



Co-sponsored by the Association of College and University Auditors

Georgia 2010 Conference for College and University Auditors

August 2 – 3, 2010

Georgia Capitol Hill Campus

47 Trinity Avenue S.W.

Atlanta, Georgia

Monday, August 2, 2010 Program

8:30 a.m. – 9:20 a.m. Opening Address (50 min) 1 CPE credit

- Dr. Susan Herbst, Chief Academic Officer/Executive Vice Chancellor, University System of Georgia
- John Fuchko, Chief Audit Officer/Associate Vice Chancellor, University System of Georgia

A conference of college and university auditors implies the central question about the purposes that auditors serve in higher education.

After this presentation, a participant will be able to:

- Explain why auditors are central to academic organizations
- Describe what auditors bring to the strategic mission, beyond regulation
- Discuss how to help campuses understand what auditors do

Knowledge Level: Intermediate

Field of Study: Auditing

Prerequisites: Professional Experience

Advance Preparation: None

9:30 a.m. – 10:45 a.m. Current Perspectives on Internal Audit (75 min) 1.5 CPE credits

- Dr. Richard Clune, Associate Professor, School of Accountancy; Director, Internal Audit Center; Kennesaw State University

Faced with ever increasing expectations from stakeholders on all fronts (regulatory agencies, shareholders, customers, society at large), internal audit functions are being asked to do more with less. This presentation will draw upon the latest surveys by the Institute of Internal Auditors (IIA), internal audit service providers, and related discussions at the IIA's 2010 International Conference to convey how leading internal audit functions are attempting to meet these challenges and what challenges likely remain.

After this presentation, a participant will be able to:

- Explain possible future directions of the internal audit profession
- Describe how leading internal audit functions are meeting these challenges

Knowledge Level: Intermediate

Field of Study: Auditing

Prerequisites: Professional Experience

Advance Preparation: None

11:00 a.m. – 11:50 a.m. Developing an Antifraud Program (50 min) 1 CPE credit

- Scott Stevenson, Director of Special Projects, Internal Audit Dept, Emory University
- Joe Oringel, Managing Director, Visual Risk IQ

This session will share Emory University's experience in performing a fraud awareness, prevention and detection campaign. In this session, attendees will gain an understanding of:

- The control breakdowns that contributed to recently investigated frauds – Emory's Fraud Awareness, Detection and Prevention campaign
- The fraud detection process including vendor RFP and selection, obtaining data, developing scripts, and reviewing exception reports Continuous Controls Monitoring approach and script development
- The specific continuous monitoring scripts developed for use in the fraud detection program including three areas of focus: p-card, procurement and payroll
- Lessons learned, process improvement opportunities, and next steps

After this presentation, a participant will be able to:

- Describe the various continuous monitoring tools available
- Explain how to utilize continuous monitoring tools to detect fraud
- Develop fraud detection strategies in their own organizations.

Knowledge Level: Intermediate

Field of Study: Auditing

Prerequisites: Professional Experience

Advance Preparation: None

11:50 a.m. – 1:00 p.m. Lunch

**1:10 p.m. - 2:25 p.m. Fraud, Law Enforcement & the Internal Audit Function: A Panel Discussion
(75 min) 1.5 CPE credits**

Moderator: Michael Foxman, Director of Internal Audit, University System of Georgia

- David McLaughlin, Senior Assistant Attorney General, State of Georgia Department of Law, Special Prosecutions Unit
- Phil Hurd, Chief Audit Executive/Director of Internal Auditing, Georgia Institute of Technology
- Scott Stevenson, Director of Special Projects, Internal Audit Dept, Emory University
- Joe Oringel, Managing Director, Visual Risk IQ

Fraud can wreak havoc on an institution's financial performance, damage its reputation and undermine its mission. No college or university is immune from the risks associated with fraud. Education is the key to recognition and prevention. This discussion will help participants to identify red flags associated with fraud and know how to respond if fraud is suspected or uncovered through real life examples provided by our panel of experts.

After this presentation, a participant will be able to:

- Identify common indicators of fraud
- Discover strategic methods for fraud prevention
- Describe how to proceed once fraud is detected
- Obtain an overview of important legal and corporate governance requirements
- Identify the key components of an anti-fraud strategy, including tools and techniques for fraud prevention, fraud detection and fraud response

Knowledge Level: Intermediate

Field of Study: Auditing

Prerequisites: None

Advanced Preparation: None

2:40 p.m. – 3:30 p.m. Conflicts of Interest in Higher Education (50 min) 1 CPE credit

- Dr. Thomas E. Creely, Associate Director, The Center for Ethics and Corporate Responsibility, J. Mack Robinson College of Business, Georgia State University

Defining and recognizing conflicts of interest in terms of relationships and judgment presents challenges for moral decision making within universities. Conflicts of interest lead to bias, deception, and misjudgment which puts people in positions of advantage and others in positions of disadvantage. A university's ethical culture should include increased awareness for potential conflicts.

After this presentation, a participant will be able to:

- Examine an Ethical Decision Making Model
- Define conflicts of interest
- Identify the three categories of response to conflicts
- Distinguish among the potential, actual, and apparent conflicts of interest
- Discuss and learn from relevant cases

Knowledge Level: Basic

Field of Study: Behavioral Ethics

Prerequisites: None

Advanced Preparation: None

**3:40 p.m. – 5:30 p.m. Personality Assessment Skills for Audit Professionals
(100 min; with 10 min break) 2 CPE credits**

- Julie Crews, Crews Leadership Development

Auditors encounter various personality types during the course of their work, often in difficult situations. Even the normal audit interview can be made more effective with knowledge of the other person's personality type.

After this presentation, a participant will be able to:

- Identify personality types
- Effectively interact with the different personality types

Knowledge Level: Basic

Field of Study: Communications

Prerequisites: None

Advanced Preparation: None

Tuesday, August 3, 2010 Program

8:30 a.m. – 9:45 a.m. Chief Business Officers, Universities, and Unrelated Business Income

(75 min) 1.5 CPE credits

- David Carson, Vice President for Business and Finance, Armstrong Atlantic State University

Unrelated business income for non-profit entities has become a topic of interest to the Internal Revenue Service. Using a case study, this session will discuss the definition of unrelated business income, the background of unrelated business income tax, and exclusions from the tax. In addition, the session will address a Chief Business Officer's view of internal audit and areas of risk.

After this presentation, a participant will be able to:

- Explain unrelated Business Income Tax issues
- Discuss what issues should be reported and how
- Develop an appreciation for the role of a Chief Business Auditor on a university campus

Knowledge Level: Intermediate

Field of Study: Taxes

Prerequisites: Professional Experience

Advanced Preparation: None

10:00 a.m. – 10:50 a.m. State Auditor's Office: Roles and Responsibilities (50 min) 1 CPE credit

- Russell Hinton, State Auditor for the State of Georgia

This session will detail the role of the State Auditor as the independent auditor for the State of Georgia. Topics of discussion will include organizational structure of the Department of Audits and Accounts, and the relationship of its functions to state and local governments. The financial, compliance and efficiency impact of the work of the Department will be related to participants through reference to factual situations encountered during the audit and assurance process.

After this presentation, a participant will be able to:

- List the roles and responsibilities of the State Auditor
- Discuss contact and collaboration points with internal audit functions of the University System of Georgia

Knowledge Level: Intermediate

Field of Study: Auditing (Governmental)

Prerequisites: None

Advanced Preparation: None

11:00 a.m. – 11:50 a.m. Enterprise Risk Management in Higher Education (50 min) 1 CPE credit

- Scott Woodison, Director, Compliance and Enterprise Risk, University System of Georgia

The intent of this presentation is to provide participants who already have familiarity with ERM the ability to support a campus-based implementation.

After this presentation, a participant will be able to:

- Recognize categories of risk that are used in an ERM framework
- List sample risks that higher education institutions might face
- Describe unique higher education challenges associated with ERM implementation
- Discover various tools that can be used to capture ERM results

Knowledge Level: Intermediate

Field of Study: Management Advisory Services

Prerequisites: Experience

Advance Preparation: None

11:50 a.m. – 1:00 p.m. Lunch

1:10 p.m. – 2:25 p.m. Developing an Information Technology (IT) Audit Plan (75 min) 1.5 CPE credits

- Terry Nolan, Associate Director for Information Systems Assessment, Georgia Institute of Technology

The intent of this presentation is to discuss the principles that a Department of Internal Audit at a major university uses to develop an IT Audit Plan.

After this presentation, a participant will be able to:

- Examine their organization and how IT supports it
- Describe the IT environment and define IT audit universe
- Prioritize audit subjects through risk assessment
- Develop an IT audit plan

Knowledge Level: Intermediate

Field of Study: Auditing

Prerequisites: Experience

Advance Preparation: None

2:40 p.m. – 3:55 p.m. Frameworks for Information Systems Security Auditing in Higher Education (75 min) 1.5 CPE credits

- Erwin Carrow, IT Director of Internal Auditing, University System of Georgia
- Susan Hacker, Internal Auditor, Armstrong Atlantic State University

This presentation will help prepare an auditor with the basic understanding, framework, and tool set for conducting a limited scope IT audit based upon industry recognized standards. After completing this presentation, an experienced auditor could then utilize what was presented to research, construct, and implement a simple and effective “Identity and Access Control Management” information technology audit at their institution.

After this presentation, a participant will be able to:

- Identify business goals, functions, and associated roles and risk
- Define the critical success factors during an IT audit
- Evaluate the internal control structure of your environment
- Discuss IT standards and frameworks available for use in your environment

Knowledge Level: Intermediate

Field of Study: Auditing

Prerequisites: Experience

Advance Preparation: None

4:10 p.m. – 5:25 p.m. Software Tools for Data Access and Analysis (75 min) 1.5 CPE credits

- Sally Wilson-Smith, Consultant, Audimation Services Inc.

Auditors need ways to process large amounts of information in an efficient manner. This session will highlight tools for extracting data from large files for audit analysis. Using live data, the presenter will demonstrate the use of software for extracting data and discuss the benefits to be derived from such software. After this presentation, a participant will be able to:

- List the benefits of extraction software
- Develop ideas for putting the concepts to use in their organization

Knowledge Level: Intermediate

Field of Study: Auditing

Prerequisites: Professional Experience

Advance Preparation: None

Note: All sessions are Group-Live. Schedule and speakers are subject to change. Snacks will be offered during the breaks. Lunch is on your own and available at several locations within walking distance. Take advantage of this time to network with your colleagues!

Refund Policy

- 80% refund for all cancellations made in writing (e.g., email) before **5:00 PM on July 26, 2010.**
- 0% refund for all cancellation made after **5:00 PM on July 26, 2010.** Substitution of participants is allowed.
- **Refunds:** Refunds are processed in approximately 2 to 3 weeks.

Complaint Policy

If you have any questions or complaints about the conference, you may contact Chuck Fell by phone at 404-463-4190 or by email at Chuck.Fell@usg.edu or Joe Hines by phone at 404-463-0245 or by email at Joseph.Hines@usg.edu .

Continuing Education Credits



Conference participants are eligible to receive a maximum of sixteen (16) CPE credit hours. Association of College and University Auditors is registered with the National Association of State Boards of 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, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417 or by visiting the website: www.nasba.org .



Advancing Auditing in Higher Education

This program is co-sponsored with the Association of College and University Auditors. (ACUA) is an international professional organization serving institutions of higher education across 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. More information about ACUA can be found at www.acua.org .

Biographical Information

Erwin Carrow

Erwin Carrow M.Div., MSIS, CISSP, INFOSEC, CCAI, CCNP, CCSP, CQS, CCNA, LCP, LCI, OCM, MCSE, MCP+I has been a valued member of the Department of Internal Auditing since March of 2007 and since November of 2009 has stepped up as IT Audit Director to head the OIAC auditing and consulting efforts.

Before assuming the responsibility of auditing and leadership with the University System of Georgia Office Board of Regents Office of Internal Audit, Erwin was an instructor for ten years with the Technical Colleges and Schools of Georgia teaching Computer Information Systems and Information Security. Prior to his teaching with TCSG, Erwin spent 5 years active duty in the US Army as an Infantry Officer, is currently a Chaplain in the Air Force Reserve in the rank of Major with 22 years of experience and stationed at Robins AFB in Warner Robins Georgia.

Erwin has authored two published articles: "Puppetnets and Botnets: Information Technology Vulnerability Exploits that Threaten Basic Internet Use" and "InfoSec Technology Management of User Space and Services Through Security Threat Gateways; and presented at the EDUCAUSE SEC09 Conference.

Erwin expertise is demonstrated by many of his industry standard certifications such as: Microsoft Certified Professional plus Internet (MCP+I), Microsoft Certified Systems Engineer (MCSE), Cisco Certified network Associate (CCNA), Cisco Certified Network Professional (CCNP), Cisco Certified Security Professional (CCSP), Cisco Certified Academic Instructor (CCAI) -for the CCNP, CCSP and CCNA, Federal Government designation for Information Security Professional (INFOSEC), Linux Certified Professional (LCP), Certified SAIR /GNU LINUX Instructor (LCI), Oracle Certified Master for 8i with an emphasis in Distributed Database Replication (OCM), Certified Information Systems Security Professional (CISSP) and a Lean Six Sigma Green Belt. He holds two Masters Degrees one in Information Systems with an emphasis in Security and a Masters of Divinity from Regents University in Virginia Beach Virginia.

His professional memberships include: ISACA - Information Systems Audit and Control Association, www.isaca.org; ISC(2) – International Information Systems security Certification Consortium, www.isc2.org ; and InfraGard - www.infragard.net, infragard-atlanta@infragard.org

David Carson

David Carson CPA, CIA, CFE has held administrative and finance positions in the higher education sector for nearly twenty four years. He is currently the Vice President for Business and Finance with Armstrong Atlantic State University. Mr. Carson also held the Vice President for Business and Finance position at

Washington & Jefferson College from July 2005 through July 2008. From July 2000 through July 2005, he was the Associate Vice President for Finance at Rollins College and managed and provided leadership for the operations of accounting, financial reporting, bursar, investments, cash management, purchasing, accounts payable, auxiliaries, and budgeting.

Mr. Carson started his career in higher education with Indiana University in 1987 and was there until June 2000. While at Indiana University, he worked in the Internal Audit department and was the Chief Accountant for three years. As Chief Accountant he was responsible for managing the accounting, cash management, tax operations, and internal control structure of the system-wide university (eight campuses). He directed the quarterly and annual financial reporting process.

Over the past few years, Mr. Carson has worked with NACUBO and the IRS on the new Form 990. He (along with other tax council members) reviewed the Form 990 with the IRS leadership, offering suggested changes.

Mr. Carson has a B.S. in Accounting & Economics from the University of Indianapolis. He also holds a Masters in Professional Accountancy from Indiana University. He is a Certified Public Accountant (C.P.A.), Certified Internal Auditor (C.I.A.), and a Certified Fraud Examiner (C.F.E.).

Mr. Carson is a member of National Association of College and University Business Officers, American Association of Certified Public Accountants, Indiana Certified Public Accountants, Institute of Internal Auditors, and the Certified Fraud Examiners Association. He also is a member of the NACUBO Tax Council.

Dr. Richard Clune

Dr. Richard Clune CPA, CIA has been teaching full-time at Kennesaw State University (KSU) since his retirement as an audit partner with PricewaterhouseCoopers (PwC) in 2002. While teaching at KSU, he earned his doctorate from Case Western Reserve University. His primary teaching responsibilities are in the auditing field and he is leading KSU's internal audit education initiative. His internal audit experience includes being a director of internal audit for a financial services group, engagement partner on internal audit outsourcing and co-sourcing arrangements, and PwC's national partner in charge of internal audit services to the insurance industry. He has received two awards from the IIA: the Michael J. Barrett Dissertation Award and a William S. Smith Award for performance on the CIA examination.

Dr. Thomas E. Creely

Dr. Thomas E. Creely is Associate Director at the Center for Ethics and Corporate Responsibility in the J. Mack Robinson College of Business at Georgia State University. Dr. Creely teaches leadership, ethics, and corporate responsibility to MBA students and corporate leaders. He directs the Center's affiliation with the Atlanta Compliance and Ethics (ACE) Roundtable for which he develops courses, creates

programs, and serves on the board. As a consultant in ethics and leadership development, he has influenced men and women in the professions of restaurant management, healthcare, public service, non-profit, and the military helping them to engage leadership challenges, improve critical thinking, and solve ethical dilemmas. Before joining the Center, Tom was an Assistant Professor of Graduate Studies in Leadership and Ethics at the Siegel Institute for Leadership, Ethics and Character, Kennesaw State University, where he was the principal instructor and course developer for the Graduate Certificate Program in Leadership and Ethics. A retired career Naval Officer and Chaplain, Tom taught at the Navy's Command Leadership School and Naval Chaplains School and was director for ethics education at Marine Corps Recruit Depot, Parris Island.

Julie Walker Crews

Julie Crews launched her career with The BellSouth Corporation as a paralegal within the Legal Department reporting to FCC and DOJ attorneys. With this experience came intense training as an employee of BellSouth. Realizing that training was a Corporate Mission and Value, she then transferred to the Training department to join their team as a facilitator/trainer. In the early 90's, Ms. Crews launched her own company called Crews Leadership Development landing BellSouth as her first client. Her company has successfully worked with many corporations including: BellSouth Corporation, Kennesaw State University, AT&T – Cingular Wireless, Carroll County Board of Education, Lee University, and, CNN – Turner Broadcasting.

A few of her training ventures include being the Program Manager of the Kennesaw State University Afghan Women's Delegation for leadership development; Program Manager, Writer and Trainer for the Ethical Leadership Program for Kennesaw State University, presently the Betty Siegel Leadership Institute; Developer and Trainer for CNN – Turner Broadcasting for over 9 years as a consultant.

Michael Foxman

Michael Foxman CPA, CIA is the Director of Internal Audit for the Board of Regents of the University System of Georgia. Michael earned an MBA from Youngstown State University, and a B.S. in Accounting from Miami University.

John Fuchko

John Fuchko, III CIA, CCEP is the Chief Audit Officer and Associate Vice Chancellor for the University System of Georgia. In this role, he oversees the internal audit function for the University System to include oversight of all institutional internal audit functions comprising approximately 60 internal audit professionals. In addition, Mr. Fuchko is responsible for implementation of the Enterprise Risk Management program and the Compliance and Ethics Program for the University System.

John also serves as a Captain in the Georgia Army National Guard where he recently commanded Charlie Company, 221st Military Intelligence Battalion. He is now a student at the National Defense Intelligence College in Washington, D.C. where he is seeking a Master's of Science in Strategic Intelligence. John served a tour of duty in Mosul, Iraq and Baghdad, Iraq from summer 2005 through summer 2006. John also is the Editor of the Association of College and University Auditor's publication: "College and University Auditor." He has made numerous presentations as a guest lecturer in the classroom and at various conferences and webinars. John is also a member of the governing board of the Institute of Internal Auditor's Atlanta Chapter.

John earned his bachelor's degree, magna cum laude, in political science from Kennesaw State University and his MBA in management from Georgia State University. John is a Certified Internal Auditor, a Certified Compliance and Ethics Professional, and a Lean Six Sigma Green Belt. He and his wife Sherie have six children and are expecting their seventh child in September. They live in Marietta, Georgia.

Susan Hacker

Susan Hacker serves as the internal auditor of Armstrong Atlantic State University in Savannah, Georgia. Previously, she worked in KPMG's Internal Audit Division. She earned an MBA from Baruch College in New York, and a B.A. from Scripps College in California.

Dr. Susan Herbst

Susan Herbst is Executive Vice Chancellor and Chief Academic Officer for the University System of Georgia, and Professor of Public Policy at Georgia Tech. In this role, she oversees all academic programs for Georgia's 35 public colleges and universities. In addition to oversight of academic matters for all institutions, the presidents of Georgia's 15 comprehensive universities report to her.

Before moving to Atlanta, she was Professor and Chair of the Department of Political Science at Northwestern University. She became Dean of Liberal Arts at Temple University, then Provost at The University of Albany/SUNY. She served as Acting President at Albany from 2006-2007. Professor Herbst is editor of a book series on American politics with the University of Chicago Press. Her fifth book, *Rude Democracy: Civility and Incivility in American Politics* will appear in August of 2010.

Dr. Herbst earned her bachelor's degree with honors from Duke University, Durham, N.C., and a doctorate from the Annenberg School of Communication at the University of Southern California.

Russell Hinton

Russell W. Hinton CPA, CGFM currently serves as the State Auditor for the State of Georgia. Mr. Hinton was appointed to that position by Governor Roy Barnes on June 2, 1999 and was confirmed by the General Assembly in March, 2000. The Office of the State Auditor was established by an act of the General Assembly in 1923 and is composed of the Executive Office of the State Auditor and ten divisions performing specific and separate functions to fulfill the duties of the State Auditor. The Department of Audits and Accounts has expanded in both size and responsibility to include financial, performance, information technology and compliance audits for Georgia's state agencies, colleges and universities, and local boards of education.

Mr. Hinton, a native Georgian, graduated with honors from the University of Georgia in 1974 and began his career with the Office of the State Auditor shortly thereafter. He has performed financial audits of state agencies, universities and local education agencies during his tenure with the Department. Prior to his appointment, Mr. Hinton served as the Director of the Professional Practice Division of the State of Georgia Department of Audits and Accounts.

In October, 2003, Mr. Hinton was appointed to a three year term of service on the Advisory Council on Government Auditing Standards by U. S. Comptroller General David M. Walker. In January 2007, he agreed to serve a second three year term.

Mr. Hinton's professional affiliations include the American Institute of Certified Public Accountants (AICPA), the Georgia Society of Certified Public Accountants (GSCPA), the National State Auditor's Association (NSAA), the National and Southeastern Intergovernmental Audit Forum, the State of Georgia Fiscal Management Council, and the Association of Government Accountants (AGA).

He has served as President of the Atlanta Chapter of the AGA, AGA Southeastern Regional Vice President, and completed a three year term on the AGA National Executive Committee in 2003. He served for two years as Chair of the AGA Financial Management Standards Board, ending service in November, 2006. Mr. Hinton was the recipient of the AGA National President's Awards for promotion of the CGFM Certification and his leadership as Chair of the Financial Management Standards Board in 2003 and 2006, respectively.

Mr. Hinton served as President of the National State Auditor's Association (NSAA) for the 2008-2009 program year and in recent years has served as Chair of NSAA's Single Audit and E-Government Committees. In June, 2003, he was elected to the Executive Committee of the National State Auditor's Association, and in August 2007 was appointed to the Executive Committee of the National Association of State Auditors, Comptrollers and Treasurers (NASACT).

Phillip W. Hurd

Phillip W. Hurd CISA, CISSP is a well known southeast regional speaker on internal control structures, ethics, leadership, fraud, and motivation. Phil presents his message in a folksy, comedic, and inspiring manner. A recognized expert in fraud detection, Phil tells the stories of how he and his team uncovered several multimillion dollar fraud schemes, analyzed the controls, and assisted in the prosecution. He and his team have assisted the State of Georgia numerous times in removing the “bad apples” from the University System. He also discusses how the same control analysis and identification techniques can be applied to your organization.

Phil’s dynamic presentation style has earned him recognition numerous times, such as when he received the 2007 Association of College and University Auditors (ACUA) Annual Award for Excellence. In 2004 Phil’s team was also awarded recognition by the State of Georgia as having a best practice for audit and fraud detection, and their internal control guide was listed as one of the 25 top best practices in the state.

Phil is the Chief Audit Executive, Ethics Officer and Director of Internal Auditing at the Georgia Institute of Technology where he has worked in various roles for eleven years. As the Director, he has led the efforts to strengthen procurement card internal controls, and has assisted in uncovering millions of dollars of fraud in the state. Phil is often described as a renaissance executive, strategic leader, and results-driven entrepreneurial professional with a track record of success in examining operational efficiency within a \$1 billion plus budget. With in-depth skills in many different areas, he supports a portfolio of talent that underscores operational effectiveness.

Prior to joining the Georgia Institute of Technology, Phil served in the U.S. Army for ten years, taking him to Germany, Korea, Hawaii, and various other world locations. He was a Communications Facility Chief for a strategic outpost on the Korean demilitarized zone (DMZ). This life shaping challenge helped him to understand the need for confidentiality, integrity, and availability of information assets and their role in organizational operations.

Phil has a well documented and established portfolio of expertise in the areas of project management, configuration management and leadership, which has supported his quest to enhance the audit program at the Institute. Phil holds professional certifications as a Certified Information Systems Security Professional (CISSP), and a Certified Information Systems Auditor (CISA.) He holds a Masters Degree in Information Systems Management from Western International University.

David McLaughlin

David McLaughlin is a Senior Assistant Attorney General and prosecutor in the State of Georgia Department of Law. The Special Prosecutions Unit handles white-collar crime and government

corruption cases. David has been prosecuting for the Attorney General since 1996. Since 2007, David has been the head of the Special Prosecutions Unit.

David primarily handles complex white-collar crime and racketeering (RICO) cases, including mortgage fraud, telemarketing fraud, identity fraud, securities fraud, and thefts from the State. He has also been appointed by numerous District Attorneys as a Special Assistant District Attorney to prosecute criminal cases and civil RICO cases.

David has been using Georgia's RICO statute for more than thirteen years to target and prosecute criminal identity fraud and theft rings, telemarketing organizations, insurance and securities fraud operations, and, most recently, residential mortgage fraud groups. He has successfully brought numerous RICO forfeiture actions on behalf of the State, recovering millions of dollars in property and assets.

David is a volunteer instructor for the National White-Collar Crime Center and has taught the Center's Financial Records Examination and Analysis Course throughout the United States. He remains one of the Center's highest rated instructors. He regularly lectures and speaks on the topics of mortgage fraud, RICO, identity fraud, telemarketing fraud, criminal investigations and prosecutions, and the Georgia judicial system. David frequently consults with and assists District Attorneys on criminal and civil RICO cases. In August 2004 David was profiled in the *Fulton County Daily Report's* annual "On the Rise" issue. David was the primary author of the nation's first residential mortgage fraud law, enacted in Georgia in 2005. The American Association of Residential Mortgage Regulators awarded David their 2007 Distinguished Service Award for his work in combating mortgage fraud.

From 1993 to 1996 David was an Assistant District Attorney in the Coweta Judicial Circuit. During that time he prosecuted dozens of felony trials, including rape, armed robbery, arson, child molestation and murder cases. David attended Vanderbilt University and Missouri State University, receiving a BS in Education from the latter in 1988. He received his JD from the University of Missouri-Columbia School of Law in 1992. David is married to Robin McLaughlin and they reside in Newnan, Georgia. Their son, Duncan, was born in June 2003 and their daughter, Reece, was born in November 2006. A professed "gear" junkie, David is an outdoor enthusiast, runner, swimmer, and amateur photographer. David is a certified Wilderness First Responder ("WFR").

Terry Nolan

Terry Nolan CISA, CISSP is currently the Associate Director for Information Systems Assessment. Terry is an Atlanta native born in Clarkston with roots in the Butts county area of Georgia. An Emory graduate, Terry served a career as a Surface Warfare Officer with the US Navy. He has a global perspective having worked in various commands around the world, as a Program Manager, Joint Services and Security Affairs Officer. He brings considerable experience with computer and information systems developed during his various tours with the U S military, his computer and communications experiences included duties as a Navy Tactical Data Maintenance Officer onboard US Navy cruisers in 1978 to global

Command Control, Communications, Computers and Intelligence (C4I) Planner before joining the Georgia Institute of Technology in 2000. He is a member of the Information Systems Audit and Control Association (ISACA), Information Security Systems Association (ISSA), and the Armed Forces Communications and Electronics Association. Terry holds professional certifications as both Information Systems Auditor (CISA) and Information Security Systems Professional (CISSP). Terry is active on campus as the treasurer of the GT Military Affinity Group.

Joe Oringel

Joe Oringel CIA, CPA is Managing Director at Visual Risk IQ and has twenty years of experience in internal auditing, fraud detection and forensics. He has over ten years of Big 4 external audit, internal audit, and risk advisory experience and serves several Higher Ed institutions, including Emory University, University of California-Berkeley, and Howard University. Joe's corporate experience includes information security, internal auditing, and risk and control of large ERP systems.

He and business partner Kim Jones founded Visual Risk IQ in 2006, where they help large, complex organizations take advantage of new and emerging technology for continuous auditing, visual reporting, and risk-focused data analysis. At Visual Risk IQ, they are among a select group of service providers that work as implementation partners for IDEA, ACL, and Oversight Systems. Joe is a frequent blogger and author about data analysis and continuous auditing, and can be read on-line at www.continuousauditing.blogspot.com or @VisualRiskIQ on Twitter. Joe is a graduate of Louisiana State University and has an MBA from The Wharton School at the University of Pennsylvania.

Scott Stevenson

Scott Stevenson CIA, CPA is the Director of Special Projects for Emory University's Internal Audit Department. Prior to his current role, Scott was Director, Healthcare Audit at Emory Healthcare. Emory Healthcare is the largest, most comprehensive health care system in Georgia and includes 3 hospitals, the largest physician group practice in Georgia, and generates \$1.6 billion in net revenue. Emory University's School of Medicine is ranked among the nation's finest institutions for education, biomedical research and patient care. The School ranks in the top 20 nationally in NIH dollars received. Prior to joining Emory University in May, 2005, Mr. Stevenson's 19 years of experience includes progressive healthcare internal audit experience with a large Catholic health system, and financial audit experience with a Big-4 accounting firm. Scott is a graduate of Wake Forest University and has an MBA from Averett University.

One of Scott's current duties is to lead Emory's fraud awareness, detection and prevention program. A significant element of this program is the use of computer assisted/continuous monitoring tools to identify transactions for review.

Sally Wilson-Smith

Sally Wilson-Smith brings more than 20 years of business experience in government, education, and industry to her position as account manager with Audimation Services, Inc. Ms. Wilson-Smith's knowledge and experience with process development as well as workflow design help auditors in government, education and industry financial positions determine how data analysis technology will improve their organizations' efficiency and performance. In her previous positions, Ms. Wilson-Smith designed internal processes and policy structures for both private and public organizations. She is a member of the Association of Local Government Auditors (ALGA), the Association of Certified Fraud Examiners (ACFE) as well as a participating member in the ACFE Houston Chapter. She has also served on the Sullivan County School Board in New York. In 1998, Sally Wilson-Smith earned her BBA in Entrepreneurship from the University of Houston.

Scott C. Woodison

Scott C. Woodison CISA, CISM serves as the Director, Compliance and Enterprise Risk in the Office of Internal Audit and Compliance for the Board of Regents. In this position, he is responsible for assisting University System of Georgia (USG) management in the development and enforcement of policies and procedures to ensure compliance with federal, state, and local laws and regulations, and contract/grant provisions. He also manages the Ethics Hotline and leads investigations within the system. Scott also has responsibility for the Enterprise Risk Management program across the USG. In this role he is responsible for the implementation of the Enterprise Risk Management program. This program helps ensure the proper identification, management and measurement of risk across the system.

Before assuming his current position, Scott served for seven years as the Director of IT Audit within the Office of Internal and Compliance.

Prior to joining the University System, Scott served as the Director of Systems Security and the Enterprise Security Strategist for the CheckFree Corporation, Norcross, GA. Scott has previously held senior management and technical positions in the consulting and security field with IBM, Hitachi, MCI and EDS.

Scott has been named as a nominee for the Information Security Executive of the Year for the Southeast (2005, 2006 & 2007) and for the State of Georgia (2004). He is a founding member of the Atlanta InfraGard chapter and is on the Board of Directors and also serves as its membership chairman. Scott is a graduate of the FBI Citizens Academy and is the recipient of two Exceptional Service Awards from the Federal Bureau of Investigation for his work with InfraGard and Homeland Security in Georgia.

Scott holds a BSEE and MBA from the University of Michigan as well as certification as a Certified Information Systems Auditor (CISA) and Certified Information Security Manager (CISM).