Opening Keynote 1: Human Trafficking and Slavery: Disclosures, Action and Good Data

Julia Ormond
Founder and President
Alliance to Stop Slavery and End Trafficking (ASSET)

The Alliance to Stop Slavery and End Trafficking (ASSET) is the source of the Transparency in Supply Chains (TISC) Law. Founded in 2007, ASSET is dedicated to reducing and stopping enslavement and trafficking before it starts, and delivering human rights.

In this session, participants will:
- Hear about the critical impact that auditing can have in response to TISC legislation.
- Gain insights into initiating behavioral change in the space.
- Share honest, public dialogue around their challenges.
- Examine denial of the opportunity to evaluate “good, better, best” practices.

Founder and President, Actress Julia Ormond has been a human rights advocate for decades and a passionate voice against forced labor and transparency in supply chains since 2005. She has been honored by CAST and IJM for her work, is recipient of the National Center for Missing and Exploited Children’s Charles Wang award, Unitarian Universalist Service Committee’s Human Rights leadership Award, the World Economic Forum’s “Crystal Award” and Women for Women International’s “Peace Award.”

In 2005, Julia became the first Goodwill ambassador for the United Nations Office on Drugs and Crime (UNODC) against trafficking and slavery, and traveled the world extensively to understand the issues solutions and challenges.

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Her presentation “Human Trafficking and Slavery: Disclosures, Action and Good Data” will talk about the critical impact that auditing can have in response to Transparency in Supply Chains legislation, nudging behavioral change in the space; honest, public dialogue around their challenges, and denial of the opportunity to evaluate “good, better, best” practices.
GS 1: Where Are You Most Exposed?

Peter C. Anderson, JD, CCEP
Shareholder
Beveridge & Diamond, PC

H. Jordan Weitz
Senior Director, Compliance Risk Monitoring and Analysis
Holland America Group

One way a company can demonstrate self-governance is to objectively assess the risks and potential harms that may arise from its activities. This presentation will provide a general overview of the underlying concepts and key definitions, and how risk assessments relate to the effectiveness of the overall compliance plan.

In this session, participants will:
- Understand the importance of risk assessments and how results can be used to develop action plans.
- Learn about typical steps in the risk assessment process and how often risk assessments should be conducted and by whom.
- Determine who defines risk appetite and thresholds.
- Gain insights into mitigation tools along with options for communicating and visually displaying risks.

Peter C. Anderson is a former federal prosecutor. As a shareholder and the white collar defense and corporate compliance group leader at Beveridge & Diamond, his current practice involves both reactive defense and proactive compliance counseling. He frequently speaks and writes on federal white collar enforcement and defense topics, as well as corporate risk assessments and “effective” compliance programs. Anderson is a permanent member of the Fourth Circuit Judicial Conference, an Advisory Board Member for the Charlotte School of Law’s Corporate Compliance Certificate Program, and an Editorial Advisory Board Member for the Society of Corporate Compliance and Ethics’ monthly publication.

H. Jordan Weitz has helped companies manage risks for 20 years. He is currently the senior director of compliance risk monitoring and analysis at Carnival Corporation & plc. He has spent the majority of the past 17 years in Carnival’s risk advisory and assurance services (internal audit) department, evaluating the risks facing cruise line operations as well as corporate administrative functions, before spending the last five years building and leading a dedicated forensic investigations, digital forensics, and proactive analytics fraud detection unit. Since joining the compliance organization last year, Weitz has focused on identifying, preventing, detecting, and mitigating risks facing the organization and its 100+ vessels operating worldwide. He previously worked in Arthur Andersen’s business process risk consulting division.
GS 2: The Long Reach of Prop 65

Brett D. Heinrich
Shareholder
Vedder Price

Brett Heinrich’s presentation will give you the Prop 65 basics and key components without a lot of legal jargon. Heinrich will increase your awareness of where Prop 65 issues can be encountered in your audit process as well as how to determine if your client is in compliance with Prop 65.

In this session, participants will:
- Gain an understanding of the general requirements of Prop 65.
- Learn about clear and reasonable warning, as well as warning label requirements and exemptions.
- Discuss Prop 65 enforcement, criticisms, trends, and lessons learned.

Brett D. Heinrich focuses his practice on diverse environmental matters, including enforcement litigation, compliance counseling, remediation, Superfund, RCRA citizen suits, Clean Air Act and Clean Water Act suits, transactional counseling, and various environmental aspects of real estate transactions. He served as head of the environmental law and regulations group at his prior firm. While holding various counsel positions at Waste Management, Inc., Heinrich became a nationally recognized Superfund practitioner and environmental litigator. As part of the criminal enforcement team at the Illinois Attorney General’s office, he successfully prosecuted the first Calculated Criminal Disposal of Hazardous Waste case in Illinois.

GS 3: Activate Your Auditing Awesomeness

Robert Berry
Audit Advocate and Educator

Internal auditors are awesome people. That’s something we don’t hear in most business environments. Oftentimes we are called necessary evils, the group that bayonets the wounded … you get the point. Several years ago, after a tough audit engagement, a client referred to this presenter’s company as awesome. Then another. And another. Pretty soon,
they started to believe they were actually awesome. But they didn’t know what they were doing to create the perception, so they asked. Surprisingly, it has little to do with actually auditing.

In this session, participants will:

- Learn three critical components to becoming — and staying — awesome.
- Discover how to find your awesome attributes and apply them to auditing.
- Find the courage to activate your awesomeness.

Robert Berry is an advocate for better business environments. For almost 20 years, he has worked as an accountant, auditor, business process specialist, and business consultant helping organizations save millions while reducing redundancies. He writes frequently about risk, audit, and compliance and presents on these topics at industry conferences. He is a Six Sigma Greenbelt.

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**Monday | September 16**

3:00 p.m. – 4:00 p.m.

**CS 1-1: EHS Audit Analytics: Metrics, Audit Frequency, and Scope**

Michael R. Green, Ph.D., CPEA Senior Advisor, Principal Environmental Standards, Inc.

Lucien “Lou” Klejbuk, PE, CPEA Manager, Environmental Health and Safety Salt River Project

Use EHS audit data to make reliable, transparent, and repeatable business decisions on how to determine audit frequency, the range of scope topics for each audit, and performance metrics for management.

In this session, participants will:

- Arrange and analyze data to make reliable, transparent, and repeatable business decisions.
- Measure and present EHS audit metrics.
- Conduct audit program planning using EHS analytics.

Michael (Mike) R. Green has 30+ years of professional experience. Beginning his career as a research chemist with Amoco, he received five U.S. patents. He served as a resource manager in Amoco’s analytical technology and laboratory services; health, safety, security, and environmental (HSSE) manager for the Americas region of BP Chemical’s marketing, sales, and logistics; HSSE compliance program manager for BP’s group compliance and ethics; compliance and planning manager for BP’s safety and operations audit; and sampling and data manager for BP’s Gulf Coast restoration organization. Currently, as a senior advisor and principal of Environmental Standards, Inc., Green leads the HSSE auditing and consulting practice.
Lucien “Lou” Klejbuk has nearly 40 years of professional experience that started in Houston, Texas with offshore exploration and production operations for Exxon Production Research. He then joined Houston Lighting & Power Company, providing general environmental compliance, due diligence expertise for numerous power generation acquisitions and divestitures, and internal auditor support during several company mergers, as well as Sarbanes-Oxley reporting. He is currently the EHS audit department manager for Salt River Project, one of the largest public power utilities in the United States, providing both power and water to more than two million people living in central Arizona.

CS 1-2: Developing and Implementing Assessment Programs Through Industry Partnerships

Andrew Broadbent, CPEA, CSP, CPSA
Program Manager, Process Safety Site Assessments
American Petroleum Institute

Evan Baker, EP (CEA)
Senior Consultant and Assurance Practice Lead
SPAN Consulting

Over the past nine years, two assessment programs (Process Safety Site Assessments and Pipeline Safety Management Systems) have been developed through industry partnerships to improve process safety in the pipeline industry’s refining/petrochemicals and safety management systems. The presentation will discuss how and why these programs were developed and implemented, differences from compliance auditing, lessons learned, additional benefits not initially anticipated, and these programs’ impact on their respective industries.

In this session, participants will:
  • Differentiate between creating an assessment program vs. a compliance auditing program.
  • Understand how these programs were created by industry for industry.
  • Describe how scoring has been used to create benchmarking data and its use/benefits.
  • Understand the significance of highly experienced assessors.

Andrew Broadbent has 42 years of health and safety experience in the petroleum industry. He joined API in 2012 and is the manager of the company’s process safety site assessment program. Broadbent previously worked for Sunoco for 22 years, including 18 years running the company’s HES audits program. Prior, he worked for 13 years in the pipeline, research, and chemicals business units of Gulf Oil/Chevron.

Evan Baker has been involved in many aspects of environmental impact assessments, regulatory applications, and management system development. He started in the audit field in 1989 at Nova Corporation of Alberta, and has conducted EHS and operations management system audits throughout his career since then, including oil and gas, water and wastewater, rail, power plant, wind energy, and chemical facilities. Baker is currently leading audit and assurance program design and delivery services with SPAN Consulting in Calgary.
CS 2-1: High Risk: Auditing Oregon’s Recreational and Medical Marijuana Systems

Stephen W. Winn
Principal Auditor
Oregon Secretary of State, Audits Division

Bonnie C. Crawford
Senior Auditor
Oregon Secretary of State, Audits Division

Legalization of medical marijuana is resulting in intense public scrutiny as well as distinct challenges for states and the private sector. Using examples from the presenters’ experience auditing Oregon’s recreational and medical marijuana systems, this session will outline the regulatory, health, and safety risks associated with legal marijuana and will show how audits in these areas can help strengthen the marijuana regulatory system, improve marijuana business compliance, and protect public health.

In this session, participants will:
• Become familiar with the changing federal and state-wide landscape concerning marijuana legalization, and be able to clarify some key areas of risk.
• Get to know the critical components of a well-structured state marijuana regulatory system.
• Examine the strengths and weaknesses of marijuana testing requirements.
• Learn key areas in which audits can add value for both government and private marijuana businesses.

Steve Winn has nine years of experience leading performance auditing. He has led audits of a wide array of state government programs, including the Public Employees Retirement System, youth corrections, transportation, air quality, and marijuana regulation.

Bonnie Crawford is a senior auditor with five years of experience in performance auditing with the Secretary of State’s Audits Division. She has also participated in performance audits of Oregon’s Public Employees Retirement System, youth corrections, and marijuana regulation, as well as audits of the state’s water resources and foster care system.
CS 2-2: Auditing the Internal Controls Over Land-applied Biosolids

Jill Trynosky
Lead Program Analyst, Project Manager
U.S. EPA, Office of Inspector General, Office of Audit and Evaluation

Christina Lovingood, CIA, CPA
Director, Land Cleanup and Waste Management Program Evaluations U.S.
EPA, Office of Inspector General

Benjamin Walter Beeson
Program Analyst
U.S. Environmental Protection Agency, Office of Inspector General

We conducted an audit to determine whether the government has and implements controls over the land application of sewage sludge that are protective of human health and the environment. If the treated sewage sludge meets regulatory standards, it can be used for agricultural and residential soil fertilization. We will discuss our methods and approach to assessing whether controls were incomplete or had weaknesses and the development of our findings and recommendations.

In this session, participants will:
- Understand scope, methodology, and approaches for reviewing a complex environmental program.
- Discover approaches to identifying and reviewing internal controls.
- Learn about the development of findings and recommendations.

Jill Trynosky is a performance auditor/evaluator with the U.S. Environmental Protection Agency, Office of Inspector General in Washington, DC. Since 2002, she has conducted audits on a wide array of EPA programmatic areas, including drinking water, Energy Star product testing, Superfund and contaminated site cleanups, waste management and disposal practices, and human health risk communication.

Christina Lovingood is a director of land cleanup and waste management audits and program evaluations at the U.S. EPA’s Office of Inspector General. She leads a team in reviewing how the EPA, its partner coregulators, and anyone that receives funding from the EPA manage hazardous or solid waste, and conduct hazardous waste cleanup. Though she has spent most of her 31-year career auditing and evaluating the EPA’s cleanup programs, Lovingood has also conducted quality assurance for the Immediate Office of Inspector General, reviewing financial and environmental programs’ reports, and she has conducted audits of contracts and financial statements as well.

Benjamin Walter Beeson has led and assisted several teams that identified business process improvements across myriad EPA areas, including telework, travel management, human resources, environmental education, research management, environmental justice, enforcement discretion, FOIA processes, and toxicity assessment management. He also led operations support for more than 120,000 aircraft moving 1.5 million passengers and 470,000 tons of cargo.
around the Pacific Rim. Beeson has approximately 4,000 hours of flying time leading crews and piloting C-130 aircraft worldwide as an Air Force Command Pilot.

Opening Keynote 2: The Brendan Dassey Confession: Lessons for Interviewers

Michael “Bret” Hood
Leadership, Financial Crimes, and Ethics Instructor
21st Century Learning and Consulting, LLC

In the Netflix series, Making a Murderer, 16-year-old Brendan Dassey confessed to participating in a murder, but there are many opinions regarding the validity and accuracy of the confession. Using snippets and statements from the actual confession, participants will dissect the interviewer’s role, critiquing what went right/wrong while also discussing how to utilize the findings to perform better interviews in the future.

In this session, participants will:
- Evaluate an interview for effectiveness and implement the moral equilibrium concept to promote truthfulness.
- Develop an interview style designed to best elicit information from the interviewee.
- Contrast/compute minimization/maximization techniques.
- Assess the strengths and weaknesses of leading questions.
- Learn the importance of listening in interviews and devise methods to avoid false confessions.
- Develop methods for limiting the interviewer’s percentage of talking during an interview.

Michael “Bret” Hood is a retired 25-year FBI Special Agent who worked many complex financial crime, money laundering, corruption, and major cases, including the 9/11 terrorist attacks, HealthSouth, and Maricopa Investments. He is an ACFE faculty member, forensic accounting professor for the University of Virginia and Mt. St. Mary’s University, and author of two critically acclaimed leadership books, Eat More Ice Cream: A Succinct Leadership Lesson for Each Week of the Year and Get Off Your Horse! 52 Succinct Leadership Lessons from U.S. Presidents.
GS 4: Partnering for Success, Managing the Top Risks for 2020

Harold Silverman, CIA, CRMA, QIAL
Managing Director, CAE Services
The Institute of Internal Auditors

Every auditor should understand the most significant risks facing their organizations, but the challenge for audit and compliance leaders is providing assurance across the whole spectrum of risks. The risks to be addressed keep growing, but there never seems to be enough time or means to obtain, develop, and deploy the limited resources available.

In this session, participants will:
• Get a preview of the top risks identified by The IIA.
• Focus on the top risks organizations will face in 2020
• Discuss opportunities for audit and compliance leaders to partner to assist their organization’s risk management activities.
• Share thoughts on how resources can be best deployed to assess and prioritize engagements.

Harold Silverman previously was vice president of internal audit at The Wendy’s Company. Prior to Wendy’s, he was the vice president of internal audit at Houghton Mifflin Harcourt Publishing Co. Before that, he served as senior manager of internal audit at Raytheon Co. Prior to Raytheon, Silverman was an internal audit manager at PricewaterhouseCoopers, and he gained external audit experience at Arthur Andersen.

CS 3-1: Protecting EHS Audits From Subpoenas and Other Legal Processes

Edward Hogan, Esq.
Partner, Attorney at Law
Norris McLaughlin

While auditing EHS compliance is essential, the public dissemination of an audit report can cause significant reputational damage, provide a roadmap for enforcement authorities, and possibly constitute admission of past violations and/or unresolved noncompliance. This session will explore the procedural requirements necessary to imbué an audit report with legally enforceable protections from demands for its release in enforcement actions and in private party litigation.
In this session, participants will:

- Devise EHS audit process to maximize the protections afforded under law to protect the candor of the audit findings.
- Ensure that the usefulness of the EHS report is not compromised or constrained by the potential that it could be used against the company.
- Learn how to protect the EHS audit report from disclosure pursuant to subpoenas and other legal processes.

Edward A. Hogan is an attorney and co-chair of Norris McLaughlin’s environmental practice group. He represents and counsels manufacturers, commercial entities, environmental consultants, and highly regulated service businesses in all aspects of environmental law and litigation, including air quality and emissions, water quality and quantity management, environmental audits, and land use. For 25+ years, he has partnered with clients and served as a trusted advisor, delivering integrated strategies for responding to governmental mandates, defending enforcement actions, and facilitating the purchase, sale, and redevelopment of contaminated properties. Hogan has been featured in legal, business, and trade group publications, and teaches at Rutgers University.

CS 3-2: Does Blockchain Need Auditors? The Supply Chain Perspective

Carrie George
Vice President, Head of Sustainability Services
Everledger

Blockchain technology is growing rapidly. While it can be a vital part of business, it is not insulated from fraud and error. In a supply chain application, social, EHS, and sustainability auditors will be needed to support verification of chain of custody prior to and within manufacturing, review social/environmental programs, and confirm that the system and its business rules are consistent with the relevant social/environmental programs.

In this session, participants will:

- Understand blockchain technology basics.
- Discover fundamental limitations of blockchain and its potential for fraud/errors.
- Learn where auditors can play a role.
- Gain an appreciation for the different types of audit skills applicable to blockchain technology.

Carrie George has more than a decade of experience developing programs and commodity chains that aim to positively impact people and the planet. She has worked with corporations, governments, and nonprofit organizations, including leading Apple’s first responsible sourcing and conflict minerals programs. While serving the jewelry, electronics, and apparel industries, she has collaborated with key research groups, technology companies, and nonprofit organizations to better map supply chains and mitigate social and environmental issues associated with those chains.
CS 4-1: Sustainability/ESG Auditing and Data Verification

Moderator:
Lawrence Heim, CPEA
Managing Director
Elm Sustainability Partners

Panelists:
Tanis Marquette, CSP, ISSP-CSP, SMCP
President
Sapheyr LLC

Rich Goode, PMP
Managing Director, Climate Change and Sustainability Services EY

It is essential for companies to identify and respond to both traditional (e.g., EHS compliance) and emerging (e.g., water crises, effects from climate change) ESG risks. We will discuss how a company can uncover the ESG risks it faces, understand the impact of these risks on the business and operations, and determine steps to address these risks using the most recent guidance from the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and World Business Council for Sustainable Development (WBCSD) on “Applying Enterprise Risk Management to Environmental, Social and Governance-related Risks.”

In this session, participants will:
- Understand some of the key ESG risks companies are facing, including EHS risks.
- Learn about opportunities to evolve ESG and EHS risk management through the broader ERM function.
- Discover guidance, tools, enablers, and resources developed by the WBCSD and COSO to help companies to integrate ESG risks in ERM and core business processes.

Lawrence Heim has 35 years of environmental auditing and sustainability management experience as an external auditor/advisor, in-house staff of a Fortune 150 manufacturer, and in traditional risk management with the world’s largest risk advisory firm. He serves on The IIA’s Environmental, Health & Safety Audit Center Advisory Committee. Recently, his practice has emphasized sustainability, social responsibility, responsible sourcing, and ESG. Heim has worked with or advised corporate clients and the SEC, U.S. Department of State, U.S. Department of Commerce, U.S. GAO, Organisation for Economic Co-operation and Development, and Responsible Business Alliance/Responsible Minerals Initiative on non-financial auditing and corporate responsibility. He is the author of Killing Sustainability.

Tanis Marquette has 25+ years of EHS+S experience in various levels of government and several industries, including food processing, wire rope, and specialty chemicals manufacturing. Active in trade and professional associations across
North America, she has participated in developing sustainability and safety standards, including NSF-355, NAHB/ICC-700, ISO-45001, and UL880, as well as a white paper primer on sustainability certifications. In 2018, Marquette was recognized as Safety Professional of the Year by the American Society of Safety Professionals’ Council on Practices & Standards and Manufacturing Practice Specialty Group; she was also named to The Environmental Leader EL75 and as a Top 100 John C. Maxwell Transformational Leader.

Rich Goode is a managing director in EY’s climate change and sustainability services practice. He assists clients with developing sustainability, environmental, social, and governance programs in addition to providing expertise in greenhouse gas (GHG) accounting and verification. Goode also teaches a course on sustainability strategy as an adjunct faculty member at Harvard University.

CS 4-2: U.S. Environmental Regulatory Update: Rhetoric Versus Reality in 2019

Lawrence B. Cahill, CPEA
Independent Consultant

Recent regulatory data released by the U.S. EPA suggest that reality has not matched the rhetoric. For example, EPA’s FY18/19 budgets were held at FY17 levels ($8.1 billion). Congress prevented attempts by the Trump administration to reduce EPA’s budget by 25–30% in these two years. Regulations grew by 500 pages in CY18 to 28,234 pages, a new record. This occurred despite contrary rhetoric from the administration.

In this session, participants will:

- Gain a better understanding of the realities of the regulatory environment.
- Learn that auditing environmental compliance remains complex.
- Appreciate that auditable standards increase in number and make for a moving target.

Lawrence B. Cahill has worked in 25+ countries throughout his 35+ years of professional environmental experience in industry and consulting. He was most recently a technical director at Environmental Resources Management. Cahill is the editor and principal author of the widely used text, Environmental, Health and Safety Audits, 9th Edition, and its follow-up text, EHS Audits: A Compendium of Thoughts and Trends. He has also published 90+ articles, including 5 EHSAC Knowledge Briefs, and has been quoted in numerous publications, including The New York Times and The Wall Street Journal.
This presentation will discuss corporate sustainability reporting in the United States, the work of the Sustainability Accounting Standards Board (SASB), and how companies can use SASB standards to provide investors with decision-useful environmental, social, and governance (ESG) information.

In this session, participants will:

- Understand the current state of sustainability reporting and the internal auditor’s role in sustainability disclosure.
- Gain insights into investor frustrations, including problems with current reporting.
- Learn about the SASB’s mission and standards, including who is using the standards and how.
- Identify similarities and differences between SASB standards and other disclosure frameworks.

Daniel Goelzer is a member of the Sustainability Accounting Standards Board and advises a Big Four accounting firm on audit quality issues. He is a retired partner in the law firm of Baker McKenzie. In 2002, the Securities and Exchange Commission appointed Goelzer as a founding member of the Public Company Accounting Oversight Board. He served as acting PCAOB chair from August 2009 through January 2011. Previously, Goelzer was on the staff of the SEC and served as SEC general counsel.