



Co-sponsored with the Association of College and University Auditors

Georgia 2013 Conference for College and University Auditors

May 20 -21, 2013

Georgia Capitol Hill Campus

47 Trinity Avenue S.W.

Atlanta, Georgia

Monday

8:30 – 9:20

Higher Education Strategy and Leveraging Internal Audit (50 min)

- Dr. Steve Wrigley, Executive Vice Chancellor of Administration, University System of Georgia

Faced with ever increasing expectations from stakeholders on all fronts (regulatory agencies, shareholders, customers, society at large), higher education leaders must leverage internal audit and related functions to ensure success and avoid strategic surprises. This presentation will draw upon Dr. Wrigley's experience at the institutional, System, and executive branch levels to highlight those key ways that internal auditors can contribute to the mission of higher education and serve as change agents at their institution.

After this presentation, a participant will be able to:

- Describe executive-level expectations of an internal audit function,
- Understand their "role at the table" when it comes to strategic decision-making and support, and
- Appreciate the role of accountability in a public higher education function.

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

9:30 – 10:45 Chief Business Officers’ Expectations of Internal Audit: Panel Discussion (75 min)

- Scott Bailey, Vice President of Fiscal Affairs, Dalton State College
- Freddie Johnson, Vice President of Fiscal Affairs, Atlanta Metropolitan State College
- Frank J. (Mac) McConnell, Senior Vice President of Business and Finance, University of North Georgia

Chief Business Officers (CBOs) are one of internal audit’s chief stakeholders. It is important for internal auditors to be aware of CBO specific expectations and develop strategies and tactics to address them. The panelists will share their thoughts on how auditors can best support a strategy that is responsive to risks and help ready our institutions for new opportunities and threats

After this presentation, participants will have gained an understanding of:

- How well auditors are meeting the needs of CBOs,
- How auditors can improve our institutions in meeting business objectives, decisions and strategies, and
- How auditors can aspire to be more than we have been.

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

10:55 – 11:45 Mobile Application Security- its business and compliance impact (50 min)

- Felix (Pui Yum) Kan, Senior Associate, Advisory, Pricewaterhouse Coopers, LLP

Faced with ever increasing expectations from stakeholders on all fronts (regulatory agencies, shareholders, customers, society at large), internal audit functions are being asked to cover the emerging risk introduced by “Go-Mobile” decisions. This presentation will draw upon the latest surveys, trends and challenges in managing the aforesaid risk, and understand how mobile application security fits in the bigger picture.

After this presentation, a participant will be able to:

- Understand the topic from a technical level,
- Describes what common risks are involved with unsecure mobile devices and application design, and
- Learned a list of things to look for in terms of an audit covering mobile application.

Knowledge Level: Intermediate
Field of Study: Specialized Knowledge and Applications
Prerequisites: Professional Experience
Advance Preparation: None

11:50 – 12:50 Lunch

12:50-1:40 Controlling for Change: A Consolidation Case Study (50 min)

- Beth Brigdon, Vice President for Institutional Effectiveness, Georgia Regents University

Beginning in 2011, the University System of Georgia launched a largely unprecedented initiative to consolidate eight existing USG schools into four new institutions of higher education. Using six principles for consolidation defined by the Board of Regents, and identifying stewardship and student success as the initiative's primary strategic goals, these schools were merged, and began operating as new institutions beginning in January 2013. Beth Brigdon, Vice President for Institutional Effectiveness, served in a leadership capacity as part of the transition team during the consolidation of Augusta State University and Georgia Health Sciences University into the newly established Georgia Regents University. This presentation will cover the strategies she and her team deployed in an effort to control for this period of drastic change, and how they were able to mitigate evolving risks and ensure this project achieved its stated objectives.

After this presentation, a participant will be able to:

- Understand the importance of identifying and engaging key stakeholders throughout the change process,
- Identify key strategies that can be used to identify and mitigate risks during periods of change and disruption,
- Describe how to balance "must do" tasks (for compliance, operations, etc.) with "optional" tasks that will minimize opposition to change,
- Describe the types of management processes that provide the best coverage for organizations experiencing a change management event, and
- Understand the relationships between stakeholders during periods of change, and how to best emphasize these connections.

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

1:50-2:40 Financial Aid: Operations and Auditing in the Future (50 min)

- Pat Barton, Director of Financial Aid, Clayton State University

Federal regulations related to Financial Aid are frequently changing, as the Department of Education recognizes areas of policy insufficiency. Often the changes are to clarify current policy; however, significant new regulations have been announced. This presentation will look at the current policy for Satisfactory Academic Progress (SAP) and recent changes, which impact operational and audit personnel.

In addition, the Department of Education's new policies effective for the 2013 – 2014 academic year will be discussed in detail. These policies impose new operating and verification requirements on the Financial Aid operations at institutions of higher education. The verification requirements are in response to a rising tide of student

identity theft and improper applications for financial aid. The challenges of implementing verification steps by the financial aid office and subsequent internal audit validation of the verification process will be included.

After this presentation, a participant will be able to:

- Understand SAP terminology,
- Describe recent changes in SAP policy and the impact,
- Describe three new verification requirements for Financial Aid, and
- Design audit validation tests of the verification process.

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

2:50 – 3:40

Innovate Customer Service Strategies for Internal Audit (50 min)

- Clayton Dean, Director of Internal Audit, Kennesaw State University
- Len Ohnstad, Director of Internal Audit, Kennesaw State University
- Jennifer Riva, Senior IT Director, Kennesaw State University

This program discusses how KSU's Internal Audit Department successfully integrated new and innovative customer services into its ongoing operations. These customer services are:

- Risk and Internal Control Assessments
- Flash Expense Assessments
- Workshops
- Consultations
- Newsletter
- Website
- Brochures

In addition to performing assurance testing and compliance reviews, Internal Audit provides consultation advice, presents training workshops, acts as a catalyst for process improvements, and coaches management and staff on risk mitigation and internal control strategies. The overall objective is to ensure that the university's mission, goals, and objectives are accomplished.

After this presentation, participants will be able to:

- Describe the Risk and Internal Control Assessment process.
- Identify customer services to include in their ongoing operations.
- Understand the benefits of working with management in the roles of risk consultant and trusted advisor.

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

3:50 – 4:40 Strategic Financial Analysis for Higher Education (50)

- Ben M. Riden, Jr., Associate Vice President Chancellor for Fiscal Affairs

This presentation features observations on and analyses of financial management of higher education institutions. These observations and analyses include liquidity, debt management, and financial analysis and metrics. Understanding the breadth of the higher education community and the uniqueness of each institution, the approach examines common issues and challenges that almost all institutions of higher education face in varying degrees.

After this presentation, a participant will be able to:

- Review information contained in financial statements in a general manner
- Identify strategic operating and capital risks
- Analyze financial information and ratios related to liquidity and debt management

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

4:50 – 5:40 Sub-Award Risk Management: Operational and Audit Perspectives (50)

- Rob Roy, Research Associate and Director of Business Operations, Board of Regents Sponsored Operations, and Office of Grants and Contracts Accounting, Georgia Institute of Technology
- Sandra Evans, Auditor III, Board of Regents Office of Internal Audit and Compliance, University System of Georgia

One of the fastest growing areas in research administration is inter-institutional collaborations. This presentation, from the two perspectives of the academic department and internal audit, will look at how prime awardees should identify high risk behaviors, execute mitigation strategies to control risk in sub-award administration, and monitor the research process from proposal writing to closeout. The design of the audit operation will explore the facets of sub-award contracts, sub-award monitoring, limitations imposed by state law, and compliance with Federal regulations.

After this presentation, participants will be able to:

- Understand the risk associated with federal sub-awards and mitigation strategies,
- Describe where to find the relevant Federal regulations regarding sub-awards,
- Recognize the risks associated with further subcontracting services or material, and
- Design audit steps to determine if the risks have been mitigated.

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

Tuesday

8:30 – 9:20 Current Audit Issues Relating to Colleges/Universities and their Foundations (50 min)

- Jeff Fucito, CPA, Partner, Mauldin & Jenkins

This session will give the conference participants current information on a variety of topics directly impacting Colleges and Universities including:

- Governmental Accounting Standards Board Statement No. 60 and how it impacts Colleges/University accounting for public-private partnerships in which the College/University retains control,
- An update on the IRS interim report of Colleges and Universities and how it directly impacts the College/University,
- Accounting for PPV's. What we are seeing versus proper accounting.
- Current fraud issues, and
- Things the institutional auditor should be aware of in regard to the relationship with the University Foundation.

After this presentation, a participant will be able to:

- Have an understanding of the potential issues with Governmental Accounting Standards Board Statement No. 60,
- Know the possible impacts of the IRS interim report of Colleges and Universities,
- Understand the Accountings for PPV's projects, and
- How leading internal audit functions are meeting the challenges regard to the relationship with the College/University Foundation.

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

9:30 – 10:45 Importance of Key Leadership, Audit Leader of the Future (75 min)

- Connie Brown, Director, Risk Advisory Services, Experis Finance
- Marc Cardinali, Esq., General Counsel, Georgia College and State University
- Dr. Rich Clune, Professor, School of Accountancy, Kennesaw State University
- Leslie Ward, Atlanta City Auditor

The Panel members will provide their thoughts on the changing and future role of the chief audit leader, the skill sets that will be required and the audit leaders' purpose(s) within the organization. This presentation will draw upon knowledge and experiences of senior Internal Audit professionals to convey how leading internal audit functions are attempting to meet leadership challenges and what leadership challenges will likely remain.

After this presentation, a participant will be able to:

- Understand the role of the Chief Audit Executive as a management tool and advisory function
- Plan for future leadership needs of the internal audit function generally
- Identify how leading internal audit functions seek to improve performance management and skill development
- Identify how leading internal audit functions seek to meet leadership challenges
- Discuss internal audit's function of balancing needed skill set, professional conduct and ethical business practices in a technological environment
- Understand how internal audit functions seek to attract, motivate, develop, and retain employees

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

10:55-11:45 Distance Learning- Looking to the Future (50 min)

- Dr. Sam Conn, CIO, Southern Polytechnic State University

Distance learning in the 21st century takes on new relevance and context as more and more public and private higher education institutions offer online and hybrid courses and programs. This presentation will cover the basics of how online education is conducted, existing standards and models for online education, and the technologies used to enable conventional distance learning models as well as newer models, such as Massively Open Online Courses (MOOCs) are engaged. Auditors will gain from this presentation by becoming more informed on best practices, quality standards and initiatives, and future directions in distance learning.

After this presentation, a participant will be able to:

- Describe the concepts of online, hybrid, and MOOC modes of instruction
- Explain technologies associated with distance learning in the 21st century
- Discuss the future of distance education in higher learning institutions

Knowledge Level: Intermediate
Field of Study: Specialized Knowledge and applications
Prerequisites: Professional Experience
Advance Preparation: None

11:45 – 12:55 Lunch

1:00 -1:50 SACS Commission on Colleges: Overview and Institutional Financial Requirements (50 min)

- Michael Johnson, Senior Vice President and Chief of Staff, SACSCOC, Atlanta

Reaffirmation of accreditation only comes once every ten years, so it is easy to not know what to expect. The presentation will offer a brief overview of the SACSCOC

reaffirmation process as well as the fifth-year review process. This will be followed by a more detailed examination of accreditation standards relating to financial and physical resources. Emphasis will be placed on those areas that tend to cause the most problems for institutions, especially the timelines affecting audit materials.

After this presentation, participants will be able to:

- Explain the purposes of regional accreditation,
- Describe the steps in the reaffirmation process from the perspective of the institution undergoing reaffirmation,
- Describe the accrediting standards affecting financial and physical resources, and
- Find more information on the SACSCOC website.

Knowledge Level: Intermediate
Field of Study: Business Management and Organization
Prerequisites: Professional Experience
Advance Preparation: None

2:00 – 2:50 USG Public Agenda Perspectives: Future Impact (50 min)

- Dr. Houston Davis, Executive Vice Chancellor and Chief Academic Officer, Board of Regents

Faced with ever increasing expectations from regulatory agencies, taxpayers, students, state government officials, and society at large, institutions of higher education are being required to align campus priorities with national and state strategic initiatives. This presentation will draw upon elements of the strategic USG Public Agenda imperatives: (1) Academic Excellence and Degree Completion, (2) Economic Development and World Class Research, and 3. Accountability, Efficiency and Innovation. These imperatives provide focus to the major priorities to be pursued.

Tracking progress in the pursuit of the USG Public Agenda is a significant requirement. The success of our efforts will be monitored by many interested parties and will reflect directly on the future of Georgia and its citizens.

After this presentation, a participant will be able to:

- Explain elements of the USG Public Agenda,
- Describe the benefits and challenges in transferring initiatives into measured successes, and
- Discuss other items to be considered in USG Public Agenda execution and progress measurement.

Knowledge Level: Intermediate
Field of Study: Business Management & Organization
Prerequisites: Professional Experience

Advance Preparation: None

3:00 – 3:50 International Issues for Auditors to Ponder (50)

- Dr. Douglas F. Podoll, Director, Global Human Resources, Georgia Institute of Technology

Activities that happen outside of the campus environment are often not part of the environment considered by institutional auditors. This is even truer when the activity occurs outside of the United States. Dealing with activities in foreign countries may be new to many auditors.

These activities can involve foreign travel by students and faculty, ownership of land or facilities in foreign countries, foreign taxes, shipping of intellectual property (IP) or materials to and from foreign countries, evacuation of students from foreign countries in case of health problems or government unrest. Dr. Podoll has many years of experience in these areas at a large, complex institution and will share what he has learned over these years.

After this presentation, a participant will be able to:

- Identify risk factors involved in global programs,
- Develop a list of audit questions which must be asked when assessing risk,
- Identify the key participants on campus for international risk assessment,
- Write/assess policies that are key to provide oversight for international programs,
- Recognize when host country labor and tax laws will apply to an overseas program,
- Understand the term "permanent establishment" and how easy it can happen, and
- Know where to look for help and resources.

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

4:00- 4:50 Cloud Computing: Wrapping Audit Arms around the Cloud (50)

- Scott Woodison, Executive Director, Compliance & Enterprise Risk, BOR

Cloud computing is not a new phenomenon; however, it has become a topic of considerable discussion recently. As Cloud computing gathers increased usage, auditors and security practitioners need to understand the various features that make up Cloud computing and be able to identify needed controls. This presentation will provide an introduction to Cloud Computing, identify Legal and Privacy concerns and the review the latest developments in cloud security and assurance standards.

After this presentation, a participant will be able to:

- Understand the concept of cloud computing,
- Define the various levels provided by cloud computing providers,
- Describe the perceived risks in cloud computing, and

- Understand the process by which certifications or external verification should provide assurance of confidentiality of data, security of physical data centers where data resides.

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

4:50-5:00 Wrap-up: Completing Attendance Verification forms

Delivery Method: Group – Live

Total CPE available if participant attends all sessions is 16 CPEs.

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



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.”

Official Registry Statement

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Biographical Information

Scott Bailey

Scott Bailey has served as Vice President for Fiscal Affairs at Dalton State College since 2003. His career started with the University System of Georgia as an Internal auditor in 1984. He has been a Director of Business Services at both Macon State College and Clayton State University. He is a Certified Public Financial Officer. His education includes a Masters of Professional Accountancy Degree from Georgia State University and a Bachelor of Science in Industrial Management with concentration in Accounting from Georgia Tech.

Pat Barton

Pat Barton joined Clayton State University in August of 1993. She was instrumental in implementing the Financial Aid Module of Banner in 1995, and has continued to implement new functionality to automate and streamline the financial aid process. Pat was promoted into various roles at Clayton State University including VA Certifying Official, Information Technology Services staff, and Financial Aid Software Support Specialist before accepting a position in the Office of Student Affairs at the Board of Regents of the University System of Georgia in June 2006. She returned to Clayton State University in January 2008 as Director of Financial Aid. Since that time she has received much recognition for her achievements in the area of financial and customer service including Gold Winner of the Chancellor's 2012 Outstanding Customer Service Leadership Award. Pat currently serves as Treasurer of the Georgia Association of Financial Aid Administrators (GASFAA); presents at local, regional, and national conferences; provides training to colleagues throughout the USG; and works closely with various departments at the Board of Regents to provide financial aid information.

Beth Brigdon

Beth Brigdon serves as VP for Institutional Effectiveness and leads a service unit aimed at fostering development and the implementation of a systematic, enterprise-wide process for continuous improvement. Continuous improvement is fostered through the integration of annual planning and assessment processes, high level data analysis, support for business analysis, process & performance improvement, and project management. This combination of services leads to increased institutional awareness of performance as well as the appropriate attention to compliance with the expectations of our various external accrediting agencies.

The IE division incorporates the traditional aspects of Institutional Research, Planning & Assessment, and Accreditation support, along with the services of a Project Management Office which features providing support for project management, organizational change management, and process improvement.

Previously, she served in a dual role as VP for Information Technology/Chief Information Officer as well as Associate Senior Vice President for Finance and Administration for the University. As Chief Information Officer, she coordinated planning, management, integration, and implementation of integrated information systems and technologies across the institution. During this time, she led several

institution-wide initiatives for developing and implementing consistent processes pertaining to business intelligence, including the design and development of an institutional dashboard; faculty support services, including development of customer service goals and metrics; and tuition and fees, including development of standards for benchmarking and determining increases. As Associate SVP for Finance & Administration, she served as a liaison between finance and administration units and those requiring services focusing on performance and process improvement, and specifically addressing issues requiring coordination among units.

Beth has 30 years of leadership experience in higher-education planning, assessment, institutional research, information technology, and senior management. Before joining GHSU, she worked for Georgia Southern University, Augusta State University, and the University System of Georgia Board of Regents.

She received a Bachelor of Computer Science from the University of Georgia in 1982 and earned a master of business administration degree from Augusta State University in 1989.

Connie Brown

Connie Brown is a Director in the Risk Advisory Services practice of Experis Finance. She has over 25 years of accounting, finance and internal audit experience gained from public accounting, consulting and industry positions. Connie has led business consulting efforts for global and municipal organizations. Her responsibilities have included the management and performance of financial, operational and compliance reviews.

Prior to joining Experis Finance, Connie led the Internal Audit function at SRP Federal Credit Union. Over the years, she also held various internal audit roles in the financial services industry. She was also a Partner in an accounting firm that focused on nonprofits and small businesses.

Connie serves on the Executive Committee of the Board of Governor for the Atlanta IIA as the SVP and Chief Operating Officer. She also serves on the Regional Conference Committee (RCC) for the North American Board of the IIA.

Her education includes a Bachelor of Science, Business Administration – Accounting. She is a Certified Public Account (CPA) in Georgia, a Certified Internal Auditor (CIA) and holds a Certification in Risk Management Assurance (CRMA).

Marc Cardinalli, Esq.

Marc Cardinalli has served as an attorney in higher education since 1992 and General Counsel at Georgia College & State University since 2010. He is recognized as a national expert in the application of the Americans' with Disabilities Act ("ADA") to higher education in the area of employment, students and facilities. He is author of 10 publications involving the law and higher education, including such areas as contracts, immigration (faculty/staff), compliance, personnel management and internal investigations in higher education.

Marc graduated in 1986 from the University of the Pacific, McGeorge School of Law with a Juris Doctorate. From 2009-2012, he was Chair, Journal of College and University Law.

He is a member of the National Association of College and University Attorneys (1992-present): speaker, presenter, author and chair of numerous committees including legal education, continuing education, ADA, compliance and outreach programs.

Dr. Rich Clune

Dr. Richard Clune, CPA, CIA, Associate Professor, has been teaching full-time at Kennesaw State University (KSU) since 2002 after retiring as an audit partner with PricewaterhouseCoopers (PwC). 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.

Dr. Clune holds a Ph.D. from Case Western Reserve University. 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. He presently serves on three Boards: the Atlanta Chapter IIA Board of Governors, Board member and Audit Committee member for a wholly owned US based life insurance subsidiary of a multi-national corporation, and Board member and Audit Committee chair for Southeastern Guide Dogs, Inc., a non-profit based in Florida.

Dr. Sam Conn

Southern Polytechnic State University President Dr. Lisa Rossbacher recently announced the appointment of Dr. Sam Conn as SPSU's new Vice President of Information Technology and Chief Information Officer. Dr. Conn, who started his new position in mid-March, was previously Vice President for Information Technology and Director of Online Learning at Georgia Military College in Milledgeville.

Dr. Conn has more than 22 years of professional and industry experience in the field of technology and information systems, including having served as Director of the Institute for Distance and Distributed Learning at Virginia Polytechnic Institute and State University (Virginia Tech) and as Chair of the Computer Information System Department at Regis University in Denver. He also has extensive experience in the corporate world, having worked with a wide range of organizations and clients including mortgage/real estate services company, health care information systems, a Russian-American software development company and the parent company of NASCAR.

Dr. Conn holds a bachelor's degree in business administration, a master's degree in computer information systems and a doctorate in information systems. He is widely published on the topics of information systems, educational technology, e-learning networks, system development methodologies, and epistemic belief research.

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 31 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.

Clay Dean

Clay Dean joined the Kennesaw State University Internal Audit Department as Director in April 2006. He previously worked as the Special Assistant to the Regional Director for the Defense Contract Audit Agency, U.S. Department of Defense in Smyrna, Georgia for seven years. Clay was also the Training Manager at the Defense Contract Audit Training Institute in Memphis, Tennessee for 10 years. Additionally, Clay has a Master of Business Administration degree and is a Certified Public Accountant (CPA) with more than 30 years of auditing experience.

Sandra Evans

Sandra Evans joined the Office of Internal Audit and Compliance in 2010. She had approximately fourteen years of prior audit experience, primarily with AT&T, and a year of Sarbanes Oxley consulting. She is a CPA and CIA, and earned Master of Business Administration and Master of Accounting degrees.

Jeff Fucito

Jeff Fucito, Certified Public Accountant, is a partner with Mauldin & Jenkins, LLC. Jeff received his BBA in Accounting from the University of Georgia in 1985.

Jeff has specialized in providing audit and tax services for various not-for-profit organizations and is responsible for the firm's practice, speaking at various non-profit events. Jeff's experience includes

audit, and tax with colleges and universities, long-term care facilities and other health care entities, in addition to working with manufacturing and distribution entities.

Jeff is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Georgia and Alabama Centers for Nonprofits, National and Southern Associations of College and University Business Officers, Georgia Health Care Association, Leadership Cobb – Class of 2004, and Cobb Chamber of Commerce Chairman’s Club and presently serves on the firm’s Executive Committee. Jeff has served on the Board for the Georgia Institute on Aging and is Committee Chair for the Georgia Society of CPA’s Not-For-Profit Training Task Force.

Freddie Johnson

Freddie L. Johnson, Vice President for Fiscal Affairs has over 30 years’ experience as a senior level administrator in higher education. He is recognized as a sound fiscal manager with a working knowledge of budgeting, financial reporting, investment, and general ledger accounting. He has provided leadership and direct supervision for employees in the Business Office, Plant Operations, Human Resources, Campus Safety, Auxiliary Enterprises and Financial Aid. He has served as Controller at Tuskegee University, as Associate Vice President and Controller at Morehouse College, as Vice President for Fiscal Affairs at Paine College, Fort Valley State University and Atlanta Metropolitan College. He holds a Bachelor of Science Degree in Accounting from Southern University, Baton Rouge, LA.

Michael Johnson

Michael Johnson is Senior Vice President and Chief of Staff of the Southern Association of Colleges and Schools Commission on Colleges. In this position, he supports the Commission Vice Presidents, maintains Commission policies, and serves as staff liaison for approximately 20 institutions. Prior to this position, he served as a SACSCOC Vice President.

From 1986 until 2005, Dr. Johnson was at Spring Hill College in Alabama. He served as: Professor of Economics; Director of the MBA program; Division Chair; and Associate Vice President for Academic Affairs. Duties in the latter role included oversight of campus Institutional Effectiveness and Institutional Research, SACSCOC Accreditation Liaison, and budget and enrollment forecasting. Before joining Spring Hill, he held faculty positions at University of New Orleans and Cornell University.

Dr. Johnson holds an A.B. in economics from Davidson College, and a Ph.D. in economics from University of North Carolina at Chapel Hill.

Felix Kan

Felix Kan is a senior consultant working with PwC US and has obtained thorough experience in assessing mobile application security. He serves as a member of the PwC Mobile Security Core team where his duties include the review of tools used during mobile penetration testing, the research of new attack techniques and the training of others in the practice. His work covers a wide range of applications including internal business applications (e.g., ERP mobile, secure document containers etc.), and consumer facing apps ranging from games to highly sensitive applications such as mobile commerce and banking.

Frank McConnell

Frank (Mac) McConnell has been employed by North Georgia College & State University since 1987, serving as Director of Procurement for 10 years; Comptroller for 2 years and as Vice President for Business & Finance since 1999, and in 2013 appointed Senior Vice President for Business & Finance. Prior to his tenure at North Georgia, he worked as Assistant Comptroller for Georgia Marble Company in Tate, Georgia, and Assistant Comptroller for The Times Newspaper in Gainesville, Georgia.

Mac earned a Master of Business Administration degree from Mercer University in 1983, with concentrations in finance and marketing. He graduated from North Georgia College in 1979 with a Bachelor of Business Administration degree with a major in accounting. While attending college, Mac worked full time as an Emergency Medical Technician with Lumpkin County Emergency Services.

Mac Co-Chaired the University System of Georgia Implementation Steering Committee to develop and implement a shared services delivery strategy for all University System institutions, later acting as the first Chair of the Shared Services Center Governing Council. He provided leadership in over \$200 million in new and renovated capital construction projects in the last decade. He also led the successful negotiation of public partnerships with the City of Cumming, the City of Dahlonega and Lumpkin County government.

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.

Douglas Podoll

Doug Podoll has been in international education and development for 30 years, working primarily in traditional international student and scholar services and study abroad. His International Education experience ranges from the University of Central Arkansas to the University of Texas at Austin. His overseas experience ranges from a failed Peace Corps experience in Cote d'Ivoire, to university and rural development in Indonesia, to helping Romania start its first MBA program after the fall of the iron curtain. Doug earned his Ph.D. at the University of Texas at Austin studying Indonesia's use of satellite communication systems for the development of higher education. The past five years Doug has spent expanding his knowledge base to risk management and support services for overseas programs and offices and is a certified Global Professional in Human Resources (GPHR) and Senior Professional in Human Resources (SPHR).

Ben Riden

Ben Riden joined the Board of Regents system office as Associate Vice Chancellor for Fiscal Affairs on June 1, 2010. Ben works extensively with institutions, troubleshooting and advising schools on various financial and budget reporting issues. Ben is also heavily involved preparing and consolidating financial information for the State's Comprehensive Annual Financial Report (CAFR). Prior to joining the Board of Regents, Ben worked for the State of Georgia Department of Audits and Accounts for 30 years. Ben worked his way up through the ranks at the Department of Audits. When he left the Department of Audits, he was serving as Deputy Director of College and University Audits where he managed over 100 auditors and was responsible for all audit engagements for Units of the University System of Georgia and the Technical College System of Georgia.

Ben graduated from the University of Georgia in 1979 with a BBA in Accounting. Ben is also a Certified Public Accountant and a Certified Government Financial Manager.

Jennifer Riva

Jennifer Riva joined the Kennesaw State University Internal Audit Department as a Senior Information Technology Auditor in March 2008. She previously held positions in private industry in audit, network infrastructure, system support, and access security. Jennifer received her Bachelor of Business Administration in Management Information Systems in 1997 from the University of Alabama in Huntsville and received her MBA from Kennesaw State University in 2006. Jennifer obtained her CISA certification in 2009 from the Information Systems Audit and Control Association (ISACA).

Rob Roy

Rob Roy has been involved in research compliance for over 30 years, and currently serves in a dual role as Research Associate and Director of Business Operations, Board of Regents Sponsored Operations, and Office of Grants and Contracts Accounting, Georgia Institute of Technology. He has been a researcher, principal investigator, department administrator, center associate director for research and is currently working in central administration on assignment to the University System of 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.

Leslie Ward

Leslie Ward has served as City Auditor for the City of Atlanta since October 2001. She is Atlanta's first independent city auditor, reporting to an audit committee that includes 3 citizen members, as well as representatives of the Mayor and the City Council. She and her staff are charged with auditing the performance and finances of city programs, activities, and contractors.

Leslie was Deputy City Auditor for Kansas City, Missouri from 1991 to 2001, and previously worked for the Tennessee Division of State Audit and the Vanderbilt Institute of Public Policy Studies.

She holds undergraduate and master's degrees in Political Science, and a Masters degree in Business Administration. She is a Certified Internal Auditor and a Certified Government Audit Professional (CGAP). She received the 2004 CGAP Highest Achievement Award from the IIA. Leslie has served on the

International Government Relations Committee of the Institute of Internal Auditors and is on the board of the Atlanta IIA Chapter. She also serves on the executive committee of the Southeastern Intergovernmental Audit Forum and the US Comptroller General's domestic working group. She is a past president of the Association of Local Government Auditors and served on the Advisory Council on Government Auditing Standards from 1999 through 2001.

Scott Woodison

Scott Woodison is the Executive Director, Compliance and Enterprise Risk for the Board of Regents, University System of Georgia. In this position, Scott is responsible for assisting University System of Georgia executive management in the development and enforcement of policies and procedures that ensure compliance with federal, state, and local laws and regulations. He also manages the Ethics Hotline and leads civil and criminal investigations within the System. Scott also has responsibility for Enterprise Risk Management across the University System. In this role he is responsible for the implementation and success of the Enterprise Risk Management program. This program helps ensure the proper identification, management and measurement of risk across the University System. He holds CISA, CISM and CRISC certifications. 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 Security and the Enterprise Security Strategist for the CheckFree Corporation, Norcross, GA. Scott had previously held senior management and technical positions in the consulting and security field with IBM, Hitachi, MCI and EDS.

Scott has been nominated five times for the Information Security Executive of the Year award for the Southeastern United States. He is a founding member of the Atlanta InfraGard chapter, 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 Director, Federal Bureau of Investigation for his work with law enforcement and Homeland Security.

Steve Wrigley

Dr. Steve Wrigley serves as executive vice chancellor of administration for the University System of Georgia (USG). In this position, Dr. Wrigley provides direction and structure for business operations of the University System of Georgia. By establishing policies and overseeing day-to-day operations, Dr. Wrigley defines and evaluates solutions for USG objectives in the departments of Fiscal Affairs, Facilities, Georgia Public Library Services (GPLS), Human Resources, and Strategic Planning.

Dr. Wrigley previously served as interim vice president for Public Service and Outreach as well as vice president for government relations for the University of Georgia (UGA) and is a longtime UGA senior staff member. He is a veteran of state government under former Gov. Zell Miller.

Dr. Wrigley joined UGA in 1998 as the first director of the Carl Vinson Institute of Government's International Center for Democratic Governance. In 2000, he became UGA's vice president for government relations, overseeing federal, state and local government relations for UGA.

In March 2002, Wrigley was named interim senior vice president for external affairs, a post that became permanent in Nov. of that year. In July 2006, Dr. Wrigley returned to the Vinson Institute as its director,

while continuing in his role as vice president for government relations, until being named to his current position at UGA this past April.

His career in state government began in 1988, when he joined then Lt. Gov. Miller's staff as an executive assistant, becoming a senior policy advisor in 1991. Dr. Wrigley then left in 1992 to establish a university/business partnership to examine and address public policy issues for Georgia State University's Policy Research Center.

Following Miller's election as governor, Dr. Wrigley returned to work in the Miller administration, serving as the governor's chief of staff from 1993 to 1998. He earned his undergraduate degree from Georgia State University and his doctorate in history from Northwestern University, Evanston, Ill.