

GS 1 “Future Ready”

Charlie Wright, 2021-2022 Chairman of The Institute of Internal Auditors Global Board of Directors and Chief Risk Officer at Jack Henry & Associates

The future is coming at internal auditors at lightning speeds. From advances in existing technology – think blockchain and artificial intelligence – to innovative breakthroughs in virtual reality, bio-nanotechnology and more, internal audit is at a pivotal point in history. Technology will advance at a faster pace in the next 10 years than it has ever before, bringing a world of opportunity and challenges for internal auditors. Are we ready?

Charlie is well-acquainted with the impact and potential of ever-evolving technology, based on his decades of experience, most recently as a Chief Risk Officer. He strongly believes that as the pace of change continues to accelerate, internal auditors need to prepare themselves to be adaptive and resilient. Where IT audit was once a specialty, given the accumulated impact of several different technologies, knowledge and use of technology should now be considered baseline requirements for all internal auditors. Charlie’s presentation illuminates the ways in which internal auditors can become Future Ready and, by doing so, prepare their organizations for future success. Key learning objectives include:

- Understand the transformative nature of disruptive technology
- Explore the challenges and opportunities in navigating the changing world of technology
- Identify ways practitioners can retool their skills to become tech-savvy
- How internal audit can leverage technology to gain work and organizational efficiencies

CS 1-1 “#InterviewsForSuccess”

Jay Abiona, Founder & CEO, Credible Security Solutions, Inc.

This presentation will focus on interviewing skills needed to effectively conduct an interview. Jay will discuss how to observe body language communicated by individuals and how to decipher whether what is communicated verbally is truthful or untruthful by observing physical clues provided during a conversation. [Check out this two minute video](#). The topics and skills to be covered include:

- Deception statistics
- Effective pre-screening/fact finding process
- How to set up the room for an effective interview
- Open ended vs. close ended questions
- Facial micro-expressions on Unmasked Faces
- Facial micro-expressions on Masked Faces
- Body language of a truthful/untruthful candidate
- Overall best hiring practices

CS 1-2 “ACFE’s Occupational Fraud 2022: A Report to the Nations”

John Warren, Vice President & General Counsel, Association of Certified Fraud Examiners

The ACFE’s *Report to the Nations* is the largest and most widely quoted source of occupational fraud data in the world. This will be a first look at the ACFE’s 2022 *Report* (scheduled for release just prior to this session), which is based on actual cases of fraud reported from around the

world. This presentation will highlight the *Report's* key findings and examine the most interesting facts and trends, including:

- Costs of occupational fraud to organizations and the economy
- Most impactful anti-fraud controls
- Control weaknesses contributing to occupational fraud
- Demographic and behavioral characteristics of fraud offenders
- Most effective fraud detection tools and strategies

CS 1-3 “Hiring and Compensation Trends”

Casey Shaffer, Director of Permanent Placement Services, Robert Half

Confidence is high in the employment market, and the outlook is upbeat as the economy recovers and businesses are hiring again. With this return to a candidate-driven market, is your company prepared to face fierce competition for skilled talent? Learn how adapting to new ways of doing business and managing work-life balance can help — with a focus on flexibility and retention efforts. Plus, see how to manage the need for new skill sets, where salaries are headed, and the latest trends in benefits and perks as the country gets back to business.

CS 1-4 “Automation, the New Standard for Control Testing”

Greg Haberer, Senior Manager IT Advisory Services, Grant Thornton

Control test automation has become the leading practice in performing modern control testing. This session will explore the framework and process as well as provide practical examples for the following learning objectives:

- Illustrate the business case and benefits of control test automation
- Describe the opportunity of control test automation in today's market
- Define the control test automation methodology, development lifecycle, and solution delivery process
- Demonstrate how the solution architecture supports the automation of control testing

CS 1-5 “How Cybersecurity and Internal Audit Build a Partnership”

Sue Ulrey, Executive Director – Risk Advisory Services, Morgan Franklin Consulting

Sue will illustrate trends observed in the marketplace where partnering by cybersecurity and internal audit have established a stronger, more resilient and efficient control environment. She will discuss how such cooperation can leverage expertise and insights to deliver powerful results to an organization. She will also explore the capabilities these teams possess making them uniquely qualified to provide digital advisory and assurance to executive management and the Board of Directors. She will cover critical issues, strategies to leverage audit activity, impacts on audit assurance, and how to address challenges. This session will allow you to:

- Understand the critical aspects of governance, risk and control
- Gauge the current performance of internal audit's activity
- Have the knowledge to plan and prepare both internally and externally
- Know how to conduct a cyber risk assessment
- Obtain best practices, measures of success and other security considerations
- Gain insights to take back to your organization

CS 2-1 “Black Swan Risks: How Can Auditors Assess the Unexpected?”

Paul Pettit, *Vice President – Performance Improvement, Renew International*

Who knew we would have faced the numerous Black Swan Risk events we have experienced in just the past two years? From the primary to secondary impacts of the pandemic to wildfires to hurricanes, see how capital projects are being affected. Auditors need to proactively assess how these risks and events are impacting capital projects across the globe. Assessing the unexpected can be challenging since there can be both good and bad outcomes. We will discuss these and many more items that could impact how companies adjust to the rapid pace of the changing risks and seize opportunities. Participants will have the opportunity to:

- Learn how Black Swan Risks are impacting capital projects
- Discuss ways to assess Black Swan Risks
- Share your thoughts on dealing with Black Swan Risks
- Consider what auditors can do to better to prepare for Black Swan Risks

CS 2-2 “Cajun Case Study – Related Party Fraud When Everyone Knows Everyone”

Christine Chaney, *Vice President Ethics & Compliance, Superior Energy Services*
Wendell York, *Vice President–Investor Relations, Corporate Development and Treasury, Superior Energy Services*

This session will present details of a real-life fraud investigation that resulted in a civil judgement of \$72 million from a jury trial. The presenters will walk you through how the fraud was discovered, the circumvention of internal controls, and the investigation process, including using real life examples of fraudulent transactions. The presenters will also discuss how to approach modifying a company’s culture after discovering a large fraud. This session will also cover:

- Identifying potentially fraudulent transactions
- Establishing better mitigating controls
- Implementation of other fraud prevention methods

CS 2-3 “The Future of Internal Audit: Automation, Analytics, and Predictive Modeling”

Alafair Hotze, *Director of Risk Consulting, RSM US LLP*

The future of internal audit will be defined by its biggest challenges. More specifically, internal audit leaders are challenged with limited budgets and pandemic-related workforce disruptions, while also being asked to ensure their teams have the capabilities needed to truly understand and respond to complex and changing business risks. This is prompting the need for creative solutions. Internal audit leaders are expanding the use of tools and services that provide automation, analytics, and predictive modeling. This session will cover tools and technologies to facilitate a data-driven approach:

- Process mining
- Risk insights
- Risk management process automation
- Data visualization and testing techniques

CS 2-4 “How Good is Your Data Analytics Program?”

Jay Qatato, *Senior Director of Internal Audit, Calpine Corporation*

Jay will demonstrate how Calpine’s Internal Audit function uses actual data tied to company policies and financial data and how data is used to influence audit procedures, sample selection and timely indicators of potential risk that drive the audit process. In the session you will learn:

- How to tie company policies to data
- How to ensure your data ties to key financial information or third party/independent resources
- How to use data to influence the audit procedures
- Observe how complete data results in more effective transaction selections than sampling
- Witness Data Driving Dashboards and how they are used to illustrate risks in an organization
- See real examples of potential future risk indicators driving by data and dashboards

CS 2-5 “Technology to Advance Internal Audit in Today’s Dynamic Risk Environment”

Wole Segun, *Senior Manager Solutions Advisory Services, AuditBoard*

By using new automation tools like Artificial Intelligence (AI), machine learning (ML), and robotic process automation (RPA), audit teams will increasingly play a strategic role in managing the proliferation of new and emerging risks. The adoption of new technologies to reduce time spent on administrative and other routine tasks will free auditors to think more strategically and add more value to the organization. This session will explore the Return on Investment of integrating analytics and automation into an audit program. This session’s learning objectives include:

- Ability to define and differentiate between data analytics, AI, and RPA
- Discuss best practices for effectively integrating data analytics into an audit program
- How to leverage data analytics to validate a department’s need for resources for an issue
- Explore future possibilities for leveraging AI and RPA

GS 2 “UN-HACKABLE: Blockbuster Cybersecurity for Auditors”

John Sileo, *CEO, The Sileo Group*

Hackers don’t just adapt to change; they bank on it. Has your mindset evolved? The rapid expansion of remote workforces, cloud jacking, the Internet of Things, ransomware gangs, supply chain attacks, social engineering, and disinformation campaigns have altered the way we must defend our organizational data, privacy, and profits. A faulty adage asserts that humans are your weakest link, and if left unaddressed, that becomes a self-fulfilling prophecy. Cybersecurity doesn’t grow from shinier tools but from the powerful intersection between humans and technology. In UN-HACKABLE, John will leverage potent lessons learned from losing his business and wealth to cybercrime, wrongly facing jailtime, and ultimately, how to turn all three to your advantage.

CS 3-1 “Internal Audit’s Role in Environmental, Social and Governance Reporting”

Steve Estes, *Partner, KPMG*

Over the past year, there has been increased focus on Environmental, Social and Governance (ESG) measurement and reporting issues. As investors and rating agencies are demanding ESG reporting, the SEC and other agencies are focused on the accuracy and transparency of disclosures that companies are making related to their ESG-related policies and practices. In this session we will explore the evolving role of Internal Audit as companies consider how to develop internal controls related to ESG measurement and disclosures, including:

- What is ESG and why it is now important to the risk function
- The changing ESG regulatory environment
- ESG implementation approach and how Internal Audit can assist
- ESG internal control design and testing considerations
- Example ESG disclosures

CS 3-2 “Crossing the Ethical Boundary: Insights from a Fraud Investigator”

Angela Morelock, *Managing Partner – Risk Advisory Services, BKD, LLP*

This session will focus on examples of individuals that have crossed the ethical boundary, ethical issues observed in fraud investigations, and decision making in ethical dilemmas. Angela will share examples of ethical dilemmas from actual investigation cases and discuss potential risk areas for fraud where ethical decision making is compromised. The learning objectives for this session include:

- Discussion of examples where auditors and other individuals have crossed the ethical boundary
- Assessing a situation for potential fraud
- Understanding concepts of rationalization and normalization in fraud cases
- Evaluating and resolving ethical dilemmas

CS 3-3 “The Risk Assessment Excellence Imperative: Transforming to Cognitive Risk Monitoring and Continuous Assurance”

Amy Fread, *Senior Manager, Deloitte*

As risk assessment capabilities continue to transform through agile ways of working and artificial intelligence, leveraging a dynamic and integrated risk assessment may offer far greater coverage while using real-time external and internal inputs. This approach promotes coordination with multiple risk functions across the three lines, effective use of resourcing and investments, and allows for the opportunity to transform to cognitive risk monitoring and continuous assurance. Organizations will benefit through overall cost savings, improved foresight with the ability to adjust focus, and higher levels of assurance. In this session we will discuss:

- Risk assessment leading practices, including requirements to elevate the risk assessment across the enterprise to be dynamic and more value-add
- Recognize the vast opportunities automation and artificial intelligence capabilities bring to the risk assessment process
- Assess how to integrate risk assessments across the enterprise and risk domains

CS 3-4 “In Financial Audit? Take a Peek Inside the World of IT Controls”

Geoffrey Banez, *IT Advisory Services Senior Manager, Weaver*

This session is designed for financial auditors, or those new to IT audit, who want to get a baseline understanding of IT controls and how IT controls can be related to financial processes. This session will explain the key areas within the IT control environment and associated risks. We will cover the basic industry standards and best practices, and we will discuss the most important IT control elements to consider for financial audit. From this session participants will learn:

- Importance of IT controls
- General IT control concepts
- Elements of the IT control environment as they relate to financial processes

CS 3-5 “Preparing for the Next Ransomware Attack”

Jordan Hackney, *Director – IT Audit, Protiviti*

Until recently, ransomware was simply data encrypting software used to take data hostage and demand a payment from the victim. Ransomware attacks have evolved beyond mere malicious encryption of data. Today, these attacks add data theft and aggressive extortion. Ransomware attacks require companies to focus in three areas: anticipating the attack; responding when it happens; and recovering the business and updating cybersecurity posture and business controls based on what was learned from the attack. This session discussion will focus on providing an analysis of the current ransomware environment as well as what Internal Audit can do to ensure their organization can anticipate, respond to, and recover from a ransomware attack.

GS 3 “What’s Your Legacy?”

Dr. Nathaniel Hearne, *President, Made-Up-Minds Inc.*

This session is about participants understanding the importance of living and leaving an intentional positive legacy on their jobs, with their families, and friends. Webster defines legacy as money or material possessions left over to someone by will or bequest. However, a person’s legacy is not truly about money or material possession. It’s about character, service to others, and the ability to build and maintain an intentional positive relationship with others at work, at home and with friends. Participants will understand that living and leaving an intentional positive legacy is about empowering people to do great things without them. It’s not about being in charge; it’s about taking care of the people in your charge. By the end of the session, the participants will understand the importance of:

- Living and leaving an intentional positive legacy
- Building and maintaining intentional positive relationships
- Having a passion that guides them