty member for more than 20 years as well as a popular speaker at The IIA’s All Star conference and other events. Mainardi has merited the Six Sigma Green Belt certification, earned the Qualification in Control Self-Assessment, and is certified to perform Quality Assessment Reviews.

**Wednesday | September 20, 2017 10:15–11:30 A.M.**

**General Session 4: Developing Your Personal Leadership Legacy**

Mike Jacka, CIA
Chief Creative Pilot
FPACTS

Internal audit is at a crossroads — either become part of the future or be left on the trash heap of history. To ensure a proper path, it needs leaders willing to take the profession to the next level. This session will provide a practical approach to understanding leadership and how each and every internal auditor can take charge of his or her personal leadership development.
In this session, participants will:

- Hear how various leadership traits work together to provide the full picture of a leader.
- Learn an approach to defining one’s own set of traits that best fits their understanding of true leadership.
- Explore developing actionable objectives to ensure the exhibition of most valued traits.
- Discuss an approach to leadership development that can be applied at any level.

Mike Jacka  Mike Jacka is an award-winning columnist, top-rated presenter, and author known for his work with Internal Auditor magazine, including the blog “From the Mind of Mike Jacka” and the magazine’s lighter side pieces. After a 30-year career in internal audit, he is now the Chief Creative Pilot for Flying Pig Audit, Consulting, and Training Solutions (FPACTS). He is the co-author of Business Process Mapping: Improving Customer Satisfaction; Auditing Social Media: A Governance and Risk Guide; and The Marketing Strategy: A Risk and Governance Guide to Building a Brand. He also recently published Auditing Humor and Other Oxymorons.

Wednesday | September 20, 2017  12:00 – 5:00 P.M.

CIA Exam Preparation Course:  Part 1 — Internal Audit Basics

Raven Catlin, CIA, CFSA, CRMA
Trainer and Owner
Raven Global Training

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Course topics will include:

- Mandatory Guidance
- Internal Control/Risk
- Conducting Internal Audit Engagements – Audit Tools and Techniques
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