

## GS 1 “One IIA – Building Trust Together”

**Benito Ybarra, 2022-2023 Chairman of The Institute of Internal Auditors Global Board of Directors and Chief Audit and Compliance Officer, Texas Department of Transportation**

With the global business environment more complex than ever, the modern internal auditor needs a diverse set of skills and tools as well as unprecedented support to meet today’s ever evolving challenges and risks. In response to this unique environment, The IIA is reimagining how it meet its members’ changing needs and is taking bold actions to position itself for the new business landscape, including making historic investments in technology, an unprecedented evolution of our professional standards, and tapping into the power of its 218,000 global members to amplify our profession’s voice and drive ambitious new initiatives. Faced with historic and accelerating change, internal auditors must expand their skillsets and find new ways to demonstrate increased value to their organizations.

Benito will explain how this unique moment is the perfect opportunity for internal auditors to tap into The IIA’s global network, collaborate with other internal auditors, and use The IIA’s robust collection of tools, resources, training, and guidance to enhance their value and position themselves and their organizations for success in this rapidly evolving business landscape.

Key focus areas will include:

- Explore how the One IIA approach benefits members through collaboration, advocacy, building trust, and local/regional customization
- Understand The IIA’s federation model and how it can maximize global reach
- Learn about the latest developments on priority issues like cybersecurity, ESG, and The IIA’s IPPF evolution, plus appreciate how these issues and developments impact internal auditors

## CS 1-1 “Managing Supplier Risk Across the P2P Value Chain: How Internal Audit Serves a Key Role”

**Chad DeJohn, Director of Performance Improvement and Product Development, Renew International**

We too often hear about Internal Audit’s role in serving as the third line of defense and need to provide more value-added services. When it comes to helping your organization protect the bottom line, it often starts with areas that are more controllable such as “cost control” measures. This session will cover key areas of risk, where errors are likely to occur, and some proactive measures internal audit can take to help ensure the P2P value chain is operating as intended while also helping to protect the bottom line. Attendee will:

- Learn where errors and overpayments commonly occur – What are some triggering events that can increase risks?
- Learn about some of the trends and interesting shifts seen during Covid – What it could indicate about your company’s corporate agility and preparedness?
- Evaluate various audit techniques that can be employed – What are the pros and cons of each?
- Learn about leading practices – How can you help drive change and guide management with appropriate corrective action?

## CS 1-2 “Implementing a World Class Fraud Risk Management Program with Limited Resources”

**Ryan Hubbs, *Global Anticorruption & Fraud Manager, SLB***

From the DOJ’s FCPA Guidance, to ISO 37001 Anticorruption Standards, to COSO’s Fraud Risk Management Guidelines, organizations have many expectations on preventing and detecting fraud and corruption. The difficulty for many internal audit and compliance departments is how to implement effective fraud risk management activities with limited resources, develop fraud and anticorruption knowledge and expertise, and coordinate activities across internal audit and other compliance teams. This presentation will highlight:

- The underlying guidance and expectations from professional bodies on managing fraud risks
- The plan and approach that SLB has undertaken over the last 5 years in developing their fraud risk management program
- The pitfalls, successes and lessons learned in designing and implementing a well-rounded fraud risk management program

## CS 1-3 “From Out to In to Up: How Flowserve Insourced the Internal Audit Function and is Building Best in Class Practices”

**Lindsey Rael, *Vice President of Internal Audit, Flowserve***

Learn how Flowserve insourced their internal Audit function and how they continue to improve their processes to become a world class audit department. The journey was not easy, especially since the official insource date was March 2020 at the start of the pandemic. Lindsey will show you why it was worth it! Hear their story and what you can learn as a team leader about:

- The art of insourcing internal audit and lessons learned
- Tackling common struggles like hiring, retention, department growth, work location, and sustainability
- How to build a team of change agents and get results

## CS 1-4 “Digital Transformation: If You Do Not Digitally Transform, Someone Will Do It For You”

**Vivek Sinha, *CEO & Founder, Janus Advisory and Consulting Services***

Demands on audit functions are ever increasing to provide more with the same or less human effort. These are not new challenges. But over the years there has been a visible shift from stakeholders hoping to see more to now expecting results, whether it is more testing, broader scope, more real time and continuous monitoring, or more value add – all with fewer resources. We will discuss how we can meet these increasing demands by augmenting human effort with digital effort. This will be a practical conversation of do’s and don’t’s while embarking on a digital audit journey. The purpose of this session will be to equip attendees to:

- Assess the maturity of digitalization within one's function, team, and company
- Evaluate opportunities for automation within their teams and organizations
- Create a digital transformation roadmap and business case for infusing automation into risk management functions

## CS 1-5 “Internal Audit Powered by Process Mining”

**Zubin Rasheed, KPMG LLP, Director Advisory**

Data and analytics remain a key area of opportunity for Internal Audit functions. As auditors become more technology focused, the use of process mining is more prevalent to visualize processes using actual data to understand controls that have been circumvented.

This session will explore how process mining can be used by Internal Audit, including:

- Understand process mining and its applications
- How business processes can be improved with process mining
- How Internal Audit can benefit from process mining in the audit cycle
- Example of a process mining case for Internal Audit
- How Internal Audit can use process mining for continuous monitoring

## CS 2-1 “IA 4.0: Elevating the Role and Remit of Internal Audit”

**Sarah Adams, Deloitte, Managing Director**

An unprecedented set of challenges has led to broadened demands on Internal Audit functions. We have all moved beyond “change is the only constant” to an environment of ongoing disruption. Over recent years we have worked with organizations who have successfully embedded a culture of continuous improvement and innovation. We have gained new insights into what organizations want and need from Internal Audit. This has led to an update of our vision for Internal Audit functions, which we call IA 4.0. From leading with purpose, to adopting agility in how we act and how we lead, to digitally empowering everything we do, IA 4.0 will help you create a roadmap to improve your function to meet the new demands of the marketplace.

This session will discuss:

- A vision for the future of the Internal Audit function, which demonstrates why functions should be purpose driven and digitally powered
- Moving beyond assure, advise, and anticipate risk to accelerating organizational learning and management action
- Real examples of the application of IA 4.0

## CS 2-2 “Considering Fraud While Conducting Audits”

**David Kirtland, REV Renewables, Internal Audit Director**

Internal Auditors are often looked to as the members of an organization that should be finding and investigating fraud. They are also responsible for finding and adding value while ensuring compliance on various levels within the organization. Finding balance between all the objectives is difficult. During this session we will consider how to incorporate fraud detection in every audit. We will also explore how to discuss fraud with your stakeholders and management without making them defensive or merely “checking the box” when it comes to asking about fraud.

## CS 2-3 “A Board of Director Perspective of the Internal Audit Function”

**Sonny Brandtner, *Partner, Crowe LLP***

The purpose of the audit committee of the board of directors is to assist the board in overseeing the performance of the internal audit activity and effectiveness of the entity’s internal control and risk management systems. It is essential for Internal Audit professionals to remain aligned with the business objectives and risk priorities of the board and audit committee. This panel discussion with board members will provide internal auditors insight into what is important to audit committee members along with their views on the Internal Audit function’s role and value-add activities, and allow you to ask questions to benchmark your department’s activities.

## CS 2-4 “Identifying and Measuring OT Security Risks Through Internal Audit”

**Justin Turner, *Director, Protiviti***

As the cybersecurity threat landscape continuously evolves, many organizations are increasing emphasis on managing risks impacting operational technology (OT) systems in the field or on the shop floor. In this session participants will observe or learn about the following:

- What are the differences between IT and OT?
- Examples of industries that use OT to control and/or monitor their operations
- Why OT systems are inherently vulnerable and the potential impacts if compromised
- Scope and approach options Internal Audit should consider to effectively evaluate their organization’s OT Security program
- Common OT Security frameworks and regulations
- Illustrative examples of how Protiviti has helped with OT Security audits and assessments

## CS 2-5 “Introduction to Influencing While Auditing”

**Robert Berry, *President, That Audit Guy***

At some point, everyone will have to influence someone. Even auditors. Your ability to assist in influencing outcomes for your organization can help you identify and solve problems, build rapport with clients, and advance your career. From this session, you will be able to:

- Discuss the benefits of influence
- Explain four types of influence
- Implement five steps to be better influencers

## GS 2 “How Good People Rationalize Bad Decisions: A Look at Fraud in Today’s Organizations”

**Kelly Richmond Pope, *Professor of Accounting, DePaul University***

If you were to ask people whether they think stealing is wrong, most would respond with “yes”. And yet, fraud, theft, and other forms of financial crime cost organizations millions per year. In this interactive session with an educator, forensic accountant, and filmmaker (*All the Queen’s Horses*, Kartemquin Films 2017), Professor Pope will explore how ethical lapses may create fraud situations for any employee. This session will review preventive strategies that all stakeholders should know to keep their organizations fraud free.

Based on her research for her new book “Fool Me Once: Scams, Stories and Secrets from the Trillion Dollar Fraud Industry” (Harvard Business Review Press, 2023), Dr. Pope will share personal lessons learned from intimate conversations with white-collar offenders, whistleblowers, and victims of fraud.

From this session, participants will learn to:

- Apply the fraud triangle to high-risk transactions
- Apply the Fool Me Once fraud Archetype structure to analyze ethical dilemmas
- Improve fraud detection strategies

## CS 3-1 “ESG: Is it Bogus or is it the New ERM?”

**Jaime Gutierrez, RGP, Vice President Risk and Compliance**

Jaime will explore the fundamental concepts of ESG and what it means in terms of risk and compliance as well as how Internal Audit can offer value-added insights to their organization to tackle the challenges associated with ESG’s emerging prevalence as a risk area to be reckoned with. In this session we will:

- Understand the “why” behind the proposed regulation
- Align business purpose with the ESG strategy
- Discuss the organization’s process to identify, assess, and manage ESG related risks
- Understand the role of internal controls and Internal Audit in ESG

## CS 3-2 “Investigating the C-Suite: An Interactive Case Study”

**Craig Nishimura, Vice President and Chief Assurance Officer, Weatherford International**

Using a real-life case study where Internal Audit was asked by the Audit Committee to investigate allegations of potential financial statement manipulation, the session will use input from attendees to discuss the pros and cons of potential actions while complying with IIA Standards and practices to manage internal and external stakeholder expectations and relationships. Voting technology will be used by participants to drive the interactive discussion.

## CS 3-3 “The IPPF Evolution to Global Internal Audit Standards”

**J. Michael “Mike” Peppers, Chairman, IIA International Internal Audit Standards Board, and Chief Audit Executive, University of Texas System**

The IIA’s International Internal Audit Standards Board began three years ago its most significant update and revision to the International Professional Practices Framework (IPPF) in more than 20 years. By April, the proposed draft of the new Global Internal Audit Standards are expected to be distributed worldwide for a 90-day public comment period. As Chairman of the Standards Board and a past President of the IIA Houston Chapter, Mike will provide an insightful overview of the new guidance. He will also share perspectives on the due process the Standards Board used to ensure the guidance is relevant, impactful, and useful. In this session, you will:

- Become knowledgeable about the new professional standards
- Prepare for effective implementation of the new standards and related guidance
- Be encouraged to review and respond during the public comment period

## CS 3-4 “Ron’s Gone Wrong! How to guide your RPA Program and Manage Compliance with Bots and Citizen Developers”

**Morgan Page, *Partner - Digital Transformation and Automation, Weaver***

Like the plot of Ron’s Gone Wrong, one bad bot can create a world of havoc for your organization when relying on them for processes and transactions related to Internal Control over Financial Reporting. This session will discuss governance frameworks, strategies, and efficient ways of documenting your RPA bot development activities to ensure that your bots keep your operations and compliance program operating efficiently. Participants will gain an understanding about:

- Risks related to citizen developer programs and RPA applications
- Architecture of an RPA deployment
- Controls and effective governance processes to enact to manage the risk of an RPA program

## CS 3-5 “Breaking Down the Defense: Enbridge’s Integrated Assurance Program”

**David Marks, *Director Internal Audit, Enbridge***

Four years ago, Enbridge Internal Audit decided to integrate their regulatory required audits with risk-based audits and field audits. The goal was to increase quality and value of assurance work through a consistent, planned, and systematic approach. In less than a year they designed and implemented an Integrated Audit Program, including developing a methodology, hiring and training 22 auditors with diverse backgrounds, communicating the program to the organization, and dealing with COVID. This session will discuss strategies, lessons learned, and outcomes around:

- Catalyst moment for assurance
- Role of the Board
- Evolution of the various assurance groups and activities
- Development and implementation of the Integrated Audit Program
- Topics including: team development and dynamics, risk assessment evolution, remote auditing using cameras, leveraging data and dashboards, and managing consultants

## GS 3 “Ask Powerful Questions: Create Conversations that Matter”

**Chad Littlefield, *We and Me, Co-Founder and Chief Experience Officer***

How many questions do you ask in a day? Questions are easy to ask. As an internal auditor though, asking great questions that actually increase trust and psychological safety is the real skill and currency. Chad, TEDx speaker and bestselling author, will share how the questions we ask matter more than ever. We’ll also get to make meaningful connections with each other as we experience Chad’s [We! Connect Question Cards](#), which are being used in thousands of companies to create conversations that matter. During this session, you will:

- Takeaway instantly useful tools to ask smarter questions that can transform a mundane conversation into meaningful and memorable interactions
- Get tips to redesign meetings for contribution—not just consumption
- Apply simple techniques to improve the effectiveness of your interview questions—so you can stop pulling so many teeth