



# ENCUENTRO NACIONAL DE AUDITORES INTERNOS

OCTUBRE 2024 • WTC, CDMX.

## Technical Program



Instituto Mexicano de  
Auditores Internos, A.C.

40 Years Elevating Impact

# Introduction

## **Dear colleagues, friends, and professionals:**

Internal Auditing and its related disciplines are currently undergoing profound changes that impact our daily practice.

Factors such as the introduction of the New Global Standards; increasing cybersecurity and data risks; the rapid advancement of disruptive technologies, and the emergence of non-traditional business models lead us to rethink the knowledge and skills we need to meet the expectations of our organizations and stakeholders in a constantly changing scenario with new challenges.

Aware of the horizon that lies ahead for all internal auditors, IIA-Mexico has prepared on this 40th Anniversary a Technical Program that not only covers the most relevant developments in the traditional fields of our profession.

We have also incorporated aspects that are rapidly and fundamentally transforming Internal Auditing, to help practitioners adding value and elevating the impact of their practice in all kind of organizations, through a holistic perspective that includes: Ethics and Compliance; ESG; Diversity, Equity, and Inclusion; Data Analytics; Artificial Intelligence; RPA; Multidisciplinary Team Creation; Soft Skills, among other decisive topics.

Through this comprehensive Technical Program, led by the most prominent national and international speakers in their fields, IIA-Mexico invites all committed professionals to strengthen the impact of their functions and to continue demonstrating the great value and relevance of Internal Auditing amidst today's dynamic and complex scenarios.

This 2024, together let's continue elevating impact!

## **Instituto Mexicano de Auditores Internos, A.C. / IIA-Mexico**

More information and registration:

<https://www.encuentronacional.com.mx/portal/>

Email: [encuentronacional@imai.org.mx](mailto:encuentronacional@imai.org.mx)

# AGENDA

## Wednesday 23 of October 2024

### Confirmed In-Person Speakers

CDMX TIME	SPEAKER	SESSION	TOPIC
08:55 - 09:00	<b>Inaugural Message</b>		
09:00 - 09:55	 <p><b>Javier Faleato</b> <b>CIA, CRMA, CCSA</b> Executive VP – Global Strategy &amp; Affiliate Relations The Institute of Internal Auditors, The IIA.</p>	The Current and Future State of Our Profession	Current Landscape of Internal Auditing
09:55 - 10:50	 <p><b>J. Michael Peppers,</b> <b>CIA, QIAL, CRMA, CPA</b> Executive Director of Audit (DEA) of the University System of Texas   Former Chairman, IIA Standards Board.</p>	The New Global Standards Key Changes and Their Impact on Professional Practice	New Global Standards
10:50 - 11:10	<b>BREAK 1 (In-person and virtual expo, and interaction between participants)</b>		
11:10 - 12:05	 <p><b>Gerry Zack,</b> <b>CPA, CIA, CFE, CRMA, CCEP</b> Former Executive Director of the Society for Corporate Compliance and Ethics.</p>	The Role of Internal Auditors in the Compliance and Ethical Culture of Organizations	Ethics and Compliance
12:05 - 13:00	 <p><b>Bruce Dorris, J.D.,</b> <b>CPA, CFE</b> Fraud Prevention Expert   Former President and CEO of ACFE.</p>	Landscape of Fraud: Lessons for Prevention and Not Just Detection	Fraud
13:00 - 14:15	<b>FREE TIME - BREAK 2 (Food, in-person and virtual Expo and Interaction between participants)</b>		
14:15 - 15:10	 <p><b>Aleem Juma</b> Executive Audit Leader   Speaker in Artificial Intelligence.</p>	AI and IA – Artificial Intelligence and Internal Audit	Artificial Intelligence

# AGENDA

## Wednesday 23 of October 2024

**15:10 - 15:30 BREAK 3 (In-person and virtual expo, and interaction between participants)**

<b>15:30 - 16:25</b>		<p><b>Claudia Ortiz Reyes</b> <b>MBA, COBIT, CICO</b> Deputy Director of Internal Audit at Grupo Mexico</p>	<p>Current Relevance of ESG Audits - Implementing a Successful Program</p>
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### Confirmed In-Person Panelists

CDMX TIME	SPEAKER	SESSION	TOPIC	
		<p><b>Dr. Jodie Lobana, Ph.D., CPA, CA, CIA, CISA</b> Artificial Intelligence - Governance, Risk Management, and Ethics - Board Advisor and Trainer - Former Board Member, IIA Standards Board (IIASB)</p>		
<b>16:25 - 17:50</b>		<p><b>Pablo Paladini,</b> <b>CIA</b> Director of Resguarda</p>	<p><b>“Internal Audit and Cybersecurity in the Age of Artificial Intelligence: Navigating Emerging Risks and Strengthening Go</b></p>	<b>Cybersecurity</b>
		<p><b>Esteban San Román</b> Instructor of Grupo Cynthus.</p>		

**MORE PANELISTS COMING SOON...**

# AGENDA

## Thursday 24 of October 2024

### Confirmed In-Person Speakers

CDMX TIME	SPEAKER	SESSION	TOPIC
09:00 - 09:55	 <b>Paul J. Sobel,</b> <b>CIA, QIAL, CRMA</b> Chairman Emeritus of the Committee of Sponsoring Organizations of the Treadway Commission (COSO)	A Changing World - Internal Auditors and the Impact of COSO	Internal Control - COSO
09:55 - 10:50	 <b>Sohail Saleem,</b> <b>CIA, CFE, CPA</b> President and CEO Solarus Consulting Services	Empowering Internal Audit with Data Analytics	Data Analytics
10:50 - 11:10	<b>BREAK 1 (In-person and virtual expo, and interaction between participants)</b>		
11:10 - 12:05	 <b>Celina Caesar-Chavannes</b> Consultora de Negocios y Ponente internacional.	Desvelando las Fronteras Tecnológicas: Evolución de la Auditoría Interna para la Justicia, la Humanización y el Éxito	Diversidad, Equidad e Inclusión (DEI)
12:05 - 13:00	 <b>W. Charles Johnson Jr.,</b> <b>CPA, CIA, CRMA, QIAL, CBA, CGMA</b> Director of the Risk Advisory Services Practice at Forvis Mazars	Improving and Modernizing Audit Departments: Lessons Learned from Implementation	Strategic Skills
13:00 - 14:15	<b>FREE TIME - BREAK 2 (Food, in-person and virtual Expo, and Interaction between participants)</b>		

# AGENDA

## Thursday 24 of october 2024

### Confirmed In-Person Panelists.

CDMX TIME	SPEAKER	SESSION	TOPIC
	 <b>Ricardo Zunino</b> Socio de Application Integrity, Digital & Analytics.		
14:15 - 15:40	 <b>Eladio Piña Gálvez, CEO</b> Audit & Innovation Coach	<b>"The Digital Era of Internal Auditing - Innovation and Transformation."</b>	Innovation and Agility
	 <b>Víctor Cortés</b> Socio Director de B-GRC Chile		
	 <b>Mónica A. Hernández, CIA, CCSA</b> COO of AudiSoft for Latin America		
15:40 - 16:00	<b>BREAK 3 (In-person and virtual Expo, and Interaction between participants)</b>		
16:00 - 16:55	 <b>Carlos Zozaya Gorostiza</b> Area Director at Servicios Corporativos BAL.	Internal Auditing and Artificial Intelligence - Lessons from Mexico	Case Study
16:55 - 17:50	 <b>Terry Ray</b> Executive Vice President of Data Security and Chief Technologies Officer Imperva, Inc.	A Complete and Simple Program to Strengthen the Most Valuable Asset - Data Defense	Information Protection



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# Speakers and Conferences





# J. Michael Peppers

CIA, QIAL, CRMA, CPA

## BIOGRAPHY

J. Michael Peppers is the Chief Audit Executive (CAE) of the University of Texas System, which provides education, healthcare, and research across fourteen academic and health institutions, with over 256,000 students and an annual budget exceeding \$29 billion.

Throughout his 35-year career, Mike has led the internal audit function in large nonprofit organizations in higher education and healthcare, and has held numerous honorary positions on various Boards, Councils, and Committees.

He was a member of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and Chairman of The IIA's International Internal Audit Standards Board from 2020 to 2023.

He served on The IIA's Global Board of Directors and was its Global Chairman from 2017 to 2018, as well as Chairman of The IIA's North American Board from 2012 to 2013.

He has been inducted into The IIA's Hall of Distinguished Audit Practitioners and has received the Victor Z. Brink Award for Distinguished Service, as well as the Outstanding Professional Contributions Award from the Association of College and University Auditors.





## **“The New Global Standards Key Changes and Their Impact on Professional Practice”**

Three years ago, the International Internal Audit Standards Board (IIASB) of the IIA launched one of the largest projects in its history to update international internal audit standards.

In January 2024, the IIASB published the new Global Internal Audit Standards, giving its global practitioners a one-year implementation period, making the Standards mandatory from January 2025 for all its professionals.

In this presentation, Mike (who was the President of the IIASB during this historic period of changes) will share unique insights and perspectives on the MIPP Evolution Project and the feedback on the New Standards.

Most importantly, he will challenge and guide us on the most effective strategies for implementing and complying with the New Global Standards, to enhance their positive impacts and create added and lasting value in the organizations we serve.

In this session, participants will:

- Understand the new structure of the MIPP and the Global Internal Audit Standards.
- Learn the main changes from the 2017 Standards to the New Global Standards.
- Understand the structure, content, and conceptual logic of each section of the New Standards.
- See how the New Global Standards modify the practice of internal auditors and the essential functions of Internal Audit.



# Gerry Zack

CPA, CIA, CFE, CCEP

## BIOGRAPHY

He is the Executive Director of the Society of Corporate Compliance and Ethics, and the Health Care Compliance Association (SCCE and HCCA), institutions dedicated to the compliance, ethics, and integrity profession, bringing together more than 19,000 members in 100 countries.

He has over 30 years of experience in strengthening ethical culture and compliance, internal and external auditing, and risk management, topics he has addressed in more than 25 countries. He was the global chairman of the ACFE Board of Regents.

For two years, he was the author of "The ACFE Cookbook," a column in Fraud magazine dedicated to financial statement fraud and accounting compliance cases, and he is the author of three renowned books: Financial Statement Fraud: Strategies for Detection and Investigation (2013); Fair Value Accounting Fraud: New Global Risks and Detection Techniques (2009), and Fraud and Abuse in Nonprofit Organizations: A Guide to Prevention and Detection (2003).

In 2009, he received the James Baker Award for ACFE Speaker of the Year.



## “The Role of Internal Auditors in the Compliance and Ethical Culture of Organizations”

Internal auditors play a fundamental role in driving and strengthening ethical conduct and compliance within their organizations. An essential part of their responsibilities is to uphold ethical principles such as honesty, objectivity, adherence to laws and regulations (compliance), confidentiality, and professionalism.

By adhering to the Global Internal Audit Standards and applying an ethical and compliance model for decision-making, internal auditors can become trusted allies and ethical guardians of the companies and institutions they serve. This contributes to elevating the prestige of internal auditing and its practitioners, as well as promoting sustainable, honest, and profitable operational and business practices.

In this session, the key elements for internal audit professionals and related disciplines will be analyzed to enable them to:

- Maximize the relationships between internal audit, compliance, and risk management.
- Understand techniques to identify and assess compliance risks.
- Address the growing audit expectations in compliance and ethics programs.
- Identify emerging compliance issues that impact organizations.



# Sohail Saleem

CIA, CFE, CPA

## BIOGRAPHY

He has over 25 years of international experience in internal auditing in the health, pensions, education, and local government sectors. Over the years, he has presented on topics related to internal controls, risk management, fraud, and data analysis at various professional association events, CAE roundtables, and podcasts.

He has held various positions on the Boards of Institutes and Professional Associations in Canada, including the Institute of Internal Auditors and the Information Systems Audit and Control Association.

He holds certifications as a Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Public Accountant (CPA), Certified Information Systems Auditor (CISA), Certification in Risk Management Assurance (CRMA), and Fellow Chartered Certified Accountant (FCCA).

He has been a speaker at the 2023 IIA Canada National Conference, 2020 and 2022 Canadian Fraud Conference, and several local chapter events organized by the Institute of Internal Auditors (IIA). Currently, he is the President and CEO of Solarus Consulting Services Inc. in Saskatoon, Canada, which provides internal audit, risk management, compliance, governance, organizational effectiveness and fraud management services.



## “Empowering Internal Audit with Data Analytics”

Automation has changed the way organizations fulfill their functions, execute their activities, provide services, and conduct business. With the implementation and use of increasingly widespread and powerful technologies, organizations have moved from manual processes to mostly—or completely—automated processes. These practices are becoming more frequent in entities and organizations of all types, industries, and sectors.

The growing automation has resulted in greater data visibility and new opportunities for risk identification. Therefore, data analytics has become a valuable tool for internal auditors to enhance the effectiveness, efficiency, and economy of their functions and mandates.

In this conference, the importance and benefits of using data analytics in the execution of internal audits will be addressed. It will also highlight practical steps to implement a comprehensive and robust data analytics program, including tips, challenges, and cost-opportunity analysis. The presentation will provide examples of data analytics tests, including the analysis of fraud risks, corruption, and other malpractices that affect all types of organizations.

By the end of the presentation, participants will be able to:

- Better understand the value of implementing data analytics.
- Learn how to use data analytics in risk assessment and during the various stages of executing and reporting internal audits.
- Learn how to implement a tailored data analytics program according to the unique characteristics of each organization.
- Obtain practical tips and understand the challenges associated with implementing data analytics.



# Paul J. Sobel

CIA, QIAL, CRMA

## BIOGRAPHY

Chairman Emeritus of the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Under his direction, the COSO Board developed the now well-known models of Internal Control, Enterprise Risk Management (ERM), Governance, and Fraud.

In 2020, he retired from Georgia-Pacific, LLC, where he served as Vice President and Chief Risk Officer, after serving as Vice President and Chief Audit Executive (CAE) for seven years.

In 2013, he was Chairman of the Board of The IIA, and in 2012 he was recognized on the Treasury & Risk magazine's list of the 100 most influential people in finance. He has been part of the Consultative Advisory Group of the International Auditing and Assurance Standards Board (IAASB), the International Ethics Standards Board for Accountants (IESBA) of the International Federation of Accountants (IFAC), and is part of the PCAOB Standing Advisory Group.

He is the author and co-author of four books: Risk Management in Uncertain Times; The Auditor's Risk Management Guide: Integrating Auditing and ERM; Internal Auditing: Assurance and Consulting Services, and Enterprise Risk Management: Achieving and Sustaining Success.

In 2017, he received the IIA's Bradford Cadmus Memorial Award for his contributions to the internal audit profession and was inducted into The IIA's Hall of Distinguished Audit Practitioners. In 2020, he received the IIA's Victor Z. Brink Award for Distinguished Service, and in 2023, he received the William G. Bishop III Lifetime Achievement Award.



## **“A Changing World - Internal Auditors and the Impact of COSO”**

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is well known for its Internal Control and Enterprise Risk Management (ERM) frameworks, which are studied and used worldwide.

However, COSO has also provided fundamental guidance and significant intellectual leadership on emerging issues related to risk management, internal control, fraud deterrence, and new technologies.

The Chairman Emeritus of COSO will help participants in this session to better understand the recent guidelines, focusing on technology, sustainability, fraud, compliance, and other risk and control issues, to gain a comprehensive view of how COSO contributes to enhancing the performance of Internal Audit in line with current challenges.

At the end of this session, participants will be able to:

- Learn how the new COSO guidelines are linked to its globally recognized frameworks.
- Understand how to apply the COSO ERM framework to manage key technological risks such as AI, blockchain records, and cloud services.
- Leverage COSO ERM for sustainability (ESG) reporting.
- Apply risk management techniques to manage compliance with laws and regulations.
- Develop a practical approach to managing fraud risks.
- Understand how internal auditors can make the most of the various guidelines and directives issued by COSO.



# Bruce Dorris J.D.

CPA, CFE

## BIOGRAPHY

Bruce Dorris has spent more than three decades fighting fraud and raising awareness of the theoretical and practical foundations of this phenomenon worldwide. He is a former President and CEO of the Association of Certified Fraud Examiners (ACFE), a position he held for six years.

He earned his Juris Doctor from Louisiana State University in 1993 and is licensed to practice law in state and federal courts in Texas and Louisiana. He served as a prosecutor in Louisiana for over thirteen years, primarily focusing on financial crimes. He is a Certified Public Accountant in both Texas and Louisiana.

He has delivered keynote speeches and provided training for the United Nations, numerous financial institutions, colleges and universities worldwide, as well as for the FBI, the GAO, and other educational, commercial, and financial organizations.

Bruce has appeared in articles and interviews with CNBC's American Greed, The Economist, The Wall Street Journal, the BBC, and The Atlantic, among others. Security Magazine named him one of the most influential people in security in 2019.





## "Landscape of Fraud: Lessons for Prevention And Not Just Detection"

Each year, billions are lost due to fraud and corruption, resulting in inefficiencies, aborted projects, financial challenges, organizational failures, and public and private budgets that fail to meet their objectives, undermining the benefits intended for their legitimate recipients.

Often, fraud occurs due to poorly designed controls and weak governance that undermines processes. Therefore, organizations must have strong internal control procedures to limit fraud risk, and one of the functions of internal audit is to assess these controls.

Data suggests that fraud prevention tools and techniques can add tremendous value and are more robust than activities that occur post-discovery.

In this session, Bruce will focus on what he has seen and experienced over his years as a fraud fighter, and will provide key takeaways that can be implemented immediately. After the presentation, participants will be able to:

- Understand the characteristics of fraud and the techniques used to commit it, according to the most common global schemes and scenarios.
- Learn best practices that, empirically proven, strengthen fraud risk management.
- Identify red flags that reveal sensitive areas within the organization.
- Use the most effective anti-fraud tools available today to implement a comprehensive, robust, and cost-effective strategy.



# Celina Caesar-Chavannes

**CIA, CFE, CPA, CISA, CRAA**

## BIOGRAPHY

She is a business consultant and international speaker. She currently serves as the lead advisor on Electronic Data Interchange (EDI) initiatives and is an adjunct professor at Queen's University.

She is a former Member of Parliament for the Government of Canada, representing the city of Whitby, and was the Parliamentary Secretary to Prime Minister Justin Trudeau. In 2017, she was also the Parliamentary Secretary to the Minister of International Development and La Francophonie.

Her advocacy for equity and justice is recognized in Canada and around the world. In 2017, she received the Parliamentary "Mental Health Champion" Award, and in 2019, she was named Woman of the Year by Chatelaine magazine. She is considered one of the most influential people of African descent globally.

She received the 2012 Entrepreneur of the Year Award from the Toronto Board of Trade and the 2007 Harry Jerome Young Entrepreneur Award from the Black Business and Professional Association. Celina has worked with a wide variety of private, governmental, and non-governmental organizations throughout her career.

She was a member of the Governing Council of the University of Toronto and also served on the Advisory Board of the Institute of Neurosciences, Mental Health, and Addiction, which is part of the Canadian Institutes of Health Research. She is also a member of the Congress of Black Women.

## CONFERENCE

Celina Caesar-Chavannes



## Diversity, Equity, and Inclusion (DEI)

### “Unveiling the Technological Frontiers: Evolution of Internal Auditing for Justice, Humanization and Success”

In this conference, innovative approaches to internal auditing will be explored that not only ensure compliance and protect against risks but also promote equity and integrity within organizations. This session will delve into the principles of justice and humanization, which are vital for creating a culture of inclusion and respect, essential for the success of any organization.

The presentation will analyze how these practices can be effectively integrated into auditing functions to empower organizations, strengthen ethical principles, and improve overall performance.

Prepare to be part of a comprehensive dialogue on how internal auditing can evolve beyond traditional frameworks to address contemporary challenges and opportunities in a rapidly changing world.

By the end of the session, participants will have strengthened their knowledge in these key learning points

- Strategies to incorporate justice and ethics in audits: Learn practical methods to deeply integrate the principles of justice and ethics into auditing processes, and actively promote equity and integrity within the organizational culture.
- Humanizing audit practices: Strategies to elevate the impact of auditing on people, adapting techniques that recognize employees' needs and foster an environment of trust and respect.
- Tools to enhance organizational success through audits: Discover how audits can be transformed into a powerful tool for improving organizational success, not only by identifying risks and weaknesses but also by highlighting strengths and growth opportunities within an ethical governance framework.
- Impact of auditing on long-term organizational health: Understand the long-term benefits of transforming internal audits, such as improved compliance, risk reduction, and an organizational culture that aligns with both business objectives and ethical and integrity guidelines, leading to sustainable success.



# W. Charles Johnson, Jr.

CIA, QIAL, CRMA, CFSA, CGAP

## BIOGRAPHY

Charles is a Director in the Risk Advisory Services practice at Forvis Mazars and provides internal audit and risk management services. Before joining Forvis Mazars in 2020, he worked for thirteen years as Executive Director of Auditing for an electric and water utility company in Central Texas.

His thirty-year career in internal auditing spans the public, private, and non-profit sectors, in the banking, finance, insurance, healthcare, and electric and water utility generation/transmission industries. He has served as Chairman of the Audit Committee on a Boards.

At The IIA, he is part of the International Internal Audit Standards Board and has been Chairman of the Professional Certifications Board, Chairman of the Exam Development Committee, and President of the New Orleans Chapter. He is also an instructor at The IIA's Vision University for CAEs (*executive directors of internal audit*).

In 2022, he received The IIA's Victor Z. Brink Award for Distinguished Service in recognition of his outstanding service to the internal audit profession over time.



## “Improving and Modernizing Audit Departments: Lessons Learned from Implementation”

In the current dynamic world of corporate governance, the internal audit function must balance independence with stakeholder trust while advising and supporting management to achieve a strategic approach.

Maintaining independence while gaining stakeholder trust is the way to demonstrate that our work upholds integrity and focuses on value, which requires continuous relationship building and an honest and sustained effort to improve processes, controls, governance, and the overall culture of organizations.

To achieve this, internal auditors must develop a vision of value as well as relational skills. Through a case study, Charlie will outline the key elements to achieve this fundamental yet challenging task that every internal audit professional must understand and undertake.

Discover how a small internal audit group managed to increase the value of their work team, developed skills to build trustful relationships, and strengthened their assurance, advisory, and performance evaluation functions.

In this session, participants will be able to:

- Explore how internal auditors can develop insight and enhance their personal and professional skills to build relationships that impact the value and effectiveness of their functions.
- Discover the elements of an internal program to develop a vision of value and exponentially increase key relationships with organizational leaders.
- Identify the necessary steps an internal audit leader must take to effectively manage stakeholders and develop frameworks for professional and relational competence.



# Terry Ray

## BIOGRAPHY

Terry Ray is the Senior Vice President of Imperva, Inc., where he also served as Chief Technology Officer. His responsibilities include developing and articulating the company's technical vision and strategy to offer data and application security solutions, as well as maintaining an up-to-date comprehensive threat landscape.

He continues to operate as an executive sponsor for strategic clients, benefiting from having a bridge between executive teams. He was the first U.S.-based employee of the company, and during his 15 years at Imperva, he worked on hundreds of data security projects to meet the security requirements of clients and regulators across all industries.

He is a frequent speaker for RSA, Gartner, ISSA, OWASP, ISACA, IANS, CDM, NLIT, The American Petroleum Institute, and other professional security and audit organizations in America, Europe, and Asia.

He is regularly sought out by various media for expert commentary and has been quoted in Security Week, SC Magazine, CBS News, BBC, and others.



## **“A Complete and Simple Program to Strengthen the Most Valuable Asset - Data Defense”**

Modern organizations generate and collect a massive volume of data every day. Identifying and analyzing data allows business and operational processes to run more effectively by sharing and subsequently monetizing them.

However, this intense use of data also introduces significant cyber risks. Commercial, financial, and sensitive data often reside both in the cloud and on-premises, increasing the complexity of their handling and thus further raising latent threats.

In this session, Terry will offer a series of key actions, articulated in five critical stages, that professionals in internal auditing, risk management, internal control, and other assurance functions can implement to identify potential risks, systematize information security, leverage the benefits of technological means to securely share massive data, and comply with the laws and regulations governing their use and exchange.

By the end of the session, participants will strengthen these key learning points:

- Understanding the best ways to search for, define, and classify critical organizational data, whether on-premises or in the cloud.
- Discovering the regulatory and security requirements to detect and prevent threats and anomalies.
- Learning the current best practices in security techniques to protect the organization's most valuable asset: data.



# Carlos Zozaya Gorostiza

## BIOGRAPHY

Carlos is the Area Director in Corporate Services at BAL, the corporate unit of Grupo BAL. Previously, he was the Systems Director at Grupo Nacional Provincial (2003–2015) and General Director of the Academic Division of Engineering at ITAM (1992–2003). In 2018, he was the interim Systems Director at El Palacio de Hierro (May–Jul).

He earned a bachelor's degree in Chemical Engineering from the Metropolitan University, and a Master's and Ph.D. in Civil Engineering from Carnegie Mellon University. In 1999, he completed the Advanced Management Program at the Wharton School of the University of Pennsylvania.

Since 1992, he has been a Professor in undergraduate, master's, and executive development courses at ITAM. He is the co-author of the book "Knowledge Based Process Planning for Construction and Manufacturing" (Academic Press 1989), 25 articles published in peer-reviewed international journals and conferences, and four chapters in books published by international publishers, as well as co-editor of a couple of books published by the Mexican Academy of Informatics in 2016 and 2018.

In 1981, he received the National Youth Award from the President of the Republic. In 2015, he was named "Distinguished Undergraduate Alumnus" by the Metropolitan Autonomous University on the occasion of its 40th anniversary. He has been a member of the National System of Researchers and President of the Mexican Academy of Informatics.





## “Internal Auditing and Artificial Intelligence - Lessons from Mexico”

The rapid evolution of Artificial Intelligence (AI) in recent years has sparked interest among organizations in leveraging this technology and has led to a new "AI spring."

Some studies show that the percentage of companies that reported incorporating this technology into at least one business function increased from 20% in 2017 to 50% in 2022. However, only a few of these companies have developed the competencies to scale the use of AI.

On the other hand, the use of AI brings various risks, including the fairness and justice of AI algorithms, data privacy, and the transparency of solutions. What implications does this have for the Internal Audit function in Mexico? What should Internal Auditors do to take advantage of this technology?

In this session, we will explain what Artificial Intelligence is and how we can promote the adoption of this technology in our country, and delve into understanding how this technology can support the Internal Audit function in achieving its objectives, according to national conditions and characteristics. In particular, the key points analyzed in detail in the session will be:

1. Understanding what Artificial Intelligence is, what Machine Learning is, and why we are experiencing a new AI spring.
2. Explaining the best practices and organizational competencies needed to adopt AI in an organization, with a special focus on the case of Mexico.
3. Learning about some of the most relevant national-level risks associated with the use of AI.
4. Describing how the Internal Audit function is changing at the national level, and how AI can support this function in organizations.
5. Presenting some practical examples of AI applications in the Internal Audit function in the country.



# Aleem Juma

## BIOGRAPHY

Biography details coming soon.



## “AI and IA — Artificial Intelligence and Internal Auditing”

In this conference, Aleem will delve into the transformative impact of Artificial Intelligence (AI) on the field of Internal Auditing. By harnessing the power of AI-driven technologies, auditors can optimize their processes, make more informed decisions, and foster greater collaboration within their organizations.

We will explore how AI can reshape each phase of the audit process, from pre-planning to closure, by automating routine tasks, performing advanced data analysis, and facilitating real-time communication.

Attendees will gain valuable insights into innovative use cases and practical strategies for leveraging AI to drive efficiency, improve risk management, and enhance the quality of audits.

Discover how AI can revolutionize Internal Auditing and shape the future of organizational governance, risk management, and internal control.

By the end of the session, participants will be able to:

- Discover how AI-based tools can automate repetitive tasks, optimize data analysis, and accelerate audit workflows, allowing internal auditors to focus on high-value activities and provide more timely and impactful insights and conclusions.
- Explore the transformative potential of AI to enhance risk assessment, predictive analysis, and anomaly detection, enabling auditors to prevent fraud before it happens, make informed decisions, and proactively mitigate emerging threats.
- Elevate collaboration. Discover how AI-driven technologies facilitate seamless collaboration between auditors and stakeholders, enhancing communication, transparency, accountability, and alignment throughout the entire audit lifecycle.



# Claudia Ortíz Reyes

**MBA, COBIT, CICO**

## BIOGRAPHY

Deputy Director of Internal Audit at Grupo México - mining division in charge of SCC (Company listed on the New York Stock Exchange), with more than 30 years of experience in design, implementation and mapping of administrative, financial, substantive, technology and cybersecurity processes , Internal Control, Internal Audit and Committee Management. Her career is characterized by leadership in managing high-performance teams and solid experience in fraud prevention, detection and investigation, as well as comprehensive organizational risk management.

She is a member of the SCC Audit Committee (SEC Company), in addition to being the secretary of the SCC Ethics and Disciplinary Committee. Expatriated in Peru, to lead the SPCC Company in the execution of the annual Internal Audit plan, she supervises environmental, social, governance, financial, operational, IT, cybersecurity and forensic investigations audits; reporting quarterly reports that help guide the strategic decisions of the administration and the different committees.

As Operational Manager of Internal Control at AMC, she led the implementation of COSO 2013, making the Company a pioneer in Latin America in adopting this methodology. Coordinated the redesign of COSO and GDPR-based controls at MLF in Aznalcóllar, Spain. Also, she was responsible for the analysis of organizational structures and the impact of material weaknesses in public companies.

Her academic training complements her professional career. She has been a professor at multiple universities, and a lecturer at UNAM and at various institutions on the "Soft Skills for the Internal Auditor", an essential topic for the development of interpersonal skills in the field of auditing. Standing out in the transmission of knowledge and professional advancement in auditing, which motivated the development of knowledge and content, being a doctoral student and researcher of the recognition of the internal image in private organizations.



## “Current Relevance of ESG Audits - Implementing a Successful Program”

ESG (Environmental, Social and Governance) auditing is constantly evolving, addressing new topics and challenges. Internal auditors are responsible for ensuring the quality and accuracy of the information in sustainability reports, evaluating its veracity.

These themes reflect the growing importance of integrating ESG factors into business strategy and operations, as well as the need for robust audits to ensure transparency and compliance in these key areas.

We understand sustainability as the ability to satisfy current needs without compromising those of future generations, avoiding environmental damage. We evaluate practices in workplace safety, environment, community development, human rights and governance, ensuring they align with best practices and appropriately manage risks and opportunities.

How to review the sustainability report of companies?

- Provide follow-up to the implementation of the company's sustainable strategies.
- Monitor operations to have a positive impact on your environment.

As internal auditors, we must focus on safety and environmental prevention, analyzing challenges and opportunities to ensure that critical risk mitigation activities comply with regulations and appropriate management throughout the organization.

In behavioral safety, we have implemented a system of sanctions and recognition to encourage safe practices. In climate management, we review policies and procedures, including the Security Exchange Commission's requirements on climate change. We also address reviews of biodiversity conservation and water management, promoting zero net deforestation and efficient water use through the recovery and use of alternative sources, such as community wastewater.

We recognize the importance of collaborating with communities, especially vulnerable to climate variability. In the Internal Audit, we focus on cooperation projects that reduce risks and strengthen community capacities.

In this session, we will offer a detailed guide to developing audit tests in areas of Environment, Social and Governance (ESG).



ENCUENTRO NACIONAL DE  
**AUDITORES INTERNOS**  
OCTUBRE 2024 • WTC, CDMX.

# Panelists



## PANEL I

Wednesday, October 23



**Dr. Jodie Lobana, Ph.D., CPA,  
CA, CIA, CISA**  
Artificial Intelligence -  
Governance, Risk  
Management, and Ethics -  
Board Advisor and Trainer  
Former Board Member, IIA  
Standards Board (IIASB)



**Pablo Paladini,  
CIA**  
Director of Resguarda



**Esteban San Román**  
Instructor of Grupo  
Cynthus.

**MORE PANELISTS COMING SOON...**

### **“Internal Audit and Cybersecurity in the Age of Artificial Intelligence: Navigating Emerging Risks and Strengthening Governance”**

The rise of artificial intelligence (AI) brings transformative changes to the fields of cybersecurity and internal audit. As organizations adopt AI to enhance operations and decision-making, they must also confront new and evolving cybersecurity risks. Internal auditors are now tasked with assessing these AI-driven risks, ensuring that organizations not only comply with regulatory standards but also implement robust controls to mitigate vulnerabilities.

This panel will provide a comprehensive overview of the intersection between AI and cybersecurity, focusing on the critical role internal auditors play in safeguarding their organizations. Participants will learn how AI impacts cybersecurity, the regulatory challenges involved, and the essential controls auditors should be examining. Additionally, the panel will explore how cybersecurity fits into the broader governance framework, ensuring that internal audit departments are fully prepared to address the dynamic risks of the AI era.

Key Outcomes:

By the end of this panel, participants will:

1. Gain a comprehensive understanding of AI's impact on cybersecurity risks and how these evolving risks transform the internal audit landscape.
2. Understand regulatory and compliance challenges related to AI in cybersecurity and how internal auditors can ensure organizations adhere to these evolving standards.
3. Learn about key controls that strengthen cyber defense systems, and specific measures internal auditors should assess within their organizations to mitigate AI-related threats and vulnerabilities.
4. Learn how cybersecurity fits within the broader governance framework, ensuring that internal audit effectively integrates AI risk management and cyber defense measures into organizational oversight.



# Dra. Jodie Lobana, Ph.D

**CPA, CA, CIA, CISA**

## BIOGRAPHY

Empowering the future through AI governance," Dr. Jodie Lobana is a distinguished Director, Educator, Author, and award-winning Management Consultant. Her integrated expertise spans Governance of Artificial Intelligence and other Information Technologies, Risk Management, Internal Audit, Project Management, Human Resources, Accounting & Finance.

Dr. Lobana's forthcoming book, "Holistic Governance of Artificial Intelligence," reflects her groundbreaking Ph.D. thesis research. Her consulting firm delivers cutting-edge training and consulting services in AI governance and risk management to large corporations and national governments.

A dedicated educator, Dr. Lobana currently imparts her knowledge as a Course Director at York University in Canada, teaching "Governance of Information Technology" to graduate students. In the past year, she taught courses at Queen's University, where she delivered an AI Ethics course to Master's level students, and at McMaster University, where she taught "Customer Value Generation" using digital means. Previously, she has also taught at the University of Waterloo and IIT. Dr. Lobana holds a doctoral degree in business administration, with a thesis focus on AI governance, and possesses several additional designations, including CPA, CA, CIA, and CISA.

Passionate about shaping the future, Dr. Lobana has recently completed her tenure as a Board Member of the International Internal Audit Standards Board and is currently serving as the Chair of the Advisory Board of the McMaster Artificial Intelligence Society. She previously held the position of Chair of the Technology Steering Committee of OECM and served on various boards, including the University of Waterloo's UWCISA Institute, IIA Canada, and CPA Canada's Technology Advisory Committee. Dr. Lobana was instrumental in initiating a memorandum of understanding between CPA Canada and IIA Canada, fostering collaboration and strengthening the industry for the betterment of society.

With a wealth of experience, Dr. Lobana has provided services to over 50 national and multinational organizations across various industries, traveling to more than 40 countries and working in 7. Her remarkable accomplishments include the prestigious "2013 Award of Distinction" from CPA Ontario, the "2019 Mary Keyes Award for Outstanding Leadership and Service to McMaster," "McMaster Women in Tech Aug 2020 Changemaker," and the latest "Modern Governance 100 award 2023.





# Pablo Paladini

CIA

## BIOGRAPHY

Pablo Paladini is a prominent Director of Resguarda with a solid track record in the field of internal auditing. He is a Certified Internal Auditor (CIA) from The Institute of Internal Auditors (IIA) and has a Postgraduate Degree in Systems Auditing from the Universidad del Salvador (USAL), in addition to being a Public Accountant.

Pablo is an active member of several professional organizations, including the Institute of Internal Auditors of the Republic of Argentina and The Institute of Internal Auditors (U.S.A.). In addition, he is part of the Body of Instructors of the CIA Course in Argentina and is a member of the Board of Directors of the Institute of Internal Auditors of Argentina.

His extensive experience and commitment to the profession make him an influential figure in the fields of internal auditing, business ethics and compliance.



# Esteban San Román

## BIOGRAPHY

With a prosperous career of almost three decades, Esteban San Román has established himself as an eminent figure in the field of Information Technology and Cybersecurity. His vast experience includes significant roles in leading companies such as IBM, Anixter, Scitum, Palo Alto Networks and Delta Networks Systems, where he has worked as a Systems Engineer, communications network specialist, director of professional services and security solutions architect.

Their ability to develop and implement technology and security strategies is just one facet of their talent. Esteban has been a mainstay in training IT professionals, teaching certified courses from renowned manufacturers such as Checkpoint, Network Associates, and Nortel Networks. In addition, he has led workshops and bootcamps for (ISC)2, ISACA, EC-Council, and Mile2 certifications, earning widespread recognition in the industry. He has trained and guided more than one hundred professionals in Mexico and Latin America to obtain the CISSP certification of (ISC)2, thus strengthening the capabilities of numerous cybersecurity specialists.

Currently, Esteban continues to share knowledge as an instructor at Grupo Cynthus, where he continues to train the next generations of IT and cybersecurity professionals. His commitment to excellence and his passion for teaching have made him a benchmark in his field.

## PANEL II

Thursday, October 24



**Ricardo Zunino**  
Socio de Application  
Integrity,  
Digital & Analytics.



**Eladio Piña Gálvez,**  
**CEO**  
Audit & Innovation  
Coach



**Víctor Cortés**  
Socio Director de B-  
GRC Chile



**Mónica A. Hernández,**  
**CIA, CCSA**  
COO de AudiSoft para  
Latinoamérica

### “The Digital Era of Internal Auditing – Innovation and Transformation.”

"The current world, as well as the professions that develop within it, is undergoing an unprecedented period of transformation. Internal Auditing faces its own challenges and change factors in this scenario.

It is essential for control and assurance professionals to evolve toward an Internal Audit function that can take advantage of new technological tools and understand the key aspects of these technologies that need to be integrated into the Audit Program. Along with technological advancement, our profession must also adopt an assertive and open attitude to provide the highest value and innovation expected in today's complex and dynamic world.

In this session, distinguished panelists will address the aspects and opportunities that are transforming Internal Auditing, which every professional should be aware of to enhance their performance in line with new demands, focusing on key areas such as:

- New Methodologies, Innovative Solutions, and Agility.
- Integration of Emerging Technologies (RPA, AI, etc.).
- Creation of Specialized Teams, Development of New Talent, and Promotion of a Collaborative Culture.
- Incorporation of Predictive Models and Data Analytics for Strategic Decision-Making and Risk Prevention.
- Customer-Centric Approaches and High-Value Results."



# Ricardo Zunino

## BIOGRAPHY

Ricardo Zunino is a partner of Application Integrity, Digital & Analytics at Cybertrust Latam, with more than 20 years in the market, he has stood out directing projects of different kinds, from the implementation of internal control models on technological solutions, to information security projects for various companies in Latin America. He has extensive experience in systems and process auditing, such as risk assessment for different industries and solutions. He has also led market initiatives in order to develop and implement commercial strategies to position the services and solutions under his responsibility. In addition, he has been in charge of projects for the remediation of roles and user profiles in SAP, such as the implementation and execution of GRC solutions.

He has an outstanding academic background, including graduates from the University of Chile and the Adolfo Ibañez University. In addition, he holds a **Master's Degree in Business Intelligence and Data Science from the prestigious IEBS business school in Spain.**

Due to his outstanding career, he constantly participates in the creation of opinion articles and analysis for various media outlets on technologies for Latam.

- Profession: Accountant Auditor
- Experience: +20 years
- Company: Cybertrust
- Website: [www.Cybertrustlatam.com](http://www.Cybertrustlatam.com)
- Country: Chile, Mexico and Spain
- LinkedIn: <https://www.linkedin.com/in/rzunino/>



# Eladio Piña Gálvez

CEO

## BIOGRAPHY

ELADIO PIÑA GÁLVEZ CEO Vision Consulting As an experienced Audit & Innovation Coach, he has a solid foundation as an Auditor Accountant and MBA graduate from the University of Chile, and has acquired a broad perspective in the field of internal auditing and innovation.

Its commitment to continuous growth is supported by certifications in Leadership in Innovation and Digital Transformation from MIT, as well as certifications as Product Owner and Scrum Master (Scrum Manager), and the Quality Assessment Certificate (IAI).

He has more than 25 years in the industry, held key roles in internal audit, including the position of Audit Manager at Citibank and Corporate Audit Manager at Banco de Chile. His contribution to the discipline is reflected in the development of the first Scrum Model for Agile Auditing and the creation of an International Digital Internal Audit Program.

His commitment to the community was demonstrated by serving as President of the Institute of Internal Auditors of Chile during the period 2018-2020 and as Vice President of the CLAIN Internal Audit and Risk Assessment Committee of FELABAN in 2019-2020.

In addition, he has shared his knowledge as an International Consultant and Speaker, constantly advocating for excellence and innovation in modern auditing.



# Víctor Cortés

## BIOGRAPHY

Master in Risk Management, Diploma in Business, Diploma in Higher Education and Candidate for a Master's Degree in Finance, he has more than 20 years of experience in the implementation of GRC solutions, he was Manager of Risk Consulting at Deloitte, Consultant at IXUS Consultores and University Professor, currently Auditool Collaborator and International Speaker. Managing Partner B-GRC, ONLINE ETHICS and Co-Founding Partner of REGULATEK



<https://www.linkedin.com/in/victorgcortes/>



# Mónica A. Hernández Rojas

**CIA, CCSA**

## BIOGRAPHY

She joined AudiSoft in 2010 and has been the COO for Latin America since 2016, responsible for overseeing operations related to the implementation, support, quality, and development of the company's products.

She holds a degree in Process Engineering from EAFIT University, with a specialization in Quality Management. She also has a specialization in Systems from the National University of Colombia.

She is certified as a CIA (Certified Internal Auditor) and CCSA (Certification in Control Self-Assessment) by the Institute of Internal Auditors. Additionally, she is certified in Agile Methodologies for Internal Auditing.

She has led consulting and process automation projects related to Corporate Governance in more than 11 Latin American countries across various sectors and industries.

She was an Internal Auditor at TIGO/UNE and participated in the certification process of the Audit department by the IIA. She also led the Quality Management System at the Corporation for Tropical Diseases at the University of Antioquia.