



Co-sponsored with the Association of College and University Auditors



Georgia 2011 Conference for College and University Auditors

**July 25 – 26, 2011
Georgia Capitol Hill Campus
47 Trinity Avenue S.W.
Atlanta, Georgia**

Monday

8:30 – 8:55 Opening Address (25 min)

- Hank Huckaby, Chancellor, University System of Georgia

The head of the University System of Georgia will provide his perspective on the role of internal audits within public higher education in Georgia.

After this presentation, a participant will be able to:

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

Knowledge Level: Basic
Field of Study: Auditing
Prerequisites: Professional Experience
Advance Preparation: None

9:00 – 9:50 Current Perspectives on Internal Audit (50 min)

- Dr. Richard Clune, CPA, CIA, Associate Professor, School of Accountancy and 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

10:00 – 10:50 Governance Does Make a Difference! (50 minutes)

- G. Bliss Jones, CPA, Jones and Kolb, Shareholder, Director of Nonprofit Practice

The root cause of many identified problems with disgraced nonprofits can be found in failures of governance and management. According to a study released by the Urban Institute, boards simply are not actively engaged in basic governance activities. This session will review the details of a few high-profile cases that reflect failures in governance. It will also identify governance and financial oversight responsibilities, including legal responsibilities related to college endowment funds. Finally, it will address questions board members should be asking and common governance and accounting policies that are needed to effectively manage nonprofit organizations.

After this presentation, participants will be able to:

- Understand the essential role of governance within a nonprofit organization
- Identify specific governance and financial oversight responsibilities of boards
- Determine if boards recognize and address common financial oversight issues

Knowledge Level: Intermediate
Field of Study: Business Management & Organization
Prerequisites: Professional experience
Advance Preparation: None

11:00 – 11:50 SACS and Internal Audit: Different Teams on the Same Side (50 min)

- Natalie Blackwell, CPA, CGFM, Chief Campus Auditor, Shared Offices of Campus Audit & Advisory Services, Dalton State College & Georgia Highlands College

The Southern Association of Colleges & Schools (SACS) conducts a detailed review of each accredited institution every ten years, called the reaffirmation process. While it is an external organization, the principles supported by SACS and which are judged in their review are essentially the same as the goals and objectives of an internal audit function. This presentation will outline the reaffirmation process, illustrate the similarities between the two groups, and discuss what role Internal Audit should have and how the audit function can benefit from participation in the reaffirmation process.

After this presentation, participants will be able to:

- Discuss the general steps required for SACS accreditation
- Compare the similarities between the SACS review process and the objectives of internal audit
- Offer suggestions for Internal Audit's involvement in the reaffirmation process

Knowledge Level: Intermediate
Field of Study: Auditing (Governmental)
Prerequisites: Professional Experience
Advance Preparation: None

11:50 – 1:00 Lunch

1:10 - 2:00 Lessons Learned from Finding Fraud and Tips to Improve Internal Controls (50 min)

- G. Bliss Jones, CPA, Jones and Kolb, Shareholder, Director of Nonprofit Practice

Despite perceptions to the contrary, fraud involving nonprofit organizations is widespread and has been growing at an alarming rate over the last several years. This session will focus on specific instances of fraud, the circumstances surrounding it and steps that could have been taken to prevent it. It will also address the most common types of fraud involving nonprofit organizations and profile perpetrator and organizational characteristics. Lessons learned from finding fraud, indicators of different types of fraud and essential internal controls to minimize the potential for fraud will also be covered.

After this presentation, participants will be able to:

- Recognize different types of fraud and those types most prevalent in nonprofits
- Identify characteristics that make nonprofits particularly susceptible to fraud
- Identify specific areas of fraud risk and preventative measures that can be taken

Knowledge Level: Intermediate

Field of Study: Specialized Knowledge & Applications

Prerequisites: Professional experience

Advance Preparation: None

2:10 – 3:00 When Policy, IT Governance, and Audit Meet (50 min)

- Dr. Curt Carver, Chief Information Officer and Vice Chancellor, University System of Georgia

This presentation examines the dynamic tension and interaction between audit, policy development, and shared governance. How do auditors, CIOs, and institutions leaders work together to create a band of excellence in a collaborative partnership? What role does policy play in creating this band of excellence? How can shared governance be leveraged to create a community of practice to maintain this band of excellence in between formal audits?

Join us for a lively conversation as the presenter and audience explore these topics. Think about how the conversation applies to your environment and culture. Come to resolution on what actions to take immediately after the presentation and discussion so that the vision of audit, policy, and shared governance meeting is not marked by thoughts of dread and trepidation, but instead conjure images of partnership and active participation beyond forced compliance.

After this presentation, participants will be able to:

- Identify the relationships between key stakeholder groups involved in IT, management, and audit processes

- Recognize the milestones necessary to establish effective shared governance models
- Develop ideas for improving and implementing these systems

Knowledge Level: Beginner to Intermediate
 Field of Study: Business Management & Organization
 Prerequisites: Professional experience
 Advance Preparation: None

3:10 – 4:00 BANNER Essentials for College and University Auditors (50 min)

- Kristina Turner, CPA, CISA, Manager of Technology & Special Projects, Georgia Department of Audits and Accounts

BANNER business processes touch nearly every facet of USG institutions' day-to-day operations, and represent a critical source of data for college and university auditors. This presentation will review the key areas of BANNER operations and the processes for extracting and producing the data necessary for a successful audit program.

After this presentation, a participant will be able to:

- Identify BANNER key areas of interest to auditors
- Describe the relationship of BANNER data to typical audit programs
- Produce and extract relevant data from the BANNER system

Knowledge Level: Intermediate
 Field of Study: Computer Science
 Prerequisites: Professional Experience
 Advance Preparation: None

4:10 – 5:00 GASB 54: Fund Balance Reporting (50 min)

- Tracy Arner, Financial Management Program Manager, University of Georgia, Carl Vinson Institute of Government

One of the more recent, significant changes in government financial reporting is Governmental Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement, effective for financial statements with periods beginning after June 15, 2010, will transform the classification of fund balance. The GASB believes the new classifications will be more readily understood by financial statement users. This presentation will focus on the new requirements for Fund Balance Reporting as well as the updated Governmental Fund Type Definitions.

After this presentation, a participant will be able to:

- Discuss the new classifications of the fund balance

Knowledge Level: Intermediate
 Field of Study: Accounting (Governmental)

Prerequisites: Professional Experience
Advance Preparation: None

5:10 – 5:35 ERM in a Box (25 min)

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

Enterprise Risk Management has become a hot topic in the executive management suite and also in the accounting and auditing areas. While financial risk management, physical risk management, and IT risk management have been around for a number of years, the concept of *Enterprise* Risk Management is a relatively new concept. This presentation will present an overview of ERM and describe how the University System of Georgia implemented their ERM program.

After this presentation, a participant will be able to:

- Briefly describe ERM concepts
- Have a conceptual knowledge of how ERM is implemented into the USG

Knowledge Level: Basic
Field of Study: Management Advisory Services
Prerequisites: Professional Experience
Advance Preparation: None

Tuesday

8:30 – 9:20 Impact of Ineffective IT General Controls (50 min)

- Chloe Haidet, CISA, CGFM, Director of Technology Risk and Assurance, Georgia Department of Audits and Accounts

In today's highly complex and technological environments, most organizations have become more reliant on computer generated and system processed information. Decision makers are highly dependent on credible information and therefore impacted by data integrity and security of their information resources and technology infrastructure. As such, financial auditors look toward management's IT dependent and application controls as a way to conduct effective and efficient audits while utilizing a risk based approach.

After completing this Session, you will be able to:

- Identify "What Matters" as it relates to risk in a financial audit
- Relate IT to "What Matters" and scope in relevant applications
- Define control categories for evaluation
- Describe how to evaluate the impact of ineffective ITGCs on financial audit procedures

Knowledge Level: Intermediate

Field of Study: Management Advisory Services
Prerequisites: Professional Experience
Advance Preparation: None

9:30 – 10:20 A Vision without a Strategy is Just a Wish (50 min)

- Stanton S. Gatewood, Chief Information Security Officer, USG Office of Information, Security & ePrivacy; Distinguished Fellow - Ponemon Institute

All organizations worth their weight in salt rely on strategy. A strategy is a critical planning element for all organizations – successful organizations. Strategic planning is a key communication mechanism with major stakeholders, in particular all levels of business management and staff. It ensures that the business and IT/IS are integrated in their view of, and planning for, the future, and it provides the ongoing "guardrails" that will keep the organization, and the technology it furnishes, positioned to offer the most value and support to the business. Strategic planning is about setting long-term goals, establishing the directions and constraints that will guide the tactical achievement of these goals, and identifying the assets and capabilities that the organization must acquire, to execute the plan.

After completing this session you will be able to:

- Begin the strategic thinking and planning process
- Identify executive leadership and sponsorship
- Assess the current state
- Define the vision, mission, and priorities
- Put everyone in the organization to work on the strategic plan
- Measure outcomes with metrics

Knowledge Level: Intro/Basic
Field of Study: Business Management & Organization
Prerequisites: Leadership/Project Management
Advance Preparation: None

10:30 – 10:55 Unintended Consequences: Evaluating Internal Controls in the Aftermath of Change (25 min)

- Kathleen Boyd, Internal Auditor, Office of the President, Augusta State University
- Scott Woodison, Executive Director, Compliance and Enterprise Risk, University System of Georgia

A major change to any new system requires an assessment of existing internal controls, modifications to procedures, and thorough retraining of key personnel. This is a case study of an event that occurred after Augusta State University converted its PeopleSoft HRMS payroll to ADP. It is illustrative of what can happen when internal controls do not meet the requirements of the system. Could this happen to you? Don't be caught unaware.

This presentation will help participants:

- Identify ways to assess the effectiveness of their own internal controls when faced with a major implementation of a new system or process
- Understand the need for multiple levels of review and cross controls
- Identify potential weaknesses in their own payroll controls
- Assess if it is time to conduct a payroll verification audit
- Identify concrete methods to mitigate the risks of overpaying an employee

Knowledge Level: Intermediate
 Field of Study: Management Advisory Services
 Prerequisites: Professional Experience
 Advance Preparation: None

11:00 – 11:50 Federal Effort Certification (50 min)

- Robert G. Bingham-Roy, Research Associate, Director of Business Operations – Board of Regents Sponsored Projects; Grants and Contracts Accounting, Georgia Institute of Technology

Effort reporting is an important component of research compliance. This presentation will provide a brief history of effort reporting, discuss the current climate, and touch on some best practices, as well as look at current activities and events that may be having impact on effort reporting in the future.

After this presentation, a participant will have:

- An understanding of the basis of current effort reporting compliance regulations
- An understanding of some best practices in effort reporting
- Some insight into some possible future issues impacting effort reporting compliance

Knowledge Level: Introductory to Intermediate
 Field of Study: Specialized Knowledge & Applications
 Prerequisites: Professional Experience
 Advance Preparation: None

11:50 – 1:00 Lunch

1:10 – 2:00 Legal and Administrative Actions (50 min)

- Randy Pearman, CPA, Associate Director of Internal Auditing, Georgia Institute of Technology
- Melissa Hall, CPA, CFE, Auditor IV, Georgia Institute of Technology

This session will include the examination of a number of real life fraud and malfeasance cases. A discussion of appropriate versus inappropriate legal and administrative actions to be taken pursuant to investigations will be engaged. Class participants are encouraged to offer their own opinions and examples for debate.

After this presentation, a participant will have:

- A basic overview of the characteristics of fraudulent and malfeasant behavior from the perspective of internal audit
- An improved understanding of the appropriateness of an organization's subsequent actions following an instance of fraud or malfeasance
- The opportunity to share and hear of actual examples of such cases from colleagues in higher education internal audit settings

Knowledge Level: Introductory to Intermediate

Field of Study: Business Law

Prerequisites: Professional Experience

Advance Preparation: None

2:10 - 3:25 Fraud, Law Enforcement & the Internal Audit Function: A Panel Discussion (75 min)

Moderator: John Fuchko, Chief Audit Officer/Associate Vice Chancellor, University System of Georgia

- David McLaughlin, Senior Assistant Attorney General, Georgia Department of Law, Special Prosecutions Unit
- Randy Pearman, CPA, Associate Director of Internal Auditing, Georgia Institute of Technology
- David T. Sawyer, CPA, CFF, CITP, CIA, CFE, Managing Director, Sawyer and Company

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: Regulatory Ethics

Prerequisites: None

Advanced Preparation: None

3:40 – 4:30 White Collar Crime through a Bagel Man's Eyes (50 min)

- Susan Mondello, Deputy Chief Audit Officer and Associate Director, University Auditing and Advisory Services, Georgia State University

In this post-Enron era, with more responsibility than ever placed on auditors to assess fraud risk and evaluate internal controls, it is imperative for auditors to deliver fraud information to management, and this session was designed to help you do just that! The session is a wake-up call intended to raise management's consciousness and awareness about fraud and instill a desire to maintain good controls. During the session, you will learn surprising information about fraud through a Bagel Man's eyes. You will also learn how to improve internal controls and reduce fraud at your institution.

The message is simple - good controls equal less fraud - and numerous fraud examples, some unexpected, bring the message to life. Hear about startling incidents that brought about a sea change in internal controls at the speaker's workplace. Perhaps your workplace could benefit as well. None of them, after all, want too much of the unexpected.

After the presentation, you will be able to:

- Discuss general information about fraud, and describe specific fraud incidents
- Present the information to management
- Improve internal controls and reduce fraud at your institution

Knowledge Level: Basic
Field of Study: Management Advisory Services
Prerequisites: Professional Experience
Advance Preparation: None

4:40 – 5:30 Hotline/Case Management (50 min)

- Mike W. Hill, CPA, CFE, CCEP, Chief Audit Officer and Interim Chief Compliance and Risk Management Officer, Georgia Health Sciences University
- Tad Bixby, Practice Director, Enterprise Accounts

Mike, along with a representative from the USG hotline and case management vendor, will discuss the following:

- Who needs to be involved in the triage/notification team that receives the hotline notifications?
- Who needs to be included in your institution's case management discussions and training?
- Who and how decisions are made regarding case assignments?
- Who determines when cases are closed and how is management notified of decisions and/or recommendations?
- How is the campus and community informed of your hotline and office function?

This session will provide an increase in hotline and case management system knowledge while providing ideas for attendees' respective campuses.

Knowledge Level:	Basic
Field of Study:	Personnel, Human Resources
Prerequisites:	Professional Experience
Advance Preparation:	None

Note: Conference brochure to be provided in the near future; Schedule and speakers subject to change; conference capacity is limited.

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!

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

Tracy Arner

Mrs. Arner joined the Institute in 2009. She has been an instructor with the Vinson Institute since 2005, teaching state and local government employees in introductory and intermediate governmental accounting principles, internal controls, payroll administration, and preparation of management's discussion and analysis. She has developed courses in financial management, and she recently updated the Georgia Department of Education's financial management manual and the Uniform Chart of Accounts for local governments.

Prior to joining the Institute, Mrs. Arner spent more than 20 years working with governments, first as a public accountant, then as a finance professional for local governments. More recently, she has worked as a consultant to libraries implementing accounting systems, providing accounting expertise, and writing requests for proposals.

Mrs. Arner holds a B.A. degree in accounting from the University of West Florida and is a certified public accountant licensed to practice in Georgia. She is a member of the American Institute of Certified Public Accountants.

Robert G. Bingham-Roy

Rob Roy has been involved in research compliance for over 28 years. He has been researcher, principal investigator, department administrator, center associate director for research, and is currently working in central administration on assignment to the University System Georgia. He is a frequent presenter at National Council of Research Administrators (NCURA) regional conferences and is an instructor in Georgia Tech's Office of Sponsored Programs professional development program.

Tad Bixby

Tad Bixby is Practice Director, Enterprise Accounts with Global Compliance Services, where he serves clients throughout the southeast in deploying integrated ethics and compliance solutions combining hotline report intake, investigation management, program benchmarking, training and awareness, and consulting services.

Based in Atlanta, Tad brings over 23 years experience in managing account relationships with Fortune 1000 and multinationals. Prior to joining Global Compliance, Tad was Sales Director at The Network, Inc. after spending 17 years in technology marketing and communications based in Silicon Valley, Beijing, Kuala Lumpur, and Atlanta in senior leadership roles with Ketchum Communications, Edelman Worldwide, and The Hoffman Agency.

Tad received a Bachelor of Arts in Journalism from the University of Georgia and received numerous industry awards for successful and effective communications campaigns from the International Association of Business Communicators and the Public Relations Society of America.

Natalie Blackwell

Natalie started her career in public accounting in 2000. She received her CPA certification in May, 2002, and her CGFM in July, 2010. Natalie has worked in public accounting, private industry, and municipal government, covering everything from individual tax returns to multi-million dollar budget forecasts. Working with Sarbanes-Oxley compliance documentation fostered her interest in internal controls and policy improvement, which eventually led to her foray into Internal Audit in January 2011, as a Shared Auditor between Dalton State and Georgia Highlands Colleges. In this position, she is creating two separate internal audit departments to report to the Colleges' respective Presidents and also the Chief Audit Officer for the Board of Regents.

Natalie graduated from The Florida State University in 2000 with a B. S. (Honors) in Accounting. She has certifications as a Certified Public Accountant (CPA) and a Certified Government Financial Manager (CGFM).

Kathleen Boyd

Kathy Boyd is the campus auditor at Augusta State University. Prior to her appointment as auditor in 2010, she served as the management control analyst for the university. In this position, she evaluated internal controls and helped identify areas where process improvements were needed. She also developed the following publications for campus use:

- Comply By July: *Step by Step Guide to PCI-PA-DSS Compliance*
- Study Abroad Reference Guide for Faculty: *How to Develop & Manage a SAB Program (co-authored)*
- ASU Cash Receipting Quick Reference Guide
- ASU Asset Management: *Inventory Custodian Reference Guide*
- Work Flow of a Capital Project: *Physical Plant Step by Step Guide to Setting Up and Managing a Project*

In addition to conducting campus audits, she is currently developing a Policies and Procedure Manual for the university modeled after the Board of Regents' Policies and Procedures Manual. Kathy grew up in the San Francisco Bay Area, but fell in love with the South during an 18-month stint in Charleston during the mid-90s. Her fondness for shrimp and grits (washed down with sweet tea) qualifies her as a native Southerner. She lives in North Augusta, South Carolina, with her husband, who works at Georgia Health Sciences University in the College of Medicine. She holds a BA from San Jose State University, and a MBA from Santa Clara University.

Dr. Curt Carver

Curtis A. Carver, Jr. was appointed the Vice Chancellor and Chief Information Officer of University System of Georgia on May 1, 2010. Prior to his appointment, he served at West Point in a number of positions including Vice Dean of Education, Vice Dean for Resources, Associate Dean for Academic Computing, and Program Director. He taught in the computer science department starting as an instructor and culminating as a Professor of Computer Science in 2007. As a military officer, his career spanned 27 years with assignments in positions of increasing responsibility including Platoon Leader, Senior Signal Officer, Company Commander, Battalion Operations Officer, Division Deputy G6, and military mentor. He lived in Korea for one year, Italy for five years, and deployed to Afghanistan and Iraq where he served as a strategic mentor and as a member of the NATO-Iraq team.

Throughout his career, Dr. Carver has been engaged in the active leadership of military, academic, research, and service organizations. He has served as a member of a number of governing bodies or executive boards including the Computer Science Accreditation Board (CSAB), Computer Accreditation Commission (CAC), CIO Executive Summit, and Federal Information Assurance Conference (FIAC), and Federal Information Security, System, Education and Awareness (FISSEA) board. He is a senior level member in the ACM and IEEE professional societies and continues to play an active role in shaping the national agenda in accreditation, technology, and education.

While serving as Vice Dean, West Point was ranked as the #1 college in America by Forbes magazine during 2009 and the #1 public liberal arts college by US News and World Report during multiple years. Dr Carver led efforts to more than double student participation in international experiences, substantially expand programs that addressed the needs of at-risk students, coordinated significant revisions to the curriculum, completed the construction of a \$72 million library and learning center, secured funding for a \$182 million renovation of the Science building, and supported efforts to accredit the institution regionally and through ABET program accreditation.

While serving as Associate Dean for Information Technology, West Point was ranked 11th and 13th in national evaluations of IT operations at academic institutions by PC Magazine and Intel respectively. He doubled the academic information technology budget and secured the external resourcing necessary to increase capacity. Dr Carver consolidated academy servers while simultaneously and dramatically enhancing reliability and capacity, deployed a second generation wireless system, and guaranteed and delivered same day repair of more than 5,000 faculty and student computers whereas previously it would take up to six weeks to repair a machine.

Dr. Carver's research interests remain diverse with contributions in the fields of information assurance, adaptive hypermedia, computer science education, simulation, and decision-support systems. Within information assurance, Dr Carver explored the use of intelligent agents for intrusion response, creating a game-based environment for learning computer security, and empowering students to educate and protect student-based organizations. Within the field of adaptive hypermedia, Dr. Carver explored the use of learning styles as a basis for adaptive interfaces to rich course material, student digital libraries, and adaptive assessment using multimedia as well as gaming engines. Within the computer science education field, Dr. Carver explored serious gaming, supporting diversity in computer science education, and compiler support for novice programmers. Simulation research examined virtual computers, student assessment using virtual worlds, and network planning using simulated traffic. Finally, Dr. Carver examined effects-based operations and supporting strategic decision-making tools as well as decision-making with incomplete information in low-bandwidth, rapidly evolving environments.

Dr. Carver is the author or co-author of 1 book, 14 journal articles, 58 conference papers, and 47 plenary presentations of which 11 were as keynote speaker. He is a member of several professional organizations and the recipient of numerous national and international honors and awards for military, teaching, and research excellence.

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.

John Fuchko, III

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, he 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.

Stanton S. Gatewood

Stanton Gatewood is recognized worldwide as one of the leading experts on information security, strategic planning and electronic privacy. As the Chief Information Security & ePrivacy Officer for the Board of Regents of the University System of Georgia, Gatewood is the principal advisor to USG senior executives and institution security officers on matters related to cyberspace security and privacy issues. A much sought-after speaker and strategist, Gatewood is a tri-lingual speaker, author, and teacher. He is a contributing writer and editor for several security journals including Information Security Magazine, SecurityFocus, SC Magazine, Federal Times, Computerworld and CSO magazines.

Gatewood has had a long distinguished career in the military, state and federal government, public and private higher education and corporate security spanning more than 33 years. During his distinguished career, Gatewood has built "highly successful" information security and privacy programs: two centers of excellence.

Most recently, Gatewood was named one of SC Magazine's - IT security luminaries and one of the Top 5 influential IT security thinkers in the world.

Chloe Haidet

Chloe Haidet began serving as a Director of Technology Risk and Assurance Division for Department of Audits and Accounts (DOAA) in September of 2009. She has more than 12 years of combined experience

at Ernst & Young, LLP and the State of Georgia. Her background includes information technology (IT) auditing, as well as security and risk management. She has extensive experience identifying risk, designing and testing information systems controls for integrated audits of financial reporting, as well as auditing various aspects of information technologies. Chloe has been responsible for planning and supervising engagements covering all facets of IT auditing, security, data analytics, risk management, IT governance, and advisory services, including Sarbanes-Oxley 404 compliance, internal audit, Module Audit Rule, SAS 70, and financial audit support.

In addition, Chloe has extensive experience in computer assisted audit techniques (CAAT) and is considered a PeopleSoft subject matter resource. As a Certified Learning Leader, she has led multiple internal DOAA and EY courses as well as Internal Audit training for selected clients. Chloe is a Certified Information Systems Auditor (CISA) as well as a Certified Government Financial Manager (CGFM).

Melissa Hall

Melissa joined the Georgia Tech Department of Internal Auditing in March 2010 as a Senior Financial Auditor. Prior to joining Georgia Tech, Melissa has gained extensive experience in the Government and Non-Profit accounting arena, including eight years as an Audit Manager for a regional accounting firm performing external audits, and several years as the controller/CFO of a multi-million dollar church and school.

She is a Certified Fraud Examiner and a Certified Public Accountant (Georgia) and holds a Bachelor's of Business Administration (Accounting) from Clayton State University.

Mike W. Hill

Mike has over 26 years of professional auditing experience (19 of the 26 years in higher education, senior level leadership experience). Prior to his arrival at GHSU in 1999, he was the director of Internal Audit at Tennessee State University in Nashville for seven years. Mike holds a Bachelor of Commerce and Business Administration degree from the University of Alabama. He is also a Certified Public Accountant (CPA), Georgia and Tennessee (ret.); Certified Fraud Examiner (CFE); Certified Compliance and Ethics Professional (CCEP). Mike is an ACUA faculty member and has presented at the 2009 and 2010 ACUA Annual Conference, and will be presenting at the 2011 ACUA Annual Conference. He has also presented at the SCCE Effective Compliance Systems in Higher Education Conference.

Hank Huckaby

Huckaby was born in Spalding County, Georgia and grew up in Hapeville. His career has focused on a long record of public service to the state of Georgia in many areas of government. Huckaby was a student in the University System, earning both a bachelor's degree in political science and an MBA in International Business from Georgia State University, as well as pursuing additional graduate studies at the University of Georgia. He earned an associate's degree in Liberal Arts from Young Harris College. During the 1960s and 70s, Huckaby taught at the college level, including DeKalb College (now Georgia Perimeter College) and Emory University. He also has lectured at UGA and Young Harris College.

He also has served in a number of key administrative positions within the USG, including early in his career in the area of admissions at Georgia State University (1967-71) and Gordon College (1972-73). Later, Huckaby was director of the Fiscal Research Program at Georgia State University (1995-97),

director of the Carl Vinson Institute of Government at UGA (1997-2000), senior vice president of Finance and Administration at UGA (2000-06), and a special assistant to the president at UGA on a part-time basis (2006-09). Huckaby's career goes beyond his long association with the University System. He also has extensive experience in state finance, serving in the Governor's Office of Planning and Budget, first as a senior policy coordinator from 1973-75, and then as its director, from 1991-95, where he was responsible for overseeing the state budget on behalf of the governor. He also served as the interim chief financial officer for then Gov. Sonny Perdue during Perdue's transition period.

Huckaby was sworn in this past January to represent Georgia House District 113 as a Republican. His legislative experience also includes a stint as the director of the Georgia State Senate Research Office from 1975-77. He has written articles related to state and national finance and budgeting and has held membership in a number of higher education and government-related business, housing, health care and financial associations.

G. Bliss Jones

Bliss is a shareholder with Jones and Kolb in Atlanta and has been in public accounting since 1976. His experience includes nine years with an international firm and a year as the Chief Financial Officer of a public company before joining Jones and Kolb in 1986. His practice is directed primarily toward nonprofit organizations and privately held businesses. His educational background includes a Bachelor of Science degree in Industrial Management from the Georgia Institute of Technology and a Masters of Accountancy degree from the University of Georgia. Bliss is a member of the American Institute of Certified Public Accountants (AICPA), the Georgia Society of Certified Public Accountants (GSCPA), the American Society of Association Executives and the Georgia Center for Nonprofits.

Bliss has served as a member of the AICPA Not-for-Profit Organizations Audit and Accounting Guide Task Force, the AICPA Nonprofit Expert Panel and the AICPA National Annual Nonprofit Conference Planning Committee. In addition, he served on several AICPA Nonprofit Task Forces.

Bliss presents at numerous national, regional, state and local nonprofit conferences and teaches various nonprofit continuing professional education courses. He is a frequent speaker and is the coordinator for the Tax Exempt Association (TEA) Group, a monthly round-table discussion group focusing on accounting, tax and administrative issues faced by nonprofit organizations.

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").

Susan Mondello

After spending a 20+ year auditing career conducting primarily operational, financial, and compliance audits, Susan Mondello suddenly found herself increasingly involved in fraud investigations. Determined to break the cycle of an increasing number and severity of fraud incidents in the workplace, Susan began speaking about fraud. She has presented to all levels of management and staff throughout her organization up to and including the president. In addition, she served as a speaker on fraud at an Association of Fundraising Professionals Atlanta Chapter Meeting, Association of College and University Auditors Annual Conference, Institute of Internal Auditors Fraud Forum, and University System of Georgia Chief Business Officers Annual Conference. She has also written articles about fraud for the Association of College & University Auditors magazine.

Susan currently serves as Deputy Chief Audit Officer and Associate Director of University Auditing and Advisory Services at Georgia State University in Atlanta, GA, a position she has held for 10 years. She obtained previous audit experience through various positions in public accounting and the banking and insurance industries.

Randy Pearman

Randy is the Associate Director of Internal Auditing at Georgia Tech. He began there in 1999 as an Auditor II and has advanced steadily through the ranks. Prior to coming to Georgia Tech he was an auditor for the State of Georgia Department of Audits and Accounts where he worked in the Healthcare Audit Division, conducting audits of nursing homes.

Randy obtained his undergraduate degree in accounting from the University of South Alabama and his Master's in Professional Accountancy from Georgia State University. He holds a Certified Public Accountants license in the State of Georgia and is currently pursuing his Certified Internal Auditor's designation.

He has been involved in a number of fraud investigations at Georgia Tech, helped to develop audit programs at Tech, worked with P-Card reviews, and assisted in writing the Georgia Tech Department of Internal Auditing Policies and Procedures Manual. When not working, Randy gets maximum value on a per stroke basis for his greens fees.

David Sawyer

As a forensic expert, David Sawyer has investigated fraud, corruption or financial damages in more than 120 cases. He has testified before a Trier of fact in more than a dozen of those matters. Also a former internal auditor for Fortune 500 corporations, he still regularly consults with organizations on improvements of internal controls, as well as fraud prevention and detection.

Blending the rare combination of his background as a practicing CPA, Fortune 500 internal auditor and Certified Fraud Examiner, Mr. Sawyer has provided high value client service to law enforcement and prosecutors, senior executives and managers, boards of directors, audit committees, general counsel, attorneys and litigators for governments, publicly-traded global corporations and privately-owned businesses.

Before establishing Sawyer & Company in 2003, he was a managing consultant with forensic units of two Big Four accounting firms. Three times, David has been elected president of the Georgia Chapter of ACFE, and has addressed thousands of professionals and students on the topic of forensic accounting and white collar crime investigations.

Kristina Turner

Kristina Turner, CPA, CISA, is the Manager of Technology and Special Projects for the Education Audit Division (EAD) for the Georgia Department of Audits and Accounts. She began her career as a staff auditor with the department in August 1999 after completing her Bachelor's Degree in Accounting at Georgia College & State University (GCSU) in Milledgeville. Kristina received her Master of Management Information Systems degree from GCSU in 2003. In 2004, she furthered her credentials by coming a Certified Public Accountant (CPA) and a Certified Information Systems Auditor (CISA).

During Kristina's tenure with the Department of Audits and Accounts, she has played multiple strategic roles. Advancing early on from the auditor role into that of a technology specialist, her work includes training both auditors and clients on the impact of technology to the financial statements and audit process. She played a pivotal role in the implementation of the Risk Suite of Standards issued by the AICPA for the Education Audit Division, including work paper development, auditor training, and client education.

Scott C. Woodison

Scott serves as the Executive Director, Compliance and Enterprise Risk in the Office of Internal Audit and Compliance, Board of Regents, University System of Georgia. 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 University System. Scott previously founded and served as the Director of IT Audit within the same department.

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 nominated four times 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 sits on its Board of Directors and also serves as its membership chairman. Scott is a graduate of the FBI Citizens Academy and is the recipient of three Exceptional Service Awards from the Federal Bureau of Investigation for his work with law enforcement 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), Certified Information Security Manager (CISM) and Certified in Risk and Information Systems Control (CRISC).