Innovation and Creativity in Internal Audit

Myth or Reality?
Frans TIMMERMANS
Frans Timmermans is the First Vice-President of the European Commission, in charge of Better Regulation, Inter-Institutional Relations, the Rule of Law and the Charter of Fundamental Rights. He oversees the Commission’s Internal Audit Service and chairs the Audit Progress Committee.
Before being appointed to his present role, he was from 2012 Minister of Foreign Affairs of the Netherlands, having also been Minister of European Affairs from 2007 to 2010. He was first elected as a member of the Dutch Parliament for the Labour Party (PvdA) in 1988, having held a wide range of diplomatic posts prior to that.

Manfred KRAFF
Dr Manfred Kraff holds a degree in Public Administration and in Economics and a Ph.D. from the University of Freiburg. From 1983 to 1988 he worked for the European Commission (EC) and from 1988 to 2012 for the European Court of Auditors.
In 2012 he returned to the EC as Deputy Director-General for budget and Accounting officer of the EC. Since March 2017 he is Director-General of the Internal Audit Service and Internal auditor of the EC. In the period 2007-2012 he was a member of the INTOSAI Committee on compliance audit. Between 2013 and 2016 he was observer of the IPSAS Board and since 2016 a member of the IPSASB Consultative Advisory Group.

James PATERSON
James Paterson is Director of Risk & Assurance Insights Ltd, and provides consulting, coaching and training to clients in the public and private sectors in the UK, Europe and further afield.
James was the Head of the Group Financial Reporting Department of AstraZeneca PLC. After obtaining a Masters degree in Management from McGill University (Canada) he became the Director of Global Leadership Development programmes for AstraZeneca. He worked as the Chief Audit Executive for AstraZeneca from 2002 until the end of 2009. This was where he first developed his interest in lean ways of working, which eventually led to the writing of Lean Auditing, published in 2015. He has spoken at three recent IIA International Conferences on topics including Lean auditing and Influencing and Political Savvy.

Jacob SOLL
Jacob Soll is professor of history and accounting at the University of Southern California (USC). He is the recipient of numerous prestigious prizes including a Guggenheim Fellowship, and the MacArthur «Genius» Grant.
He is a regular contributor to publications such as the New York Times and Politico. He is also the author of numerous books including «The Prince» (2005), «The Information Master» (2009) and «The Reckoning: Financial Accountability and the Rise and Fall of Nations» (2014), the latter presenting a sweeping history of accounting and politics, including the origins of recent financial crises. He is currently actively involved with public finance reform in Greece, Portugal and the Eurozone.

Robert HODGKINSON
Robert Hodgkinson is an executive member of the board of the Institute of Chartered Accountants in England and Wales (ICAEW) and is responsible for ICAEW’s technical and thought leadership activities, including the work of its Audit, Assurance and IT Faculties. Robert is also a board member of the Natural Capital Coalition. Robert served on the board of the International Federation of Accountants (IFAC) from 2007 to 2013 and prior to that was a Vice-President of the Federation of European Accountants (FEE) and Chairman of its Auditing Working Group. Robert is an ICAEW Chartered Accountant and a graduate in Philosophy, Politics and Economics from Oxford University.

Marc VAEL
Marc Vael is currently the president of ISACA Belgium, part of the independent, global association ISACA with more than 140.000 members in 180 countries. He served on the ISACA International Board from 2011 to 2014. Marc has 25 years hands-on experience in designing, implementing and monitoring IT risk, security, privacy and IT audit controls. He was from 2010 until recently the Chief Audit Executive at IT company Smals in Belgium. Marc is currently also deputy member of the Flemish Privacy Commission, audit committee member of HoGent, board member of SAI and member of the Permanent Stakeholder Group of ENISA. He is sharing his expertise as author of various publications and as visiting professor at Antwerp Management School, Solvay Brussels School and TIAS Business School Tilburg. Marc obtained three master degrees and holds six professional certifications in good standing. He became fellow of the Hogenheuvel College at KU Leuven in 2012.

Albina KLANDUSAK
Albina Kladosak joined KPMG in 2005, having acquired an extensive national and international experience (China, USA, Japan and the UK) in leading, planning and the execution of internal audit projects with the focus on sales/distribution, logistics, accounting and procurement. Albina has provided consultancy services to a number of national and international companies in the automotive, health care and public sectors on the implementation and optimisation of their internal control systems in respect of the adherence to country-specific legal requirements. She also provided her expertise on the implementation of compliance management systems for numerous companies (execution of risk assessments, development and implementation of communication concepts and design of trainings, implementation of third party due diligence systems and whistle blower systems).
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Neil WHITE

Neil White is the Global Leader for Internal Audit Analytics and a Principal in the Internal Audit practice of Deloitte & Touche LLP in the US. He has over 24 years of experience. Neil runs the Deloitte Global Center of Excellence for Digital Internal Audit, including advanced analytics, cognitive, and automation. He has designed and implemented Internal Audit analytics strategy, methodology, tools, talent models and capabilities for his clients. An active contributor to the dialogue on Digital, Neil has developed several position papers on analytics in internal audit and predictive analytics applied to capital projects. He has authored several articles for the Wall Street Journal, Compliance Magazine and others. Neil regularly speaks on internal audit, innovation, digital and analytics.

Inge VAN DER MEULEN

Inge van der Meulen is a partner at Auditing & Consulting Services (ACS), specialised in behavioural auditing and lectures in internal and operational auditing at the Erasmus University Rotterdam. She graduated as a cultural anthropologist at Vrije Universiteit Amsterdam, starting out as a scientific researcher and continuing her career in a consultancy firm, specialising in behaviour-related organisational issues. She has extensive experience as a facilitator, process supervisor, trainer, coach and consultant in various business sectors, such as the process industry, non-profit sector and government organisations. Although her career initially focused on cooperation and leadership within large and medium-sized organisations, it was finally the dot-com crisis that steered her interest towards control issues based on culture and behaviour.

Cyndi PLAMONDON

Cyndi Plamondon is Senior Vice President and Chief Knowledge Officer for Global Operations at The IIA Global headquarters in Lake Mary, Florida. She over-sees all global content development areas and a professional staff of more than 45 members in the areas of standards and guidance, exam development, advocacy and stakeholder relations, quality, and global governance. She is also the Executive Director of The Internal Audit Foundation responsible for research and development of thought leadership in topic areas critical to internal auditors. Cyndi was director of Internal Audit for PSS World Medical Inc. and inspector general for the University of North Florida (UNF) in Jacksonville, Florida USA. She also worked in Internal Audit for the Prudential Insurance Co. for more than nine years in both the insurance and financial services areas.

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Benoît HAREL

Benoit Harel graduated from Audencia Business School (Nantes) and is a Chartered Accountant in France. He became a Certified Internal Auditor in 2003 and qualified in Risk Management Assessment in 2013. He began his career at KPMG in 1996 as an external auditor for companies in the energy, industry and electronics sectors. Since 2008 he has been leading a team of 25 internal audit experts for IIA Quality Certifications and IIA Maturity and Performance Evaluations. At both KPMG and IFACI, Benoît demonstrated his ability to establish and maintain effective and constructive working relationships with people of different national and cultural backgrounds, setting up a database of best practices based on IIA Certification and Evaluation engagements. Benoît is author of a white book on the interaction between Audit Committees and Internal Audit, and wrote several articles on the efficiency of the Internal Audit function. He also delivers trainings to Chief Audit Executives, assisting them in the development of their Performance and Quality Improvement Programmes.

Jan OTTEN

Jan Otten is a lecturer at the Erasmus University of Rotterdam and started Auditing & Consulting Services (ACS) in 1994 with some former KPMG colleagues. He studied organisational psychology and business administration and conducted extensive research on leadership and work motivation for the University of Nijmegen and the Institute of Applied Social Sciences (IITS) in Nijmegen. At the University, he contributed to the start-up of the graduate programmes in operational audit and still contributes to the University’s Internal Auditing and Advisory Training Programme. His career has focused on management control, development of relevant and reliable audit methodology and, more recently, behavioural auditing, an audit approach which encompasses behaviour-related control assessment. Jan also co-authored the book ‘Quality of administrative services’ (KAD: Kwaliteit van Administratieve Dienstverlening, 1992).

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Tobias ALBRECHT

Tobias Albrecht is Partner at EY Germany based in Stuttgart, heading EY’s Internal Audit Competency for Germany, Austria and Switzerland. He started his career at Arthur Andersen and joined EY Germany in 2002. Besides a Diploma degree in Business Economics from the University of Hohenheim, Germany, he is a Certified IIA Quality Assessor and holds professional certifications like CIA, CRMA and CFE.

Tobias advises private and public clients to prepare their internal audit functions for ‘Internal Audit of the Future’. In addition, he provides external quality reviews, internal audit outsourcing as well as internal control and risk management advisory. As author, university lecturer, round table host and trainer, he regularly works on current topics in the GRC and (internal) audit area.
08:00 Welcome desk opens - Welcome coffee
09:00 – 09:05 Welcome

* Manfred Kraff
  Director-General of the Internal Audit Service

09:05 – 09:30 Opening session

* Frans Timmermans
  First Vice-President of the European Commission in charge of Better Regulation, Inter-Institutional Relations, the Rule of Law and the Charter of Fundamental Rights, and Internal Audit

09:30 – 09:40 Introduction to the common theme of the Conference

* Manfred Kraff
  Director-General of the Internal Audit Service

* James Paterson
  Conference Chairman, Director of Risk & Assurance Insights, former CAE and Vice-President of AstraZeneca Pharmaceuticals, UK

09:40 – 10:30 Intellectual and practical history of financial accountability and its role in governance in the modern world

* Jacob Soll
  Professor of history and accounting at the University of Southern California, USA

10:30 – 11:00 Coffee break – Networking moment

11:00 – 12:30 The impact of technology on innovative auditing

* Robert Hodgkinson
  Executive Director, Technical, the Institute of Chartered Accountants in England and Wales

* Neil White
  Principal, Advisory Practice, Deloitte, USA

* Marc Vael
  President, ISACA Belgium, Security, Privacy and IT Audit Executive

* Albina Kladusak
  Internal Audit partner, KPMG, Munich

12:30 – 14:00 Lunch break – Networking moment

14:00 – 14:15 Overview of the morning session and outlook of the afternoon session

* Manfred Kraff
  Director-General of the Internal Audit Service

14:15 – 15:00 Auditing organisational culture: When culture is the culprit

Introduction by Richard Chambers (on video)
President and CEO of the Institute of Internal Auditors (IIA), USA

* Cyndi Plamondon
  Senior Vice-President and Chief Knowledge Officer, IIA Global, USA

15:00 – 15:30 The latest trends in auditing techniques: Behavioural auditing

* Jan Otten and Inge van der Meulen
  Partners at Auditing & Consulting Services (ACS), lecturers at Erasmus Universiteit, Rotterdam, Netherlands

15:30 – 16:00 Coffee break – Networking moment

15:35 – 15:55 De Gasperi room
Showcase on behavioural auditing
(Jan Otten and Inge van der Meulen, ACS)

16:00 – 16:50 Ways of working towards innovation in auditing: the pros and cons

* Tobias Albrecht
  Partner, Ernst & Young, Germany

* James Paterson
  Director of Risk and Assurance Insights, former CAE of AstraZeneca Pharmaceuticals, UK

* Benoit Harel
  Director, IFACI Certification, Paris

* Manfred Kraff
  Director-General of the Internal Audit Service

16:50 – 17:00 Conclusions of the Conference

* James Paterson
  Chairman

17:00 – 17:10 Closing speech

* Manfred Kraff
  Director-General of the Internal Audit Service

17:10 Cocktail

For further information on our Conference, please follow this link: https://ec.europa.eu/info/events/ias-conference-2017_en