



## Audit Interactive Session & Speaker Information

**Track 1A - Intro to Higher Ed Auditing: The Business of Higher Ed**  
**[Sandy Jansen](#), Chief Audit Executive, The University of Texas at Austin**  
**[Kimberly Turner](#), Chief Audit Executive, Texas Tech University System**

Monday 3/25/2019, 8:00:00 AM-11:40:00 AM

This session is ideal for new auditors or those new to the higher education environment. We will provide an overview of the higher education landscape, including an explanation of the different types of higher education institutions and how they operate. We will discuss various organizational structures for audit functions and ways to ensure effectiveness, even in less-than-ideal situations. We will introduce the IIA Standards, GAGAS, and other authoritative sources that will guide your work.

**After attending this session, participants will be able to:**

- Identify the unique aspects of the higher education environment and how audit can best add value within the organization.
- Discuss ACUA's resources to help connect new – or new to higher ed – auditors with peers, industry experts, and tools that will prepare you for success in their roles.
- Discuss ways to “sell the value” and “get a seat at the table” with key members of the organization.

***Knowledge Level:*** Overview

***Advanced Preparation:*** None

***Field of Study:*** Auditing

***Prerequisites:*** None

**Track 1B - Intro to Auditing: Practically Perfect Planning**  
**[Sandy Jansen](#), Chief Audit Executive, The University of Texas at Austin**  
**[Kimberly Turner](#), Chief Audit Executive, Texas Tech University System**

Monday 3/25/2019, 1:00:00 PM-4:40:00 PM

Become the perfect planner you want to be! This session is designed to introduce participants to various risk assessment approaches and planning tools and techniques. Participants will gain confidence in their ability to conduct engagement risk assessments for audit projects. Whether you have recently assumed the role of an in-charge auditor or would like a refresher to build upon your knowledge and skills, you will walk away from this session with tips and tricks to tackle the challenges of planning an audit.



**After attending this session, participants will be able to:**

- Identify the IIA and GAGAS Standards on planning and how they can be executed.
- Describe effective interviewing techniques to gain valuable insights into operations and to facilitate effective risk-based conversations.
- Explain the different methodologies to execute engagement-level risk assessments.

**Knowledge Level:** Basic

**Advanced Preparation:** None

**Field of Study:** Auditing

**Prerequisites:** None

**Track 1C - Intro to Auditing: Fantastic Fieldwork**

**[Sandy Jansen](#), Chief Audit Executive, The University of Texas at Austin**

**[Kimberly Turner](#), Chief Audit Executive, Texas Tech University System**

Tuesday 3/26/2019, 8:00:00 AM-11:40:00 AM

This session is designed for new auditors who want to produce quality audit projects. Participants will learn about conducting audit steps and developing effective workpapers to support conclusions. In addition, the discussion will focus on fieldwork standards and techniques to help new auditors succeed in their roles. There will be plenty of group exercises and discussions to provide opportunities to share best practices and learn from each other. Participants will walk away with tips, tricks, and pointers to help fieldwork run smoothly allowing auditors to focus energy on adding value to clients.

**After attending this session, participants will be able to:**

- Discuss the IIA and GAGAS Standards on fieldwork and how they can be executed.
- Describe effective documentation of fieldwork and qualities of great workpapers.
- Explain how fieldwork and review work together to ensure a quality audit.

**Knowledge Level:** Basic

**Advanced Preparation:** None

**Field of Study:** Auditing

**Prerequisites:** None



**Track 1D - Intro to Auditing: Communication and Follow Up**  
**[Sandy Jansen](#), Chief Audit Executive, The University of Texas at Austin**  
**[Kimberly Turner](#), Chief Audit Executive, Texas Tech University System**

Tuesday 3/26/2019, 1:00:00 PM-4:40:00 PM

Effective communication is a necessity in the audit business and is really the cornerstone of all our work. This session will cover ways to enhance communication among audit teams, between auditors and our clients, and with senior leaders. The session will cover generational differences in communication preferences, the “dos and don’ts” of effective communication, and situational responsiveness in communication, using both discussions and collaborative work.

**After attending this session, participants will be able to:**

- Explain the IIA and GAGAS Standards on reporting and how they can be executed.
- List the skills for effective communication.
- Describe generational differences in communication preferences.

***Knowledge Level: Overview***

***Advanced Preparation: None***

***Field of Study: Auditing***

***Prerequisites: None***

**Track 1E - Detecting Deception**  
**[Kevin Robinson](#), Associate Vice President for Audit, Compliance & Privacy, Auburn University**

Wednesday 3/27/2019, 8:00:00 AM-9:40:00 AM

Finding the truth is a critical skill for auditors and we live in a time when deception seems to occur more routinely than ever. This session will cover the topic of deception and ways you can improve in detecting deception.

**After attending this session, participants will be able to:**

- Describe the basics of deception and what research is saying.
- Interpret body language and deception.
- Detect deception during interviews.

***Knowledge Level: Basic***

***Advanced Preparation: No***

***Field of Study: Behavioral Ethics***

***Prerequisites: None***



### **Track 1F - Auditing Ethics/Conflicts of Interest**

**Kevin Robinson**, Associate Vice President for Audit, Compliance & Privacy,  
Auburn University

Wednesday 3/27/2019, 10:00:00 AM-11:40:00 AM

It seems every month an institution makes the headlines with issues surrounding conflicts of interest. With increasing calls for transparency and the scrutiny under which institutions are now operating, it's more important than ever for auditors to understand conflicts of interest and how to approach audits related to conflicts.

#### **After attending this session, participants will be able to:**

- Describe the basics of conflicts of interest and what they are.
- Identify the recent trends in higher education conflicts of interest.
- Develop ideas on how to audit conflicts of interest when questions arise.

***Knowledge Level: Basic***

***Advanced Preparation: None***

***Field of Study: Auditing***

***Prerequisites: None***

### **Track 2A - What Every Auditor Needs to Know About IT**

**Robert Berry**, Executive Director Internal Audit, University of South Alabama

Monday 3/25/2019, 8:00:00 AM-11:40:00 AM

Today information technology (IT) is an integral part of our organizations. It is especially important that internal auditors understand IT theories and concepts, and becoming fluent in IT can be intimidating, especially for non IT auditors. This session gives a broad overview of the language information technology uses in a manner that benefits those either new to IT or not currently involved in IT. At the end of this session you should be able to speak geek with the best of them.

#### **After attending this session, participants will be able to:**

- Discuss the higher education technology environment.
- Discuss "low hanging fruit" to consider with an initial IT audit plan.
- Discuss the pros and cons of building IT audit in-house vs co-sourcing or outsourcing.

***Knowledge Level: Basic***

***Advanced Preparation: No***

***Field of Study: Information Technology***

***Prerequisites: None***



## **Track 2B - Cyber Security/Breach Response**

**Heidi Wachs**, Vice President, Stroz Friedberg, an Aon Company

**Brian Markham**, Assistant Vice President, Information Security and Compliance Services

Monday 3/25/2019, 1:00:00 PM-4:40:00 PM

This workshop will provide an introduction to the language and vocabulary of cybersecurity and incident response. Participants will learn the fundamentals of a cybersecurity program and develop and test an incident response plan. The workshop will also address which stakeholders should be involved in developing the program and responding to an incident.

### **After attending this session, participants will be able to:**

- Apply key terms and vocabulary to facilitate communication about cybersecurity and incident response with cross-disciplinary stakeholders.
- Describe the fundamental components of a cybersecurity program and an associated incident response plan.
- Identify key stakeholders at your institution for incident response planning and execution.

***Knowledge Level: Basic***

***Advanced Preparation: No***

***Field of Study: Information Technology***

***Prerequisites: None***

## **Track 2C - Data Privacy/Classification/Identity Management**

**Heidi Wachs**, Vice President, Stroz Friedberg, an Aon Company

Tuesday 3/26/2019, 8:00:00 AM-11:40:00 AM

This program will provide an introduction to the fundamentals of Data Privacy, Information Classification, and Identity Management.

### **After attending this session, participants will be able to:**

- Demonstrate key terminology and vocabulary to facilitate communication about data privacy, information classification, and identity management with cross-disciplinary stakeholders.
- Identify what data privacy, information classification, and identity management programs look like at institutions of higher education.
- Describe key lessons learned from successful higher education data privacy, information classification, and identity management programs.



**Knowledge Level:** Basic  
**Advanced Preparation:** No  
**Field of Study:**  
**Prerequisites:** None

**Track 2D - IT General Controls**  
**Meghan Senseney, Senior Consultant, Baker Tilly**  
**Mike Cullen, Senior Manager, Baker Tilly**

Tuesday 3/26/2019, 1:00:00 PM-4:40:00 PM

Explain IT general controls and processes with the related higher education risks.

**After attending this session, participants will be able to:**

- Describe typical IT general control audit projects applicable to higher education, including how external audits incorporate IT controls.
- Discuss how to execute an IT general control audit and key resources available to auditors conducting IT audits for the first time.
- Explain common audit pitfalls while conducting IT general control audits in higher education.

**Knowledge Level:** Basic  
**Advanced Preparation:** No  
**Field of Study:** Auditing  
**Prerequisites:** None

**Track 2E - Digital Forensics**  
**Brian Daniels, Director of Internal Audit, Virginia Tech**

Wednesday 3/27/2019, 8:00:00 AM-9:40:00 AM

Let's consider what 'digital forensics' encompasses and what are the critical parts of a forensics program. This session will present common tools used in forensics investigations, both in terms of hardware and software, and identify policy and legal issues to be considered and key stakeholders to collaborate with while establishing an audit-based forensics program.

**After attending this session, participants will be able to:**

- Develop a take-home framework/model for forensics program.
- Collaborate with peers through discussion of 'war stories': when digital forensics investigations went wrong (or right).
- Demonstrate best practices for achieving acceptance across general counsel, information technology/security, campus police, and university leadership.



**Knowledge Level:** *Intermediate*  
**Advanced Preparation:** *None*  
**Field of Study:** *Information Technology*  
**Prerequisites:** *Experience in IT Audit or Fraud Investigation*

**Track 2F – Technology’s Evolving Impact on Higher Education**  
**Susan Grajek, Vice President, Communities & Research, Educase**

Wednesday 3/27/2019, 10:00:00 AM-11:40:00 AM

The many recent advances in information technology have reshaped products, services, and professions, as well as the way we live our daily lives. Higher education is no exception to the impact of IT, although in many ways our industry has remained relatively insulated. No longer. Higher education leaders are beginning to recognize the opportunities digital transformation, or digitalization, affords to improve student outcomes, transform teaching, learning, and research, and foster new business models. Yet the concept is vague, the potential outcomes uncertain, and the actual work of digital transformation a black box. Learn about the cultural, technological, and workforce shifts that are entailed. Visit the present, by learning about 2019’s Top 10 IT Issues, and the near future, through examples of innovations already underway on campuses throughout the nation.

**After attending this session, participants will be able to:**

- Describe the way technology is reshaping the business of higher education.
- Explain the cultural, technological, and workforce shifts these changes require.
- Identify colleges and universities that are already using the new generation of technologies to reshape.

**Knowledge Level:** *Overview*  
**Advanced Preparation:** *None*  
**Field of Study:** *Information Technology*  
**Prerequisites:** *None*

**Track 3A - New to IDEA: An Introduction to the Tool**  
**Mario Perez, Audit Analytics Consultant, Audimation Services Inc.**

Monday 3/26/2019, 8:00:00 AM-11:40:00 AM

Data analytics is essential for conducting efficient and effective audits. This half-day workshop provides a comprehensive, high-level overview of CaseWare IDEA Data Analysis including importing files and preparing data for analysis and navigating IDEA's features and functionality to perform tasks such as summarizing data, adding fields to a database, joining two databases, using pivot tables and stratification, etc.



**After attending this session, participants will be able to:**

- Import files and prepare data for analysis
- Discuss IDEA's features and functionality to perform tasks such as summarizing data, adding fields to a database, joining two databases, using pivot tables and stratification.
- Describe how to turn result files into electronic working papers, and best practices for sharing findings.

**Knowledge Level:** Basic

**Advanced Preparation:** No

**Field of Study:** Auditing

**Prerequisites:** None

**Track 3B - Travel and Entertainment Fraud**

**Jennifer Ellison, Professional Services Manager, Audimation Services**

Monday 3/25/2019, 1:00:00 PM-4:40:00 PM

Travel & Entertainment expenses are a prime focus of pro-active fraud audits and can result in large recoveries and identification of potential losses. From fraud and abuse to clerical errors and loss prevention, we'll take you from novice to expert using IDEA to analyze T&E expenses. Learn the whole process from start to finish including what fraud looks like and creating the most essential tests for detecting fraud.

**After attending this session, participants will be able to:**

- Use IDEA to analyze travel and entertainment expenses.
- Identify what fraud looks like.
- Create the most essential tests to identify fraud.

**Knowledge Level:** Intermediate

**Advanced Preparation:** None

**Field of Study:** Information Technology

**Prerequisites:** Experience with fraud detection

**Track 3C - Data Wrangling: Using Complex Data**

**Mario Perez, Audit Analytics Consultant, Audimation Services Inc.**

Tuesday 3/26/2019, 8:00:00 AM-11:40:00 AM

Data preparation is a critical step in the analysis process, one that can be time consuming without proper know-how. Our expert instructor will walk you through the steps to import, cleanse, format and profile data to extract maximum value and deliver meaningful insights. Attendees will return to work with a better understanding of how to improve data quality in IDEA.



**After attending this session, participants will be able to:**

- Describe why data quality is integral for professionals applying data analytics in their engagements.
- Apply techniques such as cleansing, formatting and profiling data to extract maximum value.
- Validate the data to ensure high levels of accuracy.

**Knowledge Level:** Basic

**Advanced Preparation:** No

**Field of Study:** Auditing

**Prerequisites:** Education and experience in CaseWare IDEA

**Track 3D - Beginner Scripting in IDEA**

**Jennifer Ellison**, Professional Services Manager, Audimation Sevices

Tuesday 3/26/2019, 1:00:00 PM-4:40:00 PM

The Beginner Scripting in IDEA course dives into the automation of IDEA processes. Providing the user with a foundation of how scripting works and making a script into a user-based application.

**After attending this session, participants will be able to:**

- Create a script using Project Overview, Record a Macro or from History.
- Incorporate variable into their script to make it more flexible.
- Allow user input into their scripts to dictate creation of databases.

**Knowledge Level:** Basic

**Advanced Preparation:** None

**Field of Study:** Information Technology

**Prerequisites:** None

**Track 3E - Advanced Equations**

**Jennifer Ellison**, Professional Services Manager, Audimation Sevices

**Mario Perez**, Audit Analytics Consultant, Audimation Services Inc.

Wednesday 3/27/2019, 8:00:00 AM-9:40:00 AM

The Advance Equations course provides the user with an understanding of the functions available in IDEA and how to take it a step further to help cleanse the data, create new data fields and extrapolate data from existing fields. With the end goal of the user being able to create new equations by combining and nesting functions.

**After attending this session, participants will be able to:**

- Identify IDEA functions and advanced formulas that are similar to Excel.



- Perform audit tests for data cleansing, aging and converting dates.
- Explain which formulas apply to testing field statistics, complex conditions and nested functions.

**Knowledge Level:** Intermediate

**Advanced Preparation:** No

**Field of Study:** Auditing

**Prerequisites:** Education and experience in CaseWare IDEA

### **Track 3F - Pictures Speak Volumes-Appling Visualization to Data Analytics**

**[Mario Perez](#), Audit Analytics Consultant, Audimation Services Inc.**

Wednesday 3/27/2019, 10:00:00 AM-11:40:00 AM

Our world is not built in rows and columns of data. Professionals are quickly realizing the value of data visualization to quickly identify anomalies, trends and patterns within massive amounts of data. The latest version of IDEA includes build-in analytic intelligence functionality to automatically create custom dashboards. This session provides an overview of IDEA's new data visualization capabilities and explains how to interpret the results.

#### **After attending this session, participants will be able to:**

- Apply the data visualization features within IDEA to identify potential issues, duplicates, trends and more.
- Create custom dashboards based on your audit objectives.
- Narrow your results to focus on areas of interest.

**Knowledge Level:** Advanced

**Advanced Preparation:** None

**Field of Study:** Auditing

**Prerequisites:** Education and experience in CaseWare IDEA

### **Track 4A - Minors on Campus/Campus Safety**

**[Toni Stephens](#), Chief Audit Executive, The University of Texas at Dallas**

Monday 3/25/2019, 8:00:00 AM-11:40:00 AM

If you ask your executive management, audit committees, faculty, staff, students, and even the public what the number one risk to college campuses is today, most would say Campus Safety, including having minors on campus. This risk should be on everyone's audit plan, but how do we audit it? The goal of this session is to work together to create an audit plan that provides assurance to management that our colleges and universities have mitigation strategies in place.



**In this session, we will learn the following:**

- Explain the risk of minors on campus.
- Discuss the various sources of information to review in an effort to identify all the locations of minors and review other aspects of campus safety programs that warrant consideration.
- Introduce the various amounts of federal legislation that affect campus safety (e.g., VAWA, Clery).

**Knowledge Level:** *Advanced*

**Advanced Preparation:** *No*

**Field of Study:** *Auditing*

**Prerequisites:** *Experience in verbal and interpersonal communications skills and organization skills typical of a senior level auditor. Knowledge of university operations.*

**Track 4B - Financial Aid**

**Ron Day, Director of Financial Aid, Kennesaw State University**

Monday 3/25/2019, 1:00:00 PM-4:40:00 PM

The Financial Aid Office can assist in ensuring a more robust audit process is achieved. By assisting in the development of computer script that will list proper commands, data can be extracted that will enable auditors to note patterns, areas that may need a more thorough review, and assist with addressing compliance needs. Auditors should be provided a complete description of commands that will be executed to ensure all needed items are provided.

**After attending this session, participants will be able to:**

- Identify the various federal financial aid programs.
- Identify the high risk audit areas to consider in a financial aid audit.
- Apply resources to assist in conducting a financial aid review.

**Knowledge Level:** *Basic*

**Advanced Preparation:** *None*

**Field of Study:** *Auditing*

**Prerequisites:** *None*

**Track 4C - Auxiliaries**

**Toni Stephens, Chief Audit Executive, The University of Texas at Dallas**

Tuesday 3/26/2019, 8:00:00 AM-11:40:00 AM

If you've never taken fund accounting, or if you're new to higher education, you may have no idea what the heck an Auxiliary is, or you may think it's that cord we use in our cars if we don't have Bluetooth. Auditing Auxiliary Enterprises is similar to auditing in



the corporate world, and auditing them can be very fun - but full of risks - including that famous five letter “F” word! We will collaborate through discussions, work on case studies, and create audit programs for various auxiliary enterprise areas.

**After attending this session, participants will be able to:**

- Identify common auxiliary operations at campuses
- Explain common risk and controls across the auxiliary areas.
- Discuss common pitfalls and difficulties in conducting auxiliary reviews.

**Knowledge Level:** Basic

**Advanced Preparation:** No

**Field of Study:** Auditing

**Prerequisites:** None

**Track 4D - Uniform Guidance**

**Ashley Dehr, Director, Baker Tilly**

**Brynn Tomlinson, Manager, Baker Tilly**

Tuesday 3/26/2019, 1:00:00 PM-4:40:00 PM

This half-day course will provide attendees with a high-level overview of the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance or UG), including the intent and key aspects of the UG. We will discuss common UG compliance challenges and practices, differentiate between the role of external and internal audit in assessing compliance and providing assurance regarding UG requirements, and review how to collaborate with internal and external stakeholders when a UG review is conducted.

**After attending this session, participants will be able to:**

- Define Uniform Guidance, including compliance and key cost charging considerations and specific types of costs that are often subject to federal audit scrutiny.
- Identify red flags of non-compliance and tips for monitoring and auditing these areas.
- Describe differences between external and internal audit in performing compliance assessments of UG requirements.
- Reiterate concrete internal audit methodologies for auditing sponsored research compliance.

**Knowledge Level:** Overview

**Advanced Preparation:** None

**Field of Study:** Specialized Knowledge

**Prerequisites:** None



**Track 4E - CAE Roundtable for Small Shops**  
**[Kimberly Ginn](#), Principal, Baker Tilly**  
**[Ashley Deihl](#), Director, Baker Tilly**

Wednesday 3/27/2019, 8:00:00 AM-9:40:00 AM

This interactive roundtable will provide a forum for Chief Audit Executives and internal audit leadership from smaller internal audit functions to discuss the most meaningful and impactful opportunities and challenges facing their functions today. We will hold a facilitated discussion on relevant topics in higher education internal audit including internal audit's role as a strategic partner, emerging and high risk areas and how internal audit can address these risks, and operational considerations to enable internal audit's success. We encourage attendees to come ready to share concerns, challenges, best practices, and lessons learned with peers in an open and collaborative environment.

**After attending this session, participants will be able to:**

- Discuss strategic objectives and practices to enhance internal audit's ability to provide value to the institution.
- Discuss emerging risk areas and how internal audit can help in these areas; specific risks discussed may include student health and wellness, sponsored research compliance and research integrity, and cybersecurity and privacy.
- Discuss challenges and lessons learned to enable the operational success of internal audit; topics may include recruitment, succession planning, and the intersection of internal audit with ERM and compliance initiatives.

***Knowledge Level: Advanced***

***Advanced Preparation: None***

***Field of Study: Specialized Knowledge***

***Prerequisites: Experience in auditing***

**Track 4F - ERM Roundtable**  
**[Cassandra Walsh](#), Partner, Baker Tilly**  
**[Kimberly Ginn](#), Principal, Baker Tilly**

Wednesday 3/27/2019, 10:00:00 AM-11:40:00 AM

This roundtable will provide an interactive forum to discuss the impact of ERM in higher education, and how ERM can successfully intersect with internal audit. We will hold a facilitated discussion on relevant topics in ERM in higher education including ERM common practices and trends in recent years, how ERM and internal audit can best work together on risk identification, assessment, and mitigation activities, and how internal audit can best add value to the institution's ERM program. We encourage



attendees to come ready to share concerns, challenges, best practices, and lessons learned with peers in an open and collaborative environment.

**After attending this session, participants will be able to:**

- Discuss ERM in higher education including recent trends, focus areas, best practices, and lessons learned.
- Discuss the intersection between ERM and internal audit, including organizational structure, communications, joint activities, and shared reporting to leadership and the Board.
- Share challenges and best practices in implementing and partnering with ERM in the higher education environment.

**Knowledge Level:** Basic

**Advanced Preparation:** None

**Field of Study:** Specialized Knowledge

**Prerequisites:** None

**Track 5A - CAE Roundtable for Large Shops**

**[Kimberly Ginn](#), Principal, Baker Tilly**

**[Ashley Dehr](#), Director, Baker Tilly**

**[Raina Rose Tagle](#), Partner, Baker Tilly**

Monday 3/25/2019, 8:00:00 AM-11:40:00 AM

This half day interactive roundtable will provide a forum for Chief Audit Executives and internal audit leadership from larger internal audit functions to discuss the most meaningful and impactful opportunities and challenges facing their functions today. We will hold a facilitated discussion on relevant topics in higher education internal audit including internal audit's role as a strategic partner, emerging and high risk areas and how internal audit can address these risks, and operational considerations to enable internal audit's success. We encourage attendees to come ready to share concerns, challenges, best practices, and lessons learned with peers in an open and collaborative environment.

**After attending this session, participants will be able to:**

- Construct an interactive forum for Chief Audit Executives to share best practices with peers.
- Describe strategic objectives and practices to enhance internal audit's ability to provide value to the institution.
- Identify emerging risk areas and how internal audit can help in these areas; specific risks discussed may include student health and wellness, sponsored research compliance and research integrity, and cybersecurity and privacy.



**Knowledge Level:** *Advanced*  
**Advanced Preparation:** *None*  
**Field of Study:** *Specialized Knowledge*  
**Prerequisites:** *Experience in auditing*

### **Track 5B - Common Frauds in Higher Education**

**Kevin Robinson**, Associate Vice President for Audit, Compliance & Privacy,  
Auburn University

Monday 3/25/2019, 1:00:00 PM-4:40:00 PM

This session will take a fast paced look at the topic of fraud with a focus on those that have occurred in higher education.

**After attending this session, participants will be able to:**

- Demonstrate an understanding of fraud basics and the latest research.
- Describe recent trends in higher education with respect to fraud.
- Explain practical ways you can protect your institution from fraud.

**Knowledge Level:** *Basic*  
**Advanced Preparation:** *No*  
**Field of Study:** *Auditing*  
**Prerequisites:** *None*

### **Track 5C - Information Security Issues in Research**

**Mike Cullen**, Senior Manager, Baker Tilly  
**Meghan Senseney**, Senior Consultant, Baker Tilly

Tuesday 3/26/2019, 8:00:00 AM-11:40:00 AM

Learn the specialized IT and cybersecurity risks associated with research activities.

**After attending this session, participants will be able to:**

- Explain the various IT and cybersecurity requirements typically associated with research activities (e.g., export controls and OFAC requirements, FAR/DFARS, NIST).
- Create an audit template of typical research IT and cybersecurity risks with recommended controls.

**Knowledge Level:** *Basic*  
**Advanced Preparation:** *None*  
**Field of Study:** *Information Technology*  
**Prerequisites:** *None*



### **Track 5D - Auditing Research Commercialization**

**Melissa Hall**, Associate Director, Forensic Audits, Georgia Institute of Technology

Tuesday 3/26/2019, 1:00:00 PM-4:40:00 PM

In this session you will explore risks associated with Research Commercialization. Learn Small Business Innovation Research (SBIR) grants and the application of associated risks to research commercialization activities, and review proposed audit steps designed to mitigate risks in the area of research commercialization.

#### **After attending this session, participants will be able to:**

- Demonstrate 'lessons learned' through recent investigations of research commercialization.
- Identify best practices for a risk-based approach to reviewing research commercialization.
- Conduct group discussions around other risk areas identified in research commercialization activities.

***Knowledge Level: Intermediate***

***Advanced Preparation: None***

***Field of Study: Auditing***

***Prerequisites: Experience in basic understanding of research grants & contracts awards.***

### **Track 5E - Auditing the Subrecipient Monitoring Process**

**Niki Countryman**, Senior Internal Auditor, University of Alaska System

**Nikki Pittman**, Chief Audit Executive, University of Alaska System

Wednesday 3/27/2019, 8:00:00 AM-9:40:00 AM

Subrecipient monitoring of federal awards is required by the prime recipient to ensure proper stewardship of federal funds in accordance with 2 CFR §200. (Uniform Guidance) and the award's terms and conditions.

#### **After attending this session participants will be able to:**

- Explain methodologies used for subrecipient accounting and monitoring.
- Explain best practices for conducting subrecipient audit reviews.
- Describe strategies for handling high risk subrecipients.

***Knowledge Level: Basic***

***Advanced Preparation: No***

***Field of Study: Auditing***

***Prerequisites: None***



**Track 5F - Lab Safety**

**John Curran, Chief Audit Executive, University of Kansas**

Wednesday 3/27/2019, 10:00:00 AM-11:40:00 AM

Given recent safety incidents on college campuses involving laboratory activities and hazardous material handling, universities are strengthening their efforts to create a “culture of safety.” Internal Audit can play a significant role to achieve this end by conducting a performance audit of laboratory safety programs. This interactive presentation will focus on the audit approach and testing methodology to evaluate the governance, oversight, and related processes for laboratory safety.

**After this session, participants will be able to:**

- Identify and understand key safety and compliance risks associated with campus laboratory safety programs.
- Recognize elements of a compliance framework and apply those elements in an audit program.
- Develop an audit approach to assess governance, oversight, and related processes of a campus laboratory safety program.

***Knowledge Level: Basic***

***Advanced Preparation: None***

***Field of Study: Auditing***

***Prerequisites: None***



## **Audit Interactive Speaker Biographies**

### **Robert Berry**

**Executive Director Internal Audit, University of South Alabama**

**2A**

Currently the Executive Director of Audit at the University of South Alabama, Robert Berry is an advocate for better business environments. For over 20 years, he has worked as an accountant, auditor, business process specialist and business consultant. He is a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Compliance & Ethics Professional (CCEP) and a Six Sigma Greenbelt.

### **Niki Countryman**

**Senior Internal Auditor, University of Alaska System, Anchorage, AK**

**5E**

A graduate of the University of Alaska, Fairbanks, Niki has worked in academia since 2011. Prior to 2011 she worked as a CPA with a public accounting firm and as a consulting accountant for a non-governmental organization (NGO) in Indonesia.

### **Mike Cullen**

**Senior Manager, Baker Tilly, Tysons Corner, VA**

**2D, 5C**

Mike Cullen is a Senior Manager with Baker Tilly, a national accounting and advisory firm. Mike is the higher education cybersecurity and IT leader for the firm. For over 16 years, he has worked with a variety of institutions, leading myriad cybersecurity and IT risk assessments and audits, developing information privacy and cybersecurity programs, performing ethical hacking, and conducting digital forensic investigations. Mike has presented to a variety of local, regional, and national conferences, as well as at multiple universities. Mike is also a Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), and Certified Information Privacy Professional (CIPP/US).

### **John Curran**

**Chief Audit Executive, University of Kansas, Lawrence, KS**

**5F**

John leads the Internal Audit Office for the University of Kansas that provides audit and advisory services to the Lawrence and KU Medical Center campuses and affiliated corporations. Prior to joining KU in December 2012, John was the city auditor for Olathe, Kansas and held audit positions with Sprint and the Kansas Legislative Division of Post Audit. He has a master's degree in public service and administration from the George H.W. Bush School of Government and Public Service at Texas A&M University



and a bachelor's degree in political science from Pittsburg State University. He is a certified internal auditor and certified government auditing professional. John also lectures in KU's School of Public Affairs and Administration, teaching a graduate-level course in government performance auditing.

**Brian Daniels**

**Director of Internal Audit, Virginia Tech, Blacksburg, VA**

**2E**

Brian Daniels is the Director of Internal Audit at Virginia Tech and has 15 years of audit, risk, and control experience in higher education. With an original background in IT audit, Brian has held progressively responsible positions at the University of Virginia and Virginia Tech. Brian has helped establish robust IT audit functions at both of these universities, and consequently developed computer forensics programs to support fraud, waste, and abuse reviews. These programs were developed in concert with legal counsel and the police departments at each campus to ensure cohesive collaboration. Brian received his undergraduate degree in Business Information Technology from Virginia Tech and an MBA with a concentration in Information Security from James Madison University. Brian is a Certified Internal Auditor, Certified Information Systems Auditor, and a GIAC Certified Forensic Analyst.

**Ron Day**

**Director of Financial Aid, Kennesaw State University, Kennesaw, GA**

**4B**

Ron Day is Director of Financial Aid for Georgia's Kennesaw State University and has worked in financial aid at a number of institutions in the South since he began his career in the financial aid profession 35 years ago. He has held various leadership positions in several state associations and has served his state association of GASFAA and his regional association of SASFAA as President and many other roles. Ron has also given back to his national association through his membership on the BOD on several occasions and has served on a wide range of committees both as a member and as a chair. He served NASFAA as the National Chair for 2012-2013. Ron has also been honored by GASFAA in receiving the Donald E. Payton Lifetime Achievement Award, by SASFAA in receiving the SASFAA Distinguished Service Award, by NASFAA in receiving both the Allan W. Purdy Distinguished Service Award and the NASFAA Regional Leadership Award.

**Ashley Deihr**

**Director, Baker Tilly, Tysons Corner, VA**

**4D, 4E, 5A**

Ashley is a director in Baker Tilly's higher education and research institutions practice with 13 years of experience assisting institutions to achieve compliance and efficiency in sponsored award management. She helps her clients to optimize operational



effectiveness through strategic and risk assessments, business process reengineering, and compliance reviews and investigations. Her work has assisted clients in assessing and developing practices and internal controls in areas of research administration including effort reporting, cost charging and cost allowability, facilities and administrative costs, procurement, and financial management and reporting.

**Jennifer Ellison**  
**Professional Services Manager, Audimation Sevices, Houston, TX**  
**3B, 3D, 3E**

Jennifer Ellison has nearly two decades of experience in IT audit, forensic audit, and ethics and compliance for Fortune 200 energy services companies across 20 countries. In 2018, Jennifer joined Audimation Services as the Professional Services Manager to help clients implement and apply CaseWare IDEA® to extend their auditing and fraud detection capabilities. As an IDEA Power User since 2001 — primarily using IDEA in fraud investigation and anti-corruption audits — Jennifer takes her online and on-site training and consulting to the next level by sharing specific, real world examples of IDEA applications and providing knowledge and support for Professional Services. Also an experienced SAP user, she helps clients download and analyze SAP information. Jennifer is a graduate of Ambassador University and is a Certified Fraud Examiner (CFE) as well as a Certified Information Systems Audit (CISA) – non-practicing.

**Kimberly Ginn**  
**Principal, Baker Tilly, Tysons Corner, VA**  
**4E, 5A**

Kimberly has more than 19 years of experience assisting organizations with enhancing their business processes, reducing costs, designing robust and compliant infrastructures and navigating myriad federal regulations that affect higher education, research institutions, academic medical centers and not-for-profit organizations. She has been a frequent presenter at conferences for the Association of College and University Auditors, the National Council of University Research Administrators and the Society of Research Administrators, presenting on topics such as grants and contracts administration and compliance, the federal audit environment and practical approaches to compliance. Prior to joining the firm, Kimberly worked as an internal auditor for the Department of Defense Office of Inspector General conducting contract, procurement and environmental audits.

**Susan Grajek**  
**Vice President, Communities & Research, Educase, New Haven, CT**  
**2F**

Susan Grajek is EDUCAUSE's Vice President for Communities and Research. She is responsible for EDUCAUSE research and benchmarking programs, communities of practice, and the IT Issues Panel, which releases the Top 10 IT Issues annually. She



also coordinates EDUCAUSE partnership activities. Before joining EDUCAUSE, she spent over 25 years at Yale University in a variety of IT management and leadership positions. Grajek, who has a Ph.D. in research psychology from Yale, held a faculty appointment in the Yale University School of Medicine's Department of Epidemiology and Public Health

### **Melissa Hall**

**Associate Director, Forensic Audits, Georgia Institute of Technology, Atlanta, GA  
5D**

Melissa Hall is the Associate Director of Forensic Audits at the Georgia Institute of Technology, where she deals extensively with investigations of fraud, waste, and abuse in the Institute. She is a Certified Public Accountant and a Certified Fraud Examiner. She holds a Bachelor of Business Administration from Clayton State University. Melissa has nearly two decades experience in both internal and external audit. Her prior experience as an audit manager with regional accounting firm Cherry, Bekaert & Holland, LLP and additionally as the Chief Financial Officer of a K-12 education institution has provided her with a unique perspective and insight on fraud investigations in higher education. These experiences prove invaluable when working with both internal and external legal counsel, prosecutors, and other law enforcement agencies. Melissa is currently serving as a board member at large (2016-2019) for ACUA and speaks frequently at the ACUA Annual Conference. She has previously served ACUA in several roles including Best Practices Committee Member, ACUA Journal Author, Annual Conference Track Coordinator and Proctor.

### **Sandy Jansen**

**Chief Audit Executive, The University of Texas at Austin, Austin, TX  
1A, 1B, 1C, 1D**

Sandy Jansen, incoming Chief Audit Executive for The University of Texas at Austin, previously served as the Chief Audit and Compliance Officer for the University of Tennessee System. In her role at Tennessee, Sandy led a 23-member team and two separate functions: internal audit and compliance, including a system-wide Title IX function. Prior to joining the University of Tennessee, Sandy served as the Assistant Chief Audit Executive at Texas Tech University System. Over the course of her almost 25-year career in higher education internal auditing, Sandy has gained extensive experience allocating audit resources to achieve results. She enjoys implementing best practices and sharing with others in the industry.

Sandy participates with the IIA as a volunteer facilitator, serves as the Chair of ACUA's Partnership Committee, and serves as an ACUA Faculty member. Sandy has previously served as ACUA's President, Professional Education Committee Chairperson, and Midyear Conference Director.



**Brian Markham**  
**Assistant Vice President, Information Security and Compliance Services,**  
**Georgetown Washington University, Washington, DC**  
**2B**

Brian Markham is an experienced IT risk and compliance professional with more than 12 years of experience in higher education and private industry. Prior to joining GW, he was a consultant for PricewaterhouseCoopers' IT security, privacy and risk practice, serving the homeland security and financial services markets. He also spent seven years at the University of Maryland at College Park in the areas of IT security, compliance and audit. Mr. Markham oversees the compliance and risk services team, which is responsible for ensuring that the Division of IT is implementing IT services and solutions that comply with regulatory and contractual requirements. He also oversees the overall IT risk management program and various other information assurance initiatives within the division. Mr. Markham holds a B.A. and an M.B.A. from the University of Maryland at College Park.

**Mario Perez**  
**Audit Analytics Consultant, Audimation Services Inc., Houston, TX**  
**3A, 3C, 3E, 3F**

Mario has over 20 years' experience as an IDEA user, trainer, and provider of technical support and consulting services. Starting with his introduction to IDEA as an audit associate at BDO New York in the mid-90s, he credits his enthusiasm for Data Analytics and knowledge of IDEA with traveling the world, working with the IDEA distributor in Scandinavia as well as training and consulting engagements in Saint Vincent and the Grenadines and The Bahamas.

**Nikki Pittman**  
**Chief Audit Executive, University of Alaska System, Fairbanks, AK**  
**5E**

Nichole (Nikki) has worked in governmental and university environments since 1998, with the last 15 years in internal audit for the University of Alaska System. She has served as the CAE for the most recent ten years, overseeing audits across the UA System of 16 campuses. She has a Bachelor degree in Business Administration, Accounting and an Associate Degree in Applied Science, Information Technology Specialist, from the University of Alaska, Fairbanks.

**Kevin Robinson**  
**Associate Vice President for Audit, Compliance & Privacy, Auburn University,**  
**Auburn, AL**  
**1E, 1F, 5B**



Kevin Robinson is Associate Vice President for Audit, Compliance and Privacy and a member of the graduate faculty at Auburn University's Harbert College of Business. He is a frequent speaker on the topics of fraud, risk, and leadership. Kevin is the primary author of "Case in Point: Lessons for the Proactive Manager" a popular monthly newsletter dealing with risk in higher education. He is also a past president of ACUA.

**Raina Rose Tagle**  
**Partner, Baker Tilly, Tysons Corner, VA**  
**5A**

Raina brings 25 years of experience to leading a practice of over 250 professionals who specialize in helping clients to address governance, risk, compliance (GRC) and cybersecurity challenges via industry-specialized capabilities in areas such as enterprise risk management (ERM) and compliance programs, internal audit, cybersecurity and information technology (IT), financial and operational risk management, grants and research contracts compliance, and construction risk management. She served for 12 years as Baker Tilly's industry leader for higher education and research institutions, which has grown to serve over 400 institutions nationally. Raina began her career with a major international accounting firm, progressing to serve as a manager in the financial statement audit and technology risk consulting practices. Raina serves on Baker Tilly's Board of Partners and leads the Baker Tilly International network's Global GRC Committee. She previously served on the national committee for the firm's Growth and Retention of Women initiative.

**Meghan Senseney**  
**Senior Consultant, Baker Tilly, Tysons Corner, VA**  
**2D, 5C**

Meghan Senseney is a Senior Consultant with Baker Tilly, a national accounting and advisory firm. Meghan has several years of cybersecurity, technology risk and higher education consulting experience. She focuses on conducting cybersecurity assessments, IT risk assessments, IT controls assessments and compliance reviews for colleges and universities. Meghan has been with Baker Tilly since 2014 and serves many higher education institution clients including four-year, two-year, and research institutions of various sizes. Meghan has presented on the topics of IT, security, and internal audit to a variety of local, regional, and national conferences, including ACUA webinars and conferences.

**Toni Stephens**  
**Chief Audit Executive, The University of Texas at Dallas, Richardson, TX**  
**4A, 4C**

Toni Stephens, CPA, CIA, CRMA, is the CAE at UT Dallas. She received her accounting degree from Texas A&M University and has over 30 years of higher education audit experience.



Toni's professional activities include serving as the ACUA President, board and faculty member, PEC Chair, Annual Conference Director, and recognition committees. She also serves as an audit committee advisor for the Dallas ISD and is a board and audit committee member for the Dallas IIA. She served as President and board member of the Texas Association of College and University Auditors. Honors include receiving service awards from both ACUA and the Dallas IIA. She is an advisory board member for the UT Dallas Center for Internal Auditing Excellence, and for the past 15 years she has mentored internal audit students, providing them with actual audit experience.

**Brynn Tomlinson**  
**Manager, Baker Tilly, Tysons Corner, VA**  
**4D**

Brynn is a manager in Baker Tilly's higher education risk, internal audit and cybersecurity practice. She has been with the firm since October 2013 and previously worked at a large international firm since September 2011. Brynn has experience in the areas of internal audit, internal controls, quality assessment reviews (QARs), substantive analytical testing and sponsored research compliance. She performs consulting services for many higher education and research institutions, with a specific focus on sponsored research operations, financial and regulatory compliance, enterprise risk management, and process and internal control improvement reviews. She is a CPA and CFE, and is proud to be a Penn State alumni.

**Kimberly Turner**  
**Chief Audit Executive, Texas Tech University System, Lubbock, TX**  
**1A, 1B, 1C, 1D**

As Chief Audit Executive for the Texas Tech University System, Kim leads a department of 17 auditors in three cities. The institutions of the Texas Tech System comprise an annual operating budget of \$2.3 billion and include Texas Tech University, Texas Tech University Health Sciences Center, Angelo State University, and Texas Tech University Health Sciences Center El Paso.

A former ACUA President, Kim received ACUA's Outstanding Professional Contributions award in 2014. Kim is Co-Chair of the Risk Dictionary subcommittee and received the 2011 Excellence in Service Award for her work in developing and maintaining the Risk Dictionary. Closer to home, Kim served as a board member-at-large on the state board of the Texas Society of CPAs (TSCPA) and as founding president of High Plains Chapter of The IIA.

A member of ACUA Faculty, Kim is a frequent speaker for such organizations as ACUA, URMIA, TSCPA, and Society of Corporate Compliance and Ethics.

**Heidi Wachs**  
**Vice President, Stroz Friedberg, an Aon Company, Washington, DC**  
**2B, 2C**



Heidi L. Wachs is Vice President in Stroz Friedberg's Washington, D.C. office, where she helps clients prepare for and respond to data breach and cybersecurity incidents and develop and implement data privacy and information security programs. Ms. Wachs, whose experience includes serving as a technical analyst and Chief Privacy Officer for a major research university, frequently speaks and writes on data privacy, information security, information governance, and best practices for data privacy and breach response. Ms. Wachs earned her B.A. in Journalism from Lehigh University and her J.D. from the Benjamin N. Cardozo School of Law and is a certified information privacy professional, CIPP/US.

**Cassandra Walsh**  
**Partner, Baker Tilly, Tysons Corner, VA**  
**4F**

Cassandra has more than 25 years of experience in internal audit, operational and financial process improvements. She also consults on a wide range of business issues and regulatory compliance matters, corporate governance and internal control structures, at private, public and not-for-profit organizations. Prior to joining Baker Tilly, Cassandra worked an international accounting firm and as an independent consultant. She specializes in internal control reviews, business process analysis and reengineering, compliance audits, forensic investigations, enterprise risk assessments, enterprise risk management design and implementation, international activities risk management and general consulting. Client industries have included higher education, healthcare, public sector, not-for-profit, energy and utilities, government contracting and technology.