



**Sunday | October 20, 2019**

**1:00 p.m. – 5:00 p.m.**

### **WRK 1: Tactics (and Courage) to Appraise Corporate Culture**

Robert B. Kuling, CIA, CRMA  
Partner, Risk Advisory  
Deloitte & Touche LLP (Canada)

Jason Minard, CIA, CISA  
Supervision Manager, Controls Unit  
Wells Fargo Advisors

Expectations for internal auditors to understand and anticipate cultural risks has never been higher. High-profile breakdowns and misconduct cases have prompted organizations to evaluate their culture. Today's internal auditors require skills and tools to assess all aspects of culture risk management, ranging from employee engagement to investigation protocols, in order to mitigate reputational and financial damage.

In this session, participants will:

- Identify and describe cultural impacts on business performance.
- Articulate and describe cultural elements and artifacts in their respective organization(s).
- Incorporate culture risk dimensions into the internal audit plan.
- Develop strategies (e.g., standalone audits, bolt-on, analytics, agile) and apply various methods, tools, and metrics to appraise culture.
- Recognize and mitigate bias and management pressures.
- Apply various techniques to report and engage stakeholders.

**Robert Kuling** is a partner in Deloitte and Touche's risk advisory group. He has 30+ years of management experience, including nearly 20 years as a chief audit executive (CAE). Kuling held CAE roles with major Canadian companies, including Tervita, Viterra, and Precision Drilling. He has also held management positions with the Saskatchewan Wheat Pool, Farm Credit Canada, and the Provincial Auditor of Saskatchewan. Kuling is a former chairman of The IIA's North American Board and served multiple terms on the Global and Canadian Boards. He has been a key national spokesperson for the profession with regulators, professional associations, training firms, and government organizations.

**Jason Minard** provides leadership and strategic direction to ensure proper a supervisory control structure is in place within Wells Fargo's retail brokerage business as a senior vice president and supervision manager of the controls unit at Wells Fargo Advisors. He leads a team of analysts executing a front-line self-assurance program to confirm supervisory control activities are aligned with firm policy, procedures, and expectations. Minard's 18+ years of experience in the securities industry and internal audit has included managing audits and advising on controls in investment sales,



regulatory compliance, securities operations, asset management, trust administration, and finance. He previously worked in public accounting at a Big Four firm.

## **WRK 2: AML: Updates and Answers to Implementation Concerns**

Anna Wheland, CAMS  
Director of Title 31 & AML Compliance  
Wind Creek Hospitality

Theresa Merlino,  
Managing Partner  
RSM LLP

Kim Bonney, CIA  
Gaming and Hospitality Manager  
RSM US LLP

The session will describe some of the unique money laundering challenges facing the gaming industry and provide practical insights for implementation. But this session won't just be for gaming operations! Utilizing anti-money laundering regulations in the gaming industry as an example, presenters will also highlight ideas on how internal auditors, regardless of industry, can incorporate improved analysis and testing of regulatory compliance matters.

In this session, participants will:

- Hear examples and stories of money laundering at casinos.
- Learn about practical implementations of AML controls at gaming operations.
- Gain insights on implementing effective AML controls.
- Evaluate common AML issues identified during external reviews.
- Understand how internal auditors, regardless of industry, can improve internal audit's effectiveness in testing regulatory compliance issues.

**Anna Wheland** began working for the Poarch Band of Creeks in 2006 as a cage cashier. She joined the regulatory compliance department in 2008, progressing from regulatory compliance agent to director of Title 31 and AML compliance. In this role, she oversees BSA and AML compliance for the Tribe's various casinos and card clubs.

**Theresa Merlino** is a principal in RSM's national gaming and hospitality services practice, which specializes in providing services to gaming and resort entities across the United States. Merlino joined RSM in 1999, and is currently the managing partner for the Las Vegas office. She has designed, authored, and implemented internal control systems for startup casinos and resorts, and has worked with numerous established gaming and hospitality companies to update and improve their internal control systems. Merlino has also developed significant expertise in designing and implementing anti-money laundering controls for the gaming industry.



**Kim Bonney** is a manager with the RSM US National Gaming and Hospitality Group in Las Vegas. This group provides consulting to casino and hospitality operations across the United States and internationally. Bonney's 10 years of gaming industry experience has primarily emphasized internal audit at a large integrated resort casino in Las Vegas. She specializes in anti-money laundering (AML), developing risk assessments, executing independent testing, and performing AML rapid assessments to identify control gaps and process improvements. Her background has also encompassed Sarbanes-Oxley (SOX) both in the US and for affiliates in Macau, operational enhancement projects, and gaming compliance audits.

**Monday | October 21, 2019**

**8:30 a.m. – 9:45 a.m.**

#### **GS 1: Leadership Today – Are You Playing Chess or Checkers?**

Michael Dominguez,  
President and Chief Executive Officer  
Associated Luxury Hotels International (ALHI)

In today's complex world of multi-generations, multiple communication platforms, and numerous distractions, team dynamics have become complicated and the responsibility of leading a team has never been more challenging. This program on team dynamics will help you understand how to successfully build deep and sustainable teams to ensure that you and your organization not only remain relevant...but remain at all!

In this session, participants will:

- Learn what teams look like today and why they must start with the right talent and fit if they are to have a successful team.
- Identify the primary difference between management and leadership.
- Review a case study of a sustainable, successful culture.
- Understand the importance of strength management and perseverance to the team.
- Discover how to focus on the behaviors of the team versus the demographic.

**Michael Dominguez** is president and CEO of Associated Luxury Hotels International, a global sales organization with a team of nearly 80 professionals in 26 offices across North America and Europe serving a membership group of exclusive, luxury, independent hotels and brands. Previously, he was senior vice president and chief sales officer for MGM Resorts International, the world's largest casino hotel company, and he held sales leadership positions with Loews Hotels, Hyatt Hotels, Starwood Hotels, and many more. Dominguez is active in the meetings and events industry, currently as Immediate Past Chairman on the International Board of Directors for Meeting Professionals International. He also serves on the executive committee of the U.S. Travel Association and the Meetings Mean Business Coalition. Dominguez's many accolades include having been recognized among Successful Meetings' Top 25 Most Influential People in the Meetings Industry and Smart Meetings' Smartest Industry Leaders.



**Monday | October 21, 2019**

**10:15 a.m. – 11:15 a.m.**

**CS 1-1: RPA and Analytics for the Small Audit Department**

Jeffrey Mitch, CPA, CGMA  
Manager, Internal Audit  
American Eagle Outfitters Inc.

Jonathan Kostuch, CPA  
Director, Internal Audit  
American Eagle Outfitters Inc.

Beth Bodner  
Vice President, Global Audit  
American Eagle

With new technologies available, the audit function is set up for exciting and innovating change. However, these technologies can be overwhelming for small audit shops. There are strategies for developing an internal audit culture of innovation that can unlock the value of analytics, visualization, and even robotics without requiring the investment of a prohibitive amount of resources.

In this session, participants will:

- Understand how small audit shops can leverage data analytics tools to enhance the value they can bring to their organizations.
- Learn ways to leverage data analytics tools for “quick wins” and other ways to help even the smallest audit shop become innovative.
- Develop ideas for integrating RPA into the audit plan.
- Discover what it takes to create a culture of innovation that is committed to bringing innovation success.

**Jeff Mitch** is an internal audit manager at American Eagle Outfitters (AEO). In this role, he utilizes data analytics tools to further enhance the value and efficiency that internal audit can deliver to the organization. Throughout his career, Mitch has demonstrated his abilities as an astute and reliable problem solver. Prior to AEO, he worked for PricewaterhouseCoopers.

**Jon Kostuch** is director of internal audit at American Eagle Outfitters (AEO), overseeing the department’s risk assessment, analytics, operational audit, and IT audit functions. He developed AEO internal audit’s data analytics program from the ground up, and he sees innovation as an imperative for audit shops continuing to evolve as a value-based partner to executive management. Prior to AEO, Kostuch worked in risk assurance at PricewaterhouseCoopers.



**Beth Bodner** is vice president of global audit at American Eagle Outfitters (AEO). She redeveloped and oversees the internal audit department, building bench strength and integrity, enhancing the risk-based model, and forging strong partnerships within the organization. She and her team are often approached by company business leaders to perform audits and process reviews within their areas. Bodner previously oversaw AEO's accounting operations, general accounting, and financial reporting. In her 25 years in retail, including Foot Locker and Jo-Ann Stores, Bodner led internal audit, business practices and procedures, logistics control, DC operations, reverse logistics, and all facets of accounting and accounting operations.

### **CS 1-2: Agile and Compliance**

Pam Nigro, CRMA, CISA, CGEIT, CRISC  
Senior Director, Information Security  
Blue Cross and Blue Shield of Illinois

Disruptive technology is not new; however, the speed of disruption is ever increasing. What are we doing to enable our organizations to move at the speed of business and still be compliant with applicable laws and regulations? How can IT audit and risk professionals enable the speed of business and still demonstrate accuracy, completeness, validity, and restricted access? The answer is a substantiated DevOps program that takes advantage of the technology by shifting away from "bolting on" and moving towards "baking in" the controls as part of the Agile workflow methodology.

In this session, participants will:

- Understand next-generation governance as an enabler of agility and automation.
- Develop non-burdensome ways to collect data.
- Get tips for building governance in rather than bolting it on.
- Focus on a risk-based governance approach to verifying the compliance of complex, dynamic enterprise deployments.

**Pamela (Pam) Nigro** is the senior director of information security for the GRC practice at Health Care Service Corporation (HCSC), where she is responsible for IT/IS risk and compliance testing. Successively, she automated IT and cybersecurity controls/testing/analytics programs for Agile/DevSecOps and designed compliance checks for the five Blue Cross Blue Shield Plans comprising HCSC (Illinois, Texas, New Mexico, Oklahoma, Montana). Nigro also teaches graduate-level courses as an adjunct professor for Lewis University's MSIS and MBA programs. She previously served both audit and non-audit clients for PwC's systems and process assurance practice. She speaks frequently at industry conferences.



### **CS 1-3: Ethics in Internal Audit: Case-based Learning (Part 1)**

Patty Miller, CIA, QIAL, CRMA, CPA, CISA  
Owner  
PKMiller Risk Consulting, LLC

All internal auditors face ethical decisions over the course of their careers. They need a strong foundation and understanding of ethical expectations. It is also imperative that audit management set the right tone and coach their team so that the right choices are made.

In this session, participants will:

- Develop an understanding of the nature of ethics, the IPPF, and the Code of Ethics.
- Follow a framework for making ethical decisions.
- Discuss, in small teams, several different ethical scenarios that internal auditors may face and consider the best choices to make.
- Gain an appreciation for the challenges facing internal auditors in their role and in determining how to handle situations uncovered in audits.

**Patty Miller** is the owner of PKMiller Risk Consulting, LLC and has significant management and consulting experience. In her 14 years with Deloitte, she served as the lead risk services partner on significant technology and consumer clients. Her many IIA volunteer roles have included Chairman from 2008–09, executive committee member, and Chair of the Standards Board. She is a frequent speaker and trainer, and has led and co-authored research projects for The IIA. Miller is the recipient of the William G. Bishop III Lifetime Achievement, Victor Z. Brink, and American Hall of Distinguished Audit Practitioners Awards.

### **CS 1-4: Suspicious Activity Reporting: Practical Approaches to Managing Repeat SAR Offenders, Continuing Activity Reporting and Termination of Business**

Donna Lindsey  
Executive Director of Compliance  
MGM Resorts

Theresa Merlino,  
Managing Partner  
RSM LLP

Kim Bonney, CIA  
Gaming and Hospitality Manager  
RSM US LLP



This presentation will examine the practical application of concepts for managing difficult SAR scenarios commonly found in the gaming and hospitality industry. We will highlight common challenges, examples of definitions in place, and monitoring efforts typically performed by compliance. We will also discuss initial concepts around understanding the challenges associated with due diligence efforts.

In this session, participants will:

- Describe the different types monitoring efforts typically performed by compliance.
- Evaluate the due diligence process.
- Understand difficult SAR scenarios, such as managing repeat SAR offenders, continuing activity reporting, and termination of business.

#### ***Donna Lindsey's Bio Being Finalized***

**Theresa Merlino** is a principal in RSM's national gaming and hospitality services practice, which specializes in providing services to gaming and resort entities across the United States. Merlino joined RSM in 1999, and is currently the managing partner for the Las Vegas office. She has designed, authored, and implemented internal control systems for startup casinos and resorts, and has worked with numerous established gaming and hospitality companies to update and improve their internal control systems. Merlino has also developed significant expertise in designing and implementing anti-money laundering controls for the gaming industry.

**Kim Bonney** is a manager with the RSM US National Gaming and Hospitality Group in Las Vegas. This group provides consulting to casino and hospitality operations across the United States and internationally. Bonney's 10 years of gaming industry experience has primarily emphasized internal audit at a large integrated resort casino in Las Vegas. She specializes in anti-money laundering (AML), developing risk assessments, executing independent testing, and performing AML rapid assessments to identify control gaps and process improvements. Her background has also encompassed Sarbanes-Oxley (SOX) both in the US and for affiliates in Macau, operational enhancement projects, and gaming compliance audits.

#### **CS 1-5: Contract Compliance Audit vs. Construction Audit: Do You Know the Difference?**

Adam Rouse, CFE, CCA, CCP  
Director, Industry Specialty Services (ISS)  
BDO USA, LLP

Not all internal auditors include construction projects in their annual audit plans, but when they do, the procedures performed mimic a contract compliance assessment instead of auditing costs and best practices around project management. Learn the fundamental differences between contract compliance audits (checklist audits) and construction cost audits, as well as methodology for objectively ranking and evaluating multiple construction projects to help identify projects to be audited during the annual audit plan.





In this session, participants will:

- Understand which costs within a construction project are higher risk and warrant a deeper dive.
- Discover what steps to take to provide the best value when auditing construction projects.
- Distinguish between the fundamental differences of contract compliance and construction auditing.
- Learn which construction projects are higher risk through a methodology used to assign risk to construction projects.

**Adam Rouse** focuses on construction advisory and consulting services as a director in BDO USA, LLP's ISS group. For 10+ years, he has helped clients navigate construction project complexities and recover millions of dollars from contract cost audits. Rouse also supports clients in reviewing current business practices to identify and implement process improvements that result in cost avoidance. With expertise in cost monitoring, subcontractor contracting and monitoring, operational reviews, jobsite visits, project close-out, construction contract modification, process enhancement, integrity monitoring, and dispute resolution, he has performed advisory work on construction projects ranging from \$1 million to \$8 billion for government, retail, wholesale, higher education, and healthcare organizations nationwide.

**Monday | October 21, 2019**

**12:30 p.m. – 1:30 p.m.**

#### **CS 2-1: Auditing the Cloud: A Practical Approach**

Mark Knight, CPA, CISA  
IT Audit Sr. Manager  
Holtzman Partners

Joey LoSurdo, CPA, CISA  
Internal Controls Senior Manager  
Holtzman Partners

Cloud computing is more than a buzzword. It has fundamentally shifted how companies of all sizes run. Auditors who fail to grasp the reality of this seismic shift in IT management risk being left behind. They must be comfortable interacting with a cloud-based environment as well as navigating common compliance requirements using readily available tools and techniques. Part I will present a case study that identifies the common computing, security, and storage solutions found in the cloud.

In this session, participants will:

- Identify the common risks shared between traditional and cloud hosting providers.
- Build the skills necessary to perform a basic review of compliance requirements in a cloud environment.
- Conduct a basic hands-on audit of IT security configurations in a live cloud-based system.
- Develop a toolkit for evaluating controls specific to cloud environments.





**Mark Knight** is the senior manager in the IT and internal controls practice at Holtzman Partners after spending several years at Deloitte. He applies broad knowledge of multifaceted IT systems, including cloud computing, to perform a variety of engagements for over 30 clients, from start-ups to public companies. Throughout his career, Knight has assisted clients in navigating the evolving realities of enterprise IT governance. He is a regular speaker in the accounting information systems department at the University of Texas. Knight has spent the last five years developing audit programs for IT compliance audits of companies who both use and offer cloud computing services.

**Joey LoSurdo** is the senior manager in the IT and internal controls practice at Holtzman Partners after spending several years at Deloitte. He has extensive experience auditing both IT and business controls. He performs engagements for over 20 clients, from start-ups to public companies. Throughout his career, LoSurdo has helped companies become SOX and SOC compliant. He is passionate about finding new, more efficient ways to audit cloud IT environments. An accomplished speaker, he has addressed audiences ranging from 200 to 2,000+. LoSurdo has spent the last five years developing audit programs for IT compliance audits of companies who both use and offer cloud computing services.

## **CS 2-2: Don't Panic! Auditing the Fluid World of Privacy**

Jason Burchardt, CPA, CCEP  
Senior Director, Corporate Compliance and Privacy  
Perrigo Company PLC

Lucas Morris, CISSP  
Senior Manager, Data Privacy  
Crowe LLP

Pamela Hrubey, DrPH, CCEP, CIPP  
Managing Director  
Crowe LLP

The world of data and privacy protection has become incredibly fluid, with new regulations and expectations coming almost weekly. Organizations are working to institute stable and effective programs of establishing, evaluating, and auditing all of these requirements. We will use a case study to show how we, as both consultants and internal privacy leaders, used a framework to establish a resilient global assurance program that supports maintaining stakeholder expectations while minimizing fear, uncertainty, and doubt.

In this session, participants will:

- Identify emerging privacy and data protection-related risk themes and evaluate opportunities for enhancing existing data and protection-related audit programs.
- Apply a resilient privacy and data protection framework to a case study involving a privacy-related scenario.
- Differentiate the applicability of regulatory requirements using a resiliency-focused, risk-based approach.



**Jason Burchardt** directs compliance and privacy for Perrigo Company, where he has led the development and implementation of a global compliance and privacy program. Burchardt has 20 years of experience in multi-national roles of increasing responsibility with a focus in regulated industries, including pharmaceuticals and medical devices. Throughout his career, he has held roles in corporate finance, external and internal audit, M&A, compliance, and privacy. He has also served on the boards of various non-profit organizations.

**Lucas Morris** is a senior manager and leader within the cybersecurity and digital risk practices at Crowe. He has over 12 years of information security experience. Morris focuses on helping clients develop more secure environments through penetration testing, implementing data privacy protections, and supporting executive management as a virtual information security officer. In his free time, he develops new tools and methodology, and also leads and supports collegiate security competitions.

**Pam Hrubey** is a managing director in Crowe's risk consulting practice. She leads Crowe's privacy and data protection-related solutions, focusing on assisting clients with developing, implementing, and assessing effective privacy and data protection-related strategies across the global enterprise. Hrubey also works with senior leaders to develop and maintain an understanding of the strategic implications of privacy and data protection as it regards protecting the organization's brand. She specializes in helping clients establish, optimize, and sustain privacy program effectiveness. Hrubey previously served as global leader of clinical data management, deputy chief ethics and compliance officer, chief privacy officer, and head of enterprise risk management for a pharmaceutical company.

### **CS 2-3: Ethics in Internal Audit: Case-based Learning, Part 2**

Patty Miller, CIA, QIAL, CRMA, CPA, CISA  
Owner  
PKMiller Risk Consulting, LLC

All internal auditors face ethical decisions over the course of their careers. They need a strong foundation and understanding of ethical expectations. It is also imperative that audit management set the right tone and coach their team so that the right choices are made.

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**Patty Miller** is the owner of PKMiller Risk Consulting, LLC and has significant management and consulting experience. In her 14 years with Deloitte, she served as the lead risk services partner on significant technology and consumer clients.



Her many IIA volunteer roles have included Chairman from 2008–09, executive committee member, and Chair of the Standards Board. She is a frequent speaker and trainer, and has led and co-authored research projects for The IIA. Miller is the recipient of the William G. Bishop III Lifetime Achievement, Victor Z. Brink, and American Hall of Distinguished Audit Practitioners Awards.

#### **CS 2-4: Robotic Process Automation (RPA) and Analytics**

Rebecca Aretos  
Director, Internal Controls  
Allegiant Air, LLC

Heather Podewell, PHR/SHRM-CP  
HR Systems Manager  
Allegiant Air, LLC

Cameron Andriola, CPA  
Manager, Accounting and Reporting Advisory  
Deloitte

Dale Livezey, CPA, CISSP, CITP  
Digital Controllershship, Analytics Specialist Leader  
Deloitte & Touche LLP

Robotic Process Automation (RPA) tools can help businesses improve the efficiency and effectiveness of their operations faster and at a lower cost than other automation approaches. Interest and activity in RPA is growing, and we plan on walking through case studies of deployments reaching enterprise scale and operating on processes across the organization. What is being implemented now? What does the future look like? What is a practical approach on the timeline of implementing this type of technology?

In this session, participants will:

- Understand how RPA tools can be leveraged to help businesses improve the efficiency and effectiveness of operations.
- Obtain knowledge of how can RPA tools can lower costs.
- See examples and case studies of actual RPA deployments.
- Gain insights into the future of RPA.

**Rebecca Aretos** is the managing director of accounting at Allegiant Travel Company. She started her career in public accounting and joined Allegiant in 2007 after relocating from Chicago to Las Vegas. The company had just gone public and Aretos was part of the team that implemented the SOX program. She spent ten years in internal audit, where she was fortunate to have gained a great deal of exposure to all facets of the business, prior to joining accounting.



**Heather Podewell** has been in the human resources field for 20+ years. Currently, as an HR systems manager at Allegiant Air, she is responsible for implementation and administration of the HR systems utilized by the People Services team; employee data reporting; and support of department process improvements. She recently implemented a Digital Adoption Software tool, which integrated with the company's HCM system, allowing company managers to submit employee action requests via Manager Self-Service with Just-in Time Training available. Her favorite part of her job is using technology to solve problems, streamline processes, and create efficiencies.

**Cameron Andriola** has served clients at Deloitte across multiple industries, providing both attest and advisory services for more than five years. He currently serves in Deloitte's digital controllership practice, advising clients on robotic process automation (RPA), analytics, and machine learning. In his role, he is responsible for performing automation opportunity assessments, facilitating automation ideation, developing strategic roadmaps, and coordinating implementation and operation of centers of excellence/governance structures. Prior to Deloitte, Cameron served both individual and corporate tax clients for more than three years.

**Dale Livezey** is a specialist leader in Deloitte & Touche LLP's national audit analytics practice. With 21+ years of experience in auditing and consulting, he currently leads the creative design and deployment of data analytics for the technology, media, and telecommunications (TMT) and consumer and industrial product (C&IP) industries. The analytics team he created at Deloitte is a national leader in designing innovative industry-based analytic/visualization solutions for financial auditing, internal auditing, and designing/reviewing KPIs for system implementations, process automations, and process redesigns. Livezey's background includes serving 700+ tech/internet, retail, consumer products, manufacturing, aerospace and defense, and financial services companies. He has also provided analytics, metrics, root-cause analysis in reporting, and IPO support for 25+ internet/tech companies.

## **CS 2-5: Dealing and Stealing**

Sal Piacente,  
President  
UniverSal Game Protection Development Inc.

Internal auditors know the rules casino staff must follow. But how many know why? Do current standards help protect casino table games' assets and profitability or make it easier for cheaters and embezzlers? The cheating method for one of the biggest multimillion-dollar scams to hit the casino industry will be examined. Live demonstrations will show how dealers ply their deceptions, including "slug" scams (setting up the cards to ensure that accomplice(s) win). To prove this duplicity, actual surveillance footage will be examined.

In this session, participants will:

- See demonstrations of how dealers can steal chips while dealing by both breaking and following procedures, with or without an accomplice.
- Explore current inside collusion scams, casino dealer-agent(s), and chip theft methods.
- Learn to detect the "tells" of specific cheating and theft techniques to identify dishonest dealers.



- Scrutinize game procedures and equipment that can make games more vulnerable to scams.
- Develop ideas for procedures (game protection) that will help to prevent, or at least minimize, the negative effects of certain scams.

**Sal Piacente** has provided training programs and consulting services to 100+ casinos, regulators, and law enforcement agencies worldwide. He uses his manual dexterity to demonstrate cheating and theft techniques that threaten table games' profitability. Piacente began his career as a blackjack dealer in Atlantic City and worked his way up to game protection specialist responsible for game protection training (table games and surveillance departments) and play reviews at 11 casinos worldwide. He founded UniverSal Game Protection Development in 2006. Piacente has been featured in several publications and on numerous television documentaries. He also hosted the 13-episode series "Game On, America" for the Travel Channel.

**Monday | October 21, 2019**

**1:45 p.m. – 2:45 p.m.**

### **CS 3-1: Role of Artificial Intelligence and Automation to Assess Emerging Risks**

Manuel Coello,  
Senior Director, Data Analytics  
CVS Health

Steve Biskie  
Director, Risk Advisory Services  
RSM US LLP

We often hear stories about the benefit of data analytics (DA) in the fieldwork/testing phases of an audit; however, some of the easiest/quickest wins can actually be made when applying DA to the planning process. Participants in this session will see first-hand — through the use of real-life examples applicable to most organizations — how, where, and when DA can be applied to the audit planning cycle.

In this session, participants will:

- See examples of DA for audit planning and brainstorm ideas for DA within their own audit planning processes.
- Learn about the use of, and techniques for, DA supporting the core audit processes that occur before fieldwork.
- Walk away with a 5-step checklist for implementing DA in their organization.
- Create a project plan for implementing DA for audit planning within the next 30 days.

**Manuel Coello** has a 20-year background in data analytics, automated audit processes, system implementations, and operations with Big Four and Fortune 500 companies, including CVS Health, GE, Stanley Black & Decker, Northrop Grumman, and EY. Passionate about maximizing audit impact by leveraging data, technology, and analytics, he is an internationally recognized expert in continuous auditing, analytics, and audit automation. While at Stanley Black &



Decker, he won an ACL Impact Award for North America for the implementation of a continuous auditing program. Coello's worldwide experience has spanned the Americas, Europe, Africa, and Asia.

**Steve Biskie** has been working in audit, compliance, and IT risk management for over 23 years. His IT experience includes public accounting, private industry, and specialized risk management consulting firms. Considered an international expert in SAP audit and risk management issues, Biskie has published numerous audit-related topics for SAP Professional Journal and written articles for SAP GRC Expert. He authored *Surviving an SAP Audit* and was an expert reviewer for *Security, Audit, and Control Features: SAP ERP* (Third and Fourth Editions). He is a thought leader in audit analytics and continuous monitoring, and is a four-time IIA All Star speaker.

### CS 3-2: Guard Rails for the Digital Revolution

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

Glenn Wilson  
Senior Manager  
Deloitte

In an increasingly interconnected world, organizations that don't innovate and broaden their technology footprint risk losing market share. Yet, we routinely hear reports of organizations being breached. Internal audit, like a guard rail, is there to protect while also giving organizations the assurance they need to go fast. To provide value, internal audit must find a balance between providing assurance on important data protection functions while supporting operational innovations that drive new value.

In this session participants will:

- Be provided an overview of cyber trends and classic breach tactics.
- Review data protection strategies and ways to communicate these strategies with the board and C-suite.
- Discuss operational innovations like robotic process automation, machine learning, and Agile auditing that are positioned to drive the future of internal auditing.

**Theresa (Terry) Grafenstine** is a chief auditor at Citi responsible for internal audit's delivery of assurance on governance, risk management, and control across five businesses globally. Previously, as a managing director in Deloitte's risk and financial advisory practice, she provided executive coaching to chief audit executives across all commercial industries and IT audit, risk, and governance advisory services to senior defense and national security leaders. Prior, as the appointed Inspector General of the U.S. House of Representatives, she designed, managed, and delivered audit and investigative services, including a comprehensive cyber assurance program. Grafenstine has held leadership roles with The IIA, ISACA, and AICPA. She has received numerous awards and was inducted into The IIA's American Hall of Distinguished Audit Practitioners in 2019.



**Glenn Wilson** helps organizations raise the bar on security by lowering risk. With over two decades of information security, speaking, and in-the-trenches technical experience, his view on security can be radically different. Wilson helps the world's largest organizations reduce risk by managing cyber more effectively. He has served as CIO, sat on over a dozen boards, and has the keen ability to translate complex technical issues into plain English for executives and other decision makers in the enterprise.

### **CS 3-3: Why Don't They Listen? You Aren't Persuading!**

Brian Tremblay, CIA, CISA  
Director, Internal Audit  
Acacia Communications, Inc.

We often ask ourselves why auditees and colleagues simply won't do what in some cases is required of them, either due to audit findings/results, company policy, or even laws and regulations. Internal audit teams, particularly those who engage directly with stakeholders on these matters, seem to continually struggle not only with getting required actions from their stakeholders, but also with getting the most prudent recommendations implemented. Why? It comes down to one word — persuasion.

In this session, participants will:

- Understand why stakeholders resist recommendations from internal audit professionals.
- Learn why an ability to persuade is a core competency all internal audit professionals need.
- Identify simple techniques that can help them persuade stakeholders to their 'side' and deliver better value.
- Hear real-world examples of how to use these tactics in action.

**Brian Tremblay** leads all activities of the internal audit function at the high-tech semiconductor company. He believes being persuasive is the key to ensuring that internal audit delivers value at the end of its projects. Prior to joining Acacia, Tremblay was director of internal audit at Iron Mountain, overseeing all audits and projects within North America as well as liaising with global quality managers. Prior to Iron Mountain, he served as senior manager at Houghton Mifflin Harcourt, where he built out an internal audit department and executed a Sarbanes-Oxley implementation. Tremblay also previously worked at Raytheon and Deloitte.

### **CS 3-4: TICS/SICS Development**

Steve Brewer, CFE  
Training Manager  
National Indian Gaming Commission

Shawna Castellano  
St. Paul Region Director  
National Indian Gaming Commission





This course will discuss elements of control and how to recognize areas in the Tribal Internal Control Standards (TICS) and System of Internal Controls (SICS) where detailed procedures should be written so that there is a reasonable assurance that assets are protected. It includes application of the concepts through interactive activities that help participants internalize learning so they can apply what they learn upon return to their gaming facilities.

In this session, participants will:

- Learn the elements of control.
- Recognize when internal controls need detailed procedures written.

**Steve Brewer** has 17+ years of gaming experience. As training manager for the National Indian Gaming Commission (NIGC) since 2015, he manages both internal and external training and technical assistance in line with the strategic plan and commission initiative to develop a strong workforce. Brewer started with the NIGC in 2008, conducting audits of the MICS and commission regulations. He previously worked in licensing, compliance, and internal audit positions for a tribe under the Tribal Gaming Regulatory Authority. Prior, he spent 22 years, active and reserve, as a military policeman in the U.S. Army, conducting combat support operations and law enforcement duties.

**Shawwna Castellano** has 20+ years of gaming experience. She is a member of the Lac Courte Oreilles Band of Ojibwe and serves as the St. Paul region director, responsible for technical assistance, training, and compliance with the Indian Gaming Regulatory Act for 99 Indian gaming facilities owned and operated by 38 federally recognized tribes in six states. Castellano joined the NIGC in 2011 as a compliance officer in the St. Paul Region Office. Previously, she was a senior compliance officer with the Potawatomi Hotel and Casino, internal auditor with the Lac Courte Oreilles Gaming Commission, and audit specialist/gaming variance analyst with the Lac Courte Oreilles Casino.

### **CS 3-5: Forging a Path Toward Value-add Internal Audit**

Karl O. Stingily,  
Senior Vice President and Chief Audit Executive  
Caesars Entertainment

Louise Labrie, CPA  
Principal  
Grant Thornton LLP  
Shaddi Ramezan, CPA  
Senior Manager, Risk Advisory Group  
Grant Thornton LLP

Internal audit functions are continuously being challenged to find value and innovation with their work. Internal audit teams are challenging the status quo by developing a more strategic alignment with their business units. Internal audit



strategy focuses on risks that would inhibit achievement of business objectives, enables value creation, and supports cost reduction.

In this session, participants will:

- Describe the planning, execution, and reporting phases of value-add internal audit case studies.
- Identify common pitfalls associated with the standard internal audit approach.
- Define success factors observed for value-add internal audit case studies.

**Karl O. Stingily** has been chief audit executive at Caesars Entertainment since November 2016. He is responsible for regulatory compliance, business process, and IT audit support, as well as leading teams supporting SOX compliance and fraud investigation. Previously, during his long tenure at FedEx, he began as a staff auditor in the internal audit department before advancing to various managing director/controller roles (Asia-Pacific, Canada) and earning promotions to Vice president/chief financial officer for FedEx Canada, Vice president of worldwide revenue operations, and vice president of internal audit, overseeing as many as 90 auditors in the U.S., Asia, Europe, the Middle East, and Africa. Stingily is a five-time winner of FedEx's top award for outstanding performance.

**Louise Labrie** brings 23+ years of experience in business consulting and governance, risk, and compliance advisory services to serve Grant Thornton clients in various industries. Over the past 20 years, she has contributed to seven major organizational transformations and 70+ performance improvement projects. Her practice is centered on leading process mapping initiatives, performing analytical procedures, and developing creative solutions aligned with her clients' context and organizational culture. Labrie is a strong project manager whose understanding of underlying operational processes enables her to streamline financial processes. She played a national role in assisting Grant Thornton's advisory leadership in transforming the controls advisory practice to better align with the advisory strategy to create, protect, and transform value.

**Shaddi Ramezan** brings ten years of experience in governance, risk, and compliance services and assisting companies with developing transformation roadmaps for enterprisewide initiatives. She has led workshops with stakeholders to document current state pain points and solution a three-year transformation roadmap. Ramezan has also led process improvement assessments through the application of lean six sigma methodology, designed the to-be state for various improvement initiatives, and developed metric dashboards to periodically report to management the progress of various Continuous Improvement Process (CIP) initiatives and corresponding cost savings to companies. Additionally, she has helped clients facilitate their annual risk assessment process and develop an audit approach better aligned with business strategy and value add.



**Monday | October 21, 2019**

**3:15 p.m. – 4:15 p.m.**

#### **CS 4-1: Building a More Agile and Relevant Internal Audit Function**

Tim Berichon, CPA  
Consultant, Former Chief Audit Executive

In today's environment, internal audit is vulnerable — vulnerable to complacency and insignificance. Internal auditors need to break out of their historical frame of reference and embrace agility. The 2018 IIA Pulse results show that less than half of CAEs consider their internal audit functions to be very or extremely agile, and stakeholder engagement could be improved.

In this session, participants will:

- Understand how to build a more agile internal audit function that allows them to say yes to what matters most.
- Be able to deliver on “non-traditional” management requests that matter.
- See the Top 10 strategic initiatives that allowed Cooper Tire & Rubber to build a more agile and relevant internal audit function.

**Tim Berichon** has 30 years of diverse, global experience in internal and external audit, business finance, sales, product marketing, and software consulting. He was most recently chief audit executive at Cooper Tire in Findlay, Ohio. Previously, he was chief audit executive at Grace Construction Products in Boston, Massachusetts and senior director of internal audit at Tyco International in Princeton, New Jersey. While at Tyco, Berichon also served two years as business unit CFO of Sub-Sahara Africa based in Johannesburg, South Africa. He began his career at PwC.

#### **CS 4-2: Tools and Strategies to Make Data Analysis Work**

Jan Beckmann, CPA, ACDA  
Owner  
Jan Beckmann Training & Consulting

Have you tried implementing data analysis into your audit approach but were frustrated with the time it takes to complete, lukewarm results, employee turnover, and audits that feel like they go on forever? Jan Beckmann spent more than 20 years creating and testing procedures to really make data analysis work in an internal audit approach. She has put those key tools and approaches together to help you.

In this session, participants will:

- Understand the need for adjusted timelines, scheduling, and management communication.
- Learn what templates, guidelines, and reporting are suggested for quality results.
- Gain a clear approach for how to select, develop, and retain great data analysts.



**Jan Beckmann** blends her unique combination of humor, energy, and technical knowledge to provide powerful training and consulting. Based in St. Louis, she spent 20 years in the audit profession with Deloitte, Anheuser-Busch, ACL, and BrownSmithWallace and built a go-to data analysis practice. Her business and leadership skills combine with a pragmatic approach her clients love.

#### **CS 4-3: Perspectives of a World-Class Rotational Internal Audit Program**

Vijayant Sitani, CA  
Chief Audit Executive  
PACCAR

Over the past 40 years, PACCAR's rotational internal audit program has had more than 300 internal auditors rotate in, and then back out, to the business. Almost every current PACCAR leader was a rotational internal auditor at some point in their career. In the same time, PACCAR's guest auditor program has had more than 2,000 business managers participate in an audit project.

In this session, participants will:

- Gain insights into how PACCAR's rotational internal audit program drives their talent management and leadership development process.
- Learn best practices for establishing a rotational internal audit program, and how to create a culture in which high-potential employees compete for open rotational audit positions.
- Explore how to maximize the rotational auditor's time in internal audit and place them back in the business.
- Discuss how to develop a guest auditor program that helps other business leaders gain the needed exposure to take on additional responsibilities in the business.

**Vijayant Sitani** has more than 23 years of experience in internal audit, controls, and risk management. He presently heads the global internal audit function of PACCAR, a world-leading Fortune 150 manufacturer of medium and heavy-duty trucks sold under the Kenworth, Peterbilt, and DAF brands. Sitani previously spent over three years with McDonald's Corporation as a director of internal audit responsible for operational and financial audit. Earlier in his career, he served for more than nine years in various audit roles with Stanley Black and Decker and also spent seven years in public accounting.

#### **CS 4-4: Creating a Cyber-resilient Organization**

Troy Hawes,  
Senior Director, Cybersecurity  
Moss Adams LLP



The practice of monitoring and responding to cyber incidents has continued to mature within IT, but requires vigilance and a programmatic approach to proactively address risk, threats, and vulnerabilities. One important step is to better integrate IT's response to illicit activity with the organization's business continuity program and structure. If a cyber incident does occur, the organization can ensure a timely and coordinated response to reduce system and organizational impact.

In this session, participants will:

- Understand the importance of an integrated cybersecurity and business continuity program to organizational preparedness.
- Determine the current state of cybersecurity and operational resiliency.
- Identify the threats and vulnerabilities that put technology and gaming operations at risk.
- Define the synergies between business continuity and cybersecurity.
- Specify the controls that need to be in place to mitigate downtime from a cyber incident.

**Troy Hawes** has been providing IT consulting services since 2001 and is a senior director of cybersecurity consulting at Moss Adams LLP. He specializes in local and tribal government, not-for-profit, hospitality, private entity, and healthcare clients. His areas of practice include cybersecurity audits and assessments; penetration testing; PCI DSS assessments; HIPAA compliance auditing; HITRUST readiness and validation assessments; strategic technology planning; disaster recovery and business continuity planning; policies and procedures development; and project management. In addition, he has conducted technology assessments based on internationally recognized standards and served as technical counsel on hundreds of technology security projects.

#### **CS 4-5: Fraud Risks Associated With Marketing**

Rodrigo Macias  
Partner, Advisory Services  
MGO LLP

Joe Busby, CIA, CFE, ACAMS  
Director, Casino Compliance  
Sycuan Casino

The creative freedom, abundance of customer development initiatives, and high-dollar budgets of a casino's marketing function present unique challenges from an internal control and fraud perspective. Furthermore, the limited independent oversight of the department's processes due to the lack of regulatory requirements, external financial audits focused on materiality, and internal audit performing only gaming-related audits enables fraud perpetrators to exploit and circumvent the current marketing control environment.

In this session, participants will:



- Receive an overview of the major processes performed by marketing and the potential risks from an operational, financial, and fraud perspective.
- Identify mitigating internal controls and internal audit procedures that, when implemented, could reduce the marketing department's risks.
- Develop a tailored internal control testing methodology to audit the marketing function.
- Obtain practical tools for evaluating patron reinvestment and return on investment (ROI) analysis of special events.

**Rodrigo Macias** is a partner with MGO's gaming and hospitality advisory services group. He has provided risk advisory and compliance testing services to 40+ casinos nationwide. His 12+ years of experience include outsourced internal audit, risk management, fraud prevention and investigation, and leadership of compliance testing engagements, including anti-money laundering compliance audits. Macias has led casino consulting projects focused on operational improvements of cash operations, revenue audit, and training and development of casino internal audit departments. He has been integral in documenting casino-wide policies and procedures for multiple systems re-engineering engagements. He possesses a thorough understanding of casino internal controls, food and beverage internal audit, and use of metrics and analytics to enhance management decision-making.

**Joseph Busby** has over 15 years of experience in tribal and commercial gaming, including external and internal auditing, surveillance, regulatory compliance, and casino operations, in Alabama, Pennsylvania, California, Arizona, Washington, Wisconsin, Florida, Minnesota, Kansas, Oklahoma, and Nevada. He has been involved in multiple fraud related investigations that were successfully prosecuted in multiple jurisdictions. Busby has also provided consulting services for a wide range of gaming-related industries, including food & beverage and hotel operations, both domestically and internationally.

**Monday | October 21, 2019**

**4:30 p.m. – 5:30 p.m.**

**GS 2: Point/Counterpoint: Effectiveness of Audit Report: Do Ratings Matter**

**Moderator:**

Princy Jain, CIA, CCSA, CRMA  
Partner  
PwC

**Panelists:**

Jean Chun, CPA  
Vice President, Global Internal Audit  
Applied Materials, Inc.



Chris Tateyama,  
Vice President, Business Assessment and Audit  
Oracle

Internal audit reports are a reflection of the function to stakeholders. Internal audit reports should generally contain the following elements: Condition, Criteria, Cause, Consequence, and Corrective Action. In this session, two industry leaders will discuss their approach to audit reporting, views on ratings, and predictions on the future of audit reporting in the era of business transformation and disruption.

In this session, participants will:

- Debate whether internal audit reports should be rated.
- Review various methods for rating internal audit reports.
- Determine how to evaluate the effectiveness of internal audit reports.
- Examine stakeholder perceptions of internal audit reports.
- Review leading practices for effective internal audit reports.
- Discuss communication strategies for internal audit reports.

**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.

**Jean Chun** joined Applied Materials, Inc. in May 2013 as an appointed vice president and leads global internal audit. She previously served as head of internal audit at SanDisk Corporation and senior director of audit at Yahoo! Inc. Prior, Chun held various finance positions at Cisco Systems, Inc. She began her career with Arthur Andersen LLP.

**Chris Tateyama** is a vice president of business assessment and audit at Oracle, where he is currently responsible for internal audits of Oracle's global operations. In addition to providing services to Oracle Corporation, he oversees the internal audit services for Oracle's two non-wholly owned, publicly traded subsidiaries. Tateyama previously managed teams in Oracle's corporate financial planning and analysis, technical accounting, and SEC reporting departments. He began his career at Arthur Andersen and has more than 20 years of experience.





**Tuesday | October 22, 2019**

**8:30 a.m. – 9:45 a.m.**

**GS 3: Auditing at the Speed of Risk: Internal Audit in an Era of Disruption**

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

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

In this session, participants will:

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

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



**Tuesday | October 22, 2019**

**10:15 a.m. – 11:15 a.m.**

**CS 5-1: Agile Internal Audit: From Pilots to Transformation**

Sarah Adams  
Managing Director  
Deloitte

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

Christine Meuse  
Audit Vice President, Innovation and Enablement  
Fidelity Investments

Ranjani Narayanan  
Senior Manager  
Deloitte

So you've completed your pilots and tailored your approach based on lessons learned. Better, faster, happier. Now is the time to transform your function. From risk assessment, to organizational structure, to measuring performance when the focus shifts to team, to staying compliant with standards, to all the other activities a high-performing IA function needs to tackle... join the CAE of Fidelity Investments as he shares their journey to becoming fully Agile.

In this session, participants will:

- Understand what benefits may be gained by implementing Agile within IA.
- Learn what challenges they may face and what strategies they can use to overcome them as they continue their Agile journey to full transformation.
- Reference use cases of practical applications of Agile to their IA department, not just projects.

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

**Jeff Jarczyk** is the chief auditor of FMR LLC, Fidelity Investments' parent company. He leads FMR LLC's internal audit function in adding value to and protecting Fidelity by providing risk-based and objective assurance, advice, and insight. His team of business operations and technology auditors cover all of Fidelity's business units and functions. Jarczyk also



chairs the Auditor Independence Committee responsible for ensuring Fidelity remains independent of its external audit firms. He previously served as chief accounting officer of FMR LLC and led teams in Fidelity's internal audit function. Earlier in his career, Jarczyk served in audit partner roles at Arthur Andersen and Deloitte.

**Christine Meuse** leads Fidelity corporate audit's innovation and enablement function, which encompasses audit's agile transformation, center of innovation, operations, recruiting, onboarding, and associate development. In a previous audit capacity, she supported Fidelity's distribution businesses and oversaw audits of the defined contribution, defined benefit, trust company, and retail businesses. Roles prior to Fidelity included internal audit at Boston Financial Data Services and audit assurance with Ernst & Young.

**Ranjani Narayanan** specializes in enterprisewide risk management and risk consulting services. She serves clients across the consumer and industrial products, technology media, and telecommunications industries. Narayanan provides information technology risk services to clients of various sizes and risk profiles. She has served in several roles during her tenure, including risk management, internal audit, governance, cybersecurity, and finance transformation. Narayanan has led large IT internal audit functions, both outsourced and co-sourced, and has extensive knowledge of Sarbanes-Oxley's requirements for internal controls over financial reporting.

## **CS 5-2: Risk-based Auditing: Approaches and Techniques**

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

How do you audit in the midst of major transformation in your company? How can you effectively and efficiently provide assurance that the key risks facing the company are being covered when your internal customers are "audit fatigued" from other assurance activities? Why is it important to expand internal audit's suite of services to drive value in the midst of disruption and transformation? What are some techniques that have proven beneficial to fatigued auditees or business areas in transformation?

In this session, participants will:

- Understand the characteristics of an audit engagement that may be ideal for a particular technique or tool.
- Review case studies to determine the ideal audit approach.
- Develop ideas for reporting assurance and consulting components using a principle-based framework.
- Discuss the audit skills that are optimal for executing each audit technique.

**Lillian Scott** has 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 operational assurance for TSYS ASG, 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.

### **CS 5-3: How Strong is Your Ability to Effectively Challenge Management?**

Stephen Mills, ACA, CIA, CCSA  
Managing Director  
Promontory Financial Group

Stefanie Iqbal, CPA  
Senior Vice President, Internal Audit Director  
TCF National Corporation

U.S. bank supervisors have significant underlying concerns regarding internal audit's independence, objectivity, and true ability to effectively challenge management. This session will discuss common regulatory criticisms in this area and explore an approach and framework to self-assess and evaluate internal audit strength and vulnerabilities regarding independence, objectivity, and challenge. The session will outline tangible steps that can be taken to strengthen and demonstrate effective challenge to bank supervisors and the audit committee.

In this session, participants will:

- Describe and recognize the relationship between independence, objectivity, and challenge.
- Construct a framework to evaluate strengths and weaknesses relating to effective challenge.
- Formulate tangible actions to improve independence, objectivity, and the ability to truly challenge management.

**Stephen Mills** has extensive global experience, having lived and worked in Asia, Europe, and the U.S. As a managing director in Promontory Financial Group's New York office, he advises clients in the areas of internal audit and internal control frameworks, risk management, corporate governance, regulatory relationships, compliance transformation, quality assurance and compliance testing, and regulatory compliance, including BSA/AML and sanctions, mortgage servicing and loss mitigation practices, and model validation. Previously, Mills spent nearly 20 years in global positions with American Express as a senior member of the global internal audit team. He was general auditor of the company's major U.S. and international bank subsidiaries, with responsibility for global internal audit regulatory relationships.

**Stefanie Iqbal** is an internal audit director with TCF Bank. She joined TCF in 2013 and focuses on audits of consumer, wholesale, and specialty lending as well as finance, accounting, and credit (ALLL/CECL) reviews. In addition to internal audit, she oversees TCF's corporate internal investigations team, which focuses on internal loss prevention and fraud detection. Iqbal previously was an internal audit director with PricewaterhouseCoopers. Her key roles included leading financial services clients through internal audit and consulting engagements emphasizing key regulatory changes, financial accounting issues, and risk management processes.



#### **CS 5-4: Data Analytics: A Practical Approach to Using Data to Detect Anomalies**

Jason Olson, MBA, CPA/CFF, CFE, CFI  
Partner, Forensic Services  
Eide Bailly, LLP

The amount of data your organization processes can be difficult to digest in an impactful way. The ability to visualize data in new, more useful ways to identify inefficiencies and operational risks is becoming more critical. The presentation will provide specific examples of audits completed using data analytics.

In this session, participants will:

- Learn different analyses, tools, and techniques used to detect anomalous activity that may warrant further follow-up.
- Walk away with a practical data analytics approach to querying large sets of data for inefficiencies and operational risks.
- Understand how to implement data analytics into a continuous audit approach.

**Jason Olson** has over a decade of experience as a forensic accountant conducting interviews and interrogations for fraud risk assessment and financial investigation purposes. He focuses on fraud prevention, detection, and investigation services for civil, criminal, and insurance recovery purposes. Olson has extensive training in fraud detection methodologies including interview and interrogation techniques and has investigated hundreds of cases with losses ranging from \$5,000 to over \$13 million.

#### **CS 5-5: Auditing Reward and Loyalty Programs: Top 5 Things You're Not Currently Looking At**

Monya Demirjian, CFE  
Director, Fraud Controls Group  
MGM

Emily Pachner,  
Gaming and Hospitality Manager  
RSM US LLP

This session will review items not typically evaluated in the reward and loyalty audit plan. Specifically, we will discuss common player rewards audit findings, e.g. partnership rewards (like credit card points never being awarded to guests), miscalculation errors, player reward credit liability errors, setup errors for events causing excessive points to be issued, and multiple payout scenarios due to an employee error.

In this session, participants will:



- Identify common risks associated with reward and loyalty programs.
- Develop audit approaches to review for items not typically evaluated in an audit plan.

**Monya Demirjian** is the fraud control group director with MGM Resorts International. She has been in the investigation realm for more than 10 years. Trained in the Reid techniques of interview and interrogation, she has also attended the Gaming Control Board Table Games Protection Academy and the FBI Citizens Academy. Demirjian sits on the advisory board for both the College of Southern Nevada and the Association of Certified Fraud Examiners, and she is a member of Nevada's Fight Fraud Taskforce.

**Emily Pachner** is a manager with the RSM national gaming and hospitality group. Her experience includes managing numerous reviews over casino operations, operational policies and procedures, Sarbanes-Oxley compliance, information technology audits, Nevada and tribal gaming compliance, and various specialty operational and regulatory compliance reviews such as contract audits, hotel audits, and food and beverage audits. She provides experience-based guidance for gaming and hospitality operations and property opening procedures, along with the recruiting, hiring, and development of effective internal audit departments.

**Tuesday | October 22, 2019**

**12:30 p.m. – 1:30 p.m.**

#### **CS 6-1: Cybersecurity: Beyond the Buzzword**

Brian L. Kirkpatrick, CIA, CRMA  
Managing Director, Risk Advisory Services  
BDO USA, LLP

Andrew Belsick, CISA, CISM, CRISC  
Director, Information Security Governance, Risk and Compliance  
Dick's Sporting Goods

Cybersecurity presents major risks to businesses of all sizes across all industries. These risks include data breach costs, regulatory fines, and reputational impact. Despite the frequency and scale of these attacks, many companies remain naive about their own level of risk and unsure of how to protect themselves. Misperceptions about the level of technical knowledge required and uncertainty over who is responsible within the company often add to the confusion.

In this session, participants will:

- Describe today's cybersecurity challenges.
- Recognize regulatory requirements associated with specific industries and types of data.
- Understand risks pertinent to their environment and identify actionable steps to manage or mitigate these risks.



**Brian Kirkpatrick** has more than 19 years of experience delivering internal audit, compliance, and consulting services and solutions. He has expertise in consulting and performing internal audit services (including external quality assessment reviews), enterprise risk management (ERM), Sarbanes-Oxley (SOX) including SOX readiness and compliance management services, finance and performance management, and business risk assessments. Kirkpatrick's clients include middle market and Fortune 500 companies across a broad range of industries, including manufacturing and distribution, IT services, health care, transportation, energy, and property management services. Previously, with a Big Four public accounting firm, he provided internal audit services to various middle market and global diversified companies.

**Andrew Belsick** is an information security/IT audit professional with 14+ years of experience in the technology governance, risk, and compliance field. His background includes cybersecurity assessments, IT risk assessments, IT audits, Sarbanes-Oxley compliance, HIPAA compliance, third-party risk management, security configuration management, PCI compliance, policy/standard development, SOC reporting, and privacy. Belsick's expertise encompasses a combination of external audit/advisory, internal audit, and information security across a broad range of industries, including retail, healthcare, manufacturing, and financial services.

## **CS 6-2: Digital Transformation - Is Internal Audit Ready?**

Christine Fitzgerald, CPA  
Director  
Protiviti

Brad Morick, CISA, CFE  
Senior Director, Internal Audit  
Hilton Hotels Worldwide

According to Executive Perspectives on Top Risks in 2018, the rapid speed of disruptive innovations and new technologies, and resistance to change are two of the biggest risks today. A forward-looking audit function should provide insight, oversight, and foresight around the organization's current and future risks and controls, including those related to the changing digital world. Because of this, internal audit must form an opinion on how effectively risks surrounding digitalization are being managed.

In this session, participants will:

- Be able to define digital transformation.
- Discuss the role of internal audit teams in digital transformation initiatives.
- See how digitalization is transforming the audit plan.
- Gain a full understanding of the digital assessment process.

**Christine Fitzgerald** is a director in the Internal Audit and Financial Advisory (IAFA) practice of Protiviti's Phoenix office. She currently leads the IAFA practice's global digital transformation efforts and is part of the core team responsible for





developing digital solutions to help clients improve performance and increase the efficiency and effectiveness of their operations, including assessing the digital maturity of organizations and auditing digital technologies, such as robotic process automation. Fitzgerald's 14-plus years of internal audit and risk management experience in the technology, airline, consumer products, healthcare, and government industries includes overall project management, annual risk assessment/internal audit planning, risk management, audit plan development, and business process evaluation, improvement, and re-engineering.

**Brad Morick** has over 15 years of experience in auditing and data analytics. Currently, in addition to overseeing Hilton's IT audit and data analytics teams, he oversees the company's property audit teams internationally. Morick was also instrumental in Hilton's effort to establish its loyalty program fraud prevention team, which focuses on safeguarding both the company and its guests. Prior to joining Hilton, he focused on IT audit, supporting numerous financial statement and SOX audits globally at KPMG, as well as assisting companies with evaluating system implementation projects to help ensure successful deployments.

### **CS 6-3: In Conversation With...Navigating the Politics of Internal Audit**

Dominique Vincenti, CIA, CRMA, CPBPM  
Global Head, Internal Audit and Chief Audit Executive  
UBER

Cyndi Plamondon, CIA, QIAL, CISA, CCSA, CGAP, CFSA, CRMA  
Senior Vice President and Chief Knowledge Officer  
The Institute of Internal Auditors

The word "politics" in the workplace generally resonates negatively. Saying someone or a group of people is political often evokes images of back-room dealing, manipulation, hidden agendas for personal gain, power struggles, and pressure. However, organizational politics are important, and you and your team must build these critical skills or the likelihood of you as a leader and your internal audit shop as a valuable business partner will be greatly diminished.

In this session, participants will:

- Understand the definition of organizational politics and its various facets.
- Follow a framework designed to address all aspect of organization politics thoughtfully.
- Receive examples of tools and technique to use to improve their political skills.

**Dominique Vincenti** became Uber's global head of internal audit and chief audit executive after nine years as Nordstrom's vice president of internal audit. Her 25-year background includes internal audit management positions with prominent international retailers as well as a chief officer position at The IIA where she oversaw professional and technical practices, including standards, technical guidance, certification, advocacy, and research. Vincenti represented the internal audit profession and directed technical discussions on governance and risk management with the U.S. SEC, International Organisation of Securities Commissions, International Organisation of Supreme Audit Institutions, and



European Commission. She also represented The IIA and provided technical support to COSO task forces for COSO ERM 2004, COSO Monitoring, and COSO ICFR-SPC.

**Cyndi Plamondon** has responsibility for global revenues comprising more than US\$16 million and leads a professional staff of more than 45 members in the areas of professional standards and assessments, professional and stakeholder relations, governance, and quality assessments. Prior to her most recent appointment, she served as vice president of global professional certifications, responsible for the administration, development, and execution of 12 certification exams in 20 languages delivered in 165 countries. Prior to that, she held posts including vice president of professional practices overseeing the development and distribution of standards and guidance for internal audit professionals around the world; vice president of educational programs; and manager of quality assurance reviews. As a member of the internal audit profession, Plamondon was director of internal audit for PSS World Medical Inc. and inspector general for the University of North Florida (UNF). She also worked in internal auditing for Prudential Insurance Co. for nearly 10 years in both the insurance and financial services areas. Plamondon regularly facilitates seminars and speaks at conferences on behalf of The IIA. She is a certified course developer/designer and has received The Institute's Distinguished Faculty Member designation.

#### **CS 6-4: Game Performance**

Paul Bycroft, CIA, CGAP, CRMA  
Auditor  
National Indian Gaming Commission

This course is designed to help participants gain an understanding of game statistics. The objective is to create an interactive environment where attendees will learn how statistics can aid in identifying issues on the gaming floor. Topics will focus on the analysis of gaming machine game statistics.

In this session, participants will:

- Gain an enhanced understanding of the inherent risks associated with gaming machine statistics and how internal controls standards are intended to mitigate those risks.
- Learn how to identify games that may require investigation.

**Paul Bycroft** has 13+ years of gaming audit experience. He has worked as an auditor for the National Indian Gaming Commission (NIGC) since 2009 and as an auditor-in-charge since 2016, with primary responsibility for conducting and leading gaming regulatory compliance audits, presenting training related to NIGC gaming regulations, and responding to questions from casino personnel and tribal regulators. Prior to the NIGC, he worked as a corporate internal auditor for MGM Mirage (currently MGM Resorts International) where he conducted gaming, Title 31, and construction audits related to the CityCenter project.



## CS 6-5: Internal Audit's Role in Assessing Sustainability in Your Organization

Jana S. Utter, CCEP  
Vice President, Enterprise Risk Management  
Centene Corporation

Steve Wang, CIA, CRMA, CISA, CRISC  
Managing Director  
Protiviti

Scott Springman  
Managing Director  
Protiviti

More than just green initiatives (recycling, limiting pollution, etc.), sustainability involves how companies' everyday activities impact economic, environmental, or social issues. In recent years, influential stakeholders such as Vanguard, BlackRock, SASB, and GRI have made sustainability a "must" for organizations. Research has shown that sustainable companies tend to be better performers with high valuations and stronger control environments. Although sustainability programs are typically driven by other functions, internal audit should participate in assessing these programs and providing additional assurance that any nonfinancial information shared with the public is accurate.

In this session, attendees will:

- Learn about sustainability and ESG (Environmental, Social, and Governance) and their importance to organizations.
- Understand how sustainability and ESG impact the hospitality and gaming industries.
- Evaluate various sustainability and ESG frameworks that their organizations can use.
- Gain insights into how internal audit should support organizations in the areas of sustainability and ESG.

**Jana S. Utter** serves as vice president of enterprise risk management (ERM) for Centene Corporation, a Fortune 100 multinational healthcare enterprise headquartered in St. Louis. She is responsible for ERM and various regulatory reports, including the own risk and solvency assessment summary report, corporate governance annual disclosure, and climate risk disclosure survey. Utter is directly involved in the oversight and implementation of the RSA Archer GRC Platform to support and further integrate regulatory and corporate compliance, ERM, security risk management, and third party governance processes companywide.

**Steve Wang** is a managing director in internal audit with more than 18 years of experience in the hospitality, energy, telecommunications, manufacturing, and financial services industries. He has significant experience in the gaming industry and in gaming floor operations. Prior to re-joining Protiviti in 2005, Wang worked with two public accounting firms: Deloitte & Touche and Arthur Andersen. He can perform QAR for internal audit departments. He serves on the board of the St. Louis IIA chapter.



**Scott Springman** has primary service delivery focus on IT audit and consulting. He has helped companies in the gaming and hospitality industries improve their IT controls for over a decade and has managed and executed many projects in the areas of performance and functionality testing, program management, security assessments, Sarbanes-Oxley / SSAE16 / state gaming requirements / HIPAA regulatory compliance, pre-implementation reviews, and a multitude of IT and business process reviews.

**Tuesday | October 22, 2019**

**1:45 p.m. – 2:45 p.m.**

#### **CS 7-1: Use of Fraud Data Analytics to Uncover Fraud Schemes in Core Business Systems**

Leonard Vona, CPA, CFE  
Chief Executive Officer  
Fraud Auditing, Inc.

Finding fraud schemes hiding within core business systems requires skillful adjustments in your approach and technique. There is both science and art to using data analytics to search for fraud schemes, which differs from finding data anomalies. Learn a systematic approach to identifying fraud schemes and their relationship to data, including planning, pattern recognition, and practical applications of analytics.

In this session, participants will:

- Discover how to create a strategic plan for implementing a robust fraud data analytics plan.
- Understand how to create a data-intensive fraud audit approach.
- Assess the ten steps that comprise a successful fraud data analytics plan.
- Receive a practical illustration of a methodology for searching for a pass-through shell company scheme.

**Leonard Vona** is a forensic accountant with more than 40 years of diversified auditing and forensic accounting experience, including a distinguished 18-year private industry career. He serves as CEO of Fraud Auditing, a firm that advises clients in areas of litigation support, financial investigations, fraud auditing, fraud data analytics, and fraud prevention. Vona is the author of three books published by Wiley: *Fraud Risk Assessment: Building a Fraud Audit Program*; *The Fraud Audit: Responding to the Risk of Fraud in Core Business Systems*; and *Fraud Data Analytics Methodology: The Fraud Scenario Approach to Uncovering Fraud*.

#### **CS 7-2: Applying Six Sigma Tools and Methods to ERM**

Jeffrey Lovern, ARM  
Chief Risk Officer, Principal International  
Principal Financial Group



As enterprise risk management (ERM) programs continue to mature, risk managers face the continual challenge of adding value to the organization. By focusing on corporate objectives and using practical analytical approaches, risk managers can identify key risk indicators that executive management and the board will find important and useful.

In this session, participants will:

- Review key sources of uncertainty to the business, along with different risk assessment methodologies needed to properly assess these uncertainties.
- Walk through a case study that illustrates how to apply Six Sigma tools and methodologies to ERM to add strategic value to the company.
- Build the foundation for employing more advanced analytical methods to improve risk monitoring and decision making.

**Jeffrey Lovern** has 24 years of risk management experience within the financial services and insurance industries. He is currently chief risk officer of Principal International. Previously, he was chief risk officer for American Fidelity Corporation. Prior, as vice president of ERM for Genworth's global mortgage insurance division, Lovern coordinated and advanced ERM across businesses in 16 countries. Formerly, he managed portfolio management, credit policy, risk customer relations, and quality assurance risk management teams within GE/Genworth's U.S. mortgage insurance business. Earlier in his career, Lovern participated in GE Capital's risk management leadership program, held various roles in GE Capital's insurance businesses, and served as a risk management consultant and insurance broker at Arthur J. Gallagher & Co.

### **CS 7-3: How to Develop IA Functions and Lead IA Teams Effectively**

Abhi Pandit,  
Head of Internal Audit  
Splunk

This session will provide insights and real-world examples of how to develop and build a world-class internal audit function, from initial startup to steady state.

In this session, participants will:

- Understand the fundamental requirements of an internal audit function.
- Learn how to build a world-class team.
- Gain an understanding of the importance of stakeholders and relationships.
- Discover where internal audit can add value.

**Abhi Pandit** leads a team responsible for developing and executing overall strategy for appropriate assurance, risk, advisory, and compliance services to support Splunk's financial reporting, technology, and operations functions and enable management to manage key risks, achieve business objectives, and enhance and protect organizational value. Pandit joined Splunk after 16+ years at Adobe, where he was the senior director of risk, advisory, assurance, and cloud



technology compliance and worked closely with the finance, technology, sales, legal and operations functions. Earlier in his career, Pandit worked at various audit and consulting firms, including Deloitte's enterprise risk services group, providing advisory, audit, compliance, product development, and product management services.

#### **CS 7-4: You're Privacy Compliant: Meet Privacy Requirements in the Hospitality Industry Using Existing Governance, Risk, and Compliance Practices**

Ralph Villanueva, CIA, CRMA, CISA, CISM, PCI-ISA, PCIP, ITIL, CFE  
IT Security and Compliance Analyst  
Diamond Resorts International

Most organizations have certain governance, risk, and compliance practices that also meet the privacy requirements of various regulations such as GDPR, California Consumer Privacy Act, and others. However, many organizations think they must devise new tools and deploy more financial and human resources for privacy alone. It's possible to avoid reinventing the wheel — while saving the organization a lot of grief and money — by using existing GRC practices to meet the privacy requirements of organizations operating in the hospitality environment.

In this session, participants will:

- Discuss the various GRC frameworks implemented within their organizations.
- Understand how to correlate these frameworks with various privacy requirements.
- Identify cost-savings opportunities in their organizations by using existing GRC frameworks to meet privacy requirements.
- Examine challenges and solutions in leveraging existing organization-wide GRC practices to fulfill privacy requirements.

**Ralph Villanueva** recently worked for over five years as IT auditor for a major off-strip casino-resort, and for over three years as internal auditor for a cancer research institute and another casino-resort. He also worked as internal auditor, accounting manager, and financial controller in California and the Asia-Pacific region for more than 10 years. Villanueva has worked both sides of the IT fence and understands the challenges of dealing with both IT professionals and non-IT co-workers.

#### **CS 7-5: US Sports Betting: Opportunities, Impediments, Uncertainty Ahead for the Fragmented Market**

Jamie Poster,  
Risk and Financial Advisory Manager  
Deloitte & Touche LLP

Shane C. Negangard, CIA, CRMA  
Managing Director  
Deloitte & Touche LLP



Subject matter specialists will discuss the current and future obstacles to action, including inertia around technology, customer friction, problem gambling, adjusted expectations, affiliate marketing considerations, and the return on data imperative.

In this session, participants will:

- Understand the current landscape and importance of different business models.
- Explore emerging platform capabilities.
- Discuss and discover risks within the U.S. fragmented market.

**Jamie Poster** has more than 10 years of experience within the gaming and hospitality industries and is relied on as a subject matter specialist in U.S. gaming and sports wagering industry research. He has provided both advisory and auditing solutions, including Sarbanes-Oxley attestations, cybersecurity risk assessments, property risk assessments, customer experience assessments, regulatory compliance attestations, competitor analysis assessments in marketing and strategic management, and technical security assessments, to industry leaders. He has also provided business process and information technology internal controls design, along with evaluation and implementation services, to slot machine manufacturers, brick-and-mortar casinos, and online gaming operators.

**Shane C. Negangard** is a Deloitte & Touche LLP managing director in risk and financial advisory. He possesses 20+ years of experience in risk consulting, process auditing, and internal audit covering both financial and operational performance. Negangard leads global engagement teams to provide differentiated solutions such as strategic internal audits, SOX compliance, ERM, supply chain risk management, and food safety assessments. Throughout his career, he has designed, implemented, benchmarked, reviewed, and reengineered operational processes and internal controls, and helped global organizations develop or enhance their risk capabilities, internal control systems, policies, and procedures. Negangard speaks regularly for The IIA, and is a current board member and past president of The IIA–Cincinnati.

**Tuesday | October 22, 2019**

**3:15 p.m. – 4:15 p.m.**

#### **CS 8-1: Managing and Delivering Internal Audit's Data and Analytic Needs**

David Dunn, CIA, CPA, CGMA, CITP  
Executive Vice President and Assistant General Auditor  
The PNC Financial Services Group

Derrick Thomas, CISA, CISSP, CGEIT  
Senior Vice President and Director, Advanced Data and Analytics Solutions  
The PNC Financial Services Group





Balancing all the requests of your internal business units is vital for the success of your internal audit data analytics function. Learn about our journey to building a data analytics function that enhances audit service delivery and applications utilized.

In this session, participants will:

- Understand common pitfalls to watch out for while meeting client needs.
- Review steps for enhancing end-user experience levels and timelines.
- Analyze the value of building once and showcasing often, including obtaining buy-in and identifying stakeholders to champion their effort.

**David J. Dunn** has 25+ years of technology, audit, and financial services experience. As executive vice president and assistant general auditor, he leads internal audit for PNC's IT, information/physical security, enterprise fraud, and enterprise third-party management functions. He also leads the data analytics, robotics, and intelligent automation function within internal audit. Dunn's was previously senior audit director of global technology and operations for Bank of America; head of operational risk management for The Royal Bank of Scotland's Citizens Financial Group; and head of operational risk management, senior technology executive, and director of information systems audit for Capital One. He speaks frequently at industry conferences and is an adjunct professor at Carnegie Mellon University.

**Derrick Thomas** is a director in charge of the advanced data and analytic solutions team within the technology audit group. His team is responsible for data analysis, data procurement, code review, and infrastructure management functions within the internal audit department. His team is also responsible for advanced analytic development for the department, including robotics process automation, machine learning, and other emerging analytic hot topics. Thomas is an accomplished accounting, audit, project management, and risk professional and specializes in data analytics, IT audit, risk management, and security. In his spare time, he is an adjunct instructor and speaker for several professional service organizations.

## **CS 8-2: Co-Sourcing and Outsourcing - Why Do It?**

### **Moderator:**

Sabrina Serafin, CISA  
Partner and National Practice Leader  
Frazier and Deeter

### **Panelists:**

Matthew Burgess, CIA, CPA, CISA  
Internal Audit Executive, and Risk Manager

Paul Calhoun, CPA  
Chief Audit Executive  
TowneBank



Bradley Carroll, CIA, QIAL, CFSA, CRMA  
Principal, Process, Risk, and Governance (PRG) Group  
Frazier & Deeter, CPAs

This will be a panel discussion on why to out/co-source. (Standard 1210; SME for specific areas, HR constraints in small banks, cost considerations). Participants will learn the characteristics of each, pros/cons (SMEs, direct report to AC, scope creep, workpaper ownership, workpaper/report consistency), and how each CAE manages the out/co-source arrangements at their institution (who selects/engages, who manages, multiple partners or one for all out/co-sourcing needs, effect on QAIP program, meeting SR 13-1 requirements).

In this session, participants will:

- Recognize the difference between co-sourcing and outsourcing; analyze the characteristics of each and determine which are pros and cons in their model.
- Determine the level to which their department should rely on co-sourcing or outsourcing: strategic placement to supplement work or complete transfer of the audit plan?
- Develop a plan for seamless integration among multiple SME partners (co-sourced or outsourced) and in-sourced staff.

**Sabrina Serafin** leads the national process, risk, and governance practice at PKF Frazier & Deeter, providing clients with assurance services, along with internal and IT audit co-sourcing and consultative risk and governance assessment services. Serafin has extensive experience with internal audit, enterprise risk management, and consumer privacy, emphasizing IT governance, risk, and controls. Previously, as an internal audit director for CheckFree Corporation, she developed and maintained policies, standards, and guidelines for managing corporate-wide IT and operational risk; implemented and supported corporate privacy standards, processes, procedures, and tools to build and maintain a privacy program; and led an audit management team responsible for SAS 70, customer, and federal regulatory agency non-financial audits. Prior, Serafin performed internal control reviews of information systems departments and SAS70 audits as a manager for Deloitte's enterprise risk services practice.

**Matthew Burgess** has 37 years of experience in external audit, internal audit, and internal control consulting, primarily with companies in the financial services industry, including Comerica, VW Credit, Ally Financial Services, and Synchrony Bank. His bank audit background has spanned consumer lending, private lending, finance, operations, and wealth management. He is skilled in designing and implementing large-scale enhancements to audit processes and methodologies, establishing risk assessment models and processes, and creating and leading teams to complete audit plans. Burgess served on the Board of Governors of The IIA's Salt Lake City chapter and is a past president of the Board of Governors of The IIA's Detroit chapter.

**Paul Calhoun** has served as chief audit executive of TowneBank since July 2017. He is a regular speaker on the benefits of the internal audit profession to universities and on best practices for executing risk-based audit plans. Previously he built and led the internal audit and credit risk review functions at BNC Bank and had increasing responsibilities with the internal audit function at First Citizens Bank.



**Bradley Carroll** began his career in internal audit with Central Bank, Carter’s, and Wachovia Bank. He then started and sold a CPA practice. Carroll transitioned back into internal audit when he was hired as CAE of the now \$5.2-billion State Bank Financial Corporation, which was using outsourced services for internal audit. He was challenged to develop a methodology and staff the bank’s own internal audit function. As the community bank representative for The IIA’s Financial Services Advisory Board, Carroll has advocated on Capitol Hill on behalf of IIA initiatives. He also recently joined IIA–Atlanta’s Board of Directors and Executive Committee.

### **CS 8-3: Building Strategic Relationships With Key Stakeholders, Mentors, and Mentees**

Margaret H. Christ, PhD, CIA  
Associate Professor of Accounting  
University of Georgia

Kimberly Ellison-Taylor, CPA, CGMA, CISA  
Global Accounting Strategy Director, Financial Services Group  
Oracle

Karen Begelfer, CIA, CRMA  
Vice President, Chief Audit Executive, Corporate Audit Services  
Sprint Corporation

Mike Fucilli, CIA, QIAL, CGAP, CRMA, CFE  
Staff Instructor  
St. John’s University

This panel of leaders with diverse backgrounds will discuss key strategies in building valuable relationships with executive stakeholders; identifying mentors who will be supportive in your leadership journey; how mentoring others will help foster your growth; and positive outcomes of building these key relationships.

In this session, participants will:

- Determine how leaders in internal audit can bring value to executive stakeholders.
- Discuss strategies in identifying and building supportive relationships with mentors.
- Explore positive outcomes in mentoring audit professionals, particularly women, in their professional journey.
- Share testimonies on the value of building relationships with strategic alliances.

**Dr. Margaret H. Christ** is an associate professor of accounting and PwC faculty fellow in the Terry College of Business at the University of Georgia. Her research, which focuses on management control systems, including internal audit’s role in risk management and control, has earned numerous awards and grants and is widely published. She is an editor for the *Journal of Management Accounting Research* and serves on several editorial boards, the AAA COSO Committee, and The IIA’s Committee of Research and Education Advisors. Dr. Christ has developed a case-based curriculum for accounting



information systems and she works with the EY Academic Resource Center to develop and disseminate educational materials on the analytics mindset.

**Kimberly Ellison-Taylor** has a strong background in strategy, finance, people leadership, digital engagement, business development, and technology. She has held leadership roles at Oracle, Motorola, KPMG, Prince George's County Government, and NASA Goddard Space Flight Center. She is a former Chairman of the Board for the American Institute of CPAs (AICPA), Association of International Certified Professional Accountants, and Maryland Association of Certified Public Accountants. Ellison-Taylor presents often on the intersection of emerging technologies, the future of work, and the future of finance. She has been named one of the Top 100 Most Influential People in Accounting by Accounting Today and one of the Top 25 Most Powerful Women in Accounting by CPA Practice Advisor.

**Karen Begelfer** leads the internal audit function including corporate audit, retail audit, and ERM. Prior to Sprint, she served as vice president and chief auditor of Payless Holdings, responsible for the international corporate audit team, the ERM function and the sustainability initiative. Prior to Payless, Begelfer was a director of internal audit at The Home Depot, directing audits in the finance and shared services areas, including Sarbanes-Oxley testing. Previously, she delivered post-deal integration services at PricewaterhouseCoopers and was a member of the corporate audit staff at General Electric.

**Mike Fucilli** has about 35 years of internal auditing experience in the private and public sector. He has recently retired as Auditor General at Metropolitan Transportation Authority, where he managed a staff of 85 professionals for a public sector organization with revenues in excess of \$15 billion. Fucilli has served on The IIA's North American and Global Boards and is a frequent speaker and presenter for The IIA.

#### **CS 8-4: Electronic Customer Due Diligence: How Mobile Gaming and Sports Are Changing the Customer Due Diligence Process**

Kimberly McCabe-Ward, CPA, CAMS  
President, Owner  
KMC, LLC

The Know Your Customer (KYC) - Customer Due Diligence (CDD) environment is changing with the legalization of mobile sports and mobile gaming. The customer may never need to enter your casino. Customer due diligence occurs at the time of account sign up. We will discuss how this is performed, recorded, and validated, as well as the additional risks this poses for the gaming operator and the difference between state and federal requirements/expectations. If your casino is going mobile, this session is a must!

In this session, participants will:

- Discover best practices for a risk-based approach to enhanced due diligence and patron risk scoring, and how such an approach is performed and verified electronically.
- Distinguish between the various levels of customer due diligence.



- Understand the different types of compliance analytics that can be employed to comply with state and federal expectations/requirements.
- Learn how to evaluate the due diligence performed in order to evaluate compliance with regulatory requirements.

**Kimberly McCabe-Ward** has 25+ years of gaming and hospitality industry experience. She has presented at conferences in the U.S. and Beijing; designed, authored, and implemented compliance programs and internal control systems; and assisted clients with remediating FinCEN and Department of Justice fines and indictments. McCabe-Ward founded KMC, LLC and is a faculty member of the University of Nevada International Center for Gaming Regulation. She was previously corporate vice president of internal audit for Caesars Entertainment. Prior, as corporate vice president of compliance, executive director of IT business solutions, executive director of casino marketing administration, and corporate director of internal audit at Las Vegas Sands, she helped to license and open casino operations in the U.S. and Asia. Earlier, she was an audit agent with the State of Nevada Gaming Control Board.

#### **CS 8-5: The Seduction of Fraud: Bridging the Gap Between Fraud, Ethics, and Human Behavior**

Steve Morang, CIA, CRMA, CFE, CCEP  
Senior Manager, Fraud and Forensics  
Frank Rimerman + Co. LLP

Sanya Morang,  
Adjunct Professor  
Golden Gate University

How do people get seduced into fraud? How do fraudsters use seduction to deceive people? Seduction is an indirect form of power; when it is raised to the level of an art, it has toppled governments, won elections, and enslaved great minds. Understanding how fraudsters use seduction in everyday settings will unlock the mysteries behind their ability to circumvent even the strongest internal control systems.

In this session, participants will:

- Discover the power behind the seduction of fraud and how to use this knowledge to bridge the gap between fraud prevention, ethics, and human nature.
- Describe the attributes of the “Seduction of Fraud Diamond” and how they help to analyze fraud schemes.
- Develop an understanding of the personality similarities between historical seducers and modern-day fraudsters.

**Steve Morang** is a global leader in fraud prevention, detection, investigation, ethics, and compliance. He speaks frequently at local, regional, national, and international conferences, and recently co-developed a new series of sessions titled “The Seduction of Fraud.” Over the past 20 years, Morang has developed multiple methodologies to help organizations stay ahead of the latest trends in fraud. He has been featured in publications such as Forbes, American



Banker, and Fraud Magazine. Additionally, Morang authors Fraud Magazine's Big Frauds column and is an adjunct professor of fraud and ethics at Golden Gate University.

**Sanya Morang** is an expert on human nature and behavior and co-founder of the Seduction of Fraud. She is an adjunct professor at Golden Gate University, as well as vice president of research and development for the San Francisco chapter of the ACFE. Morang has prior experience in the fashion, cosmetics, and airline industries.

**Wednesday | October 23, 2019**

**8:30 a.m. – 9:45 a.m.**

#### **GS 4: Establishing, Building and Maintaining a “Welcoming Environment”**

Troy Cicero,  
President and Chief Skill Officer  
MulticultuReal Communications, Inc.

Establishing, building, and maintaining a “welcoming environment” requires an acceptance of differences, an attitude of empathy (versus apathy) and emotional intelligence. It also requires an acknowledgement of unconscious bias and efforts to challenge the insidious nature of these biases. You must consistently live the Golden Rule (treat people the way you want to be treated) and the Platinum Rule (treat people the way they want to be treated) and honor good core values.

In this session, participants will:

- Learn the principles behind building a diverse, inclusive organization where all cultures and all people feel heard, valued, and respected, and there is open communication and understanding.
- Understand the importance of leading by example and challenging assumptions while valuing diversity and creating inclusion.
- Discover the importance of accountability in addressing issues both within and outside the organization.
- Gain insights into the role that traits such as self-awareness, empathy, and emotional intelligence play in developing a welcoming environment.

**Troy Cicero** is affectionately known as America's Chief Skill Officer. He has created a formula and framework for individual and institutional accountability that encompasses seven strategic focus areas: leadership development, diversity and inclusion, service excellence, team building, conflict resolution, stress management, and motivational speaking.



**Wednesday | October 23, 2019**

**10:15 a.m. – 11:30 a.m.**

**GS 5: Securing Exponentially Larger Attack Surfaces for the Future of Personalized Technology**

Tanmay Bakshi,  
AI and Machine Learning Architect  
AI Expert

As more and more devices are being connected to the internet, and communicating amongst themselves, cyberattack surfaces are growing exponentially. Traditional cybersecurity won't work - there's no way to keep bad actors outside of an area that large. Plus, with machine learning, data that your company used to discard can now be monetized - and in fact - can be critical to the competitive advantage of your business by powering hyper-personalization. This means there's a new kind of threat we need to look at: not machines, nor systems - the human vulnerability. This talk will provide you with insight as to how machine learning can solve this "human problem".

**Tanmay Bakshi** is a 15-year-old Canadian. As an author, AI expert, TED/keynote speaker, and honorary IBM cloud advisor, he has addressed 200,000+ executives, developers, and intellectuals worldwide at conferences, financial institutions, and MNCs. He seeks to help at least 100,000 aspiring coders learn how to code & innovate. He shares his research and knowledge with audiences of all ages via his books and Tanmay Teaches YouTube channel. Bakshi's desire to implement AI in healthcare led to two of his main projects: the first is focused on helping those with Rett syndrome "speak" through the detection and interpretation of EEG bio-signals through his machine learning algorithms; the second focuses on suicide prevention through depression mitigation using augmented intelligence.