Assessing risk

By Doug DeLoach

Internal auditors expand roles as health-care industry changes

The evolution of the health-care industry is at an especially eventful stage. New compliance standards, oversight practices and regulations are being engendered by internal and external factors. Most predominantly, the unfolding impact of the Affordable Care Act (ACA) is changing the way internal auditors approach their tasks.

“We’re seeing a lot more collaborations, consolidations and joint ventures occurring, and we have a lot more physicians who are becoming employed by the health-care system,” said Debi Weatherford, executive director of internal audit at Piedmont Healthcare.

The vast majority of this activity is the result of provisions in the ACA that are driving the establishment of Accountable Care Organizations (ACOs) as a means of reducing utilization and improving outcomes. As hospitals and health-care networks acquire private practices, more physicians are becoming employees rather than independent operators.

A survey published in 2011 by MedSynergies Inc. and HealthLeaders Media, Physician Alignment: Integration Over Independence, reported that more than two-thirds (67 percent) of hospitals and health systems were receiving inquiries from independent physicians and groups regarding employment. Seventy-six percent of hospitals and health-care systems were adopting a full-employment medical staff model, while 62 percent were sticking with the traditional volunteer approach.

“[Health-care] leaders anticipate clinical integration and co-management models to more than double over the next three years,” the report’s authors stated.

“On the back end, once these things occur, you want to ensure that operations are appropriately folded in and everyone is following the same procedures and standards,” Weatherford said.

To ensure the best possible outcomes when an acquisition, merger or consolidation occurs, internal audit and compliance measures must be implemented that extend beyond traditional due diligence to a more granular level.

“Ongoing audits will then focus on matters such as coding, billing and operational issues, as we begin integrating the practice into the health system culture by incorporating policies and procedures,” said Linda Caldwell, audit officer at WellStar Health System Inc.

In October, the Office of Inspector General (OIG) of the Department of Health and Human Services announced the launching of a comprehensive review of government incentive payments to physicians and hospitals as they pertain to “meaningful use” of electronic health records (EHR). Among the areas of concern cited by the OIG were credible reports that some hospitals were using EHRs to fraudulently report Medicare (and, to a lesser extent, Medicaid) reimbursement charges.

“As an organization, you attest that you have all of these measures and controls in place; one of the vital aspects of the internal audit function is to go back and validate those attestations,” Weatherford said. “We monitor this process all the way through because it represents millions of dollars to large organizations like Piedmont.”

Governmental regulations have also affected internal audit practice in the health-care sector in indirect ways, such as by prompting an overall shift to high-tech tools and methodologies.

“The expansion of health-care regulations has created a necessity for concurrent auditing and the use of technology to monitor compliance with the regulations,” said Elizabeth Kost, vice president of compliance and chief privacy officer at WellStar.

Auditors can no longer expect to perform meaningful audits manually when so much of health care’s processes are captured electronically.

In May, the RAND Corp. released a study indicating that consumer-directed health plans, which include high deductibles combined with personal health accounts, account for about 13 percent of all employer-sponsored health coverage. That percentage was expected to significantly increase in the ensuing three to five years.

“We have definitely seen a rise in the self-pay portion of our accounts receivables,” Weatherford said.

Internal auditors are closely following such trends and taking steps to ensure collections efforts remain consistent. Auditors are also making sure charitable policies are up-to-date, broadly distributed and highly visible.

“We want individuals with high deductibles to know they have options,” Weatherford said.

In terms of risk assessment and risk management, internal auditors in the health-care field are increasingly focused on information technology.

“Because you have a lot of information, we are always looking at how people are accessing it, how it’s being stored, and how it’s being secured,” said Stacy Wood, director of healthcare internal audit at Emory University.

By nature, Wood noted, internal auditors have to be adaptive and sensitive to trends, whether in the realm of financial, operational or technological regulations and market conditions, or in terms of patient safety and quality of care.

“Audit is a comprehensive discipline,” Wood said.
Auditors tasked with managing all types of risk

By Doug DeLoach
CONTRIBUTING WRITER

Veteran internal audit directors agree that staying on top of the game today requires maintaining focus on core issues or what the Institute of Internal Auditors calls the “tone at the top.” Whether working alone, on a committee or in a greater auditor role, being flexible, adaptive and ready to accommodate in relatively short order newly enacted government legislation, shifting compliance requirements, and conditions stemming from nonstandard factors, such as the impact of social media.

“The most successful companies have forged a close relationship with their business partners to get creative with internal audit and compliance processes and procedures in their day-to-day activities, and see them as a resource,” said Patrick D. “Rick” Warren, managing principal in Crowe Horwath LLP’s Atlanta office.

Regardless of a company’s strategic vision or business model, internal auditors must work closely and transparently with management to ensure uninterrupted operations and mitigate problems generated both from within and outside of the enterprise.

“Leading organizations avoid control complacency when they have an operating environment supported by senior leadership and a board, which embraces a culture of challenge and implements a continuous audit and monitoring strategy,” said Rich Clune, an associate professor of accounting at Kennesaw State University and dean of the college of business.

“More than ever before, management is requesting us to be proactive in establishing controls as they enter a market, and consulting with us on whether the appropriate infrastructure is in place to support that risk,” Fields said.

Identifying potential problems is an essential component of an internal auditor’s job, not least because, “Emerging risk can affect routine, but essential items, such as disaster recovery and business continuity,” he said.

Nowhere does this part of the practice play a more critical role than in the business sector occupied by Southern Co. The Atlanta-based company, which owns electric utilities in four states, as well as fiber optics and wireline telecom services, delivers electricity to some 4.4 million customers across the Southeast.

“What we produce — electricity — and the need to keep that product reliable and cost effective for our customers, requires us to spend a lot of time and effort, making sure that the assets that generate electricity are safe and protected and that we have plans in place, and if something happens whether it be a natural disaster, man-made problems or mechanical failure,” said Paul Poroch, chief audit executive at Southern Co.

Working with the group in charge of business continuity planning at Southern Co., internal audit provides guidance to ensure that the integrity of back office support in the Fortune 500 enterprise is maintained.

Top five risks
A survey conducted in 2012 by the Institute of Internal Auditors, which included respondents from 5100 companies and others, identified the top five risks receiving the greatest level of board, audit committee and senior management attention:

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Kennesaw State University grad benefit from new audit program

By H.M. Cauley
CONTRIBUTING WRITER

Internal audit isn’t usually the first class accounting students sign up for. The reason is simply that many aren’t quite sure what the class is all about.

Rich Clune, an associate professor of accounting at Kennesaw State University and a veteran of the corporate accounting world, knows that students feel uncertain because he’s been there himself.

“I ended up in internal audit later in my career; I certainly didn’t think about it in college,” Clune said. “It isn’t normally on students’ radar screen. But it’s a large profession, recognized around the world.”

Yet training students to be internal auditors doesn’t get a lot of attention in business schools, Clune said.

“It really isn’t a focus, but we find that when we offer these courses, particularly if the internal audit go up on campus,” he said. “Students suddenly recognize it’s something they want to consider.”

Kazenew’s internal audit courses are getting a lot more attention. That’s because auditors are considered part of a company’s strategic leadership team; they’re not just the people who come in and tell you what you’re doing wrong. This program prepares students for both the master’s program, they had just started this internal audit certifi- cate, and I was keenly interested in that. It was key in helping me get a job.”

During his years at KSU, Street was a member of the Internal Audit Student Organization that visited metro area companies, he said. “And it helps us attract students from the area and out of state who know about this program.”

Roosevelt James came to KSU from the University of Central Arkansas to earn a master’s in accounting last July and was one of the first to sign up for the internal audit program.

“I’d never done internal audit before, but I’d read about it in accounting courses,” said James, 28.

“I found it very interesting to learn about how companies operate, and I stuck with it. And I thought it was a great idea that KSU integrated internal audit into these classes.”

By the time he was ready to interview for jobs, James found his ability to speak the language of internal audit impressed potential employers. Last September, he accepted a position with Deloitte LLP. Fellow student Daniel Street, who earned his master’s degree in internal audit at Southern Co., internal audit provides guidance to ensure that the integrity of back office support in the Fortune 500 enterprise is maintained. As soon as we have an accounting position, we’re looking for an auditor who appreciates that staying on top of the game today requires maintaining focus on core issues or what the Institute of Internal Auditors calls the “tone at the top.” Whether working alone, on a committee or in a greater auditor role, being flexible, adaptive and ready to accommodate in relatively short order newly enacted government legislation, shifting compliance requirements, and conditions stemming from nonstandard factors, such as the impact of social media.

The most successful companies have forged a close relationship with their business partners to get creative with internal audit and compliance processes and procedures in their day-to-day activities, and see them as a resource,” said Patrick D. “Rick” Warren, managing principal in Crowe Horwath LLP’s Atlanta office.

Regardless of a company’s strategic vision or business model, internal auditors must work closely and transparently with management to ensure uninterrupted operations and mitigate problems generated both from within and outside of the enterprise.

“Leading organizations avoid control complacency when they have an operating environment supported by senior leadership and a board, which embraces a culture of challenge and implements a continuous audit and monitoring strategy,” said Rich Clune, an associate professor of accounting at Kennesaw State University and dean of the college of business.

“More than ever before, management is requesting us to be proactive in establishing controls as they enter a market, and consulting with us on whether the appropriate infrastructure is in place to support that risk,” Fields said.

Identifying potential problems is an essential component of an internal auditor’s job, not least because, “Emerging risk can affect routine, but essential items, such as disaster recovery and business continuity,” he said.

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Internal Audit Center

The KSU Internal Auditing Education Partnership program (IAEP) of the Institute of Internal Auditors provides a Global Internal Audit Certificate option for undergraduate and Master of Accounting (MAcc) students.

“We are proud to continue our association with KSU as it develops programs that help students prepare for the internal audit profession, which in turn helps in our state’s economic development.”

- John Fuchko III, CIA, CRMA
President, IIA Atlanta Chapter

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Bill Mulcahy, Chair, Emory University (ret.) • Mo Azam, UPS • Kelly Barrett, The Home Depot • Linda Caldwell, WellStar Health System • Carley Ferguson, Mohawk Industries • John Fuchko, University System of Georgia • C. O. Hollis, Morehouse College
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MAcc students William Helstowski, Brandy Tunnell, Kayla Peavy and Damien Johnson represented KSU at the 2012 IAEP Leadership Conference.

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Sobel brings thought leadership to global board

By Nicole Bradford
CONTRIBUTING WRITER

Richard Babcock, Jr. has a new title as chairman of the IIA, and a new name, for good measure. So far, so good. "I think he trues first to understand, and then he understands," said John Fuchko, chief audit officer for the University System of Georgia and president of the Atlanta IIA chapter. "Sometimes, when someone is an expert on a topic, you can feel like they are talking down to you. My experience with him is, 'Let me understand where you are, and I'll communicate on that level, because I really want to understand you and I want you to understand me.'"

Fuchko met Sobel about four years ago. "I didn’t realize he had written textbooks and spoke publicly," he said. "It was later I understood just how important he is in terms of his reputation and leadership roles he’s taken.

About 40 percent of the 38-member global IIA board members live in North America, a makeup that roughly mirrors the organization’s membership. The role of chairman requires commitments in both time and travel, but Sobel enjoys not only the work, but the time management challenges that come with it. "The realities are that you just learn to be a really good juggler," Sobel said. "Obviously I can’t drop the family ball and I can’t drop the work ball, but if I can keep those in the air, I can juggle another two or three, then I enjoy the juggling."

Each chairperson adopts a theme, he said, often that is summed up in three words. The current theme, “Say It Right,” is focused on communication. Sobel remains mum on his own theme, stating it has not been properly vetted just yet. “Part of the reason for that is to make sure it translates properly around the world in 165 different countries,” he said. "I will say that it is a forward-looking theme, to inspire people to be what they can be, and make the profession all that it can be."

Among peers, there already is speculation Sobel’s chairmanship will be one marked by thought leadership. “Different chairpersons over the year will bring in different things,” he said. “Some may focus on public perception, others on the regulatory scheme. When I think about Paul as the chair, I think of someone who will be a real thought leader.” Sobel will bring to the table his rare capacity to combine humility with visible leadership, said William Mulcahy, past chairman of the IIA, who now serves on the executive committee. "He gives careful consideration to input from others regardless of background or position. In short, he is a great leader and a great following leader," he said. “For the IIA Atlanta chapter, he has been instrumental in every major successful initiative we have had since 2005 when he moved to Atlanta.”

Those initiatives include what Mulcahy describes as the biggest and arguably the best IIA Regional Conference in 2007, the chapter winning the IIA’s International Mastering Program Award in 2009; serving as the program chairman of the IIA International Conference in Atlanta in 2010; and developing the Internal Audit Educational Program at the Kennesaw State University Center for Internal Auditing. Like any organization, there are plenty of members belonging to the IIA, but few, Sobel said, are truly involved. “It’s a way to connect with people who are confronting the same problems,” he said. “It allows us to share ideas. I’m a learner. I love to learn. I like to do research on things not because I have to, but because I’m interested. Being part of an association, a great way to quench that thirst for knowledge. There’s always someone who knows something that I want to know. It’s a great way to stay connected and learn things, much more than just learning around doing Internet research.”

Paul Sobel
Age: 55
Born in: Oconomowoc, Wis.
Current job: Vice president and chief audit executive at Georgia-Pacific LLC
Previous job: Started at Arthur Andersen and worked in internal audit positions at four multinational companies
Education: Bachelor’s of business administration from Washington University in St. Louis
Family: Wife of 24 years, Colleen; three children: Lauren, 23, Corey, 20, and Briana, 17
Hobbies: Family, golf, classic rock, sports, beer and wine

Fastest-Growing Accounting Firms by Revenue

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* A professional is defined as one required to have continuing education hours. All figures are current as of January 2013.

†Price Waterhouse LLP was acquired by Coopers & Lybrand LLP in 1998 and its Atlanta office was closed.

‡Company submitted a statement of verification supporting figures.

§Not available or not applicable

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SOURCES: Atlanta Business Chronicle research and the firms

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Philadelphia Partners/Moore Stephens Tiller LLP

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CIA certification helps auditors gain proficiency

By Tonya Layman
CONTRIBUTING WRITER

One way that internal auditors who are committed to their profession can demonstrate their dedication is through certification, and the Internal Audit Association’s Certified Internal Auditor (CIA) certification is the designation to get.

“If you are in internal audit you want the CIA designation. That is the crown jewel,” said C.O. Hollis Jr., chief audit officer at Morehouse College. “It is recognized as a worldwide certification, meaning it is globally accepted and known all over the world. This designation makes an auditor that much more valuable to those firms that have international operations because the business can be feel more confident that that individual is meeting the IIA standards.”

By passing the four-part CIA exam, an internal auditor can prove his comprehensive competence and professionalism in the internal auditing field. Earning the CIA designation is a professional advantage for auditors at all stages of their careers, including chief audit executives, audit managers, audit staff and risk management staff, as well as students enrolled in an accounting or other business or financial degree program.

Hollis believes internal auditors on the fence about becoming certified should do it, and do it soon.

“The business world is much more competitive and employers are more selective about who they hire for key positions,” he said. “Anything you can do to differentiate yourself from average applicants will be to your advantage and certification is one way to do that.”

Tim Tripp, vice president of internal audit at Newell Rubbermaid Inc. (NYSE: NWL) and secretary of the IIA-Atlanta chapter, agrees the certification is a good move for internal auditors.

“The people contribute to what I call a secure and compliant organization. So you need to make sure you develop a qualified workforce and one of the mechanisms I am using at Newell Rubbermaid is the certification process,” he said. “It is a seal of approval that this person understands internal audit and can practice it at a high level.”

With an internal audit staff of 21 at Newell Rubbermaid, including folks from one to 35 years of experience, Tripp has become a cheerleader for certification.

“One thing I am trying to do is encourage people to get certification so we can achieve common understanding and a common language,” he said. “By having this certification and by having my team have it, it brings a common language around internal auditing. Internal auditors are different than CPAs, which are more financial statement-focused. An internal auditor is trained to do risk assessment and evaluates internal controls while CPAs tend to be looking in the rearview mirror. So when an internal auditor becomes certified they really end up understanding the systematic, disciplined approach to evaluating the effectiveness of risk management and company controls.”

Tripp has firsthand experience. He has been in the business for 35 years, many of those years serving in a CPA role.

“When I came into this chief audit executive role, the younger people coming in all had that rearview mirror approach because they are all CPAs,” he said. “That is what they are trained in—financial statement auditing. But to understand internal auditing you have to understand the business and the key controls helping the business succeed. I was banging my head against the wall connecting with these folks. But in June of 2011, I sat for the CIA exam and that gave me credibility within my own team and it gave me the confidence that I do know what I am talking about and qualified to speak to it.”

Tripp said the designation makes a difference when looking for an internal audit job. “When I do recruit, I am always interested in the choices people make,” he said. “When I come across a person who has been willing to spend their time and money to pursue certification, study for the exam and pass the exam I see that is a self-starter who follows through on what they set out to accomplish. The end result is they end up with a breadth of knowledge that is of value to me. All things being equal if one candidate has certification and the other doesn’t, I would hire the person with certification. That is a very positive contributing factor in my hiring position.”

Plus, this certification can equate to more money in the auditor’s pocket.

“Studies have shown that the median salaries for auditors that hold this designation are about 40 percent higher than for those who do not,” Hollis said.

Once certified, CIs are required to earn continuing education credits.

“That keeps them on the leading edge on what is happening out there. At Newell Rubbermaid, it helps to continually raise the bar on our processes,” Tripp said.

Amanda Obrecht, internal audit senior at PRGX Global Inc. (Nasdaq: PRGX), believes certification lends credibility.

“It shows they are proficient in the field of internal audit, and that this person is willing to go above and beyond what is required of an internal auditor and that they are serious about their career,” she said.
Audit checks social media, sustainability risks

By Tonya Layman

CONTRIBUTING WRITER

Sustainability and social media are two relatively new areas of business that have to be well controlled, executed and measured in order to prevent intellectual property leaks, damage to the company’s reputation and regulatory infractions.

That is where the internal auditor can help. Since the internal auditor’s job is to add value and improve the organization’s operation through a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes, he should be involved in setting the framework of these functions, said Peter Scott, author of “Auditing Social Media: A Governance and Risk Guide.”

Social media has changed how companies and organizations interact with customers and users. It has opened the lines of communication between parties, but now the world has access to the dialogue through uploaded text, images, audio and video content. An audit can help an organization ensure it has adequate policies and controls in place to protect its business from excessive risk.

Scott said a survey conducted in January during an Institute of Internal Auditors webinar on auditing social media showed out of 4,000 internal auditors questioned, 60.7 percent said the top risk presented by social media was reputational risk. The participants, primarily from North America, were from all industries — for-profit, nonprofit and academia, as well as local, state and federal government.

To best reduce risk, an organization should have a strategy that is aligned to business objectives, a current inventory of its social media accounts, a social media policy and a training program for all employees, Scott said.

But that is typically not the case, Scott said. Only about 30 percent of those surveyed have a social media policy and about 17 percent train employees on the proper uses of social media. About 23 percent said their organizations have a social media strategy that is aligned to the business objective, while 34 percent said they didn’t know if such a strategy existed within their company.

“The internal audit is uniquely positioned in this case to say we are monitoring the risk, policy and procedure surrounding our social media,” Scott said. “The C-suite is often not in touch with it so social media strategy is pushed back by the business, but in order for internal audit to deliver exceptional value to the organization.”

Alex Stephanouk, senior vice president, chief risk officer and internal audit executive at Aflac Inc. (NYSE: AFL), said social media is an emerging risk for businesses — one that needs to be tackled head on.

“Social media brings lots of new risk to the business. We have built our function to be very process-focused,” he said, adding Aflac’s social media process covers strategy and governance, content development, execution and monitoring.

“Our marketing function controls our social media presence and they do a nice job monitoring the Internet looking for trends and activity and making sure we are proactive on the opportunities that are out there. We audit the process they have in place to govern our social media,” Stephanouk said. “We are concerned with who has access to our social media sites and who within our company can use our brand.”

Training is key for success. “We have reviewed what kind of training is out there for people using social media,” Scott said. “If you are posting content as the duck we want to make sure you have the training and guidance on what to post or if you are an employee just using social media for personal reasons we want to make sure this doesn’t cross over into Aflac business.”

Every business should be auditing its social media, he said.

“If you are operating in the social media space, you are opening your business to whole new set of risks. If you aren’t actively managing it, you may be opening a can of worms,” he said. And completed its first social media audit in 2010.

All of the Big Four accounting firms — Deloitte LLP, Ernst & Young LLP, KPMG LLP and PricewaterhouseCoopers LLP — provide sustainability and social media audit services. Since many internal audit departments co-source with one of these expert firms at the powerhouse can help mitigate risks.

James DeLuccia, senior manager, Americas Certifications Leader with Ernst & Young, said internal auditors have had to focus on social media because businesses are constantly evolving and the auditor’s goal should be to be responsive to the risk facing an organization.

“A few years ago no one knew what to do with social media,” he said, adding that now business people are recognizing the importance of the social media platform integration and operation.

But they aren’t in this alone. They should reach out to their external audit partners for help.

“We look at all of the risks that impact the financial statement and if social media is something we feel is a risk, we build that into our audit for the year and make sure we review that risk,” said Joanne Elliott, advisory partner at Ernst & Young.

Even though it isn’t the department that typically leads the charge for improved sustainable efforts, companies such as local, state and federal government, Scott believes internal audit can also help validate the company’s sustainability claims.

Sustainability is an issue that has received significant attention in the global business arena over the last decade and many more organizations are proactively addressing it. In addition to addressing this issue, companies should establish an internal audit program to support sustainability initiatives.

Chris Hagler, Southeast practice leader for climate change and sustainability services at Ernst & Young, said, “We provide services to set the strategy or create the reporting approach, and for some clients we can also attest to their accuracy of their data.”

IAA provides standards to help every business

By Curtis Fields

VIEWPOINT

“This review was conducted in conformance with the Standards of Internal Auditing for the Professional Practice of Internal Auditing.”

What a comforting statement to see in an internal audit report or to hear from the leader of your organization’s Internal Audit team. You may recognize that internal auditing acts as a contributor to good corporate governance and a positive assurance and consulting service for the organization. In fact, you may be aware that The Institute of Internal Auditors (IIA) provides the standards of internal auditing to help the audit function be a consistent and disciplined approach that the auditors use to evaluate and improve the effectiveness of risk management, controls and governance processes. They help your organization have assurance that the processes are in place and risks managed in a way to help achieve the company’s goals.

“Conformance with ... the standards...” that seems rich. But what about that international comment? As you reflect upon it, why are the standards internationa­lizable? Public accounting, regulatory and disclosure requirements are frequently national or regionally based. They may align to a specific stock exchange or regulatory ruling. Shouldn’t internal auditing be similarly nationally or regionally based?

Are these international standards necessary? Are international standards really helpful? In my 17 years as an auditor, there are few in which having international standards are helpful to both the internal audit profession and, more importantly, the organizations we serve. The benefit of the standards is not in knowing how to conduct an audit, but in providing a uniform and systematic approach. In many companies (such as the one where I work) the business operates globally and the auditors are deployed globally. The standards ensure that all auditors conform to the same set of standards and have been trained to that same set; regardless of location, local registration or reporting requirements. They also ensure that these standards are applied, even where no regulatory guidance may exist.

The second benefit is efficiency. Since the standards are set by the IIA and applied globally, it means that the company need not reconcile or select from various standards. Nor does any regional standard-setting group have to reconcile local and other regional standards and methods. It also allows an organization to seek auditors trained in the IIA standards, or provide readily available training on compliance with these standards. In our audit groups, we require a passage of these standards. It has proven a benefit from job definition to recruiting, training and performance of the auditors. The faster your team can align and execute a quality audit, the better for the company and can gain assurance or enhance processes to more quickly achieve the company’s goals. It should be noted the same IIA standards apply across industries, geographies and even where no Audit Committee may exist.

Finally there is the benefit to the internal auditor themselves. The standards provide a code of ethics, a framework and even a description of internal auditing. This provides the auditor guidance in terms of professional behavior, knowledge and skills to be applied in the function. The standards contain both theoretical and practical guidance to drive a risk-based audit approach and be more effective in the role.

It is worth noting that while the typical comparison is to public accounting, the internal audit role must be broader than accounting to encompass all areas of risk. Internal auditing covers not only financial but also operational, compliance and even strategic. A good internal audit program should provide assurance and advisory services across all of these aspects, globally.

Yes, it does seem you can take comfort that the review performed “was conducted in conformance with the Standards of the Professional Practice of Internal Auditing,” and you should gain benefits from those standards being global, regardless of the geographic footprint of your own organization.

Fields is vice president of internal audit and audit executive at NCR Corp. and is a board member of the Institute of Internal Auditors’ Atlanta chapter.
Sterling Roth  
Chief audit officer  
Georgia State University  
Recession: The recession required a lot of internal auditors to help identify ways to reduce costs. As the recession recedes, internal auditors who were viewed as innovative in finding efficiencies may now be seen as an important source of insights on revenue initiatives also.

Profession: Every time a senior official asks our help or finds us in an area as a result of our risk-based planning, there is an opportunity to increase awareness of internal auditing. I know no better way to increase awareness of the profession than to make every internal auditing project a potential positive talking point — for management and for us.

Challenge: Expanding our expertise is essential. The more staff members know and can do, the more we get done, obviously. That means hiring people with an array of particular skills and experience that can help our organization accomplish its strategic objectives. After all, its objectives are ours too.

The evolution of “The Atlanta Conference”

It all started with a Big Splash! The governing board of the Atlanta IIA chapter wanted to present a one-day training event that would offer our members affordable training on relevant auditor-related topics and issues of the day while at the same time networking and sharing with their industry peers. Thus, we created the “Big Splash” in 2006, and it was held at the newly opened Georgia Aquarium. That was eight years ago. While the goals and objectives remain the same, the role of the internal auditor and the nature of our jobs have changed. That means that in order to stay relevant and true to our goals, the “Big Splash” needed to continue to evolve in order to accommodate the ever-changing audit landscape. Thus was born “The Atlanta Conference,” with an accompanying tagline that would change each year to reflect and focus more on the current issues and topics relevant at the time.

That investment is paying off as evidenced by our record number of almost 500 attendees at The Atlanta Conference 2012.

Internal auditors need a variety of skills to meet the demanding requirements of audit committees, boards and top management to remain successful and value-added partners. To that end, the chapter strives to present programs each year that enhance not only technical skill sets, but also those “soft skills” needed to be successful at delivering audit services and understanding the current business environment.

Some of our memorable keynote speakers and topics have included: Dennis Lockhart, president of the Federal Reserve Bank of Atlanta, former Atlanta Mayor Shirley Franklin, and Richard Chambers, president of IIA.

We have provided access to regional speakers as part of a program with individual sessions on topics that include: Emerging Issues and Trends, Information Technology and Enhancing Audit Effectiveness.

I challenged myself and our planning committee to put ourselves in the attendees’ seat. Is the program robust enough? Are we in touch with our industry peers? Are we providing thought-provoking topics for discussion? Are we allowing enough time for networking with our peers? We challenged ourselves to always remember why we present this conference each year. The Atlanta Conference is designed with our members in mind. I believe that is what has made this conference such a success and why it will continue to be a success in the coming years.

Brown is director of risk advisory services for Oxford Industries Inc. and is a board member of the Institute of Internal Auditors’ Atlanta chapter.
Fastest-Growing Accounting Firms

By Nicole Bradford

Fastest-Growing Accounting Firm: Ernst & Young LLP

Ernst & Young LLP is a global professional services firm that provides assurance, tax, transaction advisory, risk, consulting and performance improvement services to public and private companies.

- Ernst & Young LLP
- Professional Services: Assurance, Tax, Transaction Advisory, Risk, Consulting and Performance Improvement
- Headquarters: New York, NY
- Year Established: 1980
- Number of Offices in U.S.: 700
- Partial List of Specialties: Public and private companies, health care, manufacturing, life and property insurance, real estate, technology, insurance, trusts, high-net-worth individuals
- Number of Atlanta Professionals: 135
- Number of Atlanta CPAs: 81
- Number of Atlanta Partners: 23
- Number of Offices in Atlanta: 28

SOURCES: Atlanta Business Chronicle research and the firms

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Who’s Who in the Institute of Internal Auditors, Atlanta chapter

H ere is a listing of members of the 2012-13 board of governors for the Institute of Internal Auditors, Atlanta chapter. Board members include the chapter’s officers: President, John Fuchko III; Chairman Paul McClung; Vice President and Secretary Tim Tripp; Vice President of Membership Jim Jacobson; Vice President of Programs Steve Lameier; Chief Financial Officer Greg Kirkland; Senior Vice President and Chief Operating Officer Connie Brown; and Vice President of Volunteer Services Alan Barnes. Those members noted with an asterisk (*) are also on the chapter’s executive committee.

ALAN BARNES  
GRC Audit Services  
Owner  
Career highlights:  
Previously fielded audit executive positions with a Fortune 500 insurance company, an international paper manufacturer, a Fortune 500 logistics company and a large regional bank. He holds Certified Internal Auditor, CPA, Certified Fraud Examiner and Chartered Global Management Accountant certifications, and he is on the executive committee of the IIA Atlanta chapter.

CONNIE BROWN  
Experis Finance  
Director, risk advisory services  
Career highlights:  
Brown manages the risk advisory services practice for Experis Finance’s Atlanta office and has more than 20 years of internal audit and controls experience. She is a Certified Internal Auditor and CPA. Her responsibilities have included providing clients with specialized technical expertise in governance, risk management and compliance.

JOHN FUCHKO III  
Board of Regents of the University System of Georgia  
Chief audit officer and associate vice chancellor  
Career highlights:  
Fuchko oversees the University System of Georgia internal audit, enterprise risk management, and compliance and ethics program functions. He also serves as a commissioned officer in the Georgia Army National Guard.

GREGORY S. KIRKLAND  
Mueller Water Products Inc.  
Director, internal audit  
Career highlights:  
Kirkland, a CPA and Certified Internal Auditor, joined Mueller Water Products in 2008 and leads the internal audit function in developing and executing financial, operational, compliance and strategic audits. Kirkland has more than 14 years of audit and compliance experience and former employers include Home Shopping Network, Cengage and Ernst & Young.

STEVE J. LAMEIER  
Oxford Industries Inc.  
Chief audit executive  
Career highlights:  
Lameier has more than 20 years of external/ internal audit and consulting experience in corporate governance, enterprise risk management, SEC, M&A, Sarbanes-Oxley, and legal and regulatory compliance. He has extensive experience in the retail and financial services industries. Prior to joining Oxford Industries in 2008, Lameier was vice president of internal audit for nine years at First Data.

PAUL MCCLUNG  
Carter’s Inc.  
Vice president, internal audit  
Career highlights:  
McClung recently joined Carter’s Inc. as the vice president, internal audit and enterprise risk management. McClung previously served in a similar role at Mueller Water Products Inc. Prior to Mueller, McClung spent the majority of his career working as an internal audit service provider at Arthur Andersen LLP and Deloitte & Touche LLP. McClung is an active volunteer at Roswell United Methodist Church.

JIM JACOBSON  
Superior Essex Inc.  
Vice president, internal audit  
Career highlights:  
Jacobson is a Certified Internal Auditor, CPA and Certified Fraud Examiner. He has held leadership positions in audit, finance, accounting, information systems and international human resources over his career. Jacobson has more than 25 years of experience at Eastman Kodak, Southern Co., Mirant Inc. and Superior Essex.

CHRIS BLALOCK  
Equifax Inc.  
Senior vice president of internal audit  

SHERYL CASSITY  
Grant Thornton LLP  
Director, business advisory services  

ANTHONY CHALKER  
Protiviti  
Managing director  

RICHARD CLUNE  
Kennesaw State University  
Associate professor, School of Accountancy  

EMMA COSTELLO  
Thomas Ray & Associates  
Principal  

RANDY EARLEY  
Cox Enterprises Inc.  
Vice president of audit services  

CURTIS FIELDS  
NCR Corp.  
Vice president, internal audit  

AMANDA FOSTER  
PricewaterhouseCoopers LLP  
Partner, risk assurance practice  

C. O. HOLLIS JR.  
Morehouse College  
Chief audit officer  

BARBARA A. JESUP  
Asbury Automotive Group Inc.  
Chief audit executive  

ERIC R. “RIC” KIMBALL  
KPMG LLP  
Principal, advisory services practice  

BRIAN LAY  
Ernst & Young LLP  
Executive director, advisory services  

TERRY LONGSTRETH  
Accretive Solutions  
Director, client development  

FRED MASCIA  
PRGX Global Inc.  
Vice president, internal audit  

SUE MILLS  
SAP employed  

WILLIAM J. MULCANY  
Mulcahy Accounting and Risk Consulting  
President and CED  

KEITH ORDAN  
eHire LLC  
Partner, managing director  

VINJAY PINTO  
Deloitte & Touche LLP  
Director  

DAVID P. PORCH  
Southern Co.  
Vice president, chief audit executive  

GILBERT T. RATTRAP  
Verizon Wireless  
Director, auditing services  

STERLING ROTH  
Georgia State University  
Chief audit officer  

CARL SCHULMAN  
United Parcel Service Inc.  
Senior audit manager  

PAUL SOBEL  
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**C.O. HOLLIS, JR., CPA, CIA, CFE CERTIFICATIONS HONOR ROLL**

C.O. Hollis, Jr. has served on the Atlanta Board of Governors (BOG) for 14 years, retiring from the BOG in January. C.O. chaired the Certifications Committee for many years and is responsible for not only successfully bringing the CIA Review Course to Atlanta, but to enabling and encouraging over 500 members to earn their IIA certifications. To honor C.O.’s years of service and dedication, the Atlanta Chapter has initiated the C.O. Hollis, Jr. Certifications Honor Roll to recognize those Atlanta Chapter members who have earned an IIA Certification during the 2012 calendar year. This will be an ongoing Honor Roll.

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