

REGISTRATION BROCHURE



EXPAND YOUR HORIZONS

WITH **ACUA** 2017 ACUA ANNUAL CONFERENCE
SEPTEMBER 24-28, 2017

Expand Your Horizons with ACUA at the 2017 ACUA Annual Conference! Join fellow college and university audit professionals in beautiful Phoenix on September 24-28, 2017. The Annual Conference offers opportunities for attendees to learn innovative ideas, share best practices, and take home new approaches to handle challenges.

Dr. Susan Whealler Johnston, Executive Vice President and Chief Operating Officer for the Association of Governing Boards of Universities and Colleges (AGB), and Mr. Horacio Valeiras, Principal at HAV Capital, LLC/Board Member of AGB and Virginia Tech, are our general session speakers on Monday. They will explain how to identify new strategies to increase your board's awareness and oversight of risk. Dr. Whealler Johnston and Mr. Valeiras will share the different perspectives of a board member and AGB regarding governance and describe how internal auditing can assist in the governance process.

On Wednesday, we'll hear from one of ACUA's own, Past President **Mike Peppers**. He is the 2017-18 Chairman of The IIA Global Board of Directors and will share the message of his unique theme **#PurposeServiceImpact** that he's delivering to internal auditors around the world this year. He'll also moderate a panel of IIA staff and ACUA CAEs that will help us learn how we can positively impact the delivery of internal auditing education at our institutions.

We will all gather one last time before we depart on Thursday to hear **Dr. Christopher Neck, Associate Professor of Management at W.P. Carey School of Business, Arizona State University**. He will help us understand the meaning of leadership in the context of a usable framework. Dr. Neck will demonstrate how to apply self-leadership processes to achieve excellence in both our professional and personal lives.

The **fantastic team of Track Coordinators** has worked very hard to provide us with amazing sessions. With five (5) tracks and 50 concurrent sessions, attendees have plenty of exciting options from which to select to meet their continuing professional education needs. Tracks include audit trends and issues; specialized knowledge and topics; compliance, risk management and QARs; information technology/information security; and ethics, fraud, and professional development. This year, ACUA is introducing 50-minute concurrent sessions on Tuesday and Thursday. Pick from among the five tracks to select a plan that meets your training needs!

There are plenty of opportunities during the Annual Conference to meet, greet, and network with your colleagues in higher education. The first is the opening reception on Sunday evening, and then join us Monday evening for a special networking event to be announced. Wednesday night will be the off-site dinner event at the historic Rustler's Rooste – complete with dinner, dancing and a special guest!

Tuesday afternoon offers several options to meet every member's needs. **Bonus sessions** are available for additional CPE credit for those who wish to take advantage of the BOGO (buy one, get one) feature; \$50 for up to four CPE. Register for one session and get a second session at no extra cost! We have a showcased speaker, **Mr. Tim Leech**, who will present an initial session on how internal audit can use objective centric ERM to meet the risk management needs of boards and management, and a second session on how to perform an objective centric risk assessment. A big 'thank you' is extended to three of our ACUA Faculty for helping to **Expand Your Horizons with ACUA** by sharing their expertise in bonus sessions! We are also excited to include three additional bonus sessions offered by our strategic partners. The bonus sessions from which to choose are:

- ☀ Reinventing Internal Audit & ERM: Objective Centric ERM & Internal Audit – *Tim Leech*
- ☀ Implementing Objective Centric ERM & Internal Audit: A Step-By-Step Approach – *Tim Leech*
- ☀ The Red (Book) Rocks...The Latest and Greatest Audit Standards – *Toni Stephens, ACUA Faculty*
- ☀ Is it Relevant – Alignment of Mission, Universe and Reporting in Higher Education – *Mike Bowers, ACUA Faculty*
- ☀ Introduction to Higher Education Auditing – *Phillip W. Hurd, ACUA Faculty*
- ☀ How Can Internal Audit Help Support Sponsored Programs Compliance Without Annoying Administrators and Faculty? – *John Curran, ACUA member and Kim Ginn from Baker Tilly*
- ☀ Auditing Social Media – *Felicia Best from Wolters Kluwer TeamMate*
- ☀ Insights and Opportunities: Advantages of Data Analytics – *Mario Perez from Audimation*

Alternatively, the fantastic Phoenix Host Committee also has planned **tours at Chase Field Stadium and the Heard Museum** on Tuesday afternoon, or members may choose to participate in **ACUA Gives Back** at the **Phoenix Zoo!** Members may choose one or more of the activities or venture out with a group to see the exciting sites, restaurants, shops, and activities that Phoenix has to offer.

A special welcome is extended to our new members and first-time attendees. Look for planned-meeting locations to network with ACUA members and your fellow new members and first-time attendees.

On behalf of ACUA's Board of Directors, the Professional Education Committee, the Phoenix Track Coordinators, and the Phoenix Host Committee, I invite you to **Expand Your Horizons with ACUA** by registering today. **Register by August 7, 2017**, to take advantage of the early registration discount for ACUA members.

Nikki Pittman, Chair
 Professional Education Committee

Conference Events

FIRST-TIME ATTENDEES RECEPTION *(invitation only)*

Sunday, September 24, 2017
5:30 p.m. – 6:30 p.m.

First-time attendees and new members are invited to meet and greet the Board of Directors, past presidents, committee chairs and other ACUA leaders and learn what to expect and how to benefit from the activities and educational opportunities provided by ACUA.

OPENING RECEPTION

Sunday, September 24, 2017
6:30 p.m. – 8:00 p.m.

Come enjoy the opening of the Exhibit Hall where you can get reacquainted with longtime ACUA friends and make many new ones before visiting area restaurants for dinner on your own. Come for hors d'oeuvres and beverages while you visit with vendors to learn about their products and services and thank them for helping support this conference through their participation and funding. Show your school pride by wearing your university/college-embazoned attire!

MONDAY NIGHT NETWORKING

Monday, September 25, 2017

To be announced – check the website for details.

BUSINESS MEETING

Tuesday, September 26, 2017
10:20 a.m. – 12:00 p.m.

Join the ACUA Board of Directors Tuesday morning for the Annual Business Meeting. You'll get to hear the Board's accomplishments and plans for the coming year. A prize drawing will be held at the start of the meeting. You must be present to win!

OPTIONAL NETWORKING ACTIVITIES

Tuesday, September 26, 2017
12:15 p.m. – 5:00 p.m.

There are plenty of sights to see and things to do during your time in Phoenix! The Phoenix Host Committee has scheduled networking activities for all to enjoy. Visit the **ACUA Website** to see a full list of scheduled and recommended activities.

LUNCH TABLE TOPICS

Wednesday, September 27, 2017
12:10 p.m. – 1:10 p.m.

ACUA is hosting roundtable discussions during Wednesday's lunch. Don't miss this chance to share and discover new information with your colleagues.

ACUA GIVES BACK

The Phoenix host committee asks that you pack a few canned goods or other non-perishable food items into your suitcase. Or, pick up something while you're exploring Phoenix. All donated items will be collected at the registration desk and donated to the **Arizona State University Pitchfork Pantry**, a student-led on-campus food pantry. The donation bin will be available throughout the conference.

The donation will be made on behalf of ACUA and all of the impressive institutions represented at the 2017 Annual Conference.

OFF-SITE EVENING EVENT

Wednesday, September 27, 2017
6:00 p.m. – 10:00 p.m.

Join your colleagues for a truly western experience at Rustler's Rooste. Founded in 1971 it reigns as a Valley favorite for great food and incredible mountain top vistas. Experience a western style dinner and some dancing atop a butte in the foothills of South Mountain, originally a hideout for cattle rustlers. Transportation will be provided.

EXHIBIT HALL

Sunday through Tuesday visit our vendors in the Exhibit Hall to learn how their products and services can assist you and your institution.

CONFERENCE ATTIRE

Business casual attire is appropriate for educational sessions. Be sure to pack a sweater or light jacket as meeting room temperatures tend to be cool.

WEATHER

Phoenix has an average high temperature in late-September of 95 degrees with an average low of 75 degrees.



The Association of College and University Auditors (ACUA) is an international professional organization serving institutions of higher education around the globe.

Since its establishment in 1958, ACUA has provided its members a collegial forum for exchanging and sharing knowledge and generating new ideas. ACUA is committed to increasing members' knowledge of auditing, regulatory compliance and risk management in higher education.

Annual Conferences allow members to network and socialize at the same time. The combination of camaraderie and a focus on issues which relate to internal auditing in higher education continue to serve as the foundation for all ACUA activities.

ACUA CONTINUING EDUCATION CREDITS



Conference participants are eligible to receive a maximum of 26 CPE credit hours. The Association of College and University Auditors (ACUA) is registered with the National Association of State Boards Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE sponsors. State boards of Accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: www.learningmarket.org

Thank you to our Strategic Partners



SUNDAY, SEPT. 24, 2017

5:30 pm – 6:30 pm	First Time & New Member Reception
6:30 pm – 8:00 pm	Opening Reception in the Exhibit Hall

MONDAY, SEPT. 25, 2017

7:00 a.m. – 8:00 a.m.	Continental Breakfast
8:00 a.m. – 8:20 a.m.	Welcome & Announcements
8:20 a.m. – 10:00 a.m.	General Session
10:00 a.m. – 10:30 a.m.	Refreshment Break in Exhibit Hall
10:30 a.m. – 12:10 p.m.	Track Session 1
12:10 p.m. – 1:10 p.m.	Luncheon in Exhibit Hall
1:10 p.m. – 2:50 p.m.	Track Session 2
2:50 p.m. – 3:20 p.m.	Refreshment Break in Exhibit Hall
3:20 p.m. – 5:00 p.m.	Track Session 3
6:00 p.m. – 7:30 p.m.	Monday Night Networking

TUESDAY, SEPT. 26, 2017

7:00 a.m. – 8:00 a.m.	Continental Breakfast
8:00 a.m. – 8:50 a.m.	Track Session 4
9:00 a.m. – 9:50 a.m.	Track Session 5
9:50 a.m. – 10:20 a.m.	Refreshment Break in Exhibit Hall
10:20 a.m. – 12:00 p.m.	Business Meeting/Prize Drawing
12:15 p.m. – 2:00 p.m.	Optional Networking Activities
2:15 p.m. – 5:00 p.m.	Second Set of Networking Activities Bonus Sessions
1:10 p.m. – 2:50 p.m.	Reinventing Internal Audit & ERM: Objective Centric ERM & Internal Audit
3:10 p.m. – 4:50 p.m.	Implementing Objective Centric ERM and Internal Audit: A Step-by-Step
1:10 p.m. – 2:50 p.m.	The Red (<i>Book</i>) Rocks...The Latest and Greatest Audit Standards
3:10 p.m. – 4:50 p.m.	It is Relevant? Alignment of Mission, Universe and Reporting in Higher Education
1:10 p.m. – 2:50 p.m.	Introduction to Higher Education Auditing
3:10 p.m. – 4:50 p.m.	How Can Internal Audit Help to Support Sponsored Programs Compliance Without Annoying Administrators and Faculty?
1:10 p.m. – 2:50 p.m.	Auditing Social Media
3:10 p.m. – 4:50 p.m.	Insights and Opportunities: Advantages of Data Analytics

WEDNESDAY, SEPT. 27, 2017

7:00 a.m. – 8:00 a.m.	Continental Breakfast
8:00 a.m. – 8:20 a.m.	Welcome & Announcements
8:20 a.m. – 10:00 a.m.	General Session
10:00 a.m. – 10:30 a.m.	Refreshment Break
10:30 a.m. – 12:10 p.m.	Track Session 6
12:10 p.m. – 1:10 p.m.	Luncheon
1:10 p.m. – 2:50 p.m.	Track Session 7
2:50 p.m. – 3:20 p.m.	Refreshment Break
3:20 p.m. – 5:00 p.m.	Track Session 8
6:00 p.m. – 10:00 p.m.	Off-Site Dinner Event

THURSDAY, SEPT. 28, 2017

7:00 a.m. – 8:00 a.m.	Continental Breakfast
8:00 a.m. – 8:50 a.m.	Track Session 9
9:00 a.m. – 9:50 a.m.	Track Session 10
9:50 a.m. – 10:05 a.m.	Refreshment Break
10:05 a.m. – 11:45 a.m.	General Session

IMPORTANT DATES

Early Registration Deadline:
 August 7, 2017

**Late Registration Deadline &
 Hotel Reservation Cut-off:**
 September 1, 2017

On-Site Registration:
 AFTER September 1, 2017

Annual Meeting Conference Information

WHO SHOULD ATTEND

Internal Auditors, Risk Managers, IT Security Professionals, Chief Business Officers, Controllers, Ethics and Compliance Auditors, Government Auditors and IT Auditors.

Full Registration Fees Include:

- ☼ Instructional materials and handouts
- ☼ Sunday Opening Reception
- ☼ Daily Conference Continental Breakfast
- ☼ Daily Refreshment Breaks
- ☼ Monday Evening Networking
- ☼ Monday and Wednesday Lunches
- ☼ Wednesday Off-Site Dinner Event

Single Day Registration Fees Include:

- ☼ Monday or Wednesday:
 - ✱ Instructional materials and handouts
 - ✱ Continental breakfast, refreshment breaks, luncheon and networking events
- ☼ Tuesday and Thursday:
 - ✱ Instructional material and handouts
 - ✱ Continental breakfast and refreshment breaks

Guest Registration Fees Include:

- ☼ Sunday Opening Reception
- ☼ Monday Evening Networking Event
- ☼ Wednesday Off-Site Dinner Event

REGISTRATION CONFIRMATION

For registrations received prior to August 7, 2017, ACUA will send a confirmation letter by email or U.S. mail. When you receive your confirmation letter, please check the spelling of your name, address and the events for which you have registered to ensure that they are correct. If there is an error, please contact the ACUA Executive Office at 913-222-8663. *The information on your confirmation letter will be the information used for your name badge.* If you do not receive a confirmation letter within three weeks of registering, please contact our office to confirm receipt of your registration.

REGISTRATION CANCELLATION POLICY

Written notice of cancellations received on or before August 7, 2017, will be fully refunded. Cancellations received from August 7, 2017 to September 1, 2017 will be refunded less a \$100 processing fee. Cancellation requests after September 2, 2017, will be considered on a case-by-case basis. Substitution of registrants is permitted.

QUESTIONS?

For more information regarding the cancellation policy, assistance or questions about registering, please contact the ACUA Executive Office at 913-222-8663 or via email ACUA-info@kellencompany.com



FEATURED BONUS SESSION SPEAKER



Tim J. Leech, Managing Director,
Risk Oversight Solutions

Tim J. Leech, FCPA, CIA, CCSA, CRMA, is Managing Director at Risk Oversight Solutions Inc. Risk Oversight Solutions focuses on helping companies more effectively manage risk and assurance to meet escalating board risk oversight expectations and add real value. He has over 30 years of experience in the board risk oversight, ERM, internal audit, and forensic accounting fields, including expert witness testimony in civil and criminal proceedings, and global experience helping public and private sector organizations with ERM and internal audit transformation initiatives. Tim has provided training for tens of thousands of public and private sector board members, senior executives, professional accountants, auditors and risk management specialists in Canada, the U.S., the EU, Australia, South America, Africa and the Middle and Far East. He has received worldwide recognition as a pioneer, thought leader

and trainer. His article *Reinventing Internal Audit* featured in the April 2015 issue of Internal Audit received the Outstanding Contributor award from the IIA. His article *The Next Frontier: Board Oversight of Risk Culture* has been widely recognized as best practice guidance.

TUESDAY, SEPTEMBER 26, 2017

1:10 p.m. – 2:50 p.m.

Reinventing Internal Audit & ERM: Objective Centric ERM & Internal Audit

Tim J. Leech, Managing Director, Risk Oversight Solutions

Boards and CEOs around the world are being told they need to oversee their organization's risk management processes, "risk culture" and "risk appetite/tolerance". Traditional approaches to ERM and internal audit are ill-equipped to provide the type of information senior management and boards now need. This session is an overview of the evolution of board/CEO risk oversight expectations, problems with traditional approaches to ERM and internal audit, and proposes objective centric ERM and internal audit as the way forward.

After this session, participants will be able to:

- Identify what boards need now from Internal Audit and ERM groups.
- Identify how well their organization is currently meeting the new risk management and oversight expectations and the barriers to change.
- Explain what objective centric ERM and internal audit is and the business case for change.

Knowledge Level: Overview

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

TUESDAY, SEPTEMBER 26, 2017

3:10 p.m. – 4:50 p.m.

Implementing Objective Centric ERM and Internal Audit: A Step-by-Step Approach

Tim J. Leech, Managing Director, Risk Oversight Solutions

Objective centric ERM and internal audit is designed to seamlessly integrate the efforts of ERM specialists and internal audit. In organizations that have an internal audit function but don't have an ERM process, it lays a sound foundation for the future. Instead of IA having an audit universe and ERM building and maintaining a risk register; a single objectives register with the entity's top value creation and preservation objectives drives the work of all assurance providers. This session takes participants through what needs to happen to implement objective centric ERM and internal audit.

After this session, participants will be able to:

- Present the benefits of transitioning from traditional approaches to internal audit and ERM to objective centric assurance to senior management and the board.
- Play a key role setting up and populating an objectives register, defining risk assessment rigor targets, and defining who will provide independent assurance and the target level of independent assurance.
- Complete, facilitate, or quality assure objective centric risk assessments.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: Enterprise Risk Management (ERM) and/or internal audit (IA) experience and/or training.

Bonus Session Information

TUESDAY, SEPTEMBER 26, 2017

1:10 p.m. – 2:50 p.m.

The Red (*Book*) Rocks...The Latest and Greatest Audit Standards

Toni Stephens, Institutional Chief Audit Executive,
University of Texas-Dallas

In response to rapidly changing risks and a constantly evolving and global business world, the IIA unveiled enhancements to the International Professional Practices Framework (IPPF) published in 2017. This session will focus on the history and development of current internal auditing standards and will include updates to the governmental auditing standards, and the new IPPF and related guidance. Instead of touring the Red Rocks this afternoon, let us learn how the red book rocks so you can add value to your internal audit processes.

After this session, participants will be able to:

- ✿ Explain the development of internal auditing standards and guidance.
- ✿ Identify the latest and greatest enhancements to the framework for the professional practice of internal auditing.
- ✿ Apply standards and guidance to their internal audit and departmental operations to enhance the value of the internal audit process at their organization.

Knowledge Level: Overview

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

TUESDAY, SEPTEMBER 26, 2017

3:10 p.m. – 4:50 p.m.

Is it Relevant? Alignment of Mission, Universe and Reporting in Higher Education

Michael C. Bowers, Associate Director, MIT

Through a case study of MIT's Audit Universe, this session will explore how the alignment of culture to audit standards can facilitate relevant reporting that is in agreement with the culture, spirit and goals of the Institute.

After this session, participants will be able to:

- ✿ Build an audit universe that facilitates the conduct of credible engagements.
- ✿ Align reporting with the expectations of stakeholders.
- ✿ Integrate enterprise frameworks with audit risk frameworks.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: Experience of at least one year with risk assessment and/or audit plan development.



Save the Date!

2018 MIDYEAR CONFERENCE

March 16-22, 2018
Hyatt Regency Louisville
Louisville, KY

TUESDAY, SEPTEMBER 26, 2017

1:10 p.m. – 2:50 p.m.

Introduction to Higher Education Auditing

Phillip W. Hurd, Chief Audit Executive, Georgia Institute of Technology

The profession of auditing is a complex one. New auditors as well as veteran auditors new to higher education can become overwhelmed by trying to understand the culture and political climate, shared governance, administrative structures and compliance universe of the institution, as well as by the development of the audit plan and audit programs. This session will provide you with the tools and contacts necessary to foster a rewarding and successful career in higher education auditing.

After this session, participants will be able to:

- Explain the history that shaped the culture, governance, and landscape of the differing institutions of higher education in the United States.
- Identify the key organizational functions that are critical to performing an audit plan.
- Explain what key types of performance/operational, financial, compliance, and investigative audits are performed within the industry.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

TUESDAY, SEPTEMBER 26, 2017

3:10 p.m. – 4:50 p.m.

How can Internal Audit Help to Support Sponsored Programs Compliance Without Annoying Administrators and Faculty?

John Curran, Chief Audit Executive, University of Kansas
Kimberly Ginn, Principal, Baker Tilly

We all want to help our institutions comply with the myriad external regulations faced when accepting external funding. As internal auditors, how can we progress the institution's compliance position without a clear framework for doing so? The sponsors don't always give us the "how" and rules are open to interpretation. How can we as internal auditors be helpful to our institutions in their pursuit to increase sponsored funding with minimal impact to research administrators and faculty. In this session, we will outline common root causes of sponsored research noncompliance, and discuss practical solutions to address these challenges at your institution including ideas for interacting with research administrators and research faculty in a collaborative way.

After this session, participants will be able to:

- Identify common causes of sponsored programs noncompliance through sharing challenges and successful solutions across institutions.
- Describe ways to work with university research administrators and faculty to enhance compliance.
- Discuss approaches to auditing sponsored research programs or providing advisory services in this area.

Knowledge Level: Overview

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

Bonus Session Information

TUESDAY, SEPTEMBER 26, 2017
1:10 p.m. – 2:50 p.m.

Auditing Social Media

Felicia Best, Market Development Consultant,
Wolters Kluwer TeamMate

Identifying and assessing risk is the basis for most of the work done in internal audit. However, new risks are being introduced faster than we can react, and both emerging and established risks are always changing. Often the most complicated risk to understand and evaluate is reputational risk. Social media is perhaps one of the most volatile aspects of reputational risk. The objective of this session will be to define and discuss social media as both a strength and weakness of your organization. We will discuss the different types of social media and how each poses unique opportunities and often unforeseen threats, citing specific examples and scenarios. We will specifically focus on how social media can impact reputational risk and what you can do as an Internal Audit department to ensure this risk is being addressed and properly mitigated.

After this session, participants will be able to:

- ✿ Identify the business risks associated with social media.
- ✿ Recognize the impact of social media as an element of reputational risk to your organization.
- ✿ Discover and discuss options for addressing and minimizing social media risk within your organization while still leveraging its positive aspects.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: Two years internal audit experience and experience conducting enterprise-level risk assessments.

TUESDAY, SEPTEMBER 26, 2017
3:10 p.m. – 4:50 p.m.

Insights & Opportunities: Advantages of Data Analytics

Mario Perez, Audit Analytics Consultant, Audimation Services, Inc

Learning to use technology can augment both your professional and personal development. Whether you are helping management get answers to business-critical questions or analyzing big data to proactively prevent losses, data analytics can be used to deliver unprecedented value. The presenter will discuss how a paradigm shift within an organization triggered the expanded use and adoption of data analytics and share how data analytic skills helped advance his career.

After this session, participants will be able to:

- ✿ Apply data analytics to generate the biggest impact, and increase your comfort level in using it with increased frequency.
- ✿ Apply data analytics to analyze and interrogate large data sets.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Specialized Knowledge & Applications

Prerequisites: None



Save the Date! 2018 ANNUAL CONFERENCE

September 9-13, 2018
New Orleans Marriott
New Orleans, LA

MONDAY, SEPTEMBER 25, 2017

8:20 a.m. — 10:00 a.m.

Best Practices and Good Ideas for Engaging Your Board in ERM

Susan Whealler Johnston, Executive Vice President and COO, Association of Governing Boards of Universities and Colleges (AGB)
Horacio Valeiras, Principal at HAV Capital, LLC; Board Member of AGB and Virginia Tech

Panelists:

Richard Cordova, Executive Director of Internal Audit, University of Washington
Leigh Goller, Executive Director of Audit, Risk and Compliance, Duke University

Higher education is full of risks, but governing board rooms are too often void of discussions of risk. Unfortunately, the biggest risk is not assessing risk. Research shows that while the majority of board members say it's important to have effective board-level risk assessment strategies and regular board discussions of risk, the majority of boards aren't there yet. The majority of board members come from professions where risk is regularly identified, analyzed, and addressed, but that commitment is too often lacking at the board-level in higher education.

This session will examine the current state of risk discussions and oversight by higher education boards, as well as reasons for improvement. Experts will describe proven strategies for getting the most from their boards through intentional engagement in risk discussions.

After attending this session, participants will be able to:

- Recognize their board's risk oversight in the context of a national perspective.
- Identify new strategies for increasing their board's awareness and oversight of risk.
- Recognize governance from a board member and AGB's perspective, and how internal auditing can assist in the governance process.

Knowledge Level: Overview

Advanced Preparation: None

Field of Study: Business Management & Organization

Prerequisites: None



Dr. Susan Whealler Johnston is Executive Vice President and Chief Operating Officer of the Association of Governing Boards of Universities and Colleges (AGB). She writes and speaks nationally and internationally about higher education governance and trusteeship. She has led numerous national projects, including research and reports on board oversight of educational quality, student completion, and ERM.

Prior to joining AGB, she was professor of English and Dean at Rockford University. She serves on the boards of Rollins College and Radford University, and she is immediate past chair of the board of the Southern Education Foundation. She is a member of the advisory committees of the National Institute on Learning Outcomes Assessment and the National Survey of Student Engagement.

Dr. Johnston earned her Ph.D. and M.A. from Purdue University in English literature and her B.A. summa cum laude in English from Rollins College. She has an honorary doctorate from Rockford University.



Horacio Valeiras founded HAV Capital at the start of 2013. He is responsible for all aspects of the firm and for managing a global equity and a global macro strategy. Prior to HAV Capital, Horacio was the Chief Investment Officer and a member of the firm's Executive Committee of Allianz Global Investors Capital, which managed approximately \$50 billion in client assets. He started his finance career at First Boston Corporation as a technology

equity analyst and non-US investment strategist. In 1992, he joined Miller Anderson and Sherrerd (MAS) as an International Equity Portfolio Manager Head of Asset Allocation.

Horacio has an MBA from the University of California, Berkeley, a MS in Chemical Engineering from the Massachusetts Institute of Technology, and a BS in Chemical Engineering from Virginia Tech. He presently serves on numerous boards, including the Virginia Tech Board of Visitors, The Association of Governing Boards for Universities and Colleges (Chair of Finance and Investment Committee), The San Diego Foundation (Vice-Chair of the Board) and InHand Electronics and Frontier Market Asset Management. Previously, he served as Chair of the Virginia Tech Foundation Board of Directors and as President of The Bishop's School Board of Trustees.

Keynote Speakers

WEDNESDAY, SEPTEMBER 27, 2017

8:20 a.m. – 10:00 a.m

Segment 1 – #PurposeServiceImpact

J. Michael Peppers, Chairman of The IIA Global Board of Directors and Chief Audit Executive, University of Texas System

Segment 2 – Advancing an Internal Auditing Curriculum at your University

Panelists:

Tonya Baez, Internal Audit Director, DePaul University

Maunda Land, Director, Membership Engagement, The Institute of Internal Auditors

Courtney Rios, Audit Manager, The University of Texas System-UT El Paso

From #culture to #trust, hashtags used in social media allow us to connect and identify around key messages and topics of interest. Internal auditors globally can tap into this same spirit as we unite around core principles of our profession to deliver a significant and lasting impact in all we do. IIA Global Chairman J. Michael Peppers' theme for 2017-18, **#PurposeServiceImpact**, is a call to internal auditors to embark on a journey that has a clear sense of purpose and to be passionately committed – through service – to advancing the mission and objectives of our organizations with transformational, impactful change. His message is intended to inspire professionals at all levels as well to prepare future generations of internal auditors. Peppers will then moderate a panel discussion with an IIA representative and two ACUA members who will share experiences and ideas on how to advance internal audit education at your institutions to prepare the future generation of internal auditors. Topics will include partnering with local IIA chapters, guest lecturing in courses, using students as interns or to work on internal audit projects, and taking full advantage of The IIA's Internal Auditing Education Partnership program and resources.

After attending this session, participants will be able to:

- ✿ Create a lasting impact on their organizations and the internal audit profession through a service-focused approach in alignment with our core principles.
- ✿ Develop opportunities on advancing internal audit education at higher education institutions to prepare the future generation of internal auditors.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None



Mike Peppers is Chief Audit Executive of The University of Texas System, one of the largest public university systems in the United States.

Over a 30-year career, Peppers has led progressive internal audit activities at major not-for-profit organizations in higher education and health care. Previously, he was Vice President and Chief Audit Officer at The University of Texas MD Anderson Cancer Center, Director of Audit Services at The University of Texas Medical Branch, and Inspector General at the University of South Florida.

Reflecting a lifelong commitment to serving the internal auditing profession, Peppers has held numerous volunteer board and leadership positions. He is Chairman of The Institute of Internal Auditors (IIA) Global Board of Directors, Past Chairman of IIA's North American Board, Past President of ACUA, and recipient of the ACUA Outstanding Professional Contributions Award.



THURSDAY, SEPTEMBER 28, 2017
10:10 AM – 11:50 AM

From Leadership to Self-Leadership: Empowering Yourself to Auditing Excellence

Christopher Neck, Associate Professor of Management, W.P. Carey School of Business, Arizona State University

Leadership is a word used often in the business media but what actually does this word mean? Dr. Neck will curate the vast leadership body of knowledge into a useable framework as well as highlight a particular aspect of leadership, self-leadership. Based on over twenty-five years of his research, Dr. Neck will provide attendees with knowledge necessary to lead themselves over obstacles in the pathways to their auditing and personal goals.

After attending this session, participants will be able to:

- ✿ Recognize what leadership really means.
- ✿ Demonstrate the vast leadership research into a useable framework.
- ✿ Apply self-leadership processes to both their professional and personal lives to achieve excellence in both areas.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Business Management & Organization

Prerequisites: None



Dr. Christopher P. Neck is currently an Associate Professor of Management at Arizona State University, where he held the title “University Master Teacher.” From 1994 to 2009, he was part of the Pamplin College of Business faculty at Virginia Tech. He received his Ph.D. in Management from Arizona State University and his M.B.A. from Louisiana State University.

Dr. Neck’s research specialties include employee/executive fitness, self-leadership, leadership, group decision-making processes, and self-managing teams. He has over 100 publications in the form of books, chapters, and articles in various journals.

Dr. Neck has been the recipient of numerous teaching awards, including the Business Week Favorite Professor Award, Arizona State University Order of Omega Outstanding Teaching Award, and 10-time winner of the Virginia Tech Students’ Choice Teacher of The Year Award. Dr. Neck is also an avid runner, having completed 12 marathons and accomplishing a personal record for a single long distance run of 40 miles.

Dr. Neck is author of the books *Self-Leadership: The Definitive Guide to Personal Excellence* (2017, Sage Publishers); *Fit To Lead: The Proven 8-week Solution for Shaping Up Your Body, Your Mind, and Your Career* (2004, St. Martin’s Press; 2012, Carpenter’s Sons Publishing); *Mastering Self-Leadership: Empowering Yourself for Personal Excellence, 6th edition* (2013, Pearson); *The Wisdom of Solomon at Work* (2001, Berrett-Koehler); *For Team Members Only: Making Your Workplace Team Productive and Hassle-Free* (1997, Amacom Books); and *Medicine for the Mind: Healing Words to Help You Soar, 4th Edition* (Wiley, 2012).

Track Matrix

Tracks	Track A	Track B	Track C	Track D	Track E
	Audit Trends and Issues	Specialized Knowledge and Topics	Compliance, Risk Management, and QARs	Information Technology/ Information Security	Ethics, Fraud, and Professional Development
Track Coordinators	<i>Alex Muina and Michelle Saxon</i>	<i>Christine Croskey and Tim Marley</i>	<i>Vicki Duggan and Jessie Westers</i>	<i>Kenneth Brooks and Martha Stirling</i>	<i>Maggie Harrell and Ryan Schnobrich</i>
MONDAY, SEPTEMBER 25					
General Session: 8:20 – 10:00	Best Practices and Good Ideas for Engaging Your Board in ERM <i>Susan Whealler Johnston, Horacio Valeiras, Richard Cordova and Leigh Goller</i>				
Session 1 10:30 – 12:10	Adding Value through Six Sigma Concepts: A Systematic Approach to Process Improvement <i>William Bostick</i>	You Can Do It All: Optimizing Small Shop Operations <i>Monica Moyer</i>	Getting the Truth <i>Joe Koenig</i> Book Signing after the Session	Best Practices for IT and Cyber Security in Academic Environments <i>Patrick Graber and Johan Lidros</i>	Words Don't Lie but People Do! How to Detect Deception in Everyday Conversations <i>Nejolla Korris</i>
12:10 – 1:10	Lunch				
Session 2 1:10 – 2:50	The Impact of SSAE 18 on Vendor Management Programs <i>Keith Galante and Rick Lucy</i>	Capital Project Cost Management – Implementing a Pre-Construction Contract Review and an Ongoing Monitoring Program <i>Jim McCoy and Curt Plyler</i>	Auditing ADA-IT Compliance: How to Leverage Judgments from Other Institutions <i>Deena King</i> Book Signing after the Session	Cybersecurity Risk: Increasing Campus Protocols and Awareness <i>James Brigham, Guillermo Francia, and Gretchen Richards</i>	Ethical Being: Finding the Ethical Leader in Your Own Story <i>Joe Arner</i>
Session 3 3:20 – 5:00	Implementing Cloud-Based Automated Working Papers <i>Allen Amyotte</i>	A Winning Partnership: Audit and Athletics Compliance <i>Brian Daniels and Tim Parker</i>	Every Five Years! Preparing for an External QAR <i>James Sleezer</i>	IT Auditors and Directors Roundtable <i>Barry White</i>	Bank Accounts: How Mismanagement can Lead to Fraud and Abuse <i>Kara Kearney-Saylor</i>
	Networking Evening				
TUESDAY, SEPTEMBER 26					
Session 4 8:00 – 8:50	Writing to Achieve Results <i>William Woodington</i>	Environmental, Health and Safety Auditing is More Than Compliance <i>Tammy Wyche</i>	PCI Compliance – Internal Audit and the QSA <i>Ron King and Tim Marley</i>	No IT Audit Staff? How to Hack an IT Audit <i>Mark Bednarz</i>	Fraud Risk Assessment/Auditing at the Speed of Risk <i>Melissa Hall and Joe Oringel</i>
Session 5 9:00 – 9:50	Stop Fighting About Audit Results: Building Influence in Your Organization <i>Charla Hollowell</i>	Auditing for Background Checks, Faculty Overload, and Stipend Controls <i>Christine Croskey and David Terry</i>	Developing an Effective University-Wide Compliance Function <i>Eric Groen and Jeffrey Weiss</i>	Fuzzy Analytics For All – Achieving More Confidence and Findings with Imperfect Data <i>Brad Thiessen</i>	How Can Ethics Deter Fraud? <i>Imad Mouchayleh</i>
10:20 – 10:30	Prize Drawing				
10:30 – 12:00	Business Meeting				
Bonus Sessions and Networking Activities	See Supplemental Schedule				
WEDNESDAY, SEPTEMBER 27					
General Session: 8:20 – 10:00	#PurposeServiceImpact Panel Discussion: Advancing an Internal Auditing Curriculum at your University. <i>J. Michael Peppers, Tonya Baez, Maunda Land, and Courtney Rios</i>				
Session 6 10:30 – 12:10	Emotional Intelligence for Internal Auditors <i>Jannies Burlingame</i>	Audit Documentation 101: How to Fly through Review <i>Sandy Jansen</i>	NCAA Compliance 2017 <i>Tom Dwyer</i>	How to Achieve Maximum ROI from Your Data Analytics Investment & Auditing Identity & Access Management <i>Corey Wells</i>	Collusion at the University: A Case Study on Detecting Suspicious Activity Before Funds are Lost and Reputations are Tarnished <i>Amy Block Joy</i> Book Signing after the Session

Tracks	Track A	Track B	Track C	Track D	Track E
	Audit Trends and Issues	Specialized Knowledge and Topics	Compliance, Risk Management, and QARs	Information Technology/ Information Security	Ethics, Fraud, and Professional Development
12:10 – 1:10	Lunch				
Session 7 1:10 – 2:50	Under Pressure: How Internal Audit Can Support Title IX Compliance <i>Rob Carter, Bob Hoster, Jeannie Kain, and Colleen Lewis</i>	How to Detect and Prevent Drug Diversion – Lessons From an Academic Medical Center <i>Tim Marshall and Meaghan Smith</i>	ERM in a Time of Uncertainty <i>Mike Davis, Joda Morton and Bert Nuehring</i>	Audit Network Security <i>Ashish Jain</i>	Using Digital Forensics to Investigate Fraud <i>Damon Hacker</i>
Session 8 3:20 – 5:00	Advanced Strategies to Implement Successful Root Cause Analysis: What You Don't Know <i>Raven Catlin</i>	Campus Safety – Been There, Audited That. Or Have You? <i>Brian Billington and Danielle Carlson</i>	Tax Exempt Bonds and the Private Business Use Dilemma <i>Chad Franks and Edward Lee</i>	NIST Cybersecurity Framework – A Practical Approach to Risk Assessments and Assessing Security Posture <i>Victoria Gabbai</i>	We are all Salespeople: Effectively Marketing the Internal Audit Function <i>Danny Goldberg</i> Book Signing after the Session
Off-Site Evening Event 6:00 – 10:00	Networking Evening				
THURSDAY, SEPTEMBER 28					
Session 9 8:00 – 8:50	Agile Auditing – A Different Perspective <i>Robert Mainardi</i> Book Signing after the Session	Auditing Human Resources: A Look at HR Within the Audit Organization <i>Rachel Snell</i>	An ACUA Whitepaper Presentation – A Practical Best Practices Guide to Audit Risk Assessments in Higher Education <i>Christopher Garrity and Donald Temple</i>	It's 10 p.m. Do You Know Where Your Institution's PII is? <i>Christopher Oswald and Jerome Park</i>	P-Card Misuse and Fraud <i>Victor Griego and Manu Patel</i>
Session 10 9:00 – 9:50	Advancing Internal Audit's Role with Advisory Services <i>Kelly McVey</i>	COGR Washington Update <i>Tony DeCrappeo</i>	Audit and Tax Compliance in Employee Benefits World <i>Timothy Desmond and Louis LiBrandi</i>	Tackling Research Project Security Compliance <i>Sean McKay</i>	Fraud with an International Twist <i>LaDonna Flynn</i>
General Session: 10:05 – 11:45	From Leadership to Self-Leadership: Empowering Yourself to Auditing Excellence <i>Christopher Neck</i>				

Supplemental Schedule				
	Bonus 1	Bonus 2	Bonus 3	Bonus 4
Tuesday Bonus Sessions				
Tracks:	Featured Speaker	ACUA Faculty		Strategic Partners
Bonus Session A 1:10 – 2:50	Reinventing Internal Audit & ERM: Objective Centric ERM & Internal Audit <i>Tim Leech</i>	The Red (Book) Rocks... The Latest and Greatest Audit Standards <i>Toni Stephens</i>	Introduction to Higher Education Auditing <i>Phillip W. Hurd</i>	Auditing Social Media <i>Felicia Best</i>
Bonus Session B 3:10 – 4:50	Implementing Objective Centric ERM and Internal Audit: A Step-By-Step Approach <i>Tim Leech</i>	Is It Relevant? Alignment of Mission, Universe and Reporting in Higher Education <i>Mike Bowers</i>	How Can Internal Audit Help to Support Sponsored Programs Compliance Without Annoying Administrators and Faculty? <i>John Curran and Kim Ginn</i>	Insights and Opportunities: Advantages of Data Analytics <i>Mario Perez</i>

Session 1

MONDAY, SEPTEMBER 25, 2017

10:30 a.m. – 12:10 p.m.

A.1 Adding Value Through Six Sigma Concepts, A Systematic Approach to Process Improvement – Audit Trends and Issues

William T. Bostick, Director of Internal Audit, Xavier University of Louisiana

Does your university have manual, inefficient processes that may provide an opportunity for increased cash flow, cost reduction or operational growth? Xavier University of Louisiana adds value to University operations through its consulting projects utilizing Six Sigma process improvement methodology. The project methodology called DMAIC - Define, Measure, Analyze, Improve, and Control - is based on a few core tenants: everything is a part of a process, and variation exists in all processes. The key is to reduce the amount of variation based on available data to achieve remarkable results. This session describes a facilitated approach to problem solving that encourages collaboration, communication and creativity through a common language. The process improvement occurs through data based decision making, while concentrating results to areas of growth, cost or cash. While attending this session, consider any areas that may have inefficient processes and determine whether this approach can assist you in “Adding Value” to your improvement efforts on campus.

After this session, participants will be able to:

- ✿ Explain Six Sigma concepts, processes, approach and tools.
- ✿ Identify the root causes of process variation based on available data.
- ✿ Apply value through tangible and measurable outcomes.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Management Advisory Services

Prerequisites: None

B.1 You Can Do It All: Optimizing Small Shop Operations – Specialized Knowledge and Topics

Monica Moyer, Director of Internal Audit and Advisory Services, Saint Leo University

Have you been uncertain how a small audit department can be effective and obtain institutional coverage? Does operating a more mature audit function seem unattainable? Are you worried that a small-sized department cannot survive meeting conformance to standards including an annual risk assessment? An efficient small shop is closer than you think! This session will help put your mind at ease regarding small shop operations, annual risk assessment, and institutional coverage. Small audit departments of all experiences are encouraged to attend, as the basis of the presentation will be to

gain efficiencies, become more effective, collaborate, and provide you with tips to operate an effective small audit shop at your institution.

After this session, participants will be able to:

- ✿ Explain the basic principles of being proactive rather than reactive.
- ✿ Identify elements to operate and manage your small audit shop in the most effective manner.
- ✿ Perform an annual organizational-wide risk assessment without it consuming all your resources.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: Experience in managing or operating in a small audit department.

C.1 Getting the Truth – Compliance, Risk Management, and QARs

Joe Koenig, Owner, KMI Investigations LLC

Getting the truth is not easy yet it's an integral part of an auditor's job. We learn at an early age to tell partial truths to avoid telling complete lies. Precise communication prevents and uncovers partial truths. Imprecise communication nurtures deception. Developing special skills from this presentation will help attendees find the truth necessary for good, ethical decision-making. Presentation will be based on the concept in Mr. Koenig's award-winning book, *Getting the Truth*. After this session, Mr. Koenig will be available to sign copies of his book.

After this session, participants will be able to:

- ✿ Recognize and interpret truth and deception.
- ✿ Reiterate the importance of proper question structure to get the complete truth.
- ✿ Discuss strategies to ask the right question, the right way, at the right time.

Knowledge Level: Intermediate

Advanced Preparation: None.

Field of Study: Specialized Knowledge & Application

Prerequisites: Experience conducting interviews and developing questionnaires.

D.1 Best Practices for IT and Cyber Security in Academic Environments — *Information Technology/Information Security*

Patrick Graber, Chief Audit Executive, ETH Board
Johan Lidros, Founder/President, Eminere Group

This presentation will give an overview of some of the challenges academic institutions face in the domain of Cyber and IT Security and provide common and best practices for an open educational and research environment. A discussion about practical best practices implemented in the participant's institutions as well as internal audit's key role in this Cyber and IT Security era will close the presentation. In addition, this will be an interactive session providing practical experience and knowledge sharing utilizing interactive polling tools.

After this session, participants will be able to:

- ✿ Recognize the challenges academic institutions are faced with in the domain of Cyber and IT Security.
- ✿ Identify best practices in the domain of Cyber and IT Security.
- ✿ Discuss the role of Internal Audit regarding Cyber and IT Security.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: Audit/IT audit experience at an academic institution.

E.1 Words Don't Lie But People Do! How To Detect Deception in Everyday Conversations — *Ethics, Fraud, and Professional Development*

Nejolla Korris, Chief Executive Officer, Intervitas International

Learn the techniques used by FBI profilers. Gathering truthful information is an integral part of any corporate environment. How important is it for us to learn the truth from our employees, managers, and clients? This overview presents how linguistic lie detection is used in business, audit, and investigative areas to help you become more effective in all your business relationships. As a session participant, you'll learn the basics of gathering and interpreting the information. You will also learn how to apply linguistic lie detection techniques to a variety of high-profile media cases to illustrate examples of deception.

After this session, participants will be able to:

- ✿ Recognize if a person is speaking truthfully or untruthfully.
- ✿ Identify specific linguistic triggers that indicate deception.
- ✿ Apply principles of linguistic lie detection in interpersonal communication, audits and investigations.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Communications

Prerequisites: None

Session 2

MONDAY, SEPTEMBER 25, 2017

1:10 p.m. – 2:50 p.m.

A.2 The Impact of SSAE 18 on Vendor Management Programs — *Audit Trends and Issues*

Keith Galante, President, Paragon Audit & Consulting
Rick Lucy, Audit Director, Paragon Audit & Consulting

The AICPA Statement on Auditing Standards SSAE-18 is the new attestation standard that is largely a codification and simplified version of existing standards, which includes, among many others, SOC 1 (commonly referred to as SSAE-16) and SOC 2 and SOC 3 (AT Section 101). For a consumer, the net effect is that an SSAE-18 SOC 1 will look nearly identical to an SSAE-16 SOC 1. However, there are some important differences. In this session, we will discuss how SOC 1, 2, and 3 reports are used to support an efficient and effective vendor management oversight program. We will also discuss how, under SSAE-18, vendor management is no longer just your problem; it is also your vendor's problem. We will also discuss the impact of the requirement to include complementary subservice organization controls into SOC 1 reports and how primary service providers must now formally monitor its subservice providers.

After this session, participants will be able to:

- ✿ Identify the characteristics of SOC1, SOC2, and SOC3 reports.
- ✿ Define the role of SOC reports in vendor management.
- ✿ Explain complementary subservice organization controls and subservice provider monitoring requirements.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Administrative Practice

Prerequisites: None

B.2 Capital Project Cost Management - Implementing a Pre-Construction Contract Review and an Ongoing Monitoring Program — *Specialized Knowledge and Topics*

Jim McCoy, Senior Construction Auditor, Fort Hill Associates, LLC
Curt Plyler, Principal, Fort Hill Associates, LLC

This session identifies steps to effectively define, control and monitor contractor charges on capital construction projects. The discussion addresses various construction contract types and the unique payment terms typically associated with each type. Attendees will learn the multiple phases of a complete construction audit and gain an appreciation of the potential costs savings which can be realized through the implementation of each phase. Specific phases to be discussed include the pre-construction contract review, interim construction audit(s) and the construction close-audit audit. Special focus will be given to the pre-construction phase as it ultimately defines owner expectations while establishing the contractual basis on which the follow-on phases are administered. The presentation

Track Sessions

will include an overview of pertinent procurement/contract documentation, issues relating to a contractor's construction cost proposal, an in-depth discussion of contractor labor and equipment charges, a review of contract insurance and bond costs, and contract change order costs.

After this session, participants will be able to:

- ✿ Identify the nature of various construction contracts and recognize the inherent need for enhanced management processes to protect the owner's interests and control costs.
- ✿ Describe the steps involved with an effective auditing process for work performed under certain construction contract types.
- ✿ Recognize the supplemental value of a construction contract audit relative to traditional project administrative roles performed by Facilities Management and/or Internal Audit staff.

Knowledge Level: Overview

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

C.2 Auditing ADA-IT Compliance: How to Leverage Judgments from Other Institutions — Compliance, Risk Management, and QARs

Deena King, Director of Compliance, Texas Womens's University

In October 2016 the Department of Justice (DOJ) announced it had reached a settlement with Miami University of Ohio, resolving a dispute over the university's responsibilities under Title II of the Americans with Disabilities Act (ADA) as it relates to campus technologies. In recent years, several institutions of higher learning have been sanctioned by the DOJ for failing to make technology accessible to their students with special needs. The National Association of College and University Attorneys (NACUA) researched these judgments to identify "common features". This session will look at this ADA-IT research from an auditor's perspective. We will also discuss how Texas Woman's University is leveraging these judgments to improve technology accessibility on our campus and how auditors can do the same at their institutions. After this session, Ms. King will be available to sign copies of her book.

After this session, participants will be able to:

- ✿ Identify the eight fundamental control activities that should be found in any ADA compliance program and audit these activities.
- ✿ Partner with your General Counsel in obtaining research that can help you audit for ADA compliance at your institution.
- ✿ Modify a DOJ judgment into a compliance audit program.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: Possess an understanding of COSO and have compliance audit experience.

D.2 Cybersecurity Risk: Increasing Campus Protocols and Awareness — Information Technology/Information Security

James (Jim) Brigham, Chief Audit Executive, Jacksonville State University

Guillermo Francia, Director of the Center for Information Security and Assurance, Jacksonville State University

Gretchen Richards, Director of Program Evaluations/Adjunct Professor, Jacksonville State University

This presentation will review the steps and protocols initiated by a regional state university to increase the awareness of risks associated with cybersecurity. The presenters will describe their participation on the task force to identify and document the necessary steps to reduce virtual threats and the partnerships that were formed to achieve that goal. Participants will be encouraged to work in groups on a scenario in which they will need to outline the steps and approach they would take to resolve the potential risk associated with cybersecurity.

After this session, participants will be able to:

- ✿ Identify key stakeholders to assist in building a comprehensive cybersecurity task force.
- ✿ Describe and address the present and future risks associated with cybersecurity.
- ✿ Conduct a scenario by developing strategies discussed during the session.

Knowledge Level: Intermediate

Advanced Preparation: Yes, knowledge of your school's cybersecurity policy.

Field of Study: Administrative Practice

Prerequisites: Experience in IT Auditing.

E.2 Ethical Being: Finding the Ethical Leader in Your Own Story — Ethics, Fraud, and Professional Development

Joseph (Joe) Arner, Director of Professional Development, Saint Leo University

Leadership calls us to make the tough decision, sometimes putting at odds progress and integrity, or revenue and principle. It is in these moments that an ethical ideal becomes praxis. How can we prepare ourselves more readily for these decisions? This session seeks to do just that by grounding the ethical ideal in the stories that matter most to us. Participants will be called upon to search their experience and discover those stories, occurrences, or people that embody the most pertinent ethical ideals, and glean the lessons that will ultimately embolden them to make the right choice when called upon.

After this session, participants will be able to:

- ✿ Formulate two to three personal or professional stories that will buoy their ethical decisions in the future.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Behavioral Ethics

Prerequisites: Experience as a leader/manager/supervisor.

Session 3

MONDAY, SEPTEMBER 25, 2017

3:20 p.m. – 5:00 p.m.

A.3 Implementing Cloud-Based Automated Working Papers – *Audit Trends and Issues*

Allen Amyotte, Director, Internal Audit, University of Calgary

The University of Calgary has implemented a cloud-based automated working paper solution using SharePoint. Cloud-based solutions can be challenging to acquire for privacy and security reasons yet provide significant benefits to an audit shop. Flexibility, speed of implementation and comfort knowing your IT group cannot access your information make it a worthwhile consideration. SharePoint allows a good degree of configuration to support current look and feel of audit artifacts and a valuable workflow functionality supporting evidence of review. Other functionalities will also be discussed. Be prepared for your next QAR with an efficient working paper solution for your audit shop!

After this session, participants will be able to:

- Identify the best type of workpaper solution for your current IT infrastructure.
- Develop effective cloud arguments with your privacy office, legal counsel or IT Security.
- Maximize your implementation time and effectiveness.

Knowledge Level: Overview

Advanced Preparation: None

Field of Study: Administrative Practice

Prerequisites: None

B.3 A Winning Partnership: Audit and Athletics Compliance – *Specialized Knowledge and Topics*

Brian Daniels, Associate Director of Internal Audit, Virginia Tech

Tim Parker, Senior Associate Athletics Director, Compliance and Governance, Virginia Tech

NCAA Compliance is dynamic and complex. At Virginia Tech, the NCAA Compliance office and Internal Audit have established a rotation to align audit coverage with key risk areas. Come to hear about the approach from the audit perspective as well as from the Senior Associate Athletics Director, Compliance and Governance at Virginia Tech. This interactive session will cover the past, present, and future of the collaborative approach to ensuring robust audit coverage of NCAA compliance.

After this session, participants will be able to:

- Identify the NCAA compliance requirements for both audit and compliance.
- Construct a robust NCAA Bylaw audit approach.
- Formulate a plan for meaningful future dialogue with campus Athletics Compliance personnel.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Specialized Knowledge & Application

Prerequisites: Experience or familiarity with NCAA Bylaws.

C.3 Every Five Years! Preparing for an External QAR – *Compliance, Risk Management, and QARs*

James H. (Jim) Sleezer, Ret., Oklahoma State University System

Internal audit departments must have an external quality assessment review at least every five years. This session will focus on preparing an internal audit department for a QAR. It will discuss elements of a QAR and preparation steps as well as the documentation generally requested by an external assessment team. Session content will be based on the IIA's *Quality Assessment Manual for the Internal Audit Activity*.

After this session, participants will be able to:

- Describe elements of an external QAR.
- Identify documents typically used by an external assessment team.
- Evaluate their department's readiness for an external QAR, and develop a work plan to prepare their department for an external QAR.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Administrative Practice

Prerequisites: None

D.3 IT Auditors and Directors Roundtable – *Information Technology/Information Security*

Barry White, Director, Information Technology Auditing, Johns Hopkins University Institutions

This roundtable provides an open forum for directors and technical auditors to discuss issues pertinent to the higher education information systems auditing arena. IT Auditors are regularly challenged as new technologies present new risks. Registrants will be surveyed for discussion topics in the weeks prior to the conference. Recent roundtables have included lively and insightful discussion on information technology risk assessment and mitigation.

After this session, participants will be able to:

- Identify IT risks associated with cybersecurity, 3rd party contracts, phishing attacks, mobile device management, web security, NIST 800-171 (Controlled Unclassified Information) and more.
- Organize IT risks and develop an effective audit plan.
- Develop a list of peer contacts for future networking.

Knowledge Level: Intermediate

Advanced Preparation: Registrants will be surveyed for discussion topics in the weeks prior to the conference.

Field of Study: Auditing

Prerequisites: Experience with IT Auditing.

E.3 Bank Accounts: How Mismanagement Can Lead to Fraud and Abuse — *Ethics, Fraud, and Professional Development*

Kara Kearney-Saylor, Director of Internal Audit, University at Buffalo

This session will discuss three unique examples of fraud investigations at various higher education institutions related to bank accounts and apply the lessons learned to your risk environment.

After this session, participants will be able to:

- ☛ Identify risks related to decentralized bank accounts.
- ☛ Construct audit plans that identify bank account fraud.
- ☛ Develop appropriate internal controls surrounding bank accounts.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: At least one year internal audit experience.

Session 4

TUESDAY, SEPTEMBER 26, 2017

8:00 a.m. – 8:50 p.m.

A.4 Writing to Achieve Results — *Audit Trends and Issues*

William Woodington, President, Woodington Training Solutions, LLC

This presentation is for all individuals who desire to improve their business writing skills.

After this session, participants will be able to:

- ☛ List the building blocks of writing to achieve results.
- ☛ Explain the importance of mindmapping for organizing your thoughts.
- ☛ Describe the importance of using transparent structure.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Communications

Prerequisites: None

B.4 Environmental, Health and Safety Auditing is More Than Compliance — *Specialized Knowledge and Topics*

Tammy Wyche, Director, Environmental, Health & Safety Audit Center, The Institute of Internal Auditors

This presentation explores the role environmental, health and safety (EHS) auditors have in identifying risks in an organization and in particular, colleges and universities. This presentation will include an historic perspective of EHS auditing along with an EHS audit scope that goes beyond the compliance checklist. With sustainability and social responsibility reports used as a measure for determining value by stakeholders, internal audit must understand how EHS auditors are an important resource in the comprehensive risk assessment process for the organization and their community.

After this session, participants will be able to:

- ☛ Identify the scope of what an environmental, health and safety audit covers.
- ☛ Summarize the role the EHS auditor has in identifying risks in an organization.
- ☛ Describe the value the EHS auditor brings to internal audit and the organization.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Specialized Knowledge & Application

Prerequisites: None

C.4 PCI Compliance — *Internal Audit and the QSA — Compliance, Risk Management, and QARs*

Ron King, President, CampusGuard

Tim Marley, IT Audit Director, University of Oklahoma

Let's take a few minutes and look behind the curtain to discover how Internal Audit and a third-party QSA firm can work together to ensure compliance with the PCI DSS. During this session we will take a look at IA's responsibility and when it might be feasible to have a third-party review as well. The audience will be able to participate via an activity that is targeted at gauging consensus.

After this session, participants will be able to:

- ☛ Theorize if a third party QSA firm is appropriate.
- ☛ Explain whether the IA approach is comparable to the QSA.
- ☛ Analyze if combining both would bring the institution's IT and Business Office together.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: Familiarity with the PCI DSS, general payment card acceptance processes, and institutional policies and procedures.

D.4 No IT Audit Staff? How to Hack an IT Audit — Information Technology/Information Security

Mark Bednarz, Partner-in-Charge, Risk Advisory, PKF O'Connor Davies, LLP

This session is designed for auditors who work in internal audit departments without an IT audit specialist on staff. Basic IT audit principles and practices will be addressed. Attendees will brainstorm to create an IT audit universe applicable to their university environment. It will be demonstrated how the IT audit universe leads into the creation of an IT audit risk assessment. IT audit resources will be shared with attendees.

After this session, participants will be able to:

- ✿ Devise an IT audit universe for their institution.
- ✿ Conduct a high-level IT audit risk assessment, including defining applicable risk categories.
- ✿ Identify IT audit resources to help in the development of an IT audit risk assessment.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

E.4 Fraud Risk Assessments/Auditing at the Speed of Risk — Ethics, Fraud, and Professional Development

Melissa Hall, Associate Director of Forensic Audits, Georgia Tech
Joe Oringel, Managing Director, Visual Risk IQ

In January Richard Chambers described five “Resolutions for Internal Audit” including “Audit at the Speed of Risk.” Georgia Tech was already on the path to do this with its data-driven fraud risk assessment initiative. We describe the “why” and the “how” behind our fraud risk assessments at Georgia Tech and share results. Additionally, we will lead a group exercise where attendees will relate risk measures to data sources, so they can assess risk more dynamically at their institution.

After this session, participants will be able to:

- ✿ Explain why your fraud risk assessment (FRA) should be updated more than once a year.
- ✿ Perform a FRA with a frequent, data-driven approach.
- ✿ Apply your risk measures to your institution's data sources.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: Experience with risk assessment process, risk types, and data analysis.

Session 5

TUESDAY, SEPTEMBER 26, 2017

9:00 a.m. – 9:50 a.m.

A.5 Stop Fighting about Audit Results: Building Influence in Your Organization — Audit Trends and Issues

Charla Hollowell, Consultant, CliftonLarsonAllen LLP

Frustrated by endless battles over audit findings? Have you ever wondered why management cannot see what is obvious to you? This session is for you! While some conflict is inevitable for those in the audit role, there are techniques that can reduce unproductive disagreements about audit findings. This session will provide auditors with strategies to avoid conflict over audit findings. We will discuss ways for auditors to demonstrate their value to their organization and build cooperation instead of nurturing conflict - and get to the true result you are hoping for: positive change.

After this session, participants will be able to:

- ✿ Identify obstacles to acceptance of audit findings.
- ✿ Determine the larger context of your audit.
- ✿ Report audit results with the audience in mind.

Knowledge Level: Overview

Advanced Preparation: None

Field of Study: Communications

Prerequisites: None

B.5 Auditing for Background Checks, Faculty Overload, and Stipend Controls — Specialized Knowledge and Topics

Christine Croskey, Senior Internal Auditor, Portland State University
David Terry, Director of Internal Audit, Portland State University

Portland State University IAO conducted audits that were initially planned as a single audit of background checks, overload and stipends. It became obvious early on that the two subjects would need to be separate. In this session, we will discuss the highlights of two audits that addressed institutional compliance with the Fair Credit Reporting Act (FCRA) for pre-employment background checks run on employee candidates, as well as contractual compliance on the part of vendors. This session will also review departmental compliance with university overload and stipend policies including a review of faculty/staff current position descriptions and institutional monitoring for accuracy and compliance with policy and procedures.

After this session, participants will be able to:

- ✿ Evaluate their own institution's compliance with the Fair Credit Reporting Act (FCRA) and vendor contracts.
- ✿ Identify institutional controls that address overload and stipends.
- ✿ Build an audit program to evaluate the effectiveness of institutional controls over background checks and overload/stipend pay.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

C.5 Developing an Effective University-Wide Compliance Function — *Compliance, Risk Management, and QARs*

Eric Groen, Managing Director, Protiviti

Jeffrey Weiss, Associate Director, Protiviti

This session is updated from last year! Often, the compliance function at universities is buried in silos across the organization or does not receive adequate attention or resources until something negative happens. This lack of a proactive compliance function can leave a university vulnerable to both reputational damage as well as actual damages in the form of fines and penalties. This session takes an in-depth look into conceiving and structuring a university-wide compliance office. We will discuss leading practices and components of effective compliance programs, how to best align a university-wide compliance program within the unique culture of higher education, and Internal Audit's role in an effective compliance program.

After this session, participants will be able to:

- ✿ Identify key benefits to having a centralized and proactive compliance program.
- ✿ Identify the key attributes, practices, and components of an effective compliance program.
- ✿ Apply the key attributes, practices, and components to develop an internal audit plan to evaluate the compliance program at their institution.

Knowledge Level: Overview

Advanced Preparation: None

Field of Study: Business Management & Organization

Prerequisites: None

D.5 Fuzzy Analytics for All - Achieving More Confidence and Findings with Imperfect Data — *Information Technology/Information Security*

Brad Thiessen, Director of Client Services, Arbutus Software, Inc.

Have you ever queried a dataset and come up with results that you know intuitively are inaccurate, or looked for transactions that do not meet an exact criterion? We all have. Inconsistencies in data routinely confound efforts to identify the things we are looking for. Auditors, because of imperfect data, have missed everything from major frauds to everyday errors. In this session, we will cover ideas and examples, including utilizing simple data normalization techniques along with a powerful fuzzy algorithm, which will give you greater confidence in your audit results. This is a session for all levels. Anyone familiar with the basics of data analysis will benefit.

After this session, participants will be able to:

- ✿ Identify and test less structured data.
- ✿ Demonstrate how to compensate for inconsistencies in data to increase accuracy in analytics.
- ✿ Explain how fuzzy logic capabilities can enable you to widen your audit net when using analytics.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

E.5 How Can Ethics Deter Fraud? — *Ethics, Fraud, and Professional Development*

Imad Mouchayleh, Senior Internal Auditor, Madison Area Technical College

Despite heavy regulations and controls, unethical and illegal conduct (e.g., fraud, bribery, and corruption) still occur. The challenge to corporate governance today is to give people enormous discretionary power and yet hold them accountable for the use of this power. In this session, you will learn why ethics are needed and how ethics could be an effective soft control tool to combat fraud, waste and unethical behavior.

After this session, participants will be able to:

- ✿ Identify criteria to include in a comprehensive risk assessment process.
- ✿ Discuss the importance of ethics and human values in a workplace.
- ✿ Discuss the importance of ethics and human values in combating fraud, waste and unethical behavior.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Behavioral Ethics

Prerequisites: None

Session 6

WEDNESDAY, SEPTEMBER 27, 2017

10:30 a.m. – 12:10 p.m.

A.6 Emotional Intelligence for Internal Auditors – Audit Trends and Issues

Jannies Burlingame, Executive Director of Internal Audit,
Polaris Pharmaceutical

Emotional intelligence accounts for greater than 80% of one's workplace success per multiple research papers. However, the majority of internal auditors are taught only technical skills through both school and training. Why is it that the majority of our education is focused on skills that attribute to only 20% of our success? This session aims to bridge that gap. In this session, you will learn how to recognize and understand EQ's four domains including self-awareness, self-management, social awareness, and relationship management. You will also learn the definition of charisma and how to use it to positively influence workplace success, grow your skills for conflict management and deal with difficult situations using non-violent communications.

After this session, participants will be able to:

- ☛ Identify the importance of using emotional intelligence.
- ☛ Develop the ability to self-motivate while defusing negative responses.
- ☛ Practice EI tools and skills.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Personal Development

Prerequisites: None

B.6 Audit Documentation 101: How to Fly Through Audit Review! – Specialized Knowledge and Topics

Sandy Jansen, Executive Director, The University of Tennessee
System

Are you ready to soar through review with flying colors? If so, join this interactive session and be prepared to participate. This session is designed for new auditors but can also assist experienced auditors needing to brush up on their skills. Most auditors strive to reduce the volume of review notes, and while every audit department has different requirements, many are based on similar tried-and-true techniques. This session will review workpaper and fieldwork practices to help those new to internal audit succeed in their roles. Topics will include audit standards, audit evidence, workpaper elements, and self-review processes, among others. At the end of the session, auditors will have a better understanding of basic documentation requirements to apply while performing audits.

After this session, participants will be able to:

- ☛ Utilize techniques to effectively document audit work.
- ☛ Apply practices to address audit objectives.
- ☛ Implement processes to streamline the review process.

Knowledge Level: Basic

Advanced Preparation: Yes, a short survey will be sent to registered participants before the session.

Field of Study: Auditing

Prerequisites: None

C.6 NCAA Compliance 2017 – Compliance, Risk Management, and QARs

Tom Dwyer, Assistant Director, Syracuse University

Collegiate Athletics Departments are no longer "required" by NCAA legislation to have an independent compliance review on an every four-year basis, a role that many internal audit departments have helped to fill. However, Athletics Departments are still required to comply with the NCAA's myriad of regulations, and the cost of non-compliance can be great for an institution that lacks control over the activities associated with its Athletics Department. This session will discuss the auditor's role in auditing athletics related activities for compliance with NCAA regulations.

After this session, participants will be able to:

- ☛ Summarize the auditor's role in helping an institution to achieve NCAA compliance.
- ☛ Identify topic areas to be included in an NCAA compliance review program and gain a perspective of the major risks associated with those topic areas.
- ☛ Discuss current "in the news" issues that impact athletic compliance and the areas to be audited.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Specialized Knowledge & Application

Prerequisites: None

D.6 How to Achieve Maximum ROI from Your Data Analytics Investment & Auditing Identity & Access Management – Information Technology/ Information Security

Corey Wells, Principal - Advisory Services, Focal Point Data Risk, LLC

The first half of this session will provide an overview of data analytics, developing a successful data analytics program, and integrating data analytics into internal audit processes. More specifically, the presentation will address: analytics software options; a data analytics maturity model; a recommended analytics development approach to resourcing and integrating models; analytics implementation strategies; challenges, pitfalls and critical success factors; and real-world examples. The second half will focus

on how Internal Audit should be evaluating the organization's risks associated with identity and access management. The presentation will provide an overview of what identity and access management risks are and an approach for Internal Audit to determine if those risks are being mitigated effectively.

After this session, participants will be able to:

- ✿ Identify data analytics solutions.
- ✿ Integrate data analytics into internal audit processes.
- ✿ Recognize risks associated with access management.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Specialized Knowledge & Application

Prerequisites: None

E.6 Collusion at the University: A Case Study on Detecting Suspicious Activity Before Funds are Lost and Reputations are Tarnished – Ethics, Fraud, and Professional Development

Amy Block Joy, Specialist in Cooperative Education, University of California, Davis

This real-life case study will present a first-person account on how employees were able to circumvent financial controls and procedures to gain access to money. Dr. Block Joy will provide an interactive session using the details from four years of collusive activities that escaped detection until the whistle was blown. Many themes will be examined: what does employee collusion look like; how do wrongdoers rationalize their actions; how is collusion detected; and what are the lessons we can learn from this experience before funds are lost and reputations are tarnished.

After this session, participants will be able to:

- ✿ Discuss a real-life case study, including specific collusive activities, risks associated with these activities, and how the collusion was detected.
- ✿ Develop an "employee collusion checklist" by analyzing what collusion looks like, especially in terms of unusual and suspicious behavior.
- ✿ Prepare four approaches to reducing the risk of collusion in your workplace.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

Session 7

WEDNESDAY, SEPTEMBER 27, 2017

1:10 p.m. – 2:50 p.m.

A.7 Under Pressure: How Internal Audit Can Support Title IX Compliance – Audit Trends and Issues

Rob Carter, Director of Internal Audit & Management Analysis, Baylor University

Bob Hoster, Director of Internal Audit, Bucknell University

Jeannie Kain, Senior Auditor, University of Michigan

Colleen Lewis, Manager, Baker Tilly

Managing and monitoring the implementation of an institution's Title IX policies and procedures is complicated on a good day, and this is amplified when you consider the complex operating environments at colleges and universities across the country. Join us for a facilitated panel discussion to discuss how to audit Title IX policies, procedures, communications, and improvements while under constant scrutiny.

After this session, participants will be able to:

- ✿ Provide a brief overview of how Title IX has evolved and changed over recent years.
- ✿ Discuss how to evaluate your Title IX office when facing media pressure or an Office of Civil Rights (OCR) investigation.
- ✿ Describe practical approaches for preparing or responding to a request by the OCR.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

B.7 How to Detect and Prevent Drug Diversion – Lessons from an Academic Medical Center – Specialized Knowledge and Topics

Tim Marshall, Director of Audit and Advisory Services, Oregon Health and Science University

Meaghan Smith, Lead Auditor, Oregon Health and Science University

According to the Centers for Disease Control and Prevention, drug diversion occurs when prescription medicines are obtained or used illegally. Diversion in healthcare facilities is considered to be pervasive, and is associated with numerous risks not only to the diverting individual but also to patients, employees, and the institution itself. This session will focus on key controls and procedures to prevent and detect potential diversion of controlled substances, as well as how data analytics can be utilized to monitor for potential concerns.

After this session, participants will be able to:

- Demonstrate an understanding of regulatory requirements for controlled substances.
- Describe key controls and processes to prevent and detect potential diversion of controlled substances.
- Utilize data analysis to monitor and identify trends and concerns in handling of controlled substances.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

C.7 ERM in a Time of Uncertainty – Compliance, Risk Management, and QARs

Mike Davis, Executive Director of Internal Auditing, Ivy Tech Community College

Bert Nuehring, Partner, Crowe Horwath LLP

Joda Morton, Associate Director, Enterprise Risk Management, University of Illinois

Now more than ever, colleges and universities across the country are facing unique risks. For the past decade, organizations have been working to establish their own comprehensive ERM programs. However, in a higher education setting the process often becomes complex and loses traction over time. This session will provide participants with an understanding of ERM and approaches for establishing an ERM program in a college and/or university setting. The session will conclude with a practical application discussion surrounding cybersecurity risk.

After this session, participants will be able to:

- Identify ERM tools and practices for establishing an ERM program in a college or university setting including lessons learned from the field.
- Identify methods to promote the value of ERM throughout your organization.
- Apply knowledge through completion of cybersecurity risk discussion.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Specialized Knowledge & Application

Prerequisites: None

D.7 Audit Network Security – Information Technology/Information Security

Ashish Jain, Director of Internal Audit, USNH

Considering today's cybersecurity risks, strong network security practices are essential and critical to secure the organization's data and IT infrastructure. There are numerous network devices used by every organization. Configuration settings on these devices are very technical, thus identifying security opportunities is an uphill task for auditors and management alike. Network security is based on the weakest point in the network. A network device with weak security settings can put the whole organization's IT infrastructure at risk. This presentation will give an overview of key areas when auditing network devices, and will introduce attendees to related security risks, ideas to benchmark against best practices, and common network security requirements.

After this session, participants will be able to:

- Identify key risk areas for a network security audit.
- Identify resources for common security practices and/or device settings.
- Plan and perform a basic network security audit.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: Experience and familiarity with basic IT controls and concepts is necessary. Awareness of Open Systems Interconnectivity (OSI) model will be helpful.

E.7 Using Digital Forensics to Investigate Fraud – Ethics, Fraud, and Professional Development

Damon Hacker, President & Chief Executive Officer, Vestige Digital Investigations

Digital systems surround us, so it is no surprise that this is where today's white-collar criminals focus the majority of their efforts. Fraudsters could be sitting at their desk in the next office or halfway around the world, with a belief that because the digital trail is not as visible as the physical trail, it is more difficult to be caught. This digital forensic investigation presentation introduces what digital evidence is, where it exists and how it can determine what is going on. Delve into advanced techniques and methodologies that allow fraud investigators to effectively and efficiently find and investigate fraud or incorporate it into a fraud prevention program.

After this session, participants will be able to:

- Identify how digital devices are being used to commit fraud.
- Recognize what evidence remains to investigate.
- Explain unique tools and techniques designed to flag financial data as potentially fraudulent.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

Session 8

WEDNESDAY, SEPTEMBER 27, 2017

3:20 p.m. – 5:00 p.m.

A.8 Advanced Strategies to Implement Successful Root Cause Analysis: What You Don't Know — Audit Trends and Issues

Raven Catlin, CEO, Raven Global Training

Performing a root cause analysis is often oversimplified leading to misidentification of causes. Attend this interactive session to discover advanced root cause analysis methods reserved for the highest risk problems. Additionally, we will analyze errors repeated in many root cause analyses and learn how to avoid them.

After this session, participants will be able to:

- 🌀 Evaluate your current approach to root cause analysis.
- 🌀 Create a causal factor chain.
- 🌀 Apply two advanced root cause analysis techniques.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Management Advisory Services

Prerequisites: Experience of more than two years in Internal Audit and diagnosing root cause.

B.8 Campus Safety - Been There, Audited That. Or Have You? — Specialized Knowledge and Topics

Danielle Carlson, Senior Internal Auditor, Texas A&M University System

Brian Billington, Senior Manager, Texas A&M University System

Texas A&M University System Internal Audit has performed over 25 safety-related audits in the last decade across 19 system members. Both standard and novel safety-related risks as well as approaches for auditing them will be discussed. Photos and descriptions of safety issues encountered during audits will be shared including details about a unique review conducted at the medical school. Attendees will have opportunities to participate in identifying safety-related risks and sharing any unusual observations and lessons learned from their experiences.

After this session, participants will be able to:

- 🌀 Describe auditable safety areas and how some of those audits can be performed.
- 🌀 Identify unique issues that can be encountered during safety-related audits.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

C.8 Tax Exempt Bonds and the Private Business Use Dilemma — Compliance, Risk Management, and QARs

Chad D. Franks, Principal, KPMG LLP

Edward N. Lee, Partner, KPMG LLP

The IRS has taken significant steps to increase enforcement of the post-issuance compliance tax requirements applicable to outstanding tax-exempt bonds such as arbitrage and private business use. Failure to comply with these requirements can expose organizations to significant penalties, negatively impact credit ratings and present reputational risks. It is more important than ever for issuers and borrowers to focus on post-issuance compliance and ensure appropriate processes, procedures and controls are in place to reduce risks of noncompliance. This presentation will focus on the compliance tax requirements associated with tax-exempt bonds, including: 1) overview of the private business use rules; 2) common examples of private business uses; 3) IRS update; and 4) best practices for private business use monitoring.

After this session, participants will be able to:

- 🌀 Demonstrate an understanding of the private business use rules and common examples of private business uses.
- 🌀 Recognize recent IRS developments regarding tax exempt bonds.
- 🌀 Recognize best practices for monitoring private business use.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Taxes

Prerequisites: None

D.8 NIST Cybersecurity Framework — A Practical Approach to Risk Assessments and Assessing Security Posture — *Information Technology/Information Security*

Victoria Gabbai, Senior IT Auditor, Johns Hopkins Institutions

This session will describe the process for conducting a gap analysis of a university/health system institution using the NIST Cybersecurity Framework (CSF). Mapping to the CSF creates a consistent structure for documenting security controls across an organization and helps identify areas of potential weakness. This session will discuss the NIST Cybersecurity Framework and what it's designed to accomplish; the components of the NIST Cybersecurity Framework; how to conduct the gap analysis; and reporting the results.

After this session, participants will be able to:

- ✿ Recognize why organizations should map their security policies and controls against the NIST CSF.
- ✿ Conduct a risk assessment and NIST Cybersecurity gap analysis at their institution.
- ✿ Develop narratives of current controls to each category and determine security tier posture (Tier 1 thru Tier 4).

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Business Management & Organization

Prerequisites: Experience with IT auditing and the NIST framework.

E.8 We Are All Salespeople: Effectively Marketing the Internal Audit Function — *Ethics, Fraud, and Professional Development*

Danny M. Goldberg, Founder, GoldSRD

Does our organization understand the role of internal audit? How can we make sure the organization understands how internal audit can assist the organization in meeting its objectives? This session takes attendees through how to effectively market internal audit and establish relationships. This will be a partial case study based on an article that appeared in the ISACA Journal in the Spring of 2017 (*Audit Transparency in Action*). After this session, Mr. Goldberg will be available to sign copies of his book.

After this session, participants will be able to:

- ✿ Explain and effectively convey internal audit's mission.
- ✿ Summarize Internal audit's goals and objectives.
- ✿ Discuss IA's role and develop effective relationships.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

Session 9

THURSDAY, SEPTEMBER 27, 2017

8:00 AM – 8:50 AM

A.9 Agile Auditing - A Different Perspective — *Audit Trends and Issues*

Robert L. Mainardi, President, Mainardi & Company

This session will provide attendees with a clear understanding of what agile auditing is and how it can be implemented to effectively complement your existing risk based audit methodology. This alternative testing methodology relies on a high level of communication and a commitment to keeping the business partner "in the know" throughout the process while leveraging current partnerships and creating new ones. After this session, Mr. Mainardi will be available to sign copies of his book.

After this session, participants will be able to:

- ✿ Define and understand the agile auditing approach.
- ✿ Distinguish between agile and traditional auditing methodologies.
- ✿ Identify the keys and benefits to agile auditing.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

B.9 Auditing Human Resources: A Look at HR within the Audit Organization — *Specialized Knowledge and Topics*

Rachel Snell, Director Internal Audit, Coast Community College District

Human Resources are the heart of any organization. Auditors often overlook HR specific audits, and even more frequently, do not always apply the same principles to practices within the audit department. This presentation will uncover the common HR risks to the organization and show how the same risks are inherent in audit shops. Attendees will learn the outcomes when HR takes action versus no action, and why it is just as important to review HR operations from within the department as from without. In addition, this presentation will provide real examples of a) instances where auditors were not seen as valuable; b) situations where audits led to more questions relating to HR processes; and c) case studies of actual HR incidents within various audit departments.

After this session, participants will be able to:

- ✿ Recognize the pros, cons, and risks associated with human capital.
- ✿ Identify common HR topics that are audit worthy and why you should audit them.
- ✿ Recognize the effects of decision-making and how it affects organizations, including audit.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Personnel/HR

Prerequisites: None

C.9 An ACUA Whitepaper Presentation — A Practical Best Practices Guide to Audit Risk Assessments in Higher Education — *Compliance, Risk Management, and QARs*

Christopher Garrity, Director of Internal Audit, Saint Joseph's University

Donald Temple, Audit Manager, The State University of New York

This session will provide an overview of the Risk Assessment Whitepaper developed by volunteers of the ACUA Best Practices Committee. This overview will provide participants with tools, resources, and best practices related to the Risk Assessment techniques used by Higher Education internal audit departments of all sizes and complexity.

After this session, participants will be able to:

- ✿ Develop and create their own risk assessment framework regardless of size and complexity.
- ✿ Apply risk assessment best practices.
- ✿ Apply Enterprise Risk Management to the internal audit risk assessment process.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

D.9 It's 10 p.m. Do You Know Where Your Institution's PII is? — *Information Technology/Information Security*

Christopher Oswald, Assistant Director, IT Audit, Princeton University

Jerome Park, Director, IT Audit, Princeton University

Personally Identifiable Information (PII) presents a unique and complex risk profile – legal, reputational, compliance, operational, and financial. Participants will learn how Princeton's Office of Audit and Compliance and Office of Human Resources partnered to identify and document the life cycle of PII within the HR Organization to enable risk reduction through business process enhancements, awareness and technical controls. Content will be calibrated to participant need via online polling software. Supporting materials to enable partnership with constituents in their organizations will be provided.

After this session, participants will be able to:

- ✿ Demonstrate and explain the value of understanding how PII is used in your institution.
- ✿ Apply a methodology for determining how and why PII is collected, used, stored and transmitted.
- ✿ Construct tools and reporting to enable maximum value from the results of your project.

Knowledge Level: Intermediate

Advanced Preparation: None

Field of Study: Management Advisory Services

Prerequisites: Experience in business process mapping.

E.9 P-Card Misuse and Fraud — *Ethics, Fraud, and Professional Development*

Victor Griego, Senior Auditor, University of New Mexico

Manu Patel, Director, Internal Audit, University of New Mexico

This real-life case study discussion will present how purchase cards (P-cards) pose risks of misuse and potential for fraud. Come away from the presentation with internal controls to prevent and detect misuse and fraud.

After this session, participants will be able to:

- ✿ Identify fraud risks related to P-Card use.
- ✿ Apply specific audit procedures that identify P-Card misuse and fraud.
- ✿ Demonstrate internal controls for preventing and detecting P-Card misuse and fraud.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None



Session 10

THURSDAY, SEPTEMBER 28, 2017

9:00 AM – 9:50 AM

A.10 Advancing Internal Audit's Role with Advisory Services — *Audit Trends and Issues*

Kelly McVey, Manager, Advisory Services, Boston University

This presentation will explore providing advisory services in an internal audit function, including the IIA definition, benefits, challenges, and key competencies for success. The speaker will discuss Internal Audit's evolution from the traditional perception of financially oriented and reactive to being proactive, creative and visionary. The presenter will share Lean/Six Sigma tools that can be used throughout advisory project work and demonstrate how to use metrics to quantify internal audit's value-add. Lastly, the presentation will discuss how to educate senior management on the availability and acceptability of these services.

After this session, participants will be able to:

- ✿ Evaluate the capabilities and perception of their own audit department.
- ✿ Demonstrate how Internal Audit can offer advisory services while maintaining independence.
- ✿ Identify ways that their audit departments can assist university leaders in achieving strategic objectives.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Management Advisory Services

Prerequisites: None

B.10 COGR Washington Update — *Specialized Knowledge and Topics*

Tony DeCrappeo, President, Council On Governmental Relations

The Council On Governmental Relations (COGR) advocates on behalf of its 190 member universities with the Federal government. COGR seeks to: 1) balance appropriate levels of accountability with fair recognition of the interests of all parties in research policies and practices; 2) promote policies and practices in research and training that fairly reflect the mutual interests and separate obligations of universities and federal and other sponsors; 3) conduct objective and timely analysis of financial, compliance, administrative and intellectual property issues in research for the benefit of its members, their sponsors and other higher education associations; and 4) work with governmental agencies and other organizations to develop a common understanding of the impact that policies, regulations and practices may have on the research of its member institutions. In this session the COGR President will discuss current COGR initiatives to reduce regulatory burden and streamline and simplify federal regulations on research. This includes how COGR engages with the IG and external audit community to ensure auditors and audit findings do not add to the burden or complexity.

After this session, participants will be able to:

- ✿ Identify federal regulatory developments.
- ✿ Recognize the elements of university-government relations.
- ✿ Describe higher education association operations.

Knowledge Level: Update

Advanced Preparation: None

Field of Study: Regulatory Ethics

Prerequisites: None



C.10 Audit and Tax Compliance in Employee Benefits World — Compliance, Risk Management, and QARs

Timothy J. Desmond, Partner, Director of Employee Benefit Services, PFK O'Connor Davies, LLP

Louis F. LiBrandi, Principal of Employee Benefit Services Group, PKF O'Connor Davies, LLP

This session will cover best practices for auditing 403(b) and 401(k) retirement tax deferred savings plans. We will provide a basic understanding of the requirements to have an audit under ERISA to advanced implementation of plan governance, meeting fiduciary responsibilities and the unique compliance areas of employee benefit auditing. Audit and tax are married in the employee benefit world. We will provide up to date information on IRS Form 5500, DOL initiatives and most common areas of non-compliance in College and University plans, including correction methods under Voluntary Compliance Programs that are administered by the Department of Labor and the Internal Revenue Service.

After this session, participants will be able to:

- Describe the scope of compliance and reporting issues in an employee benefit plan audit.
- Identify risk areas of non-compliance in administering qualified retirement and 403(b) plans.
- Explain to those in charge of governance regarding today's fiduciary responsibilities.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Taxes

Prerequisites: None

D.10 Tackling Research Project Security Compliance — Information Technology/Information Security

Sean McKay, Chief Information Security Officer, Portland State University

Portland State University developed a tailored solution for addressing security compliance requirements for research projects. In this session, we will map out our solution for addressing these requirements and satisfying research project needs. We will outline our strategy for meeting the need, our relationship with the research arm of the university, and our security plan-based approach using our current IT infrastructure.

After this session, participants will be able to:

- Identify NIST 800-171 guidelines for protecting CUI.
- Describe a security strategy leveraging existing IT systems.
- Explain how to partner with a research department for addressing compliance requirements.

Knowledge Level: Basic

Advanced Preparation: None

Field of Study: Administrative Practice

Prerequisites: None

E.10 Fraud with an International Twist — Ethics, Fraud, and Professional Development

LaDonna Flynn, Director of Internal Audit, Pittsburgh State University

What do a tenured professor and international students add up to? Fraud! Learn how a professor with "no access to cash" committed two different types of fraud and what the university did to improve their controls. This session will help colleges and universities consider whether a similar fraud can occur on their own campus. Participants will walk away with how one university improved their controls over international admission and increased their fraud awareness across campus after a fraud with an international twist occurred.

After this session, participants will be able to:

- Recognize that fraud can occur in unusual ways.
- Identify controls that can be put in place to prevent such a fraud.

Knowledge Level: Overview

Advanced Preparation: None

Field of Study: Auditing

Prerequisites: None

HOTEL

Hyatt Regency Phoenix
122 N. 22nd Street
Phoenix, AZ 85004

Situated in the center of this cosmopolitan city, our downtown Phoenix hotel is an urban oasis of comfort and tranquility. From deluxe suites to delicious dining to diverse city adventures, we invite you to immerse yourself in your stay. Conveniently located just across the street from the Phoenix Convention Center and within walking distance to many popular attractions, our hotel gives you easy access to the best that Phoenix has to offer.

HOTEL RESERVATIONS

Room Rate: \$195 single/double, plus tax

The cut-off date for reservations is **Monday, September 1, 2017**. To prevent attendees from having to stay at an overflow hotel, participants will need to register for the conference to receive the hotel reservation link, which is provided on the confirmation page when registering online. If you register using the PDF form, once your completed form is received and processed, you will be sent a confirmation email with the link to make your hotel reservation.

TRANSPORTATION

TAXIS

Taxis from the Phoenix Sky Harbor International Airport are about \$22 each way plus gratuity.

RIDE SHARE

Uber and Lyft are available from the Phoenix Sky Harbor International Airport and range from \$8-\$16 one way.

VALLEY METRO RAIL

For \$2 per person, guests can ride the rails to and from the Phoenix Sky Harbor International Airport all the way through to Downtown Phoenix. Board the PHX Airport Shuttle or the Phoenix Sky Train to the Valley Metro Light Rail. Board the Metro Light Rail toward Montebello. De-board at the Washington/3rd Street Station. The Hyatt Regency Phoenix is one block north of the Metro Light Rail.

PARKING

Valet Parking: \$28 per day, per vehicle and includes in/out privileges.

On-Site Self-Parking: \$19 per day with in/out privileges.



Registration Form

Please use a separate form for each registration; a photocopy of original is acceptable. Please type or print and be sure to include your email address. To register online, please visit the Annual Conference Web page of the ACUA website at www.acua.org.

STEP 1 – NAME BADGE & ROSTER INFORMATION

(List as you would like to appear on your name badge)

Name _____

Preferred First Name for Badge _____

Job Title (limited to 35 characters) _____

Institution _____

Mailing Address _____

City, _____ State/Province _____ Zip Code _____ Country _____

Phone _____ Email (required) _____

Are you a first-time attendee? Yes No

Are you interested in being a proctor? Yes No

ACUA fully complies with the legal requirements of the ADA and the rules and regulations thereof. Please specify any special needs or dietary needs/allergies:

Vegetarian Vegan Gluten Allergy Gluten Free Diet Diabetic Kosher Other: _____

STEP 2 – LIABILITY WAIVER AND EMERGENCY CONTACT

Please read and sign. I agree and acknowledge that I am undertaking participation in ACUA events and activities as my own free and intentional act and I am fully aware that possible physical injury might occur to me as a result of my participation in these events. I give this acknowledgement freely and knowingly and that I am, as a result, able to participate in ACUA events and I do hereby assume responsibility for my own well-being. I am aware that photographs will be taken during the conference and may be published in the College and University Auditor, on the ACUA website, or on ACUA's social media sites.

Signature _____ Date _____

Emergency Contact Name/Relationship/Phone _____

STEP 3 – REGISTRATION FEES

	Received by August 7	Received by September 1
ACUA Member – Full Conference	<input type="checkbox"/> \$990	<input type="checkbox"/> \$1,140
Phoenix IIA Chapter Members	<input type="checkbox"/> \$990	<input type="checkbox"/> \$1,140
Non-Member Institution – Full Conference	<input type="checkbox"/> \$1,140	<input type="checkbox"/> \$1,290
Single-Day registration – Member Mon. or Wed.	<input type="checkbox"/> \$435	<input type="checkbox"/> \$435
Single-Day registration – Member Tue. or Thu.	<input type="checkbox"/> \$280	<input type="checkbox"/> \$280
Single-Day registration – Non-Member Mon. or Wed.	<input type="checkbox"/> \$485	<input type="checkbox"/> \$485
Single-Day registration – Non-Member Tue. or Thu.	<input type="checkbox"/> \$305	<input type="checkbox"/> \$305

Single-Day Registrants only. Please indicate which day(s) you plan to attend:

- Monday, September 25 Tuesday, September 26
 Wednesday, September 27 Thursday, September 28

Tuesday Bonus Sessions

- \$50 BOGO (Buy one, get one free!) \$50
- 1:10 p.m. – 2:50 p.m. Reinventing Internal Audit & ERM: Objective Centric ERM & Internal Audit
 - 1:10 p.m. – 2:50 p.m. The Red (Book) Rocks...The Latest and Greatest Audit Standards
 - 1:10 p.m. – 2:50 p.m. Introduction to Higher Education Auditing
 - 1:10 p.m. – 2:50 p.m. Auditing Social Media
 - 3:10 p.m. – 4:50 p.m. Implementing Objective Centric ERM and Internal Audit: A Step-by-Step Approach
 - 3:10 p.m. – 4:50 p.m. Is It Relevant? Alignment of Mission, Universe and Reporting in Higher Education
 - 3:10 p.m. – 4:50 p.m. How Can Internal Audit Help to Support Sponsored Programs Compliance Without Annoying Administrators and Faculty?
 - 3:10 p.m. – 4:50 p.m. Insights and Opportunities: Advantages of Data Analytics
 - Guest Registration (For Guests of Attendees)** \$250 (includes Sunday Opening Reception and Wednesday Evening Events)

Registrations received after September 1 will be processed on-site.

Guest Name: _____

STEP 4 – SESSION/EVENT REGISTRATION

SESSION REGISTRATION

Choose only one track per session (see matrix and write in number/letter code on the corresponding line below).

- Session 1 _____
- Session 2 _____
- Session 3 _____
- Session 4 _____
- Session 5 _____
- Session 6 _____
- Session 7 _____
- Session 8 _____
- Session 9 _____
- Session 10 _____

PLEASE INDICATE WHICH EVENTS YOU WILL BE ATTENDING

- Sunday Opening Reception
- Monday Evening Networking Event
- Wednesday Off-Site Event

STEP 5 – PAYMENT INFORMATION

TOTAL PAYMENT DUE _____

- Check enclosed (please make checks payable to ACUA in U.S. currency via a U.S. bank)
- Purchase Order (PO) enclosed
- MasterCard VISA American Express Discover

Card No.

Exp. Date

Name as it appears on the card

Signature

Cancellation Policy:

Written notice of cancellations received on or before August 7, 2017, will be fully refunded. Cancellations received from August 7 – September 1, 2017, will be refunded less a \$100 processing fee. Cancellation requests after September 2, 2017, will be considered on a case-by-case basis. Substitution of registrants is permitted.

STEP 6 – SEND YOUR REGISTRATION

To register, complete this registration form and return it, along with the appropriate registration fee to:



Online Registration



ACUA Executive Office

4400 College Blvd, Suite 220
Overland Park, KS 66211



FAX: 913-222-8606

Registrations can be completed and submitted online via the ACUA website at www.acua.org. A link to the registration form is located on the Annual Conference page under the **CPE Events** menu.