

CYBER AND TECHNOLOGY RISK – AN ERM PERSPECTIVE

An increasingly competitive global marketplace has organizations (whether publicly traded, private companies, government agencies, and non-for-profits) clamoring for better information assurance and the additional business development facilitation and performance insight enabled by technology. While IT professionals have the technical expertise necessary to ensure the secure configuration of IT hardware or proper deployment of technology solutions, their solutions frequently lack the internal control professional's perspective and ability to understand the complicated business implications, governance challenges, and risks associated with technology.

This session will help attendees look at and consider cybersecurity and technology risks from both the Board's – especially Audit Committee – and the enterprise risk professional's perspective (whether internal control, auditor or financial perspective). Governmental agencies and industry rely on IT assets such as computers, networks, and data to interact and deliver value to the end-user (e.g., constituent or customer). Protecting these assets, as well as the constituent/customer relationship, requires that organizations of all sizes understand, assess, remediate and repair unmitigated threats to remain relevant in the marketplace and to take advantage of emerging business or service delivery opportunities.

PRACTICAL APPROACH TO INTEGRATE IT RISK MANAGEMENT INTO ERM

With technology increasingly touching nearly every aspect of the business, more organizations now acknowledge the direct connection between IT risk and enterprise risks – and more broadly enterprise strategy. As such many organizations are beginning to view risk as a value center that helps meet critical business objectives and are investing accordingly. However, when it comes to technology, risk is always a potential and that potential may materialize and cause financial, regulatory, and /or reputational costs. This session will discuss a practical approach on how to use a framework that would drive a common definition of risk, and specifically IT risk, by using a taxonomy and consistent approach to identify, document, and aggregate risks and associated “costs”. Secondly, we will discuss the concepts of the four “T’s” of risk controls strategies (Transfer, Tolerate, Treating, and Terminating) and how this concept can help organization to identify and assess their current risk mitigation strategies, understand their “residual risk”, and identify control gaps or inefficiencies.

INTERNAL CONTROL UPDATE FOR GOVERNMENTAL ENTITIES

The presentation will cover a high-level review of internal control frameworks for government and why it is important to adopt a framework for your organization. Management's responsibility for enterprise risk management and internal control, and leading practices for internal control documentation. We will cover core concepts that you have to get right to have an effective internal control evaluation, and how to make the documentation, assessment and testing of internal controls more than a compliance exercise.

ENTERPRISE RISK MANAGEMENT

This session will focus on practices used to implement and sustain Enterprise Risk Management programs at public sector organizations. Discussion will include introducing and sharing lessons learned from various ERM programs observed as well as ways to help sustain organizational ERM programs for the longer term. Attendees will hopefully gain an awareness of common ERM methods and practices following this session. Presenters will seek to share lessons learned for other ERM efforts and convey thoughts/ideas for making ERM sustainable.

FRAUD RISKS AND PREVENTION STRATEGIES

Members of The Bonadio Group's Fraud & Forensic Accounting and Litigation Support team will provide an overview of their experiences with fraud investigations, internal control assessments, and litigation support services provided to businesses in a multitude of industries and in the public and private sector. The presentation will include a general overview of the most common types of occupational fraud, typical red flags of fraud in the marketplace, fraud detection and prevention strategies, and real-life case studies.

EFFECTIVE COMMUNICATION IN THE WORKPLACE

This presentation explores the role of communication in the workplace in both theory and practice. You will learn details for constructing and delivering negative messages including indirect and direct approaches, appropriate channels of communication, and turning down requests or ideas. You will also learn group conflict management, specifically resolution strategies, counterproductive behaviors of conflict, and conflict aftermath. This presentation will include a practical approach to persuasion including message structuring and compliance gaining tactics.

Joel Lanz, CPA, P.C.

Joel is a Visiting Assistant Professor at SUNY at Old Westbury and an Adjunct Associate Professor at NYU's Stern School of Business. He is the founder and principal of Joel Lanz, CPA, P.C., a niche CPA practice focusing on enterprise technology risk, cybersecurity risk, information security management, IT audit, computer facilitated fraud including audit/fraud data analytics. Before starting his practice in 2001, Joel was a Technology Risk Consulting Partner at Arthur Andersen and a Manager at Price Waterhouse. His industry experience includes Vice President and Audit Manager at The Chase Manhattan Bank and senior IT auditor positions at two insurance companies. Joel serves as a Reference Member (non-voting member) of The American Cancer Society's Corporate Audit Committee and is a member of the Society's Enterprise Risk Management Task Force.

Jonas Eberle | KPMG LLP

Jonas is a Managing Director in KPMG's Advisory Services practice and leads various KPMG teams in delivering SAP GRC projects. In more than 17 years of experience he assisted a number for Fortune 100 clients in managing the risks associated with information technology and has led numerous national and international engagements. His professional focus is helping clients to move along the Governance, Risk and Compliance maturity curve leveraging organizations significant investment in IT and GRC solutions. He has served as an engagement leader for delivery of finance transformation, application security and business process controls projects for various national and international projects and is part of the national leadership team for GRC services at KPMG responsible for developing the east coast region and IT advisory service.

Joe Seibert | KPMG LLP

Joe is a partner and has been with KPMG for more than 35 years, he currently is in the Internal Audit and Enterprise Risk practice. Joe's experience includes serving clients that range from single service organizations to complex organizations such as State Governments. His clients have included general purpose governments, health care providers, educational institutions, student loan organizations, insurance companies, manufacturing companies, membership organizations, governmental financing authorities, pension plans, and foundations. He served as an external audit partner (doing both financial statement and single audits), and currently provides internal audit / advisory services including; internal audit co-sourcing, performance audits, risk assessments, performance improvement consulting, internal control documentation and testing, and third-party monitoring.

David Gmelich | KPMG LLP

David is a director in KPMG's Advisory practice with over 20 years of professional experience serving state/local government, higher education, and not for profit clients. Dave's experience encompasses enterprise risk management projects including both assessments and implementations. He is also accomplished at designing and executing internal audit risk assessments and developing audit plans for a variety of organizations. He is a frequent speaker at various industry events on the ERM topic.

Brian Lafountain, CPA, CFE | The Bonadio Group

Brian is a Partner of the firm and leads the Fraud and Forensic Accounting and Litigation Support Team for The Bonadio Group. He joined Bonadio in 2006. In his tenure with Bonadio, Brian has provided forensic accounting, auditing, fraud investigations, and internal auditing services to a wide variety of organizations, including public and private corporations in several industries. In addition, Brian has provided operational consulting and management advisory services for several county governments in New York State as well as consulting services for New York State. Prior to joining Bonadio, Brian spent several years in public accounting with Ernst & Young LLP and Grant Thornton LLP in the Washington, DC metropolitan area, as well as spending time in the Internal Audit function for the Xerox Corporation.

Timothy Ball, CFE | The Bonadio Group

Description Tim is a Principal in the Fraud and Forensic Accounting and Litigation Support Team for The Bonadio Group. He joined Bonadio in 2006. In his tenure with Bonadio, Tim has provided forensic accounting, auditing and fraud investigations services to a wide variety of organizations, including public and private corporations in several industries. In addition, Tim has provided operational consulting and quality control auditing services for several county governments in New York State, and specializes in mitigating risk and strengthening internal controls within these entities. Tim is skilled in conducting forensic and fact-finding interviews and is an expert in designing forensic accounting testing procedures and directing on-site fraud assessments. He has also provided expert witness testimony in court proceedings regarding cases he's handled.

Annette Davies, Ph.D. | Purchase College

Dr. Annette Davies is a communications professor at Purchase College and has taught a wide variety of communication courses at numerous colleges throughout New York and Connecticut for the past eight years. Annette completed her Ph.D. in communications at Regent University. She received both her M.A. and B.A. in communications from Pace University. Her research interests lie in the area of persuasive communication, media consumption, and celebrity influence. Annette also serves as a communication consultant for both profit and non-profit sectors; specializing in message design, branding, and digital marketing.