



Co-sponsored with the Association of College and University Auditors

## **Georgia 2012 Conference for College and University Auditors**

**July 30 – 31, 2012**

**Georgia Capitol Hill Campus**

**47 Trinity Avenue S.W.**

**Atlanta, Georgia**

### **Monday**

**8:30 – 9:20**

#### **The Importance of Georgia's Completion Agenda (50 min)**

- Dr. Houston Davis, Chief Academic Officer, University System of Georgia

Dr. Davis will outline some of the challenges public higher education organizations face today, and the strategic solutions necessary to ensure quality academic services are provided to an increasingly diverse student body in the future. Topics include the following:

- The lasting effects of ongoing budget cuts across the higher education sector
- The relationship between higher education degrees and employability in the modern workforce
- The need to shorten the time taken by students to attain a degree through strategies such as transforming remediation programming
- The further development of relationships between all academic institutions, including primary education, and technical/community colleges

After this presentation, a participant will have gained a more formal perspective of the enterprise management issues facing the arena of public higher education, and will be able to:

- Communicate these strategic priorities and solutions to others
- Better organize their work as auditors towards supporting these goals and objectives

Knowledge Level: Basic  
Field of Study: Business Management & Organization  
Prerequisites: Professional Experience  
Advance Preparation: None

**9:30 – 10:20 Complete College Georgia (50 min)**

- Dr. Lynne Weisenbach, Vice Chancellor for Educational Access and Success, University System of Georgia

This presentation will provide an overview of the Complete College Georgia strategic initiative, and its relationship to the Complete College America nonprofit organization. Participants will gain an understanding of the following:

- National, state, and USG context of CCA activities
- USG timeline and strategies
- Implications for USG system and campuses

After this presentation, participants will have acquired the following:

- An overview of the qualities, intentions, and organizational components associated with the Complete College America initiative
- The opportunity to engage in thoughtful discussion around the central themes of increased access to and the continued growth of the public higher education sector
- An intrinsic comprehension of the relationship between the University System of Georgia and the national level objectives of the Complete College America initiative
- A renewed sense of mission and purpose within the workplace as informed by the overarching goal of providing valuable academic services and products to a wider array of individuals within the state of Georgia and beyond

Knowledge Level: Basic  
Field of Study: Business Management & Organization  
Prerequisites: Professional Experience  
Advance Preparation: None

**10:30 – 11:45 Data Governance & Electronic Discovery (75 min)**

- Johnny Lee, Director, Forensic, Investigative & Dispute Services, Grant Thornton LLP

This presentation will include a discussion of enabling technologies and leading practices that are helping companies create and sustain unimpeachable data retention programs, manage data more effectively and defensibly, and leverage existing organizational efforts related to compliance, data privacy, and information security. The presentation includes an interactive “lab” during the session.

After this presentation, participants will be able to:

- Identify major areas of legal and regulatory risk related to poorly controlled data governance programs
- Better understand how data is identified, collected, and used during major litigation and investigations
- Contribute to risk management discussions about managing data more effectively and defensibly
- Articulate ways to improve data governance by leveraging existing organizational efforts related to compliance, data privacy, and information security

Knowledge Level: Intermediate

Field of Study: Specialized Knowledge and Applications

Prerequisites: Professional Experience

Advance Preparation: None

**11:45 – 1:00 Lunch**

**1:10 - 2:25 Presidents Panel on Governance and Setting the Tone from the Top: Internal Audit as a Management Tool (75 min)**

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

- Dr. Daniel S. Papp, President, Kennesaw State University
- Dr. G. P. “Bud” Peterson, President, Georgia Institute of Technology
- Dr. Lisa A. Rossbacher, President, Southern Polytechnic State University
- Dr. Beheruz N. Sethna, President, University of West Georgia

The university presidents will discuss the significance of the internal audit function as a key management tool from the perspective of contributing to improvements in GRCC – Governance, Risk Management, Compliance, and Internal Controls.

After this presentation, a participant will be able to expectations of university presidents related to:

- The internal audit function generally
- The internal audit role as a management tool and advisory function
- The internal audit function of communicating the priorities of the organization
- The internal audit role of identifying compliance problems within universities
- The internal audit’s function of balancing accountability to the governing board while also recognizing senior management as a “part of the team”

Knowledge Level: Intermediate

Field of Study: Business Management & Organization

Prerequisites: Professional Experience

Advance Preparation: None

**2:40 – 3:30**

**Enterprise Risk Management and Compliance (50 minutes)**

- Patrick McKenna, Vice President for Legal Affairs and Risk Management, Georgia Institute of Technology
- Mia Reini, Director of Compliance and Policy Management, Georgia Institute of Technology

The speakers will provide a case study review for implementing Enterprise Risk Management at a public research university. ERM is a process-driven tool that enables senior management to visualize, assess and manage significant risks that may adversely impact the attainment of key organizational objectives. ERM risks are categorized as follows:

- Strategic – Affects achievement of strategic goals and objectives
- Compliance – Affects compliance with federal, state and local laws, rules and regulations
- Reputational – Affects public perception and reputation
- Financial – Affects assets, technology, financial reporting and auditing
- Operational – Affects ongoing management processes and procedures

The presentation will include a review of the implementation of the ERM process within a major research university, and its relationship to the USG enterprise ERM functions.

After this presentation, participants will obtain:

- An intermediate level expertise regarding the best practices and strategic purpose of the Enterprise Risk Management model, and its application within public higher education institutions and systems
- Specific knowledge of the ERM model's effects upon organizational culture and nominal workplace activities, and the intended improvements resulting from risk mitigation strategies
- A discrete set of activities and practices that can be implemented in an effort to develop a sophisticated ERM model upon the participant's return to their respective place of business

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

**3:40 – 4:30**

**Bank Fraud Prevention for Colleges and Universities (50 min)**

- Joan M. Hill, District Manager, BB&T

No college or university is immune from the risks associated with fraud. Education is the key to recognition and prevention. This presentation will help participants to identify red flags associated with fraud and know how to respond if fraud is suspected.

After this presentation, a participant will be able to:

- Identify incidences of check, ACH and wire fraud and how these types of fraudulent activities are perpetrated
- Identify the key components of an anti-fraud strategy, including tools and techniques for fraud prevention, fraud detection and fraud response
- Describe best practices regarding operating and auditing procedures to protect bank accounts and sensitive, confidential records
- Examine the latest bank services offered for use in conjunction with bank accounts to support best practices to help prevent fraud

Knowledge Level: Intermediate  
Field of Study: Auditing - General  
Prerequisites: Professional Experience  
Advance Preparation: None

#### **4:40 – 5:30 Using Social Media in Audits and Investigations (50 min)**

- Melissa Hall, Associate Director of Forensic Audits, Georgia Institute of Technology

Be careful who you “friend”, “update”, “tweet”, “follow”, “tag”, and “like”... the fraud examiner is watching! Social media tools are so prevalent that they can be effective tools for auditors and investigators to uncover personal relationships and identify fraud, waste, and abuse. But having clear, consistent policies governing tool usage and monitoring is essential. This session will provide an overview of free internet resources that can identify previously unknown relationships. Attendees will walk-through a real example of how the Internal Audit Department at Georgia Tech used social media and other internet resources to verify fraud, waste, and abuse. Social media policies and best practices will also be shared and discussed. Participants are encouraged to bring their mobile phones, tablets, or laptops.

After this presentation, participants will be able to:

- Understand various social media tools and their implications for University policies
- Understand how social media can be used to detect relationships during an investigation
- Compare free and some inexpensive paid internet resources related to social media

Knowledge Level: Intermediate  
Field of Study: Auditing and Electronic Data Processing (EDP)  
Prerequisites: Professional Experience  
Advance Preparation: None

## **Tuesday**

### **8:30 – 9:20      Successful Soft Skills for the Internal Auditor (50 min)**

- Rachel Tullos, Director, Audit Services, Colonial Pipeline Company

This workshop will address the importance of and strategies for cultivating effective managerial soft skills. Given the current world economy, audit leaders must deliver results. How do auditors gain more information, more knowledge, build more trust within our organizations, with the result of providing better advice about the business and controls for our organizations to consider? One strategy is to develop and cultivate interpersonal skills, that is, to improve an auditor's ability to interact with other people within the business organizations.

After this presentation, a participant will be able to:

- Cultivate soft skills needed for success
- Effectively interact with the different personality types
- Identify the common mistakes auditors make due to a lack of soft skills
- Integrate "Top 5 Soft Skills" for auditors into their fieldwork

Knowledge Level:      Intermediate  
Field of Study:      Personal Development  
Prerequisites:      Professional Experience  
Advance Preparation:      None

### **9:30 – 10:45      Police Chiefs Panel: Public Safety Round Table Discussion (75 min)**

Moderator: Bruce Holmes, Director of Safety & Security, University System of Georgia

- Teresa Crocker, Chief of Police, Georgia Institute of Technology
- Connie Sampson, Assistant Vice President of Facilities/Chief of Police, Georgia State University
- Mike Stapleton, Public Safety Director/Chief of Police, North Georgia College and State University
- Jimmy Williamson, Chief of Police, University of Georgia

Panel members will provide an overview of how their law enforcement agency interacts with the audit function and the institution generally in criminal and non-criminal situations. Panel members will describe how to establish effective working relationships with campus police agencies.

After this presentation, a participant will be able to:

- Identify areas of concern related to public safety at colleges and universities
- Describe best practices for the interaction of public safety officials and the institution's audit function in criminal and non-criminal situations

Knowledge Level: Intermediate  
Field of Study: Business Law  
Prerequisites: Professional Experience  
Advance Preparation: None

**11:00 – 11:50 Compliance and Auditing of Research on Humans, Animals and rDNA (50 min)**

- Barbara Henry, Director, Office of Research Compliance, Georgia Institute of Technology

This workshop will address the federal regulations governing the establishment and activities of Institutional Review Boards, Institutional Animal Care and Use Committees, and Institutional Biosafety Committees. Participants will learn the statutory basis of authority held by these committees and the limitations of that authority. New regulatory requirements and a brief discussion of the implications of non-compliance for the institution, University System of Georgia, and faculty will be addressed.

After this presentation, attendees will be able to identify and explain the following key learning objectives related to compliance in grants and research:

- Recordkeeping Objectives - records that a compliant institution will have, and where to find the specific federal requirements for record keeping
- Compliance Objectives - the roles and responsibilities of institutional officials related to the protection of human and animal research subjects; membership appointments for each board or committee; federal assurances and federal registrations needed for institutions)
- Reporting Objectives - required reports to federal agencies with oversight authority)
- Policy Objectives - written policies & procedures that institutions must have
- Training Objectives - training requirements for researchers, committee members, and administrators

Knowledge Level: Intermediate  
Field of Study: Auditing - General  
Prerequisites: Professional Experience  
Advance Preparation: None

**11:50 – 1:00 Lunch**

**1:10 – 2:00 Information Security Gotchas You Can't Afford to Overlook (50 min)**

- Kevin Beaver, Independent Information Security Consultant

When performing security assessments, everything counts. The problem is so many technical flaws are overlooked in traditional IT audits and risk analyses. In this session, you'll hear from Kevin Beaver who is an independent information security consultant and author of 10 books including the best-selling *Hacking for Dummies*. Kevin will share common vulnerabilities he has observed in his work performing security assessments, and discuss the underlying issues that must be addressed. Participants will leave with an understanding of what it takes to find the technical vulnerabilities that truly matter.

After this presentation, participants will obtain:

- A narrative construct for an information technology audit program that exceeds the confines and parameters of traditional engagements, and identifies the security exposures placing organizations at increased levels of unnecessary risk
- Resources to create more effective IT audit programming that identifies vulnerabilities and reveals otherwise undiscovered threats throughout the participant's workplace technology infrastructure

Knowledge Level: Intermediate  
Field of Study: Auditing and Electronic Data Processing (EDP)  
Prerequisites: Professional Experience  
Advance Preparation: None

**2:10 - 3:25 Fireside Chats: Writing Audit Reports Worth Reading (75 min)**

- Betsy Bowers, Associate Vice President, University of West Florida
- Dr. Sterling Roth, Chief Audit Officer, Georgia State University

During the presentation, the speakers will address the following issues related to writing audit reports worth reading:

- Identifying the professional standards for communicating results of engagements
- Understanding how aspects of the professional standards might be applied
- Identifying and understanding stages of report writing
- Understanding how to present complex information simply

After this presentation, a participant will be able to:

- Identify the essential aspects of writing readable audit reports
- Describe how to overcome the difficulties of writing readable audit
- Understand how to present complex information simply

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

**3:40 – 4:30 Strengthening Internal Controls Over Campus Cash Cards (50 min)**

- Len Ohnstad, Senior Internal Auditor, Kennesaw State University

Almost all campuses utilize cash card systems that enable students, faculty, and staff to add value to their ID cards by inserting their ID cards into a machine and then inserting cash or a credit card into the machine to fund the value added to the cards. What some



people may not realize, however, is the importance of strong internal controls surrounding the removal and depositing of cash from the machines. During the presentation, the speaker will discuss:

- Appropriate cash collection and deposit processes
- Timely cash reconciliations
- Safeguarding of cash
- Segregation of duties
- Witnessing of cash counts
- Continual monitoring of the cash card process.

After this presentation, with regard to a cash card system, a participant will be able to:

- Describe appropriate cash collection and deposit processes
- Explain the frequency of timely cash reconciliations
- Develop controls including the segregation of duties for the safeguarding of cash

Knowledge Level: Intermediate  
Field of Study: Auditing - General  
Prerequisites: Professional Experience  
Advance Preparation: None

**4:40 – 5:30**

**Problem Solving for Internal Auditors: A Structured Approach (50 min)**

Randy Pearman, Associate Director of Internal Auditing, Georgia Institute of Technology

This workshop will review structured approaches to problem identification and solving.

After this presentation, a participant will be able to:

- Define the audit issue to be investigated
- Identify the problems
- Identify and incorporate other professionals into the problem resolution process
- Develop possible solutions
- Select the best solution
- Implement the solution

Knowledge Level: Intermediate  
Field of Study: Personal Development  
Prerequisites: Professional Experience  
Advance Preparation: None

**Note: Schedule and speakers subject to change; conference capacity is limited.**

**Continuing Education Credits**



Conference participants are eligible to receive a maximum of sixteen (16) CPE credit hours. The 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 through its website: [www.learningmarket.org](http://www.learningmarket.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](http://www.acua.org)."

## Biographical Information

### Kevin Beaver

Kevin Beaver has over 23 years of experience serving in various information technology and security roles for several healthcare, e-commerce, financial and educational institutions. Striving to bring a voice of reason to information security, Kevin focuses his work around independent security assessments, speaking, writing and expert witness work. Kevin has authored/co-authored 10 information security books including the one of the best-selling information security books *Hacking for Dummies*. He has also written 30 whitepapers and over 600 articles on information security and is the creator and author of the *Security on Wheels* information security audio programs providing security learning for IT professionals on the go. Kevin earned his bachelor's degree in Computer Engineering Technology from Southern College of Technology and his master's degree in Management of Technology from Georgia Tech. He also holds the Certified Information Systems Security Professional (CISSP) certification which he obtained in 2001.

### Betsy Bowers

Betsy Bowers is the Associate Vice President for Internal Auditing & Management Consulting at the University of West Florida, where she has directed internal auditing since 1993. She is also adjunct professor at UWF, teaching a course on White Collar Crime. Ms. Bowers is a past ACUA president, a member of the ACUA Professional Education Committee, and past editor of ACUA's College & University Auditor journal. Ms. Bowers has worked in higher education since the early 1980s, as a grant accountant, internal auditor, and internal audit director/chief audit executive. Prior to coming to Florida, she worked in Tennessee at East Tennessee State University and Northeast State Technical Community College. Ms. Bowers received her BBA in Accounting and her MBA from East Tennessee State University. She holds Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Financial Manager (CGFM), and Certified Inspector General (CIG) designations.

### Teresa Crocker

Born in 1958 and raised on a seventh generation tobacco farm in North Carolina, Chief Teresa Crocker holds a Bachelor of Science degree in Psychology from Campbell University and a Master's degree in Criminal Justice from North Carolina Central University. She was sworn in as a Police Officer in 1981, and worked through the ranks of police officer, sergeant, lieutenant, chief investigator, captain, and assistant chief at North Carolina State University. During her career at NCSU, she worked in several units and gained experience as a patrol officer, training officer, instructor, chief investigator, mounted patrol implementation coordinator, grant writer, strategic planner, special events commanding officer and administrator.

In 1993, she accepted her first Chief's position at East Carolina University in Greenville, North Carolina. During her tenure, the Governor recognized her department for their community policing efforts. Other important achievements included recruiting and promoting a diversified work force and implementing technological changes such as computers in patrol cars, CAD and records management. Chief Crocker received the Chancellor's award for public service and the Pitt County law enforcement officer of the year award during her tenure at ECU.

Chief Crocker joined the Georgia Tech Police Department in January of 2003 and made recruitment and hiring of talented individuals a priority in her strategy to build a great organization. The department has doubled in size almost 80 full time police officers. New units have been established to include Emergency Preparedness, Special Events, K-9, and Tactical. Other efforts include the development of Crime Prevention programs and implementing Community Oriented Policing Strategies as well as a Crime Analysis team.

### Dr. Houston Davis

Dr. Houston Davis serves as the Executive Vice Chancellor and Chief Academic Officer of the University System of Georgia. The system is comprised of Georgia's 35 public universities and colleges, the Skidaway Institute of Oceanography, the Georgia Public Library System, and statewide information technology services including PeachNet. The USG institutions enroll approximately 318,000 students and employ approximately 41,700 faculty and staff members to provide teaching and related services to students and the communities in which they are located.

Before beginning his role in Georgia in May 2012, Davis served as the Vice Chancellor for Academic Affairs for the Oklahoma State Regents for Higher Education and served as the state of Oklahoma's liaison on the national Complete College America initiative. Prior to joining OSRHE in 2007, he served as Associate Vice Chancellor for Academic Affairs for the Tennessee Board of Regents, on faculty and in academic leadership for Austin Peay State University, in fiscal and academic affairs for the Tennessee Higher Education Commission, and as a regional counselor for the University of Memphis. In addition to his past professional duties, he served in the role of Director for the National Educational Needs Index project, a Lumina funded initiative measuring educational, economic, and population pressures in the 50 states that influence policy and planning at local, regional, and national levels. He was selected as a part of the 2005 class of the National Center for Higher Education and Public Policy Associates program, a mid-career honor and leadership opportunity for professionals engaged in policy impacting higher education.

He is involved in research projects and writing in the areas of higher education governance, economic development, and accountability issues in higher education and serves on several national advisory groups on higher education policy, degree completion, academic preparation, and accountability. He received his Ph.D. from Vanderbilt University with other degrees from the University of Memphis and Tennessee State University.

#### John Fuchko

John Fuchko has served as University System of Georgia Chief Audit Officer and Associate Vice Chancellor since 2009. Prior to being appointed Chief Audit Officer, Fuchko served for nearly two years as the System lead for the University System's compliance program, Enterprise Risk Management Initiative and the development of the USG's ethics policy. John previously served with the Georgia Department of Audits and Accounts. He is a Certified Internal Auditor, Certified Compliance and Ethics Professional and a Lean Six Sigma Green Belt. John served for over two years as the Editor of the College and University Auditor and is in his second year as President of the Atlanta Chapter of the Institute of Internal Auditors. He is a Major in the Georgia Army National Guard and an Operation Iraqi Freedom combat veteran.

#### Melissa Hall

Melissa Hall is the Associate Director of Forensic Audits at the Georgia Institute of Technology, where she deals extensively with investigations of fraud, waste, and abuse in the Institute. Melissa's prior experience as an audit manager with regional accounting firm Cherry, Bekaert & Holland, LLP and additionally as the Chief Financial Officer of a K-12 education institution has provided her with a unique perspective and insight on fraud investigations in Higher Education. This experience proves invaluable when working with both internal and external legal counsel, prosecutors, and other law enforcement agencies.

Melissa is a Certified Fraud Examiner, and a Certified Public Accountant, with active memberships in the Georgia Society of CPAs, the Institute of Internal Auditors, and the Association of Certified Fraud Examiners.

#### Barbara Henry

Barbara Henry possesses twenty two years in research administration and compliance with Georgia Institute of Technology. Executive Director of the Office of Research Integrity Assurance, which provides support to three Institutional Review Boards (IRBs), the Institutional Animal Care & Use Committee, and the Institutional Biosafety Committee. She earned a Bachelor of Science from the School of Business and Public Administration, University of Texas and a Master of Public Administration, Kennesaw State College. She is a certified Institutional Review Board professional, Council for Certification of IRB Professionals; graduate of the Leadership Development and Mid-Management Programs, DuPree College of Management, Georgia Institute of Technology, a Member of the Georgia Tech Central IRB and Classified IRB and the Joint Georgia State University-Georgia Institute of Technology Center for Advanced Brain Imaging IRB. She formerly served six-year member of the Georgia State University IRB, Member of the Council on Environmental Health & Safety, the Occupational Health Committee, and the Export Control Advisory Board and Member of Public Responsibility in Medicine & Research. She is a volunteer mentor in the Mentor Tech Program and was elected to and served on the Georgia Tech faculty governance, 1994-2010.

### Joan M. Hill

Joan M. Hill is the District Sales Manager for Payment Solutions with BB&T bank. She has been in banking for thirty years and has worked for over twenty years in Treasury Management. Ms. Hill is a Certified Treasury professional. She manages the bank's treasury sales groups in Georgia and Alabama. She has worked for BB&T for six and one half years and is a resident of Atlanta. She graduated Summa Cum Laude from Oglethorpe University, Atlanta Georgia, and holds a BA in Liberal Studies with concentrations in History and Political Science. She is a member of the National Association of Financial Professionals, the Atlanta Association of Financial Professionals and the Birmingham Treasury Management Association.

### Bruce Holmes

Bruce Holmes is the Chief of Police, Director Safety & Security for the Board of Regents of the University System of Georgia. Prior to this position, Bruce Holmes was the Director of Public Safety for Clayton State University for 12 years and has over 24 years combined law enforcement experience in the municipal and higher education environment. Chief Holmes is a certified law enforcement officer, police instructor, firearms instructor and holds an Executive Law Enforcement Manager certification.

Chief Holmes holds a Master of Public Administration-Criminal Justice Administration degree from Columbus State University, and is a graduate of Georgia Law Enforcement Command College. Chief Holmes is Board Certified in University Crisis Response (B.C.U.C.R.) by the American Academy of Experts in Traumatic Stress.

### Johnny Lee

Johnny Lee is an attorney and management consultant, specializing in data analytics, computer forensics, and electronic discovery in support of investigations and litigation. He also provides advisory services to companies working to address complex data governance and records / information management issues. Johnny is a frequent speaker, panelist, and contributor on issues involving eDiscovery, Records and Information Management, Data Analysis, Business Intelligence, and the effective use (and risk management) of Information Technology. He has delivered solutions in both the public and private sector on the effective mitigation of business, compliance, and litigation risk to Law Firms; General Counsel; Boards of Directors; Audit Committees; and Chief Financial, Compliance, and Operations executives.

### Patrick McKenna

Patrick "Pat" McKenna, Vice President for Legal Affairs and Risk Management at the Georgia Institute of Technology, serves as a member of the President's Cabinet and is responsible for providing decision support to the Office of the President on legal and policy issues and developing an institutional approach to compliance and risk management. Prior to his current appointment he was Executive Director for Affiliated Organizations, working to coordinate the activities of the legally separate entities affiliated with Georgia Tech and to assure that they are aligned with the strategic goals and priorities of the Institute and the policies of the Board of Regents. Mr. McKenna is a graduate of Georgia Tech, with a B.S. degree in Industrial Engineering, and holds J.D. and LL.M. (Taxation) degrees from the Emory University School of Law. He came to Georgia Tech from a law practice in Atlanta.

### Len Ohnstad

Len Ohnstad began his career in auditing in 1998 and has worked for both private industry and state governments. His audit experience includes auditing state agency financial statements, performing Sarbanes Oxley testing, and performing numerous financial, operational, and compliance audits. Len is the Senior Financial Auditor at Kennesaw State University, working alongside the Director of Internal Audit and the Senior Information Technology Auditor.

Len received a Bachelor of Business Administration in 1991 and a Bachelor of Accounting in 1993 from the University of Minnesota (Duluth campus). He returned to school in 2009 and completed his MBA at Kennesaw State University in 2010. Len obtained his CIA certification in 2001 and his CPA certification in 2002.

### Dr. Daniel S. Papp

Dr. Daniel S. Papp became the third president of Kennesaw State University July 1, 2006. Prior to being named president by the Board of Regents, Papp served as Senior Vice Chancellor for Academics and Fiscal Affairs of the University System of Georgia from 2000- 2006. Papp was responsible for system-wide academic, faculty and student issues and concerns; business and financial affairs; academic and business information-technology systems; and strategic planning affecting all of the university system's 35 institutions. Before becoming senior vice chancellor, Papp directed educational programs for Yamacraw, Georgia's initiative to become a global leader in broadband technologies and components. Papp served as interim president of Southern Polytechnic State University from 1997 to 1998 and as executive assistant to the president at Georgia Tech from 1994 to 1997. After joining the Georgia Tech faculty in 1973, he was also the Director of the School of Social Sciences (1980-90) and Founding Director of the Sam Nunn School of International Affairs (1990-94).

### Randy Pearman

Randy Pearman is the Associate Director of Internal Auditing at Georgia Tech. He began his tenure with 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. He has been involved in a number of fraud investigations at Georgia Tech, helped to develop audit programs at Tech, worked with PCard reviews, and assisted in writing the Georgia Tech Department of Internal Auditing Policies and Procedures Manual.

Randy Pearman 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 Accountant's license in the State of Georgia and is currently pursuing his Certified Internal Auditor's designation.

When not working, Randy gets maximum value on a per stroke basis for his greens fees.

#### Dr. G. P. “Bud” Peterson

Dr. G. P. “Bud” Peterson became the 11th president of the Georgia Institute of Technology on April 1, 2009. He came to Georgia Tech from the University of Colorado at Boulder, where he served as chancellor. Prior to that, he served as provost at Rensselaer Polytechnic Institute in New York. He served on the faculty and in leadership positions at Texas A&M University for 19 years. He has worked for NASA and the National Science Foundation. Throughout his career, he has played an active role in helping to establish the national education and research agendas, serving on numerous industry, government, and academic task forces and committees. He is a member of the National Science Board.

#### Mia Reini

Mia Reini, Director of Compliance and Policy Management at the Georgia Institute of Technology, manages the Institute’s compliance, policy governance, and enterprise risk management frameworks. Prior to her current position, Mia was Policy Specialist for the University of Notre Dame; Director of State Courts for The Federalist Society; and Commercial Litigator for the Jones Day law firm. Mia is a graduate of Harvard University, with an A.B. degree in Sociology, and holds a J.D. degree from American University. She is licensed to practice law in New York and Massachusetts.

#### Dr. Lisa A. Rossbacher

Dr. Lisa A. Rossbacher became the President of Southern Polytechnic State University in 1998, and she served as Interim Executive Vice Chancellor and Chief Academic Officer of the University System of Georgia in 2007. She was the first woman geologist to become a university president in North America. She conducts research on the role of water and water ice in the history of Mars, the concept of scale in geomorphology, and leadership in higher education. She has worked for the U.S. Geological Survey, NASA, a geothermal exploration company, and National Public Radio, in addition to serving as a faculty member and administrator at California State Polytechnic University – Pomona, Whittier College, and Dickinson College. Dr. Rossbacher graduated from Dickinson College and received Masters degrees from the State University of New York at Binghamton and Princeton University, and earned her Ph.D. in Geological and Geophysical Sciences at Princeton University. During her 14 years as president of SPSU, enrollment has doubled and on-campus housing has tripled.

#### Dr. Sterling Roth

Dr. Sterling Roth is Chief Audit Officer and Director of University Auditing and Advisory Services at Georgia State University (GSU) in downtown Atlanta. He has been in that position since 2003, having served previously for over four years in The University of Alabama System at Birmingham and in Huntsville.

Sterling also served 30 years in the Air Force, retiring in the rank of colonel at Maxwell Air Force Base, Alabama, where he was chief financial officer for Air University. He received his undergraduate degree from the University of North Carolina at Chapel Hill, his MBA from Michigan State University, and his PhD from Georgia State University in 2012. The title of his dissertation is *Academic Culture, Business Culture, and Measuring Achievement Differences: Internal Auditing Views*. He was editor of *College & University Auditor* in 2004 and 2005. Sterling is a Certified Public Accountant (CPA) and a Certified Internal Auditor (CIA).

### Connie Sampson

Connie Sampson currently holds the position of Assistant Vice President Facilities/Chief of Police at Georgia State University. The duties and responsibilities of this position entail providing guidance and leadership to and directing the day to day activities for Police and Security Operations, Emergency Management, and Building Services for Georgia State University.

### Dr. Beheruz N. Sethna

Dr. Beheruz N. Sethna is completing 18 years as Professor of Business and President of the University of West Georgia. During his tenure, UWG became a University, increased FTE enrollment by ~50% and endowment by ~900%, and rose to SACS Level VI with four doctoral programs. He is the first known person of Indian origin ever to become President of a University anywhere in America. His previous work experience includes 13 years at Clarkson University in NY (Research I, High-STEM), 5 years at Lamar University in Texas, and corporate experience at major multinational companies in America and overseas. He has twice served (1999-2000, 2006-07) as USG's Interim Executive/Senior Vice Chancellor with staff responsibility for Academic Affairs, Student Affairs, OIIT, and Planning for 35 institutions, 260,000 students, and 10,000 faculty, and line responsibility for all comprehensive universities. Educational credentials include a Bachelor's degree in Electrical Engineering from the Indian Institute of Technology - Bombay, MBA from the Indian Institute of Management - Ahmedabad, M.Phil. and Ph.D. from Columbia University, and post-doctoral programs at Harvard and Indiana. He is a Certified Computer Professional and a Lean Six Sigma Green Belt. He has been named among the 100 Most Influential Georgians six times.

### Mike Stapleton

Mike Stapleton has been the Public Safety Director at North Georgia College & State University (NGCSU) for the past 10 years. Prior to his work at NGCSU, Mr. Stapleton worked for 20 years at the Georgia Department of Revenue. While employed at the Department of Revenue, he served as a tax field agent for 3 years and then spent 17 years as with the Alcohol and Tobacco Law Enforcement Unit. During the time at the Department of Revenue, he was assigned to cases involving gambling, tax fraud, hidden ownership, and illegal substances. Mr. Stapleton graduated from Mercer University in 1986 with a BBA. He has been a certified Peace Officer since 1985 and has over 1500 POST training hours.

### Rachel Tullos

Rachel Tullos is Director of Internal Audit at Colonial Pipeline Company. Ms. Tullos has overall responsibility for the Internal Audit Department which brings value-added internal audit services to Management and the Board of Directors of Colonial Pipeline Company. As a member of the executive team, Ms. Tullos leads Colonial focus on fiscal responsibility, safe operations, pipeline integrity, regulatory compliance, and a strong ethical culture.

Ms. Tullos joined Colonial in 2004. Prior to her current role, Ms. Tullos held leadership accounting and auditing positions at Amoco Production Company, HAW LLC, a public accounting firm in Atlanta, and Georgia Natural Gas where she implemented the internal audit and SOX program.



A native of Mississippi, Ms. Tullos is a graduate of the University of Southern Mississippi. She is an active member of the Institute of Internal Auditors, Georgia Society of CPAs, and the Association of Certified Fraud Examiners. She has mentored for Pathbuilders, a women's leadership organization in Atlanta.

#### Lynne Weisenbach

Dr. Lynne Weisenbach serves as Vice Chancellor for Educational Access & Success for the University System of Georgia. In this role, she leads efforts to remove barriers to postsecondary education including alignment with K-12, improving retention and completion, and facilitating collaborative partnerships and research focused on college completion. Prior to joining USG, she lead statewide initiatives in Indiana, and has served on numerous state and national boards related to teacher education and college access and completion.

#### Jimmy Williamson

Jimmy Williamson has served in law enforcement for the University System of Georgia for 24 years. He has served as the chief of police for both Middle Georgia College and the University of Georgia. In his current role, he is the CEO of a law enforcement agency of 110 full time employees. His agency is in the fore front nationally in their proactive approach to law enforcement and police services provided to their community. Jimmy serves on a number of boards that oversees law enforcement training and ethics (i.e. Georgia Peace Officer Standards & Training, Georgia Public Safety Training Center Police Academy-Athens Advisory Board, Athens Vocational and Technical College- Criminal Justice Board, UGA Criminal Justice Board of Advisors). Jimmy has conducted, managed and overseen many white collar investigations during his employment.