AuditCon

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ACUA

BEYOND ASSURANCE

The Strategic CAE Roundtable

Peer discussions • Higher-education risks • Global Internal Audit Standards • Practical strategies

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Find a Table – Affinity Groups

Participants sit with peers facing a similar operating reality. Dedicated-interest tables can go deeper on a shared risk or capability.

SMALL SHOPS — 1-3 auditors

What can we do ourselves? Where do we co-source, rotate coverage, or use advisory work?

MID-SIZE SHOPS — 4–11 auditors

How do we balance breadth, specialization, and emerging-risk coverage?

LARGE SHOPS — 12+ auditors

How do we scale enterprise coverage, analytics, QA, and stakeholder value?

DEDICATED INTEREST

What leading practices are transferable across institution types?

- Healthcare
- Research
- Technology

Session Objectives

After attending this session the attendee will be able to:

- Discuss emerging risks and governance challenges affecting higher education institutions and practical audit responses.
- Exchange leading practices for implementing the IIA Global Internal Audit Standards while enhancing organizational value.
- Explore how artificial intelligence, data analytics, and other emerging technologies are influencing internal audit strategy and stakeholder expectations.
- Share practical approaches for strengthening leadership, board relationships, and the evolving role of the Chief Audit Executive.

Implementing Global Internal Audit Standards

From compliance with the Standards to organizational value – Discuss how the Global Internal Audit Standards show up in real decisions—not just in documentation.

GOVERNANCE

Board and senior-management "essential conditions"

How does the board understand internal audit's mandate and value?

Where are independence, access, and escalation tested?

What does effective CAE communication look like?

TOPICAL REQUIREMENTS

How are you keeping pace with changing topical requirements?

How do we match scope to capacity, expertise, and risk velocity?

Where can advisory work, monitoring, or co-sourcing add more value?

EXTERNAL QUALITY ASSESSMENTS

What makes assurance timely, credible, and decision-useful?

How does IA show it is enhancing—not merely validating—organizational value?

Which quality indicators or stakeholder feedback actually change practice?

Where will assessors land between full and general conformance?

Cost of Conformance: Balancing conformance work with audit delivery

AI: Lessons Learned within Internal Audit



Leveraging AI to automate routine audit tasks



Enhancing efficiency and insight through technology



Using AI for innovative solutions



Reskilling initiatives to prepare audit teams for an AI-driven future

Shared Higher Education Risks → Audit Response

At your table, identify which risks are creating the greatest pressure on leadership, operations, and the audit plan.

Enrollment & financial sustainability

Admissions, retention, program viability, changing learner demand, tuition discounting, liquidity, funding, and revenue diversification.

Cyber, data & technology...AI

Cyber resilience, privacy, identity, third parties, legacy infrastructure, AI governance, AI adoption, and data quality.

Compliance & institutional trust

Regulatory change, research administration, accessibility, public safety, reputation, athletics, and conduct.

People, operating model & resilience

Workforce capacity, succession, change fatigue, facilities, continuity, shared services, and transformation.

TABLE PROMPT

Which risk has changed fastest, is least understood, or could most disrupt institutional value in the next 12 months? Where can internal audit be useful without duplicating another function?

Governance and Board engagement

Strengthen the relationships and decision rights that allow internal audit to be independent, relevant, and influential.

Institutional governance

How do governing boards, presidents, provosts, CFOs, general counsel, CIOs, and risk owners divide accountability?

Where do federated campuses, systems, foundations, athletics, research, or auxiliaries create blind spots?

How are risk appetite, strategy, resources, and institutional performance connected?

What governance forums enable escalation before an issue becomes a crisis?

Discuss: Where is accountability unclear or fragmented?

Board and audit committee engagement

What does the committee need to know now—not after the audit cycle?

What information helps the committee understand velocity, interdependency, and residual risk?

How do you handle disagreement over scope, ratings, findings, or management action plans?

What information helps the committee challenge management without directing operations?

How are private sessions, annual evaluations, and CAE succession handled?

Discuss: What board interaction has most improved your influence?

CAE leadership and Talent development

Build the capabilities the risk environment now requires

The evolving CAE role

Strategic counselor, assurance provider, culture signal, crisis partner, and translator of uncertainty

Balance visibility and independence when advising on transformation, AI, restructuring, or partnerships

Use risk conversations to shape decisions while preserving management ownership

Build a reputation for clarity, courage, curiosity, and follow-through

Know when to say: audit it, advise on it, monitor it, or stay out of it

Discuss: What capability must the CAE develop next?

Talent and capability development

Which capabilities are hardest to recruit or retain: cyber, data, research, compliance, communication, or leadership?

How are small, mid-size, and large shops using co-sourcing, rotation, shared services, and peer networks?

What does a modern competency model look like for higher-education internal audit?

How are staff developing judgment, business acumen, technology fluency, and stakeholder skills?

What work should be redesigned to reduce burnout and increase learning?

Discuss: What capability gap most constrains your plan?

OTHER TOPICS