Pre-conference Workshop: Cybersecurity in the 21st Century and What It Means to You

*Additional Fee to Attend

Larry Marks, CISA, CISM, CGEIT, CRISC, CISSP, PMP, CRVPM, ITIL, CFE
Senior Manager
BDO USA

Chris Semrow, CPA, CISA
IS Assurance Senior Manager
BDO

This session will review several topics pertaining to cybersecurity and associated risks that are important in any organization. Such topics include emerging risks and how to address them, related tools and services, the anatomy of a breach, and regulatory aspects of cybersecurity. This interactive session will also provide scenarios of cyber incidents, allowing participants to discuss and engage on techniques for addressing them.

In this session, participants will:

- Assess the top/key threats affecting businesses today.
- Evaluate the breach cycle.
- Learn about tools that assist management in combating cyber risks.
- Understand the regulatory and compliance environment today surrounding cybersecurity.

Larry Marks is principal subject matter expert for technology and security, supporting implementation of cyber and operational risk frameworks and ensuring that FFIEC, NYDFS, SEC, ISO, and SOX compliance assessments and controls are effective. As a program manager, he has planned strategy, executed projects, and helped firms mitigate risks. He has led cyber/information security RCSA and programs/projects while mentoring his team and business to implement policies/procedures aligned with regulatory and compliance requirements. He has also performed as a business advisor, internal/IT auditor, developer, QA/QC professional, and risk manager. Marks is a thought leader, publishing regularly on security, risk, regulatory compliance, governance, leadership, and program/project management.

Chris Semrow is BDO’s senior manager for IS assurance in Wisconsin, responsible for reviewing and documenting clients’ applications and controls, identifying control weaknesses, and providing recommendations for remediation. His 20+ years of professional services and leadership experience in IT audit, assurance, and consulting have emphasized IT governance, risk, and compliance, and he has an extensive background in assessing, recommending, implementing, and improving IT general controls and processes. Knowledgeable in the insurance, manufacturing, retail, distribution, and healthcare industries, Semrow has managed and conducted financial statement audits for various companies, executed Lean/Six Sigma projects, and implemented business process improvements for clients.
CAE Forum and Pulse of Internal Audit (Audit Executive Center CAEs Only)

This session is designated for Chief Audit Executives only. Due to the format of the session, seating capacity in this session room is limited and available on a first come, first served basis. To learn more about the Audit Executive Center visit www.theiia.org/AEC or contact AEC@theiia.org

AEC CAE Forum — A New Focus on Corporate Culture: The CAEs’ Impact on Enhancing Culture, Sponsored by Wolters Kluwer

Reid Carpenter
The Katzenbach Center Director
Strategy& (Part of the PwC Network)

Stacey Schabel, CIA
VP and Chief Audit Executive
Jackson National Life Insurance Company

Moderator:
Margot Cella
Senior Director, Anti-Fraud, Research, and Talent Initiatives
Center for Audit Quality (CAQ)

Reid Carpenter is co-director of The Katzenbach Center, a center of excellence on topics related to organizational culture and leadership. She has 14 years of experience leading culture, communications, and change programs to support business transformation. Prior to Strategy&, Reid counseled clients in a variety of industries as a vice president at Hill & Knowlton and worked in communications at Micell Technologies.

Stacey Schabel has more than 18 years of audit and risk management experience. She is responsible for a Jackson Holdings, LLC group-wide internal audit team that examines and evaluates the key activities and processes supporting the North American operations of Prudential plc, including Jackson National Life Insurance Company. She assists the board, audit and risk committee members, and executive management in protecting the organization’s assets, reputation, and sustainability by assessing and reporting on the overall effectiveness of risk management, control, and governance processes. Schabel serves on The IIA’s Global Financial Services Guidance Committee and is the Chief Audit Executive Engagement Chair for the Lansing, Michigan chapter.
Margot Cella has been responsible for developing case studies and webcasts on topics such as corporate culture, fraud risk, complex accounting issues, and ICFR. She also serves as the CAQ’s liaison with the accounting and auditing professoriate. Cella manages the activities of the CAQ’s Research Advisory Board, which provides support for scholarly academic research; the Board is comprised of audit firm representatives and academic scholars. She also plays a key role in the CAQ’s public policy initiatives, including the CAQ’s anti-fraud efforts.

**Pulse of Internal Audit Discussion**

Tim Berichon, CISA, CGMA  
Director, CAE Services  
The Institute of Internal Auditors

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

Jim Pelletier, CIA, CGAP  
Vice President, Professional Solutions  
The Institute of Internal Auditors

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

**Tim Berichon** is a finance leader and speaker whose diverse, in-depth experience in financial, operational, and compliance activities has spanned multiple divisions, processes, technologies, and international geographies. Adept at improving processes, controls, employee engagement, and customer service, he possesses a 30-year background in finance and operational management and leadership that includes internal audit, operational finance, public accounting, and strategic alliances. Berichon has provided internal audit leadership for multibillion-dollar global public companies, and operational finance leadership in both small and larger business units, including a $250m complex, international assignment.
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 has authored two award-winning books: Trusted Advisors: Key Attributes of Outstanding Internal Auditors, which was released in early 2017; and Lessons Learned on the Audit Trail, which is currently available in five languages.

Jim Pelletier has more than 15 years of public and private sector internal auditing experience. Currently, as vice president of professional and stakeholder relations, he provides direction for The IIA’s Audit Executive Center; Financial Services Audit Center; American Center for Government Auditing; Environmental, Health and Safety Audit Center; and Global and North American Advocacy. Previously, Pelletier served as city auditor for the City of Palo Alto, CA and as chief of audits for the County of San Diego. His diverse auditing background includes roles at the California State University System, PETCO, State Street, and General Electric. Pelletier received The IIA’s John B. Thurston Award for outstanding paper in the field of internal auditing for his article, “Adding Risk Back into the Audit Process.” His book, “Collaborative Auditing,” is available through the Internal Audit Foundation.

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.
General Session 1: Vision 2020s: Internal Audit Priorities in the Decade Ahead

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

The 2020s will almost certainly pose significant new challenges and opportunities for internal audit. Risks are evolving at an unprecedented rate, and internal auditors at all levels must prepare for what lies ahead. It’s often said that the best way to predict the future is to study the past. We must look where we’ve been, where we are now, and, importantly, where we are headed. Our mission is to determine how we will get there.

In this session, participants will:

- Understand the rise of “Uber” auditing, whereby practitioners with specific skills offer their services through short-term, on-demand contracts.
- Assess the increasingly significant role of data ethics and artificial intelligence governance in how work gets done.
- Recognize today’s young internal auditors as tech-savvy, tech-fearless, and motivated to integrate technology into audit and governance strategies.
- Discover how internal audit is advancing beyond the “bean counter” stereotype by addressing emerging risks, embracing technology, and providing insight and foresight.
- Gain insight into how internal audit serves both the public interest and the organization by supporting good governance.
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 has authored two award-winning books: Trusted Advisors: Key Attributes of Outstanding Internal Auditors, which was released in early 2017; and Lessons Learned on the Audit Trail, which is currently available in five languages.

Monday | March 16, 2019
10:15 a.m. – 11:30 a.m.

General Session 2: Point/Counterpoint: Does Being in the Executive Management Incentive Compensation Program Impair a CAE’s Independence?

Stacey Schabel, CIA
VP and Chief Audit Executive
Jackson National Life Insurance Company

Brian Tremblay, CIA, CISA
Former Chief Audit Executive
Acacia Communications Inc.

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

The Standards require that the internal audit activity be independent and that internal auditors be objective in performing their work. However, to ensure that organizations are able to recruit and retain talented internal audit leaders, CAEs should be compensated at a level consistent with their peers. In this session, two experienced internal audit leaders will discuss whether executive management incentive compensation programs, particularly programs tied to organizational financial performance, impair a CAE’s objectivity.
In this session, participants will:

- Consider opposing perspectives for CAEs receiving incentive compensation.
- Assess various alternative methods for fairly compensating CAEs.
- Discuss potential implications for internal auditors at various levels.
- Examine impact on stakeholder impressions if CAEs are compensated uniquely.

**Stacey Schabel** has more than 18 years of audit and risk management experience. She is responsible for a Jackson Holdings, LLC group-wide internal audit team that examines and evaluates the key activities and processes supporting the North American operations of Prudential plc, including Jackson National Life Insurance Company. She assists the board, audit and risk committee members, and executive management in protecting the organization’s assets, reputation, and sustainability by assessing and reporting on the overall effectiveness of risk management, control, and governance processes. Schabel serves on The IIA’s Global Financial Services Guidance Committee and is the Chief Audit Executive Engagement Chair for the Lansing, Michigan chapter.

**Brian Tremblay** was formerly the CAE for high-tech semiconductor company Acacia Communications. In addition to founding and leading all activities of the internal audit function, he helped prepare the organization to go public (including implementing SOX) and facilitated its implementation of enterprise risk management (ERM). Previously, Tremblay was the director of internal audit at Iron Mountain, overseeing all audits and projects within North America as well as liaising with global quality managers. Prior, as a senior manager at Houghton Mifflin Harcourt, he built out an internal audit department and executed a SOX implementation. Earlier in his career, he worked at Raytheon and Deloitte.

**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.

**Monday | March 16, 2019**

**CS 1-1: The War for Talent: Creatively Managing In-house and Cosource Resources**

J. Douglas Watt, CPA  
Senior Vice President, Chief Audit Executive  
Fannie Mae

An audit function is only as good as the people who deliver the work. In today’s rapidly changing operating environment, the most effective audit teams are those that understand the power of creatively attracting, developing, and retaining in-house talent while simultaneously maintaining strong cosource relationships. Building, developing, and buying emerging skills are all part of the arsenal needed to win the war for talent.
In this session, participants will:

- Learn how to develop an optimal talent strategy and talent pipeline.
- Explore tactics to upskill their existing team.
- Obtain insights on developing and leveraging cosource relationships.

J. Douglas Watt has over 35 years of audit experience. As Fannie Mae’s senior vice president and chief audit executive, he is responsible for all internal audit activities companywide, including internal controls and operational processes. Previously, as managing director and audit executive for the Americas at GE Capital, he oversaw internal auditing of GE Capital’s North American commercial lending and leasing businesses and helped lead the audit function’s critical regulatory initiatives. Prior, as vice president of Capital One’s bank audit group, Watt led the retail bank and commercial bank audit teams. Earlier, he was a partner for 19 years in PwC’s banking and capital markets practice.

CS 1-2: Augmented Intelligence for Internal Auditing — Myth or Reality?

Naohiro Mouri, CIA, CPA
Executive Vice President and Chief Auditor
American International Group (AIG), New York

You have heard a lot about AI, artificial intelligence, taking over our internal audit jobs when machines reach the “singularity” point, surpassing human intelligence. A practitioner and user of new technology will share views and practical aspects on how AI — augmented intelligence, not artificial intelligence — can help internal auditing.

In this session, participants will:

- Understand the difference between artificial intelligence and augmented intelligence.
- Learn practical aspects of implementing augmented intelligence in their internal audit process.
- Discover the future of audit with augmented intelligence.

Naohiro Mouri is executive vice president and chief auditor of AIG. Previously, he was a statutory executive officer, senior vice president, and chief auditor for MetLife Alico Insurance K.K. Japan. He also led the audit departments at J.P. Morgan Asia Pacific; Shinsei Bank; Morgan Stanley Japan; and Deutsche Bank Japan. He began his career at Arthur Andersen. Mouri-san has held numerous board and volunteer leadership positions at The IIA, including International Secretary, Vice Chairman (Professional Development, Professional Guidance, Professional Practices), Chairman of the Global Board, and IIA-Japan director. He was the first elected president of the Asian Confederation of Institutes of Internal Auditors. In addition, he has lectured at several universities in Japan.
CS 1-3: Case-based Learning: Engagement Level Risk Assessments

Lillian Scott, CIA, CRMA, CCSA
Vice President, Operational Assurance
Total System Services, Inc.

Delores White, CIA
Director, Internal Audit
Southern Company Services Inc.

Imagine a risk assessment approach that makes the planning phase of the audit interactive and insightful for both the auditor and customer. Envision a form which pulls together all of the discover work performed by an auditor into a single document that provides an understanding of the “profile” of a process. Picture stepping beyond the comfort zone in your customer communications by replacing email exchanges with meaningful dialogue around risks and controls. This approach can be used for any industry, any size audit department, and any company, no matter the level of maturity of their processes.

In this session, participants will:

• Discuss the benefits of performing engagement-level risk assessments.
• Learn an approach to making risk assessments fun!
• Review key work papers and output from audit engagements.
• Understand the audit skills needed to successfully conduct an interactive risk workshop.
• Discuss characteristics of a customer or audit engagement that may be ideal for this approach.

Lillian Scott has over 20 years of experience in process re-engineering, large-scale program management, organizational transformation, risk management, internal audit, and regulatory compliance. She is vice president of operations and compliance for Global Payment’s Audit Services Group, having held several consulting and director roles across the organization to implement enterprise tools, re-engineer processes, and champion change. Notably, Scott assisted the CAE with transforming the internal audit department from a traditional control testing function to being perceived as a trusted partner to the business. Previously, at Accenture, she provided business consulting services to the utilities, retail, government, and financial services industries. Scott served one term as vice president of The IIA’s Columbus, GA chapter and is currently a member of the Board of Governors.

Delores White is as an internal audit director at Southern Company, where she is primarily responsible for audit services and client relationships at Georgia Power, Southern Linc, Southern Power, and PowerSecure subsidiaries and provides leadership for accounting, finance, and treasury (AFT) audits across Southern Company. White began her career with Southern Company in 1999 in internal auditing and subsequently served in multiple leadership roles, including budget manager and compliance manager at Georgia Power Company. She is active in the internal audit profession, working with the mentoring program for IIA–Atlanta.
CS 1-4: Tools and Techniques: Communication Techniques and Strategies to Impact, Influence, and Inspire

Tracie Marquardt, CPA
Audit Communication Specialist
Quality Assurance Communication

How will you lead over the next decade to ensure your team positively impacts your organization and achieves the ultimate value-add of internal audit? Do you have the influencing, negotiating, and critical thinking skills to communicate emerging risks to the business? Effective communication with the business, the board, and your team is more relevant than ever as internal audit faces agile, digital, cloud, AI and other challenges.

In this session, participants will:

- Get clarity on why rate of return (ROR) should be added to your list of KPIs.
- Understand why audit reports are a bottleneck in the achievement of your goals.
- Discover the ripple effects of effective communication at every level.
- Learn how to communicate smarter for better results.

Tracie Marquardt is Europe’s leading audit communication specialist, empowering international internal audit teams to become more effective in their global communication so they achieve better results, more efficiently than ever before. Her clients become agents of positive change within their organizations whose contributions to organizational success are recognized at the C-level. Marquardt partners with client audit teams from her bases in Heidelberg, Germany, and Kingston, Ontario, Canada. She is a Deloitte alumnus and the immediate past president of the Heidelberg chapter of Toastmasters International.

CS 1-5: Exploring Business Email Compromises

Neil Frieser, CIA, CPA
Senior Vice President, Internal Audit
Frontier Communications

Vanessa Richards, Esq.
Deputy Chief/Assistant U.S. Attorney
National Security and Cybercrime Unit, U.S. Attorney’s Office for the District of Connecticut

This session will explore business email compromise, covering how it can happen and what companies can do to protect against it. We will also assess exposures and best practice techniques for evaluating and responding to compromise incidents.
In this session, participants will:

- Understand how business email compromise can happen.
- Determine what companies can do to protect against it.
- Evaluate exposures and best practice techniques for assessing and responding to compromise incidents.

Neil Frieser is senior vice president of internal audit for Frontier Communications Corporation, an $8+ billion provider of broadband, voice, video, wireless Internet data access, data security, and advanced communications solutions. Previously, as vice president of internal audit for Warner Music, Frieser managed Viacom’s global Sarbanes-Oxley compliance function. Earlier in his career, he was chief financial officer for Simon & Schuster’s medical publishing operations and an audit and transaction support manager with PwC. Frieser has written extensively on corporate governance and compliance. He currently serves as vice chairman of The IIA’s North American Board and was previously a member of the Global Board.

Vanessa Richards has been an Assistant U.S. Attorney in the District of Connecticut since 2011, and has served as Deputy Chief of the National Security and Cybercrime Unit since 2018. She was previously the Computer Hacking and Intellectual Property Coordinator. She currently supervises prosecutions and prosecutes national security matters and cybercrimes, including those involving computer intrusions, botnets, dark web drug distribution, and theft and misuse of personal identifying information. Richards also oversees the federal Cyber Crime Task Force. Her early career roles included clerk for a U.S. District Court Judge in the Eastern District of Pennsylvania, litigation associate at two private practices, and Assistant District Attorney for the District Attorney of New York County in Manhattan.

Monday | March 16, 2019                2:00 p.m. – 3:00 p.m.

CS 2-1: The Notorious Corporate Audit Department Ready to Fly! (in the Disruptive and Digital Age)

Brandi Thomas
Vice President, Corporate Audit
Delta Air Lines

Eric Mai
General Manager, ERM
Delta Air Lines

Seth Haymon, CISA
Manager, Technology Audit
Delta Air Lines
Breaking the paradigm of the conventional internal audit model, we’ve given flight to an engagement practice that not only better supports our internal stakeholders through disruption in the digital age, but also creates more value in the delivery of our audit engagements as integrated business partners.

In this session, participants will:

- Learn about Delta’s audit transformation to become a valued business partner (who, how, what).
- Understand the importance of diversity of talent and skill sets on a team comprised of audit, IT, and risk.
- Be presented with a compelling case for change (investment in team, capability, systems).
- Hear about the execution and delivery of our integrated framework.

**Brandi Thomas** is vice president of corporate audit for Delta Air Lines. Her responsibilities include overseeing the corporate audit team, generating and completing the annual corporate audit plan, ensuring Sarbanes-Oxley compliance, and fostering world-class technical audit and leadership development training within her group. She and her team evaluate Delta’s systems of internal controls and operational efficiency and effectiveness, considering the company’s risks, goals, policies, and processes. Previously, Thomas built and led the corporate audit function at Uber Technologies, and held various audit and finance positions at General Electric, Nordson Corporation, and Intuit. She has a background in public accounting from EY. Thomas serves on the board of IIA–Atlanta.

**Eric Mai** is general manager of enterprise risk management for Delta Air Lines. In this role, he is responsible for the execution and delivery of Delta’s enterprise risk management framework. Leveraging the natural alignment in process, scope of responsibility, and delivery of risk mitigation, Delta combined enterprise risk with corporate audit, providing a stronger platform for these functions to partner with, integrate, and support Delta business leaders in executing the company’s flight plan and long-term strategy.

**Seth Haymon** manages Delta corporate audit’s digital team and is responsible for the development and coordination of the department’s digital/analytics strategy. Before joining Delta, he worked in IT audit-related roles in the telecommunications industry with BellSouth and AT&T. Haymon previously performed research in the UAB School of Medicine’s Department of Neurobiology.
CS 2-2: The Future of AI the World Relies on a Code of Ethics

David Childers, LPEC, CIPP
Senior Vice President
Ethics & Compliance Initiative (ECI)

Companies are rapidly embracing artificial intelligence (AI) in a variety of ways. Using AI can create risks and generate unintended consequences for organizations, which is dramatically changing the way that compliance and audit professionals approach their role and responsibilities.

In this session, participants will:
• Understand the different types and usages of AI.
• Learn how to recognize risks associated with the use of AI.
• Develop new ideas for reviewing and auditing systems using AI.

David Childers has a long history of service and dedication in ethics and compliance. With 25+ years of leadership experience, he oversees ECI’s business direction, strategy, and innovation. Considered a pioneer in the field of governance, risk, and compliance, Childers was named one of the “100 Most Influential People in Finance” by Treasury & Risk Magazine and is a charter member of the Open Compliance and Ethics Group (OCEG), which designated him an OCEG Fellow in 2010. He previously spearheaded and drove the direction for industry-leading organizations as the founder and CEO of EthicsPoint (now NavexGlobal) and CEO of Compli (now a KPA company).

CS 2-3: In Conversation With...Using New COSO Guidance in a Transformational World

Paul J. Sobel, CIA, QIAL, CRMA
Former Vice President/Chief Risk Officer
Georgia-Pacific LLC

Moderator:
Benito Ybarra, CIA, CISA, CFE, CCEP
Chief Audit and Compliance Officer
Texas Department of Transportation

During this In Conversation With session, the Chairman of COSO will inform participants on new and updated guidance issued by COSO in the past six months. Guidance on managing cyber, blockchain, and compliance risks and controls will be emphasized.
In this session, participants will:

- Learn how to apply risk management principles to manage cyber risks.
- Evaluate the types of controls necessary for blockchain and distributed ledgers.
- Develop a practical approach to establishing risk appetite.
- Understand how to leverage risk management to create and protect value.
- Apply risk management techniques to manage compliance with laws and regulations.

**Paul Sobel** was appointed COSO chairman in February 2018. He is leading the board in developing guidance and thought leadership on enterprise risk management, internal control, fraud, and governance. Sobel retired from Georgia-Pacific in 2020 after serving as vice president/chief risk officer and vice president/chief audit executive (CAE). He was previously the CAE for three public companies: Mirant Corporation; Aquila, Inc.; and Harcourt General’s publishing operations. Sobel has served in various leadership roles with The IIA, including Chairman of the Board; in 2017, he received the Bradford Cadmus Memorial Award for distinguished service to the profession and was inducted into the American Hall of Distinguished Audit Practitioners. He has authored or co-authored four books and been named to Treasury & Risk Magazine’s list of 100 Most Influential People in Finance. He currently sits on the Consultancy Advisory Group for IFAC’s International Auditing and Assurance Standards Board and International Ethics Standards Board for Accountants. In the past, Sobel served on the COSO ERM Advisory Council for the update to the COSO ERM framework and the Standing Advisory Group of the PCAOB.

**Benito Ybarra** serves as Chief Audit and Compliance Officer at the Texas Dept. of Transportation (TxDOT). Ybarra oversees TxDOT’s Internal Audit and Compliance divisions. These functions are aimed at improving organization practices, risk management, accountability and governance through value-driven audits, reviews, investigations and advisory services engagements. Prior to joining TxDOT in September 2011, Ybarra worked at Dell Inc. and Texas Guaranteed Student Loan Corporation. He has earned designations as a Certified Internal Auditor, Certified Information Systems Auditor, Certified Fraud Examiner and Certified Compliance and Ethics Professional, as a result of his more than 20 years of audit and investigations experience. In addition to sitting on the Institute of Internal Auditors’ (IIA) Global Board of Directors, Ybarra is the senior vice chairman of the IIA’s North American Board.

**CS 2-4: Influencing Without Power: Creating Collaborative Change**

Daniel Samson, CIA, Six Sigma Black Belt  
Head of Internal Audit and Chief Audit Executive  
SRI International

The relationship between auditors and customers is often viewed as a transaction – we ask, they give. Unfortunately, we lose opportunities to add value with this method. The customer is less likely to approach us with a problem they are facing, ask for advice, or include us in initiatives. Hear real-life stories of significant issues that were mitigated because trusting customer relationships that transcended individual audits and projects had been established.
In this session, participants will:

- Learn about the CREATE model for building healthy, long-lasting customer relationships.
- Examine how to develop customer commitment, demonstrate respect, employ empathy, and be authentic.
- Gain insights into establishing trust with stakeholders and understanding expectations.
- Discover three immediate “go-do’s” that will transform customer engagement.

Daniel Samson is an audit executive and thought leader with 20+ years of experience transforming cross-enterprise processes, risk frameworks, and internal audit organizations to deliver more than $100 million in cost savings and avoidance. Samson speaks frequently on auditing for value, customer relationships, and process improvement. He also authored a guide for creating and sustaining a value-added internal audit function. Samson serves on the Board of Governors of The IIA’s San Francisco chapter, and was previously a member of The IIA’s Global Guidance Development Committee. As head of internal audit for SRI International, he oversees global audit, corporate policies administration, and enterprise risk management.

CS 2-5: Not All "Penetration Testing" Services Are Equal: Vendor Assessment

Ilija Vadjon, CISA
Director, Information Risk and Offensive Security
The Wendy's Company

Over the last few years, penetration testing has gained in popularity as a method for companies to assess the effectiveness of their information security programs. This popularity has been amplified with the increase in the number of compliance frameworks that require organizations to perform regular penetration testing assessments. With the increase in demand, many vendors have started offering a variety of services under the “penetration testing” label.

In this session, participants will:

- Learn what they should expect from a penetration testing vendor.
- Understand how to identify the differences between a penetration test and a vulnerability/security scan.
- Gain tips for ensuring they are receiving a comprehensive assessment using the same tools, techniques, and procedures that would be used against their organization by a real-world adversary.

Ilija Vadjon is director of information risk and offensive security at The Wendy’s Company. He oversees teams responsible for the development and implementation of the company’s information risk management program, information security policies/standards, and security awareness program, as well as security architecture and the execution of penetration testing assessments and the software assurance program. Vadjon previously served as a senior auditor for Worthington Industries and the risk advisory group at EY. He volunteers as a community member on the Audit & Accountability Committee of the Columbus City Schools Board of Education.
CS 3-1: Quality in a Small Internal Audit Shop — Driving for Continuous Improvement: A Panel Discussion

Moderator:
Basil Woller, CIA, CRMA
Principal and Owner
Basil Woller and Associates, LLC

Panelists:
Juanita Banks, CIA, CRMA, CPA
Vice President, Compliance and Risk Management
American Transmission Company

Kathleen Mitterway, CIA, CPA, CISA, CFE, CGMA
Vice President, Audit
Long Island Power Authority

Small internal audit activities are continually challenged to provide services in a manner that is consistent, sustainable, and of high quality. Keys to success may vary between organizations. However, this panel discussion will provide some real-world perspectives and examples of practices that work for small audit activities.

In this session, participants will:

- Describe elements of infrastructure that support quality within their internal audit activity.
- Provide examples of processes that work for them every day to enhance quality and continuous improvement.
- Highlight the key elements that enable them to be perceived as a valuable component of governance in their organizations.

Basil Woller is an external quality assessment (EQA) specialist with 35+ years of internal auditing and risk management experience, providing quality services to a broad spectrum of organizations. He led Protiviti’s global EQA services practice, helped monitor and execute EQA services firmwide, and directed the internal audit practice’s peer review program. Previously, he oversaw global internal auditing, including ethics and compliance, as the senior executive at El Paso Corporation. Woller — who has been involved in executing 350+ quality assessments — speaks frequently on internal audit quality, authored the current version of The IIA’s Quality Assessment Manual, and wrote “Integrating the Core Principles Into Your QAIP” for Internal Auditor magazine. He also served on The IIA’s Board of Directors and as chair of the Global Finance Committee.
Juanita Banks is vice president of audit and risk management at American Transmission Company (ATC), where she leads a broad, comprehensive program of auditing and compliance activities supporting the company’s strategic plan. As designated compliance officer, Banks is responsible for establishing and maintaining ATC’s corporate ethics and compliance, internal audit, enterprise risk management, and fraud risk management programs.

Kathleen Mitterway is vice president of audit at the Long Island Power Authority. She manages all internal audit activities, including audits of the Authority’s service provider, PSEG Long Island. Mitterway was previously the comptroller for a local municipality and gained 30+ years of utility experience at Verizon Communications in internal audit and operating positions.

CS 3-2: Integrating Audit Analytics With Your Automation Program: A Powerful Marriage

Tim Berichon, CISA, CGMA
Director, CAE Services
The Institute of Internal Auditors

Steve Biskie, CISA, CGMA
Director, Risk Advisory Services
RSM US LLP

The topic of automation, and RPA specifically, has been taking the business world by storm. What might not be initially obvious is how automation and analytics often go hand-in-hand, particularly in the context of an audit. Sometimes a “bot” might pull and organize data that can then be assessed via data analytics, whereas other times an analytic might identify the “suspect” that the bot then needs to gather different information around.

In this session, participants will:

- Understand how RPA technologies differ from other technologies that offer automation capabilities.
- See multiple use-cases of the ideal hand-off between data analytics and RPA.
- Review common pitfalls and how to avoid or mitigate them.
- Perform a hands-on live “opportunity scan” to see how to visualize and report on automation priorities.

Tim Berichon is a finance leader and speaker whose diverse, in-depth experience in financial, operational, and compliance activities has spanned multiple divisions, processes, technologies, and international geographies. Adept at improving processes, controls, employee engagement, and customer service, he possesses a 30-year background in finance and operational management and leadership that includes internal audit, operational finance, public accounting, and strategic alliances. Berichon has provided internal audit leadership for multibillion-dollar global public companies, and operational finance leadership in both small and larger business units, including a $250m complex, international assignment.
Steve Biskie has been working in audit, compliance, and IT risk management in numerous industries for more than 23 years. His experience includes public accounting, private industry, and specialized risk management consulting firms. As a thought leader in the audit analytics and continuous monitoring space, Biskie has helped both compliance and audit functions at some of the largest organizations in the world implement sustainable technology-enabled programs. He has authored numerous articles and audit analytics, is a three-time IIA All Star speaker on data analytics topics, and taught thousands of audit and compliance professionals in more than one dozen countries how to successfully implement analytics programs.

CS 3-3: Auditing Culture: Frameworks and Proven Techniques

James Roth, Ph.D., CIA, CCSA, CRMA
President
AuditTrends, LLC

This session will go beyond theory by presenting actual frameworks and audit tools being used today for auditing culture. Presenters will cover Prudential's framework and approach for auditing risk culture, a Grant Thornton framework and approach, ING’s use of metrics and root cause analysis, and the University of Minnesota’s employee survey. Attendees will hear about a structured interview guide, as well as how a combination of techniques was improved over time.

In this session, participants will:
- Realize that the goal of auditing culture is not to reach a point in time conclusion, but to continually enrich stakeholders understanding of the culture.
- See examples of various audit techniques being used today to meet this goal.
- Take away two cultural frameworks, two practical evaluation tools, and two lists of metrics that can provide quantitative evidence.
- Learn how to improve an existing entity-wide employee survey to help integrate culture into audit planning and audit projects.
- Understand the keys to success in meeting the challenge of auditing culture.

James Roth is president of AuditTrends, LLC, a training firm devoted to identifying and communicating internal audit best practices. He has published nine books, including Best Practices: Evaluating the Corporate Culture, and seven other major educational products for The IIA, including Vision University. His article, “How to Audit Culture,” won the John B. Thurston Award as the best article in Internal Auditor magazine in 2017. He is also a recipient of the Bradford Cadmus Memorial Award for his contributions to the advancement of the internal audit profession.
CS 3-4: Internal Audit's Greater Impact and Influence

Marc Sabino  
Chief Auditor, Innovation  
Citigroup

Jessica Roos, CPA  
Chief Auditor  
Citigroup

Organizations must keep pace with disruptive changes in the market. This means internal audit functions must also remain at the forefront of innovation and use other key competencies to continue driving a safe, sound control environment for their organizations. How can internal audit forge a path to greater impact and influence?

In this session, participants will:

- Identify the strategic importance of having greater impact and influence.
- Understand how internal audit teams are working toward greater impact and influence in their organizations.
- Share ideas on how to embrace developments that will impact and transform internal audit functions.

Marc Sabino was appointed chief auditor, head of innovation for audit at Citigroup in August 2017. He is responsible for the internal audit innovation team, which includes the strategic vision of an innovation strategy to support the mission of drive positive change and be a game changer in the industry. Sabino leads a team that identifies and executes innovation, automation opportunities, and performs data analytics to drive insights and operational efficiency.

Jessica Roos joined Citi in 2014 as chief auditor for the institutional client group (ICG) and was appointed chief auditor of Citigroup in 2019. Her responsibility for the internal audit department includes the delivery of audit assurance on governance, risk management, and the control environment companywide. Previously, as a partner at PricewaterhouseCoopers, Roos led audit engagements for some of the firm’s largest, most complex capital markets engagements, developed due diligence and audit plans for the acquisitions of target companies, evaluated complex financial instruments for appropriate accounting treatment, and assessed methodologies and assumptions for valuing financial instruments and reserving for loan losses.
CS 3-5: Cosourcing IT Audit: Sustaining Value Over the Long Term

Derek Venable
Senior Vice President and Chief Audit Executive
Genworth Financial, Inc.

Damian Klute, CISA
Principal
Ernst & Young LLP

Organizations are facing increasingly complex risk environments. A co-source provider option offers numerous benefits. But how do you realize the value of a co-source provider while sustaining and enhancing your internal capability? And how do you optimize the value of the co-source relationship over time as your organization evolves? This session will take you through such journey, sharing successes, challenges, and practical suggestions that can be applied to your organization.

In this session, participants will:
- Walk away able to identify clear benefits and challenges to establishing and maintaining a value-add co-source relationship.
- Develop ideas for a flexible and agile audit plan aligned with the organization’s strategic direction, priorities, and evolving risk landscape (include cybersecurity risk).
- Understand how to effectively collaborate to address complex risks while enhancing internal team capabilities.
- Discover how to create value across three lines of defense to develop better business partnerships and improve risk coverage.

Derek Venable is the chief audit executive for Genworth, responsible for evaluating exposure to risks and mitigating controls/processes across Genworth platforms globally. Previously, as Genworth’s global IT audit director, Venable held responsibility for assessing Genworth technology-related risks and providing appropriate assurance through the execution of technology and business integrated assurance and advisory initiatives. Prior to that, he was an IT leader in Genworth’s retirement and protection business segment. Earlier in his career, Venable spent 13 years as a consultant, implementing technology solutions to business challenges for global clients in a wide variety of industries.

Damian Klute is a principal with Ernst & Young’s advisory services practice. He has more than 20 years of experience advising clients across a variety of industries on internal audit, risk management, and technology risk. Klute has helped many Fortune 500 companies transform their internal audit functions and assists them in auditing specialty areas, including cybersecurity, intelligent automation, and robotic process automation.
General Session 3: Cultivating Cultures of Inclusion and High Performance

Shirley Davis, Ph.D
President and CEO
SDS Global Enterprises, Inc.

What does it take to create a welcoming, inclusive workplace culture that attracts and retains top talent, increases performance and engagement, and fosters collaboration and trust? Dr. Shirley Davis will detail the latest research and future trends on changing global demographics and how workers and work will be impacted. She’ll outline innovative strategies for creating winning cultures and great places to work, as well as identify the new leadership skills and competencies needed to achieve high performance, innovation, and inclusiveness.

In this session, participants will:

- Discuss the demographic disruptions that will define the workplace, workers, and work in the next decade and how that will necessitate more welcoming workplace cultures.
- Define company culture, how it is created, and how it is reinforced.
- Explain the business case and benefits for creating a winning culture in their organization.
- Identify best practices used by some of the world’s most admired companies and learn how they can contribute to building a welcoming, winning, and inclusive workplace.

Dr. Shirley Davis is an accomplished corporate executive, global workforce management expert, certified leadership coach, and master of reinvention. She has worked with leaders at all levels in 30+ countries on five continents and delivered 80+ speeches annually, bringing a high-energy, high-content, and high-value message to audiences worldwide. Her 20+ years of business experience in senior and executive leadership roles with Fortune 100 companies includes having served as vice president of global diversity and inclusion and workplace strategies for the Society for Human Resource Management. Dr. Davis has been a featured expert on numerous television shows and magazines, and she is the author of two LinkedIn Learning courses and two books.
CS 4-1: The Professional Practice Group: Improving the Operations of Audit Teams

Erin Banet  
Director, Internal Audit  
Humana

Laura Ganann, CPA  
Senior Director, Global Audit Solutions  
Walmart Inc.

Eric Groen, CIA, CPA  
Managing Director  
Protiviti

Tom O'Reilly  
Director and Internal Audit Practice Leader  
AuditBoard

Gain insights and learn real-life best practices for how audit teams can up-level their operations, including how to enforce audit methodology, prepare for a QAR, implement a training program, and carry out the internal audit risk assessment. This panel discussion will also cover strategies for stakeholder, executive, and audit committee reporting, as well as discussion of how audit teams of any size can leverage these best practices.

In this session, participants will:
  - Learn how to improve audit operations.
  - Discover ways to effectively conduct an internal audit risk assessment.
  - Explore best practices for audit committee reporting with various stakeholders.

Erin Banet  
Bio Being Finalized

Laura Ganann joined Walmart in 2010 and currently leads the company’s global audit solutions team, responsible for audit methodology and quality, audit technology, audit committee and management reporting, and training and communications for the global audit department. She has held numerous other positions in global audit, performing compliance, operational, and financial audits, and she also worked in Walmart’s ethics and compliance group, managing HIPAA compliance for the pharmacies and optical centers. Prior to joining Walmart, Ganann worked for six years as a neonatal intensive care unit nurse and administrator.
Eric Groen is a managing director with Protiviti, based in the Phoenix area. He has 20 years of experience in consulting and audit, including both internal and external audit. His background extends across a number of areas; however, he spends the majority of his time focusing on internal audit and more specifically, on compliance and governance issues.

Tom O’Reilly is the internal audit practice leader at AuditBoard, a provider of SaaS solutions for collaborating, managing, analyzing, and reporting on critical internal controls data. Prior, as vice president and general manager of internal audit at MISTI, he was responsible for strategic direction and oversight of all internal and IT audit-related training programs. Previously, O’Reilly was the director of internal audit and chief audit executive at Analog Devices and internal audit manager in EY’s risk advisory practice. He also founded the 200+-member, New England-based CAE Leadership Forum.

CS 4-2: IT and Cyber Audit Automation Strategy Using Robotics (for Resource-constrained Audit Departments)

Curtis Josey Jr., ACDA, CISA, MCP
Data Analytics Manager
Cornell University

Rochelle Vargas
Audit Manager – Data Analytics & Automation
Ally Financial Inc.

Dan Zitting, CPA, CISA
Chief Customer Experience Officer
Galvanize

Finding auditors with skills in IT and cybersecurity is one of the biggest challenges in attracting and retaining talent. But these risk areas lend themselves to automated auditing techniques, thanks to the wealth of relevant data and the accessibility of integrated toolsets. Learn how resource-constrained audit shops can use robotic process automation (RPA) to extend assurance coverage and enhance the value delivered in areas of IT risk/cybersecurity?

In this session, participants will:

- Understand how to apply RPA techniques to extend the coverage and impact of their IT and cybersecurity audit strategy and resources.
- Examine the specific outcomes of IT audit automation, including data-driven IT risk assessment and full automation of IT SOX and audit control testing, and improved relationships with IT stakeholders.
- Develop an ROI calculation/business case for your enhanced IT audit strategy during the session, evaluating how results similar to the case study would impact your organization.
- Identify your current maturity level and roadmap for automating IT audit.
Curtis Josey Jr. is a proven risk assurance professional who co-created an award-winning continuous assurance service for Cornell University by harnessing the power of data analytics, robotic process automation, human computer interaction, and agile project management concepts. He acquired 15+ years of experience in administration operations and information technology prior to joining internal audit. Josey has developed and presented CPE trainings at national conferences, webinars, and regional user groups.

Rochelle Vargas Bio Being Finalized

Dan Zitting provides executive leadership for company strategy, products, marketing, and customer success as the chief customer experience officer at Galvanize. Dedicated to advancing cloud and “big data” technologies, he has been covered as a thought leader in The Wall Street Journal, CFO Magazine, Bloomberg, Reuters, The Street, and CNBC. Prior to Galvanize, Zitting spent four years with EY’s technology and security risk services practice and co-founded Linford & Company LLP, a provider of GRC consulting services that grew to serving clients across North America, Europe, and Asia. He has been recognized as an IIA Emerging Leader and named to multiple “Forty under 40” lists.

CS 4-3: Creating an Ethical Organizational Culture

Michael "Brett" Hood, CFE, MBA
Director
21st Century Learning and Consulting, LLC

Corporate scandals and individual malfeasance make the headlines almost daily. While most organizations try to stem the opportunity for people to stray from their ethical baselines through stronger and better internal controls, they often ignore rationalization and motivation. Learn how to improve internal control systems and create a more ethical organizational culture by addressing opportunity and understanding both how the brain works and how to leverage behavior to impact rationalization and opportunity.

In this session, participants will:
- Explore how the tone at the top affects the ethical profile of organizations.
- Evaluate methods to prevent ethical decisions from becoming business decisions.
- Discuss how employee performance goals can lead to unethical behavior.
- Assess the effects of competition and rivalry on unethical behavior.
- Develop methods to increase performance and intrinsic motivation without inadvertently leading employees to unethical behaviors.
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 the 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.

**CS 4-4: Internal Audit Leaders as Talent Warriors: Who, What, and Where**

Kathy Parks  
Group General Auditor  
Bank of America

Michael Schor, CIA, CPA, CISA  
Partner, Risk & Financial Advisory  
Deloitte & Touche LLP

Kevin Thalinger  
Senior Vice President and Senior Audit Director  
Bank of America

Today's internal audit departments, regardless of size and industry, require auditors with diverse skills and backgrounds. From identifying the capabilities required to support modern internal audit departments, assessing gaps with current staffing, determining the best way to fill open needs, and rewarding and retaining non-traditional auditors, leaders of internal audit departments are forced to take on responsibilities typically reserved for human resources professionals.

In this session, participants will:

- Discover leading practices for structuring and performing IA department wide skills assessments.
- Understand the universe of certifications relevant for professionals in today's IA departments, from traditional finance, risk, and compliance certifications (i.e., CPA, CA, CIA, CISA), to data and technology certifications (i.e., robotic process automation, machine learning, cloud computing), to subject matter specialties (i.e., AML/BSA, Six Sigma).
- Explore on-balance sheet and off-balance sheet talent, including the augmented workforce and the greater number of talent options that are emerging in the marketplace.
- Study effective reward and retention programs relevant to the current diverse workforce and appealing to IA professionals of all types.
**Kathy Parks** is the group general auditor responsible for Bank of America’s consumer, GWIM, anticipatory, and shared services operations. She and her team provide independent assessments of the adequacy and effectiveness of processes and controls over risks. Previously, as enterprise credit review executive, Parks examined and monitored the global retail and commercial credit portfolios and identified both existing and emerging risks. Prior, she provided finance support to retail banking/distribution and preferred/small business banking as consumer segments finance executive. Before joining BOA, Parks served as finance manager for the commercial insurance division at Royal & SunAlliance and as audit manager in the insurance group at PricewaterhouseCoopers.

**Michael Schor** provides internal audit services as a partner in Deloitte’s risk & financial advisory practice. He has 18+ years of experience managing internal audits, business process reviews, risk and control evaluations, development of governance models, system and application reviews, quality assessment reviews, and risk assessments. Schor advises domestic and international clients, including multinational organizations with worldwide operations, on all matters of internal controls. Additionally, he is leading Deloitte’s efforts to modernize key second and third line of defense functions through automation, including data analytics, robotic process automation, and cognitive intelligence. Schor frequently writes and speaks on automation technologies and their impact on internal audit departments.

**Kevin Thalinger** is the senior audit director in Corporate Audit and Credit Review’s (CACR) global talent strategy and development organization at Bank of America. He is responsible for audit skill development, professional certifications, and CACR College. Additionally, Thalinger leads engagement strategy promoting the audit and credit review profession; co-chairs the division’s Diversity and Inclusion and Employee Engagement councils; and serves on the Charlotte Market President committee for BOA. Prior, as audit director for the CFO Group, he and his team directed and executed audit coverage of regulatory requirements and submissions to the FRB, OCC, and FDIC. Previously, Thalinger’s 13 years in the financial services industry focused on treasury and finance operations.

**CS 4-5: A New Enron Is Coming: Cybersecurity Poses a Major Risk to ERP Systems**

Larry Harrington, CIA, QIAL, CRMA, CPA  
Former CAE, Raytheon  
Past Chairman, IIA Global Board of Directors

Sergio Abraham  
Security Innovation Lead  
Onapsis, Inc.

A recent survey shows 65% of organizations acknowledge a breach within their ERP systems, demonstrating IT general controls are no longer adequate by themselves. This session will demonstrate how the “bad guys” breach ERP systems in spite of IT general controls; the potential impact on SOX compliance; how auditors can adapt audit testing to provide management and the board with proper assurance; and how auditors can continually adapt to the changes in cyber.
In this session, participants will:

- Understand the impact of cybersecurity on SOX compliance.
- Learn how auditors can adapt audit testing under these new emerging risks.
- Develop new ideas about how to continuously adapt to changes in cybersecurity.

Larry Harrington served as global chairman of The IIA and chief audit executive (CAE) for Raytheon Company. He helped Raytheon advance its culture of diversity and inclusion and was a key driver in developing a diversity strategy for The IIA. As global IIA chairman, Harrington urged internal auditors to enhance their value by undertaking professional development opportunities. He previously led the internal audit function for several Fortune 100 companies, where he also served in other areas, including finance, human resources, and operations. Harrington speaks frequently at seminars on auditing, change management, people development, and motivation.

Sergio Abraham leads the innovation team at Onapsis. He is responsible for detecting and identifying challenges in the ERP cybersecurity industry to drive new changes, efforts, and potential new products and services. Abraham has discovered and published 40+ SAP security vulnerabilities affecting diverse SAP components, filed several patents, and been invited to lecture and conduct trainings at numerous conferences. He has also been involved in various initiatives related to the SAP security ecosystem, including auditing SAP security implementations, performing SAP security assessments, executing SAP penetration tests, and assisting organizations during SAP incident response and forensics projects.

**Tuesday | March 17, 2019**

**CS 5-1: Agile Internal Audit In Real Life**

Brian Christensen, CPA  
Executive Vice President, Global Internal Audit  
Protiviti

Michael Williams, CIA, CRMA  
Group IT Audit Program Manager  
Microsoft

We will dive deep into agile auditing methodology, exploring fundamental agile concepts and how they can practically be applied to IA. We will demystify some of the common terminology, including sprints, scrum, backlogs, product owners, and scrum masters. We will also walk through a real-life case study of how one internal audit group applied agile concepts to their internal audit methodology, including lessons learned along the way and value achieved.
In this session, participants will:

- Discuss how a next-generation internal audit strategy must focus on more than just new technology.
- Gain a fundamental understanding of agile methodology and terminology that can be built upon.
- Explore a case study of how agile audit was incorporated into one organization’s internal audit methodology, including lessons learned and value achieved.

**Brian Christensen** is a founding managing director at Protiviti and currently serves as global leader of the firm’s internal audit and financial advisory practice. He is also president of the Internal Audit Foundation. Christensen was recognized by Consulting Magazine as one of the Top 25 Consultants in 2017 in the leadership category and by the National Association of Corporate Directors (NACD) in the 2019 NACD 100 as one of the top contributors on corporate governance. He was previously a partner with Arthur Andersen.

**Michael Williams** is a group IT audit program manager at Microsoft in Redmond, Washington. An internal audit and training professional, he has more than 20 years of experience in various roles with Microsoft, EY, and Washington Prime Group. Williams is an enthusiastic and persuasive speaker who shares real-world applications for complex business problems.

**CS 5-2: Data Analytics: Getting Started in Small Departments**

Bradley Carroll, CIA, QIAL, CFSA, CRMA, CPA, CFF
Principal, Process, Risk, and Governance (PRG) Group
Frazier and Deeter, LLC

Paul Zavitz, CIA, CFE
Audit Supervisor
Cadence Bank

Our goal is to bring awareness to the opportunities for implementing data analytics in routine testing in small audit shops. We are not attempting to teach how to use a specific DA tool or technique, but to teach how to recognize the opportunity to use DA in auditing, and to show practical examples of small or simple DA implementation to overcome the inertia and intimidation small shops often face.

In this session, participants will:

- Identify the diverse skills needed to accomplish DA on small audit teams. (Hint: it’s a group effort — both IT and non-IT skills are needed!)
- Overcome inertia and learn to establish a repeatable process for DA, with a focus on staff development.
- List potential challenges to more successful DA efforts and discuss ways to overcome these challenges.
- Brainstorm ideas for quick wins and share examples of innovative ways to provide enhanced assurance.
- See practical examples from real-life DA used in a small audit department.
**Bradley Carroll** held internal audit positions with $990M Central Bank, Carter’s Childrenswear, and $72B Wachovia Bank early in his career. He then started and sold a CPA practice before returning to internal audit as the first CAE of $5B State Bank Financial Corporation, where he developed a risk-based methodology, staffed the department, automated workpapers, developed KPI dashboards for audit committee reporting, and became heavily involved in using data analytics. Carroll is currently a principal in the process, risk, and governance department with Frazier & Deeter as their financial services practice leader. He also serves on The IIA’s Financial Services Advisory Board and has given presentations at numerous conferences.

**Paul Zavitz** began his career in law enforcement with a large suburban police department in metro Atlanta, serving as a uniform patrol officer, a detective in the electronic and financial crimes unit, and an internal affairs investigator/supervisor before ultimately achieving the rank of sergeant. In 2015, Zavitz was hired on as a senior internal auditor at State Bank & Trust Company, where he participated in the development of a data analytics program. He joined Cadence Bank in January 2019 as an audit supervisor.

**CS 5-3: Assessing Third-party Risks**

Ellen Caya
Chief Audit Executive and Vice President, Global Internal Audit
McDonald’s Corporation

William DeLoach
Senior Director, Global Internal Audit
McDonald’s Corporation

Companies are increasingly relying on third parties for specialized expertise and operations. How do organizations determine what level of oversight and monitoring is necessary to administer these third parties? How protected is your sensitive data in the hands of third parties?

In this session, participants will:

- Identify third-party characteristics requiring increased levels of monitoring.
- Explore risks inherent in third-party arrangements.
- Learn tactics for effective third-party management.

Ellen Caya became McDonald’s chief audit executive in April 2017. She is accountable for developing and executing global internal audit department strategy, assessing emerging and current risks that could impact the McDonald’s brand, leading the global internal audit risk assessment process, co-leading the enterprise risk management process, and ensuring Sarbanes-Oxley compliance. Caya was previously vice president of internal audit and chief audit executive for Walgreens Boots Alliance, Office Max/Office Depot, and Exelon. Early in her career, she performed in audit-related roles at PwC and KPMG. Caya also served on the board for Shedd Aquarium and a Chicago charter school.
William DeLoach is a senior director with McDonald’s global internal audit department, where he oversees process audit work in the Western hemisphere as well as Sarbanes-Oxley compliance for the company. Prior to joining McDonald’s in January 2019, DeLoach held a variety of positions, including financial controls director, revenue management director, and energy acquisition director, at Exelon/ComEd.

CS 5-4: Exceeding Expectations of the Audit Committee

Yulia Gurman, CIA, CPA
Executive Director, Internal Audit and Corporate Security
Packaging Corporation of America

Greg Jaynes, CIA, CRMA, CFE, CGFM
Vice President, Chief Risk Officer
The Institute of Internal Auditors

Michael Murphy, CPA, CGMA
Vice President and Chief Audit Executive
Kemper Corporation

Warren Stippich, CIA, CRMA, CPA
Partner, Global Co-leader of Business
Grant Thornton LLP

Are you prepared to exceed the expectations of your audit committee? With the constant and rapid change affecting our organizations, how do we help ensure the audit committee is getting the value it needs from internal audit to be better informed? In the time of digital, automation, and other forces of change bearing down, learn how to make sure you are doing all you can in the eyes of the audit committee.

In this session, participants will:

- Discover how to anticipate the next question from the audit committee.
- Determine how to translate risk inside and outside of their organization into meaningful input to the audit committee.
- Learn to add value by bringing together many data points and pieces of the organizational puzzle.

Yulia Gurman oversees internal audit, internal controls, and corporate security as executive director of internal audit and corporate security at PCA. Previously, as vice president of internal audit at Retail Properties of America, Inc., she established the internal audit function and held responsibility for internal audit, internal controls, and ERM. Prior, as director of internal audit at OfficeMax, Gurman managed a team conducting operational, financial, and compliance audits organization wide. Earlier, she performed financial audits as an external auditor at a public accounting firm. She serves on The IIA’s Committee of Research and Education Advisors and on the IIA–Chicago Board of Governors. Gurman has spoken at multiple IIA conferences.
Greg Jaynes has over 30 years of internal audit, accounting, and financial management experience, including a long career in public sector internal auditing before joining The IIA in 2011. His public service tenure included 24 years in the Office of the Inspector General, Tennessee Valley Authority. Jaynes has served as an advisor on numerous enterprise risk management and operational process improvement panels/committees. He also has extensive experience in the investigation of ethics and fraud related issues.

Michael Murphy brings 20+ years of global leadership experience in corporate accounting/reporting, finance, analytics, regulatory compliance, and directing audit operations. As a strategic thinker, he possesses an innate ability to identify potential issues/risks and execution strategies, develop engaged teams, and create vision and action plans. Murphy is an effective communicator with demonstrated C-level relationship building and exceptional interpersonal skills who effectively leads and mobilizes cross-functional teams to adapt to multiple cultures – corporate and country. He has lived in the U.S. and Switzerland and managed operations in Europe, Bermuda, Latin America, and Asia.

Warren Stippich is Grant Thornton’s global co-leader for business risk services and national managing partner of quality and risk for U.S. advisory services. He has led international internal audit, Sarbanes-Oxley, business consulting, and quality assurance review projects for publicly traded and private businesses with operations in the Americas, Europe, Russia, China, India, Southeast Asia, and South Africa. Stippich has lectured and been published on data analytics, governance, risk, and compliance. His early career roles included vice president of internal audit and worldwide consulting at DEKALB Genetics, managing director at American Express tax and business services, partner in Altschuler, Melvoin & Glasser LLP (now part of RSM), and external and internal auditing for Arthur Andersen.

CS 5-5: Privacy and Data Protection: Internal Audit’s Role in Establishing Resiliency

Mary Damitio, CCEP, CCEP-I
Director of Compliance and Assistant Corporate Secretary
Titan International, Inc.

Pam Hrubey, CCEP, CIPP/US
Managing Director
Crowe LLP

R. Michael Varney, CIA, CPA
Partner
Crowe LLP

The privacy and data protection landscape is changing rapidly, requiring organizations to think strategically about information security and privacy issues. In addition to their risk management role as the third line of defense, internal auditors are poised to help organizations address these issues: first, by encouraging a risk-based approach, focusing on the highest-risk data before tracking how it is used; then, by helping organizations confront and address relevant concerns.
In this session, participants will:

- Identify ways the privacy and data protection environment is evolving.
- Review how those changes are impacting regulatory requirements.
- Establish a set of questions to help their organizations understand and address key concerns.

**Mary Damitio** currently serves as director of compliance and assistant corporate secretary at Titan International, Inc., a publicly traded, multinational manufacturing company. As part of her role, she handles a variety of compliance issues, including data privacy, anti-corruption, and trade. Prior to joining Titan, Damitio authored articles as a writer analyst on the health law editorial team of Wolters Kluwer Legal & Regulatory Solutions U.S. Previously, as a civil litigator in private practice for 11 years, she handled numerous cases in state and federal courts.

**Pam Hrubey** is a managing director in Crowe’s Consulting practice, helping life sciences clients around the world solve their privacy and data protection and other risk-related challenges through practical assessment, project plan development, and the design and implementation of client-specific solutions. Prior to joining Crowe, Dr. Hrubey’s experience included global leadership positions in a top 10 global pharmaceutical company, where she held responsibility for enterprise risk management, privacy and data protection, ethics and compliance, clinical data management, medical communications, and human resources development and support.

**R. Michael Varney** has more than 20 years of experience in internal audit, risk management, accounting, and financial reporting management. He has held various positions with large Fortune 1000 global and domestic companies as well as accounting firms. Varney has also managed audit engagements of foreign and domestic operating sites, resulting in detailed control process documentation and control process improvement recommendations.

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**Tuesday | March 17, 2019**

**CS 6-1: In Conversation With... Managing Audit Committee Expectations: Do You Have What It Takes?**

Michael J. Fucilli, CIA, QIAL, CGAP, CRMA, CFE  
Former Auditor General, Metropolitan Transportation Authority  
Staff Instructor, St. John’s University

Moderator:  
Harold Silverman, CIA, CRMA, QIAL  
Managing Director, CAE Services  
The Institute of Internal Auditors
In a global economy of challenges and uncertainties, audit committees are seeking an approach to internal audit that goes beyond reviewing past activities and preserving current assets to one that is insightful, forward-looking, and focused on creating value on a departmental, divisional, or organizational level. To meet these expectations, CAEs must migrate to more advanced stages of maturity and evolve basic auditing processes and skills to create value and bring insights for their organizations.

In this session, participants will:

- Gain insights into developing an effective internal audit strategy.
- Understand how goals are being met in relation to generating sustainable revenue streams.
- Discover how processes are aligned within the organization in terms of efficiency, effectiveness, and IT system functionality.
- Learn how opportunities for cost savings are identified, followed up on, and put into practice.
- Determine to what extent modern tools, such as mass data analysis, are being used to gather better insights and provide a more comprehensive view on relevant topics.

**Michael J. Fucilli** has 40 years of internal auditing experience that includes financial services, public sector, defense contracting, inventory management, technology, COSO, and SOX reporting. His background as a chief audit executive spans 20+ years and encompasses all facets of internal auditing and consulting projects. As an adjunct professor for St. John’s University, he teaches The IIA’s CIA Learning System for the Certified Internal Auditor Exam. Fucilli has provided training for The IIA, MISTI, CFE Association, AICPA, various top 100 corporations, and major federal and state government agencies. He has conducted courses and presentations throughout North America, Europe, Asia, and the Caribbean, receiving the highest ratings from participants.

**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 6-2: Technology, the Three Lines and Internal Audit: Opportunity by Disruption**

Lauren Massey  
Partner  
PwC LLP

Seth D. Rosensweig  
Partner  
PwC LLP

Marc Sabino  
Chief Auditor, Innovation  
Citigroup
The “blurring” of the three lines of defense is not a new concept, with many agreeing that the current model can be strengthened. By harnessing the power of technology, internal audit has an opportunity to influence that strengthening with digital collaboration and continuous monitoring. Through use cases and real examples, learn how AI and advanced analytics are being used by IA functions as well as what the NextGen auditor looks like.

In this session, participants will:

- Adopt leading practices learned in the session to move beyond theory into practice.
- Understand how high functioning internal audit groups are harnessing technology to increase the value they bring to their organizations.
- Describe what the NextGen internal auditor looks like and how to digitally upskill their team.
- Leverage use cases where AI and advanced analytics have been used effectively to benefit the organization.

Lauren Massey is a PwC partner focused on delivering strategic internal audit, compliance, and risk management solutions to manufacturing and technology clients. As a subject matter specialist in data mining and analysis around control deficiencies and potential fraud, she helps companies integrate data and technology into their internal audit strategies. She’s also responsible for delivering continuous enterprise risk assessment, internal audit strategy, engagement planning, and budgeting, as well as managing communications with audit committees and senior executives. Earlier, in PwC’s advisory practice, Massey focused on data analytics for both internal and external audit functions. She co-authored PwC’s 2018 State of the Internal Audit Profession study, which involved 1,500+ internal audit and risk professionals worldwide.

Seth D. Rosensweig is a partner within digital risk solutions at PwC. His practice focuses on data and information management services for compliance, risk, and internal audit. With a background in financial services, he specializes in regulatory and compliance reform, including advising global and national banks on technology reporting and data solutions to comply with regulatory requirements/changes. Rosensweig is a frequent speaker at industry conferences and writes often on the future of digital assets in testing and assurance.

Marc Sabino was appointed chief auditor, head of innovation for audit at CitiGroup in August 2017. He is responsible for the internal audit innovation team, which includes the strategic vision of an innovation strategy to support the mission of drive positive change and be a game changer in the industry. Sabino leads a team that identifies and executes innovation, automation opportunities, and performs data analytics to drive insights and operational efficiency.
Katie Shellabarger leads the internal audit and enterprise risk management functions as vice president and chief audit executive at Masonite International. Previously, she established the internal audit function at CDK Global. With more than 25 years of audit, SOX, and risk management experience, Shellabarger has held leadership positions at Caesars Entertainment Corporation, Deloitte & Touche LLP, Protiviti Consulting, and Arthur Andersen LLP. In addition to her role at Masonite, she currently serves on the board of directors at Sepire LLC, and is the founder and managing director of TCB LLC.

CS 6-3: Assessing Risk in a Dynamic Risk Environment

Ayaka Mitsunari, CPA
Internal Audit Risk Architect
Uber Technologies Inc.

Sameera Tata, CPA
Internal Audit Risk Architect
Uber Technologies Inc.

Uber operates in 700+ cities, with continued growth in four distinguished lines of business, despite a volatile and highly competitive regulatory environment. It is critical for internal audit and second line functions to stay appraised to protect the company. This session focuses on the critical steps of assessing risk in an ever-changing environment, through the lens of our experience, including effective business profiling and monitoring of business cadence.

In this session, participants will:

• Follow a business profiling framework focused on stakeholder management and gathering insight effectively from the business.
• Distinguish between relevant and priority risks for rationalization.

Ayaka Mitsunari is a risk architect on Uber’s internal audit team. She joined the team in the early stages of the company’s internal audit journey, first emphasizing pre-IPO initiatives and more recently, the transformation towards a risk-based focus. Within Uber, she led the early maturity review over the revenue platforms and spent significant time supporting the corporate application risk landscape through the IPO-readiness process. An experienced senior manager in internal audit, Mitsunari has a demonstrated history of working in the technology industry. Her background includes more than eight years in public accounting, concentrated on internal and external technology risk assurance.

Sameera Tata is a risk architect on the Uber internal audit team. She joined the team in the early stages of the company’s internal audit journey, contributing to both pre-IPO initiatives and the transformation towards a risk-based focus. Her past experience includes roles with the Big Four, encompassing technology, financial services, and commercial internal audit.
CS 6-4: Talent Elasticity: Rethinking Audit Resourcing

Toby DeRoche, CIA, CCSA, CRMA, CICA, CFE
Senior Market Development Consultant
Wolters Kluwer – TeamMate

Michael Sekoni, CIA, CFSA, CCSFP, CFE, CGMA, CISA, CPA, AIS, AINS
Vice President and General Auditor, Emerging Markets
Emergent Holdings Inc.

In a recent IIA survey, 72% of CAEs believed they had talent gaps on their staff, more than 90% reported difficulty in recruiting experienced personnel, and 60% expressed difficulty recruiting entry-level staff. It’s time for us to look for new resourcing methods to be able to address the emerging risks in our organizations. The concept of talent elasticity opens the doors to alternative hiring options.

In this session, participants will:

- Describe the pros and cons to outsourcing, co-sourcing, and borrowing internal SMEs.
- Explore freelancing and the workforce of the future.
- Review job postings to identify boring descriptions that discourage applicants.

Toby DeRoche has assisted numerous internal audit departments in creating, performing, and supervising financial, operational, and compliance audits to evaluate control frameworks, financial systems, and operating procedures. His professional background includes the identification and documentation of weaknesses that result in heightened business risk, as well as the recommendation of solutions to such situations. DeRoche began his career in internal audit with Macy’s Inc. He then joined Wolters Kluwer as an implementation and training consultant. Presently, as a senior market development consultant at Wolters Kluwer, he works with organizations seeking software solutions to their audit, risk, and compliance needs.

Michael Sekoni has more than 20 years of auditing, compliance, finance, fraud investigation, cybersecurity, and information systems experience. He is a frequent speaker at international, national, professional, and industry conferences, including those of The IIA, Association of Certified Fraud Examiners (ACFE), Insurance Internal Audit Group (IIAG), Teammate User Forum, ISACA, and Insurance Accounting & Systems Association (IASA).

CS 6-5: Auditing the Cloud: A Behind-the-Scenes Look

Gerard Morisseau, CISSP
Senior Director, Internal Audit
Microsoft Corporation
Ever wondered what it takes to audit Azure and Office 365? Or how you should think about and audit the cloud as a key part of your third-party risk? This is the session for you! Participants will hear from the internal audit leaders at Microsoft responsible for auditing some of the largest cloud services on the planet, including Azure, Office 365, LinkedIn, and GitHub.

In this session, participants will:

- Get a behind-the-scenes look into the challenges, opportunities, and excitement in covering this growing and complex cloud environment.
- Learn the contrasting approaches to auditing a Cloud Service Provider (CSP) versus a Cloud Service Customer (CSC) in the context of third-party risk.
- Gain insights into how to leverage The IIA’s Auditing Third-party Risk Practice Guide when auditing their CSP of choice.

Gerard Morisseau is responsible for overseeing the Microsoft audit group’s cybersecurity, Office 365, LinkedIn, and core services engineering programs. During his time in internal audit, he has contributed to the security certifications of all the major cloud services at Microsoft. Previously, as a program manager on the information security team, Morisseau was responsible for leading information security assessments and developing Microsoft’s vendor security maturity assessment program.

Rich Nardi is a senior director in internal audit, part of the Microsoft audit group. In this role, he oversees the internal audit practice for the cloud and AI, artificial intelligence and research, and devices groups. He also assists in overseeing the information technology internal audit practice. Previously, Nardi spent more than 13 years as a technology consultant and financial auditor with a Big Four firm and major solutions integrator.
CS 7-1: American Corporate Governance Index: Key Findings and Opportunities for Internal Audit

Jim Pelletier, CIA, CGAP
Vice President, Professional Solutions
The Institute of Internal Auditors

Corporate governance encompasses the unique system of rules, practices, processes, and controls by which an organization operates. The IIA and the University of Tennessee’s Neel Corporate Governance Center recently released the first American Corporate Governance Index, providing insight into how companies perform in key areas based on new Guiding Principles of Corporate Governance. The ACGI reveals serious deficiencies in corporate governance among publicly held companies in the U.S. — issues that could lead to weakness and failure.

In this session, participants will:

- Understand the core actions and responsibilities that promote successful, ethical, and sustainable corporate governance.
- Recognize the important roles necessary for effective corporate governance.
- Identify opportunities for internal audit to take an active role in improving governance in their organizations.

Jim Pelletier has more than 15 years of public and private sector internal auditing experience. Currently, as vice president of professional and stakeholder relations, he provides direction for The IIA’s Audit Executive Center; Financial Services Audit Center; American Center for Government Auditing; Environmental, Health and Safety Audit Center; and Global and North American Advocacy. Previously, Pelletier served as city auditor for the City of Palo Alto, CA and as chief of audits for the County of San Diego. His diverse auditing background includes roles at the California State University System, PETCO, State Street, and General Electric. Pelletier received The IIA’s John B. Thurston Award for outstanding paper in the field of internal auditing for his article, “Adding Risk Back into the Audit Process.” His book, “Collaborative Auditing,” is available through the Internal Audit Foundation.

CS 7-2: AI in Control: Internal Audit's Response to AI Across the Enterprise

Kelly Combs Eshelman
Director
KPMG LLP

Hakan Gogtas, Ph.D.
Vice President
American Express
Organizations are undergoing digital transformation initiatives, which are accelerating faster than ever before. While the potential for enhanced automation is great, so are the implications of these technologies. How do management, compliance functions, and auditors know what artificial intelligence systems are doing, when they start to get off track, and how to mitigate unintended consequences of bias and use of restricted data?

In this session, participants will:
- Understand and identify the automation continuum, as well as the classes of automation technologies that span this continuum.
- Be able to describe the various ways in which recent technology advancements (including automation) have changed, and will continue to change, how business is done.
- Evaluate how recent technology advancements (including automation) are impacting the Three Lines of Defense, including internal audit.
- Apply governance, risk, and control considerations for controlling advanced automation technologies.

Kelly Combs Eshelman is a director in KPMG’s emerging technology risk practice, focused on robotic process automation platforms and artificial intelligence. In 2019, she was honored by IBM as a top 40 global woman leader and pioneer in AI for business. Combs Eshelman has led and executed engagements in the technology, media and telecommunications, manufacturing, consumer markets, and healthcare sectors. Additionally, she has delivered a wide range of traditional and innovative solutions to clients, including emerging technology risk assessments, governance buildout, technology-enabled business process reviews and controls integration, IT audit support for Sarbanes-Oxley and financial statement audits, IT internal audit projects over emerging technologies, and service organization control (SOC) reporting.

Hakan Gogtas has more than 15 years of progressive banking and consulting experience in all three lines of defense for model risk management, including working with cross-functional groups to build and validate statistical models for credit risk, fraud risk, market risk, regulatory models, anti-money laundering, and fair lending. He is also adjunct faculty for data science at Harvard University, where he teaches graduate-level statistics classes. Gogtas currently works for American Express and has been leading the internal audit model and market risks teams.

Martin Sokalski is a principal in KPMG’s advisory services practice with more than 20 years of professional experience. Throughout his career, he has embarked on an exciting journey to assist organizations in overcoming a variety of business and technology challenges, with a focus on driving value and managing risk. His efforts have focused on intelligent automation, AI, and helping organizations embrace the ‘art of possible’ and design new (and responsible) digital governance and operating models. Sokalski has advised clients on AI-driven innovation and transformation, risk management, governance, compliance, and IT audit and controls integration.
CS 7-3: Operational Resilience: The Emerging Role of Internal Audit

Theresa Grafenstine, CIA, CPA, CGEIT, CGMA, CISA, CISSP, CRISC
Managing Director and Chief Auditor, Information Security and Continuity of Business
Citi

Continuity of business (CoB) traditionally meant organizations had plans to recover from and continue operations in the event of a disaster. “Operational resilience” takes CoB to the next level and involves multiple verticals throughout the organization to minimize market and client impact due to disruption. Internal audit plays a critical role in this important shift.

In this session, participants will:

- Learn best practices in this emerging risk area.
- Distinguish between CoB and operational resilience.
- Describe the various business capabilities involved in operational resilience.
- Understand the roles of each of the three lines of defense.
- Identify key focus areas that internal audit should include in its near- and long-term approach.

Theresa Grafenstine is Citi’s chief auditor, responsible for internal audit’s delivery of assurance on governance, risk management, and control across cyber, infosec, continuity of business (CoB), O&T risk, and third parties globally. Prior, as a managing director at Deloitte, she provided executive coaching to CAEs across all commercial industries and IT audit, risk, and governance advisory services to senior defense and national security leaders. Previously, Grafenstine designed, managed, and delivered audit and investigative services, including a comprehensive cyber assurance program, as the appointed Inspector General of the U.S. House of Representatives. She was a founding member of The IIA’s American Center for Government Auditing.

CS 7-4: The Continuous Iterative Audit: Two Audit Departments’ Journeys Down the Agile Path

Dave Brucker, CIA
Managing Director, Internal Audit
Markel Corporation

Todd Freeman, CIA, CPA
Vice President, Internal Audit
McDermott International Inc.

Danny Goldberg, CIA, CISA, CPA
Founder
GoldSRD
This presentation will take attendees through the journey of the audit departments at Markel Corp. and McDermott and their quest to reap the benefits of agile auditing (such as optimized efficiency, economy, and effectiveness) without overwhelming their audit team members. We will discuss the general concepts of agile auditing and how and why each company chose certain pillars of agile to implement immediately without re-writing their internal audit process.

In this session, participants will:

- Discuss agile auditing, the continuous iterative audit, and the main differences between them.
- Gain insights into the Nine Pillars of the continuous iterative audit approach.
- Understand the audit teams’ concerns and how the Nine Pillars were implemented.
- Learn about key adjustments that were made along the way and going into year two.

Dave Brucker is the managing director of internal audit at Markel Corporation, a global Fortune 500 specialty property casualty insurance company. His 30 years of audit experience includes 24 years related to financial services and insurance. Prior to joining Markel in October 2014, Brucker worked for QBE Insurance, Credit Suisse, Secura Insurance, Liberty Mutual Insurance, and the State of Wisconsin Legislative Audit Bureau.

Todd Freeman has served as the chief audit executive at McDermott International, a global engineering and construction company, for 17 years. He has been active in ensuring the audit function is future focused with agile audit, RPA, and robust data analytics. Prior to McDermott, Freeman worked in various internal audit management roles at Halliburton Company and Torch Energy Advisors.

Danny Goldberg has nearly 20 years of audit experience, including five as a CAE/audit director at two diverse companies. He has been speaking and training for seven years, recognized as a top speaker at numerous events. His firm is a leading provider of staff augmentation, executive recruiting, and professional development services. Goldberg was named as one of the Fort Worth Business Press 40 Under 40 for 2014, and is the author of People-Centric© Skills: Communication and Interpersonal Skills for Internal Auditors.

CS 7-5: Cybersecurity and Third-party Risks: Is Internal Audit’s Role Active or Passive?

Jacob J. Bolotin, CISA, CISM, CRISC
Director of Technology Audit – Governance, Risk, and Controls
Cisco Systems, Inc.

Inder Gulati
Head of Internal Audit
Doordash

Khalid Wasti, CIA, CPA, CISA, CITP, CSX
Head of Technology, Internal Audit
Visa Inc.
A slew of data breaches, exploits, and backdoor hacks have compromised the private data of hundreds of millions of users. With data breaches happening daily in so many places at once, it is nearly impossible to keep count. Growing trends include supply chain attacks (where hackers break into a company’s software, which is then distributed to clients) and ransomware.

In this session, participants will:

- Discover the critical role of internal audit in helping the organization in the ongoing battle of managing cyber threats.
- Learn how internal audit can support the management of cyber threats by providing an independent assessment of controls.
- Get tips for helping the board understand and address cyber-related risks.

**Jacob Bolotin** oversees the technology group within Cisco Systems’ governance, risk, and controls (GRC) organization, whose 50 employees in six countries partner with internal business units, functions, and sales offices across internal audit (which optimizes processes and controls throughout the company) enterprise risk management (which works with operations to address areas of strategic and business risk, as well as risk mitigation planning). Previously, Bolotin served as senior manager of technology audit at Applied Materials, technology audit manager at Warner Music Group, and in an internal audit role at Pfizer, Inc.

**Inder Gulati** recently joined Doordash as vice president of internal audit. Previously, as vice president of internal audit at LinkedIn and vice president of finance internal controls at Visa, he assisted in implementing processes, systems and controls post-IPO in hyper-growth scenarios both in the U.S. and internationally. Prior, Gulati worked at PwC and for companies like Network Appliance, Symantec, Verisign, Sandisk, Synaptics, and Sun Microsystems.

**Khalid Wasti** currently leads the global technology audit function at Visa Inc. He previously was a partner in the risk assurance practice at PwC, focused on building and leading information technology services. He also managed fully outsourced and co-sourced internal audit engagements, while helping companies understand the significant and emerging risks resulting from a constantly evolving technology landscape. Prior to PwC, Wasti was a managing director at Deloitte, where he led the digital enterprise initiative for Deloitte Advisory’s internal audit market offering.
Princy Jain has more than 20 years of experience serving technology-sector companies and has spent the past 10 years serving public and venture-backed companies by providing his expertise within internal audit, Sarbanes-Oxley compliance, risk management, and related consulting services across a range of industries including semiconductor, electronics, consumer electronics, internet, software, and more. Jain is an active public speaker on topics including internal audit, Sarbanes-Oxley, and more, and has contributed as a co-author on several guidance publications produced by The IIA. He is an active volunteer at The IIA, serving on The IIA’s North American and Global Boards. He also serves on the Northern California’s Board of Ascend, an organization dedicated to leveraging the leadership and global business potential of Pan-Asians.

Wednesday | March 18, 2019                8:30 a.m. – 9:45 a.m.

General Session 4: Bad Blood - The Rise and Fall of Theranos: A Conversation With John Carreyrou

John Carreyrou
Pulitzer Prize Winner and Best-selling Author

Moderator:
William Michalisin, CIA
Executive Vice President and Chief Operating Officer
The Institute of Internal Auditors

John Carreyrou authored the New York Times bestseller, Bad Blood: Secrets and Lies in a Silicon Valley Startup. He was the first to break the scandal surrounding the failed biomedical startup Theranos in his reporting for The Wall Street Journal. In this talk, Carreyrou will discuss the ethical lapses, credulous media coverage, and lax oversight that allowed Theranos to achieve a “unicorn” valuation of $9 billion. He will also share lessons companies, journalists, and future business leaders can learn from its fall.

John Carreyrou is a two-time Pulitzer Prize-winning investigative reporter at The Wall Street Journal and the New York Times bestselling author of Bad Blood: Secrets and Lies in a Silicon Valley Startup. For his extensive coverage of Theranos, Carreyrou was awarded the George Polk Award for Financial Reporting, the Gerald Loeb Award for Distinguished Business and Financial Journalism in the category of beat reporting, and the Barlett & Steele Silver Award for Investigative Business Journalism.
William Michalisin is the Executive Vice President & Chief Operating Officer for The Institute of Internal Auditors (IIA), the global professional association and standard-setting body for internal auditors. The IIA serves more than 200,000 members in over 200 countries and territories and acts as the internal audit profession’s recognized advocate, educator, and provider of standards, guidance, and certifications globally.

In his current role, Michalisin leads operations and core services offered to IIA members globally, including, Membership, Certifications, Training & Conferences, Standards & Guidance and Professional Knowledge, Advocacy & Government Relations, Chapter and Institute Relations, Partnerships, Sales and Business Development.

Prior to joining The IIA, Michalisin was Industry Marketing Leader for Consumer & Industrial Products at Deloitte, which included responsibilities for cross-functional delivery within aerospace and defense, automotive, consumer products, process and industrial products, retail and distribution, and travel, hospitality, and leisure sectors. Earlier in his career, Michalisin was a consultant delivering business process strategy, risk management and fraud/forensic investigation services at both Deloitte Consulting and Accenture, to clients in multiple industry sectors.

Michalisin graduated magna cum laude from Columbia University with a master’s in Strategic Communications and has a bachelor’s degree in International Relations and Economics from Bucknell University. He also has his CIA designation and is a member of the Institute of Internal Auditors.

**Wednesday | March 18, 2019**

**General Session 5: How to Compete in a Global Economy**

Todd Buchholz  
**Former Director, Economic Policy**  
**White House**

Never before have businesses felt such excruciating pressure to compete. While riding a roller coaster stock market, firms have struggled to raise prices, even when their costs go up. China poses a threat, but also an opportunity for new sales. Loyal customers seem ready to jump to a competitor. How can your company or industry survive and thrive?

In this session, participants will:

- Understand what Congress may do to help or hurt their industry in the coming year.
- Learn how to anticipate new trends that could open up fresh opportunities for manufacturing, service, and technology companies.
Todd Buchholz is a frequent commentator on the state of the markets, bringing his experience as a former White House director of economic policy, managing director of the $15-billion Tiger hedge fund, and Harvard economics teacher to the cutting edge of economics, fiscal politics, finance, and business strategy. Buchholz appears regularly on ABC News, PBS, and CBS and recently hosted his own special on CNBC. He has debated such luminaries in the field as Lester Thurow and Nobel Laureate Joseph Stiglitz. He’s also served as CEO of Sproglit; president of G7 Group; fellow at Cambridge University; and co-producer of Broadway’s Jersey Boys. Buchholz won Harvard’s Allyn Young Teaching Prize, holds several patents, and invented the Math Arrow.