Solving the Key Challenges of the Smaller Audit Group

NASBA Field of Study: Auditing
Knowledge Level: Intermediate
CPE: 1.2

Alice Mariano, CIA, CPCU, CPA
Director, Internal Audit
North Carolina Farm Bureau Mutual Insurance Co.
USA

Every internal auditor could use more resources, but the challenge is most acutely faced by the CAE who has only up to about eight auditors. 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. This session will focus on approaches a smaller audit group can use, leveraging strategies that have worked and resources available from The IIA.

In this session, participants will:
- Explore using flexible planning tactics.
- Discuss process disciplines that keep everyone on track.
- Identify tools available to CAEs of smaller groups.
- Join in an interactive session designed to allow for sharing great ideas.

Alice Mariano has over 20 years of auditing and accounting experience. She currently leads the internal audit department at North Carolina Farm Bureau Mutual Insurance Co. (NCFBINS) where she started the department 10 years ago. NCFBINS is a single state P&C insurance company with annual direct written premium of over $1 billion. Mariano has approximately eight years of public accounting experience, of which more than six years was spent serving clients’ diverse internal audit needs.
Auditing and Governance of Social Media in the World of Increasing Privacy Regulations

**NASBA Field of Study:** Auditing  
**Knowledge Level:** Intermediate  
**CPE:** 1.2

Tichaona Zororo, CIA, CRMA, CISA, CISM, CRISC, CGEIT  
Director, Enterprise Governance of IT  
South Africa

The growth and importance of social media is readily apparent. In the past years, social media has explosively grown to a business and social imperative, disrupting traditional corporate and social engagement models. There are benefits and risks associated with the ever-increasing use of social media. The new technology recently challenged regulators to develop rules and regulations for governing its use by providers, guiding enterprises, and protecting individuals.

In this session, participants will:

- Understand local and international social media trends, statistics, failures, and successes.
- Create a social media governance and auditing business case — a case study of two CEOs of world-renowned airlines.
- Develop social media policy, strategy, processes, and procedures aligned to core enterprise activities and in compliance with rules and regulations.
- Establish and clearly define social media roles and responsibilities, including the role of the board, senior business executives, content managers, compliance, and monitoring.
- Understand social media content management steps from content development, review, and approval.
- Recognize social media logical access governance and management.
- Understand 20 social media auditing test procedures.
- Learn how to write a social media auditing report that will grab the attention of the board and executive management.
- Review international regulations governing the use of social media, such GDPR, Data Protection Act, Protection of Personal Information, Personal Data Protection Act, and Defamation Act.
- Discover social media red lights.

**Tichaona Zororo** is an IT advisory executive with EGIT | Enterprise Governance of IT (Pty) Ltd., an IT advisory firm based in South Africa. He has several years of in-depth and global experience in mainstream IT, IT auditing, security, governance, and risk across private and public sectors. Zororo is an advisor to a number of boards, boards of directors, and IT and business leaders across the globe on the utilization of disruptive technologies to create and preserve stakeholder value, governance, and management of enterprise IT, IT risk, cybersecurity, IT auditing, IT modernization, and digital transformation. He is involved in the development of ISACA white papers and COBIT 5 publications. A renowned COBIT expert, advisor, and accredited trainer, Zororo is credited for being the first COBIT 5 Certified Assessor in Southern Africa as well as the first African and person from Africa to sit on the ISACA Board of Directors and to chair its Audit and Risk Committee. He was voted the best speaker at Africa CACS and Asia CACS 2017. Zororo is a recipient of the prestigious ISACA Harold Weiss Award for Outstanding Achievement for exceptional dedication and achievement that far
Auditing at the Speed of Risk: Internal Audit in an Era of Disruption

_NASBA Field of Study: Auditing
Knowledge Level: Advanced
CPE: 1.2_

Richard F. Chambers, CIA, QIAL, CGAP, CCSA, CRMA
President and Chief Executive Officer
The Institute of Internal Auditors
USA

Anton van Wyk, CIA, QIAL, CRMA
Partner, Director
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South Africa

In the 21st century, risks emerge at warp speed, often catching organizations unaware and unprepared. The consequences can be devastating. To protect and enhance value, internal auditors must elevate their capability to audit at the speed of risk.

In this session, participants will:
- Gain insights into the dynamic nature of risk in the 21st century and the velocity with which it can approach unsuspecting organizations.
- Understand the compelling need and effective strategies for internal auditors to identify emerging risks long before they present a clear and present danger to their organizations.
- Discuss disruptive risks facing the auditing profession, the organizations it serves, and how these disruptive forces may impact its ability to serve organizations in the decade ahead.
- Discover effective strategies to audit smarter, better, and faster — to audit at the speed of risk.

Richard F. Chambers, CIA, QIAL, CGAP, CCSA, CRMA, is president and CEO of The Institute of Internal Auditors (IIA), the global professional association and standard-setting body for internal auditors. Chambers has more than four decades of internal audit and association management experience, mostly in leadership positions. Prior to taking the helm of The IIA in 2009, he was national practice leader in Internal Audit Advisory Services at PricewaterhouseCoopers; inspector general of the Tennessee Valley Authority; deputy inspector general of the U.S. Postal Service; and director of the U.S. Army Worldwide Internal Review Organization at the Pentagon. He currently serves on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Board of Directors; the International Integrated Reporting Council (IIRC); and The IIA Board of Directors, as well as the Georgia State University School of Accountancy Advisory Council and the University of Alabama Culverhouse School of Accountancy’s Professional Advisory Board. Chambers also has served on the U.S. President’s Council on Integrity and Efficiency. _Accounting Today_ ranks Chambers as one of the Top 100 Most Influential People shaping the accounting profession, and he is recognized by the National Association of
Corporate Directors (NACD) as one of the most influential leaders in corporate governance. In 2016, Chambers was honored by American City Business Journals’ Orlando Business Journal as a top CEO of the Year. Chambers is an award-winning author, writing The Speed of Risk: Lessons Learned on the Audit Trail, 2nd Edition (2019), Trusted Advisors: Key Attributes of Outstanding Internal Auditors (2017); and Lessons Learned on the Audit Trail (2014), which is currently available in five languages.

Anton van Wyk has nearly 30 years of experience in corporate governance, risk management, and internal audit, working with local and global clients. He currently leads PwC’s risk assurance practice in Africa. Previously, van Wyk served as PWC’s global internal audit services leader and on the firm’s Africa and South Africa Governance Boards. He is chairman of the South African Corporate Governance Network and a full member of the King Committee on Governance in South Africa. Van Wyk was the first individual from the African continent and the first South African to have led The IIA; he served as global chairman, IIA global board senior vice chairman, and IIA global vice chairman of professional practices and professional certifications.

Case-based Learning – Agile Internal Audit: Leading Practices From CAEs on the Journey to Becoming Agile

NASBA Field of Study: Auditing
Knowledge Level: Intermediate
CPE: 1.2

Sarah Adams, CISA, CRISC
U.S. Managing Director and Global Leader, IT Internal Audit
Deloitte & Touche LLP
USA

Jeffrey Jarczyk, CPA
Executive Vice President and Chief Auditor
Fidelity Investments
USA

Brandi Joplin
Senior Vice President, CAE
Walmart
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Jamie Dubray, CIA, CRMA, CPA, CISA, CISSP
Western Hemisphere Audit Manager
Schlumberger
USA

Andre Al-Dawaf
Head of Concept and Transformation
Siemens AG
Agile internal audit is a process and mindset shift that drives clearer outcomes, increased engagement, and improved documentation to deliver valuable, timely results. Deloitte’s Global CAE survey indicates that 14% of internal audit functions are using Agile and 41% more intend to deploy! Join our cross-industry panel of CAEs from Walmart, Barclays, Fidelity Investment, New York Power Authority, United, and Dell as we explore the successes and challenges of implementing Agile in internal audit.

In this session, participants will:
- Reference use cases of practical applications of Agile to internal audit projects.
- Discover the associated benefits and lessons learned from various Agile implementations.
- Identify options to apply within their teams to drive clearer outcomes.

Sarah Adams has over 30 years of audit, technology, operations, and IT risk and controls experience. As a managing director at Deloitte & Touche LLP and the global leader of Deloitte’s IT internal audit practice, she currently leads the Deloitte Agile IA initiative, developing methodology and working with clients to transform their internal audit practices by applying agile techniques. Previously, Adams was global audit director for The Walt Disney Company and internal audit assistant vice president for the Americas Division of Westpac Banking Corporation. She has also developed and presented training programs for The IIA and ISACA.

Jeff Jarczyk is the chief auditor of FMR LLC, Fidelity Investments’ parent company. He leads FMR LLC’s internal audit function in adding value to and protecting Fidelity by providing risk-based and objective assurance, advice, and insight. His team of business operations and technology auditors cover all of Fidelity’s business units and functions. Jarczyk also chairs the Auditor Independence Committee responsible for ensuring Fidelity remains independent of its external audit firms. He previously served as chief accounting officer of FMR LLC and led teams in Fidelity’s internal audit function. Earlier in his career, Jarczyk served in audit partner roles at Arthur Andersen and Deloitte.

Brandi Joplin assumed the position of senior vice president, chief audit executive (CAE) in October, 2016. Joplin leads the global team that provides assurance on the effectiveness of risk management and the adequacy of the control environment across all of Walmart’s businesses. She reports functionally to the Audit Committee of the Board of Directors. Prior to her current role, she served as vice president international controller. Joplin led the group of international retail market controllers and managed the international segment accounting and reporting. She helped align the markets to the global controllership vision and drive accountability to achieve our global standards. Joplin joined Walmart in March 2009 and served as vice president of Walmart’s Global Internal Audit Services for North America, where she led the team providing audit and advisory services for United States and Canada business operations, as well as Walmart corporate functions.

Joplin is a member of the Women’s Officer Caucus leadership committee, and serves on the Walmart Foundation Board of Directors as well as the President’s Inclusion Council. Prior to joining Walmart, Joplin worked for Alltel Corporation, the Little Rock, Arkansas-based Fortune 500 telecommunications company. During her 14-year tenure, she served in a variety of management roles within the Alltel finance organization, including vice president of accounting and finance and vice president of internal audit. Prior to Alltel, she worked for Arthur Andersen, LLP.
Jamie DuBray joined Schlumberger as western hemisphere audit manager in 2016, after serving as IT audit client manager at Chevron Corporation and general manager of internal audit at CITGO Petroleum Corporation. She had prior experience at Valero Energy and Tesoro Petroleum, as well as positions within information technology and public accounting. DuBray’s background includes 18+ years in audit and 15+ years in the energy industry. She served on The IIA Global Exam Development Committee.

André Al-Dawaf leads the concept and transformation practice as an assurance partner at Siemens in Germany. He is currently focused on adapting Agile methods and practices for the companywide internal audit function to continuously improve Siemens’ corporate governance capabilities. In Al-Dawaf’s 20+ years with Siemens, he has successfully delivered multiple transformation projects across and beyond governance functions, such as enterprise risk management, internal control, and internal audit. Most recently, he was combining those areas into one assurance function. As a member of the German Agile Auditing Network (GAAN), Al-Dawaf actively drives developments in this innovative space.

Case-based Learning — Beginning the Journey Into Internal Auditing: Insights, Stories, and Tips for Success From Expert Practitioners From Across the World

NASBA Field of Study: Auditing
Knowledge Level: Beginner
CPE: 1.2

Bruce Turner, CRMA, AM, CISA, CFE
Director and Audit Committee Chairman
Bruce Turner & Associates
Australia

The twenty-first century has presented fresh challenges for auditors as a consequence of rapid business changes, global connectivity, emerging technologies, and increasingly complex economic, regulatory, and operating environments. This session will equip beginner auditors and those who support them to deliver upon the increasing expectations of key stakeholders like the board, audit committee, and senior management. The key to this is thinking beyond the traditional auditing scope, and having the tools to do so.

In this session, participants will:
- Learn how to seamlessly transition into an internal audit role by understanding stakeholder expectations.
- Expand their thinking beyond the ‘traditional’ scope of internal auditing through ten fresh features.
- Recalibrate their approach so as to address the emerging challenges from digital transformation.
- Transform their mindset from a purely hindsight perspective, to insight, and ultimately foresight.

Bruce Turner remains active as an audit and risk committee chair and company director. He is just the second professional internal auditor in Australia to receive Order of Australia honors. He was appointed a Member (AM) in the Queen’s Birthday Honors of 2015 in recognition of his significant service to public administration through governance and risk management practices, and to the profession of internal auditing.
Turner has held board and independent audit committee roles over the last decade in 25 diverse organizations, including central government, construction, environment, finance, health, infrastructure management, local government, natural resources, not-for-profit, parklands, parliamentary services, state revenues, supreme audit institution, telecommunications, and transport. He chaired The IIA’s Global Public Sector Committee 2014–15, spent six years on The IIA-Australia Board to mid-2018, and remains an active executive coach, mentor, and white ribbon ambassador (denouncing violence against women).

Turner has over 40 years of practitioner and leadership experience in internal auditing across the globe, traversing the energy, financial services (commercial, merchant, and central banking), government, manufacturing, and transport sectors. He has recruited hundreds of beginners into internal auditing roles throughout his career, and has proudly watched as their careers blossomed. He retired from full-time work in 2012 after five years as chief internal auditor at the Australian Taxation Office, one of the largest public sector organizations in Australia. He previously held CAE roles at commercial service delivery organizations Integral Energy Australia and StateRail.

Risk in Focus: Hot Topics for the 2020 Internal Audit Plan

NASBA Field of Study: Auditing
Knowledge Level: Advanced
CPE: 1.2

Jonathan Moraes
Technical Manager
IIA–Spain
Spain

Peter Hartog, CIA
Manager, Professional Practices
IIA–Netherlands
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This presentation is now in its fourth year, thanks to the joint collaborative effort between eight European Institutes of Internal Auditors — Belgium, France, Germany, Italy, the Netherlands, Spain, Sweden, and the UK and Ireland. Its purpose is to provide a touchpoint for the internal audit profession that helps chief audit executives understand how their peers view today’s landscape and how may it affect the preparation of 2020’s internal audit plans.

In this session, participants will:
- Analyze the main risks that concern CAEs.
- Gain tools to build the audit plan.
- Receive a wide overview of the concerns of other CAEs.
- Walk through a reputable research study.
Jonathan Moraes has more than 14 years of experience in the compliance, internal controls, and internal audit departments of multinational companies. He joined IIA–Spain (based in Madrid) in 2017 as part of the technical content department, where his duties include research, content development, and training to add value to the profession in Spain. He is currently chair of the European Institutes Research Group (EIRG), which has been responsible for developing the Risk in Focus report since 2016, among other activities.

Peter Hartog joined IIA–Netherlands in 2018 as manager of professional practices. He is presently engaged in developing and sharing knowledge on a wide range of topics related to the internal auditing profession. Hartog previously worked for 25 years as a consultant on internal auditing and management control, mainly at KPMG and ACS. He is an experienced lecturer with a demonstrated history of working in the higher education industry, including the Erasmus School of Accounting & Assurance. His experience includes serving as an executive responsible for IT and operational audits and as a second line manager responsible for compliance and for risk management.

The Digitally Disruptive Internal Auditor: Future Proofing Your Internal Audit Function

NASBA Field of Study: Auditing
Knowledge Level: Intermediate
CPE: 1.2

Sergiu Cernautan, CPA, CISA
Senior Director, Product Strategy
ACL Services Ltd.
Canada

Jonathan Lin
Senior Financial Compliance Analyst, Data Analytics
Encana Corporation
Canada

In today’s digital environment it’s more important than ever to equip internal audit functions with the right set of technologies; future proof the audit function by attracting, developing, and retaining professionals with sufficient digital dexterity; and build an agile and sustainable internal audit practice.

In this session, participants will:

- Explore their role as audit leaders in future proofing their organization’s internal audit functions.
- Examine whether they are setting the right technology vision for internal audit and risk management in today’s digital environment.
- Determine whether they are hiring and training for the internal audit and risk management skillsets of the future.
- Evaluate whether their internal audit and risk management processes are sufficiently automated and agile to address the present and the future of internal audit.
Sergiu Cernautan has over 20 years of external audit, internal audit, risk and regulatory compliance, and consulting experience with Deloitte, KPMG, and Straight Talk Consulting (STC) Ltd emphasizing financial, operational and systems auditing; Sarbanes-Oxley, JSOX, and Bill 198 compliance; business process control reviews; litigation support, data analytics, and fraud audits; and cost-effective Computer Assisted Audit Techniques (CAATs) and business analytics using sophisticated data analysis tools.

Cernautan is responsible for ACL’s GRC strategy, which includes managing influencer relations, overseeing product content development, and providing overall GRC domain support to internal teams (e.g. sales, marketing, and product design). In addition, he is responsible for overseeing the company’s Strategic Partner and Customer Advisory Board (CAB) programs.

Jonathan Lin’s has more than 12 years of experience in external audit, internal audit, advisory services, and data analytics. Currently, as senior internal auditor at Encana Corporation, he is responsible for managing the company’s internal audit data analytics program, including SOX controls automation and the anti-fraud continuous monitoring program. Lin continuously strives to implement ongoing transformation of the internal audit function, providing change management for his team as they adapt to changes in technology and the resulting impacts on audit methodology. In addition, he is an advisory board member and volunteer of the R User Group’s Calgary chapter.