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INDUSTRY FOCUS

# Achieving balance

Scope of internal auditing ever-expanding

watchdogs over corporate finances.

"With the new success and respect [for internal auditing] has come new responsibilities," said Richard Clune, associate professor and director of the Internal Audit Center at the Coles College of Business at **Kennesaw State University**.

As their experience with handling SOX-related work has grown, "Internal auditors have sought to do that work more efficiently," Clune said, "so that their limited resources can handle the ever-expanding list of things that stakeholders — boards, audit committees and top management — would like to see taken care of."

For the internal auditing function, "The pendulum has begun swinging back toward more of an equilibrium between providing financial reporting assurance and delivering value in other ways to our organizations," Sobel said.

As a result, "The pressing issues facing internal auditors today are very much tied to the challenges of the organizations they are trying to help," Clune said. "Namely, how to be successful in a more complex world when the right resources are oftentimes scarce."

One key issue for today's internal auditors "is how not to let their new and evolving role as advisers to management undermine their traditional role of assurance providers, as happened in the case of external auditors," Sriram said, "and to continue to preserve their independence — both in appearance and in attitude — and act as reliable watchdogs for the stakeholders."

Another issue is attracting top-notch business grads to the ranks of internal auditors, he added.

"Unless the internal audit profession can attract 'quality' graduates to consider internal auditing as a serious profession, with prestige and growth opportunities equal to those of a CPA," Sriram said, "it will be difficult for the internal auditing profession to continue to develop and meet the expectations of SOX, the [Securities and Exchange Commission], the managers and the community."

## Moving forward

In the challenges department, today's internal auditors have to deal with a much more fast-changing, complex and diverse business world than they did as little as 10 years ago.

"Unlike in the past, where internal auditors dealt with more homogeneous operating environments," said Sriram, "changing organizations will be far more difficult to audit, and will demand that internal auditors find ways to deal with this complexity."

Internal auditors have their work cut out for them in keeping up with an evolving business environment where technological advances, such as cloud computing and globalization, are generating new challenges in risk management and compliance, McClung said.

"The challenge for us as internal auditors is to adapt and respond quickly to new and emerging risks and changing regulatory requirements," McClung said, "working with our organizations to help them meet their strategic objectives."

Organizations, meanwhile, must make sure the internal audit function has a "seat at the table," in order to optimize its value, Sobel said.

"By that, I mean that chief audit executives must be seen as important members of management, who are involved enough with management to be aware of changes to key strategies," he said, "so that we can assess what, if anything, internal audit can do to provide assurance or advice related to those strategies. Without the ear of the CEO and board, the value we deliver will be sub-optimal."

Internal auditors themselves, meanwhile, "need to provide more than just hindsight, commenting on what happened in the past," Sobel said. "We need to provide consistent insight, which involves connecting the dots of what we have observed, and providing advice that is of current and future value to key stakeholders."

By **Martin Sinderman**  
CONTRIBUTING WRITER

**I**nternal auditors are being called upon to play a growing role in helping organizations and businesses be successful.

Since the 1990s, the emphasis of internal auditing has shifted back and forth between the traditional focus on internal financial controls and that of operational auditing, i.e., the evaluation of the efficiency and effectiveness of broader organizational processes.

At the end of the day, "A profession that started as an independent verifier of transactions is now becoming a management consultant to managers on important corporate issues," said Ran Sriram, Controllers Roundtable Distinguished Professor at **Georgia State University's** J. Mack Robinson College of Business.

In the late 1990s, the internal auditing function had become very focused on the operational side, according to Paul McClung, vice president of Internal Audit and Enterprise Risk Management for **Carter's Inc.** (NYSE: CRI), Atlanta-based provider of apparel and related products for babies and young children.

"We got to the point where audits were very operations-focused — moving away from the more traditional types of financial control-oriented audits, and more toward looking for cost recovery and opportunities to streamline business processes," McClung said.

The Enron and WorldCom scandals of the early 2000s, which were followed on the federal regulatory front by Congress' passage of the Sarbanes-Oxley Act of 2002 ("SOX"), shifted the focus of internal auditing back to its transaction-verifying roots.

"With the passing of SOX, the pendulum swung heavily toward a focus on internal controls over financial reporting and related financial reporting fraud," said Paul Sobel, vice president and chief audit executive for **Georgia-Pacific LLC**, a privately held consumer products and building materials company based in Atlanta.



**Big shift:** With the Sarbanes-Oxley Act of 2002, internal auditors saw their jobs focus on transactions, but a shift is under way, says Paul Sobel of Georgia-Pacific LLC.

## Today's issues

Now that the internal audit profession as a whole has been recognized as being successful in dealing with the regulatory requirements of SOX, companies want more out of these professionals than just being



**McClung**  
Carter's Inc.

PHOTO ILLUSTRATION BY JOHN D. WHITE

JOANN VITELLI

# Brown heads up IIA Atlanta conference

By **Renée DeGross Valdes**

CONTRIBUTING WRITER

When it comes to arranging the biggest Atlanta event for the local chapter of The Institute of Internal Auditors, no detail goes unnoticed when it comes to chief organizer Connie Brown.

As the director of risk advisory services for Experis Finance, she's on top of details and assessing vulnerabilities. She uses the same precision as chair of the IIA's Atlanta conference, an annual gathering that in its third year expects as many as 500 participants.

Under her watch, the conference has blossomed from just under 200 attendees to more than 400 last year.

"If I had to describe Connie, the word execution comes to mind," said John Fuchko, president of the IIA, and chief audit officer and associate vice chancellor of the Board of Regents for the **University System of Georgia**.

"You ask her to make something happen and it happens," Fuchko said.

Brown is in charge of the more than \$100,000 conference budget for this year's IIA Atlanta conference on Sept. 21 at the Cobb Galleria Centre. Brown said the organization is budgeting for at least 500 attendees, including internal auditors and other professionals, as well as sponsors, vendors and other industry service providers.

"This is our annual training event," said Brown, also senior vice president and chief operating officer of the IIA. "The conference also offers an opportunity to network

with others in the industry. It's a really big deal for us (internal auditors). We want to reach as many members as possible."

## Career takes flight

Brown first fell for accounting and auditing in college. While completing her degree at Paine College in Augusta, she interned for Sanford Loyd, an accounting firm for nonprofits and small business. Even then — in 1984 — Loyd said he could tell Brown was dedicated to the practice, even when later she turned to internal auditing along her career path.

"Our professional relationship started out as a mentorship," Loyd said. "Even then, she was the exception not the rule."

Eventually, Loyd hired Brown as a full-time employee. She later became his equal as a partner in Sanford Loyd, spending about five years with the firm.

"She challenged my point of view and vice versa," he said. "That's what made us work well as a team. We had a mutual respect in each other's work and an ability to discuss things. We still discuss things to this day."

But her heart was in internal auditing, Loyd said.

"We didn't have internal audit programs like we have now," Brown said. "It's funny. Right out of college that's what I wanted to do. A recruiter called me and said there was a management training program. I showed up and talked to the recruiter about all I remember from one course in college. That's how I got into it."

Brown has also worked for SRP Federal Credit Union in South Carolina, Bankers

First in Augusta and First Wachovia in Atlanta. She joined Jefferson Wells 14 years ago and remained there following the 2001 acquisition by ManpowerGroup.

"If you can't tell, she has the utmost confidence in what she's going to do and she has the ability to do it — and do it well," Loyd said.

It's that kind of determination that has propelled Brown in her career.

Business aside, Brown is an Austell native, married her husband, Kerry, 25 years ago and lives in Atlanta. When she's not on the sidelines watching Atlanta Falcons home games or traveling, she's keeping up with family.

She also has a rewarding relationship with Madison, a 9-year-old girl whom she took under her wing in the past year as part of the Big Brothers Big Sisters youth mentoring program.

"Connie has a very welcoming personality," said Valerie Walker, Madison's mom. "The main influence that she had on my daughter is being a positive role model. Connie has become a very important person in my daughter's life."

With Experis, a consulting firm subsidiary of ManpowerGroup, Brown oversees risk advisory services for the firm's Atlanta office. Those services include corporate governance, risk management, Sarbanes-Oxley, information security and audit services.

"I get an opportunity as a consultant to work with different companies and people," Brown said. "That's what I like. It's never the same. Every company is different."



JOANN VITELLI

## Connie Brown

**Age:** 47 **Born:** Austell, Ga.

**Lives in:** Atlanta

**Education:** Bachelor's degree in business administration with emphasis in accounting at Paine College, Augusta

**Current Job:** Director, risk advisory services at Experis Finance in Atlanta

**Prior Jobs:** SRP Federal Credit Union, North Augusta, S.C.; Bankers First, Augusta; Sanford Loyd, CPA, Augusta; First Wachovia, Atlanta

**Family:** Husband, Kerry

**Hobbies:** Reading, traveling, watching NFL and attending Falcons games

# Internal audit function can help companies grow

By **Doug DeLoach**

CONTRIBUTING WRITER

In response to corporate malfeasance exposed during the scandal-ridden days of the early 2000s, followed by market-tightening and stringent regulatory legislation, particularly the Sarbanes-Oxley Act of 2002, the internal audit function has assumed a more critical and visible role in the development of many companies.

Moving forward into the second decade of the 21st century, the internal auditing profession continues to evolve and adapt to shifts in the economic and regulatory landscape.

"Today, a lot of companies have been in compliance for six or eight years, which means they no longer have to put as much focus on controls testing," said Audrey A. Gramling, professor in the Coles College of Business at **Kennesaw State University** and a certified member of the Institute of Internal Auditors (IIA).

Internal auditors now are concentrating on providing oversight in other aspects of company operations. The primary functions of the internal audit unit, whether a single auditor in a small company or a phalanx of certified professionals in a global corporation, are to ensure that financial controls are implemented and working as advertised, and that waste and fraud are minimized. Based on the data gleaned by these tactical functions, internal auditors can also serve as strategic consultants to

the C-suite in terms of asset handling and related areas of financial management.

"An internal auditor is working for the board and the CEO or president to provide an independent, objective perspective on various issues that really matter to the organization and its success over the long haul," said John Fuchko, chief audit officer and associate vice chancellor of internal audit in the **University System of Georgia**.

Following best practices articulated by the IIA, the leader of the internal audit function, who may assume the title of chief audit executive, reports functionally to the audit committee, members of which are drawn from the board, and administratively to the CEO.

The IIA also strongly recommends creating a strong internal charter, which sets forth the mandate for and defines the purpose, authority, scope and responsibilities of the internal audit function.

Fuchko, who also serves as president of the Atlanta chapter of the IIA, identified three main areas of focus for a successful internal audit function deployment: governance, risk management and controls.

"From a governance perspective, you want to ensure that the company is structured in such a way that goals are realistically achievable and that the right tone at the top is being set, especially regarding ethical behavior," he said.

According to Fuchko, managing risk requires adhering to performance metrics

## Establish an internal audit function

- Meet with existing staff to understand job responsibilities and qualifications.
- Obtain and reviewing staff job descriptions.
- Review audit reports issued for the past year.
- Review any other reports produced on various audit activities.
- Review policies and procedures.
- Meet with internal audit customers within the organization to gain their perspective on the services received.
- Meet with the external auditors to understand whether and how they rely on internal auditing.

Source: Institute of Internal Auditors

that drive learning at a realistic pace within the organization.

Investing in an internal audit function delivers returns in a variety of forms. When facing critical operational problems and far-reaching strategic decisions, an objective viewpoint can prove invaluable to a CEO, owner or president.

"Naturally, management cares about these things, too, but they will always be viewing developments through their own perspective," Fuchko said.

To maintain objectivity, the IIA recommends that internal auditors have no

personal or professional involvement with or allegiance to the area of the business being audited, and should maintain an un-biased and impartial mindset in regard to all engagements.

"With objective perspective, deep organizational knowledge and sound audit principles, a strong and independent internal audit function can provide valuable support and assurance to an organization and its oversight bodies," said Vijay Pinto, director of audit and enterprise risk services at **Deloitte & Touche LLP** in Atlanta.

"Organizations without an internal audit function lack valuable benefits that internal auditors provide," Pinto said.

Some experts pointed out that an internal audit function helps to shape a company's long-term strategy by comprehensively monitoring performance and tracking outcomes. In this way, benchmarks are set by which the potential return on investment not only of programs, but also employees, can be assessed.

"By working across the enterprise, the internal audit group evaluates future initiatives and considers controls and efficiencies at the front end of a project versus the conclusion, which also allows us to identify and develop high-potential employees into future company leaders," said Randy Early, vice president of audit services at **Cox Enterprises Inc.**

While the criteria may be malleable and a lawful mandate may not apply in every case, the experts agree that instituting some form of internal audit capability within an organization creates a foundation for successful growth.



**Gramling**  
Kennesaw State University



Austin Eakins, MAcc Class of 2012

“The MAcc program at Kennesaw State University allowed me the opportunity to participate in the Internal Auditing Education Partnership Conference where I learned more about the field of Internal Auditing. After talking to professionals at the conference and interning in the Internal Audit department at Zep Inc., I realize that Internal Audit provides value by delivering objective perspectives and consulting with management to help improve operations”

-- **Sa Nhan Nguyen**, MAcc CANDIDATE, 2012

“The IIA Atlanta Chapter is absolutely thrilled to be a part of ‘bridging the gap’ between audit knowledge and audit practice through the work of the KSU Internal Audit Center.”

-- **John Fuchko III**, PRESIDENT, IIA ATLANTA

“The Atlanta Chapter of the IIA, through its Academic Relations Committee, is extremely proud to be associated with the Internal Audit Center at Kennesaw State University. They represent the very best in internal audit education, research and thought leadership.”

-- **Fred Masci**, ACADEMIC RELATIONS CHAIR, IIA ATLANTA

“The IIA Atlanta Chapter Internal Audit Case Competition was a terrific way to learn to quickly assess and respond to an internal audit issue.”

-- **Daniel Street**, MAcc CANDIDATE, 2012

## INTERNAL AUDIT CENTER



The KSU Internal Audit curriculum is supported by a grant from the IIA Academic Advancement Fund. The following courses provide KSU Master of Accounting (MAcc) students with the knowledge to succeed as an internal auditor:

- Risk Analysis and Control
  - Seminar in Auditing
  - Seminar in Internal Audit
- Forensic Accounting and Fraud Examination
- Fraud and Governance

# IIA competition promotes auditing industry

By **Tonya Layman**  
CONTRIBUTING WRITER

From networking to competing for cash prizes, the first Internal Audit Case Competition was a one-of-a-kind experience for students and a teaching tool implemented by the Atlanta chapter of the Institute of Internal Auditors and Georgia State University.

At the Nov. 11 event, three-member student teams competed with each other to come up with the best solution for a single internal-audit problem, with cash prizes for first and second place. The competition was open to graduate and undergraduate students from Georgia colleges and universities. Of the 19 teams that presented written case analysis, 10 were invited to present during the daylong event.

"As we serve as an advocate for the profession, this is an opportunity for us to reach out to the students at our state colleges and universities," said Tim Tripp, vice president of internal audit at **Newell Rubbermaid Inc.** and IIA Atlanta vice president-secretary.

Each team had 15 minutes to make an oral presentation of its case study, followed by five minutes of Q&A from the judging panel. Universities represented in the competition were Valdosta State University and Kennesaw State University, both with three teams, and Georgia Southern University, Georgia College & State University, Mercer University and The University of Georgia, all with one team.

"I was very impressed with all of the presentations," said Keith Ordan, staffing partner of **The Intersect Group**, a national

finance, accounting and IT staffing and consulting firm and one of the seven sponsors of the competition. "All of the participants did a remarkable job. I know it's nerve-racking to stand in front of executives and present, but all maintained composure and have great futures ahead of them."

Industry veteran Paul Sobel, vice president of internal audit at **Georgia-Pacific LLC**, agreed.

"If these students and their presentations are any indication then I think the future of the business profession is in very good hands," he said. "I felt really good about the insights the students had and the way they grasped how to take IIA standards and apply them to real-life situations, which makes me bullish about the future of the profession."

According to IIA leaders, as the role of internal audit continues to shift and become more important to the overall business function, there will be an increased demand for individuals with experience in the field and it is a goal of the IIA Atlanta chapter to ensure that there are qualified individuals to fill those positions. Through events like this competition, the Atlanta chapter can expose and advocate for the internal audit profession while providing top students with real-world experience.

"In 2011, 47 percent of Atlanta CFOs indicated that they were increasing finance and accounting staff, according to a survey released by The Intersect Group," Ordan said. "Of that 47 percent hiring, about 30 percent were hiring entry-level positions, meaning there is immense



**Case study:** Paul Sobel, from left, Jim Jacobson and Sterling Roth judged the first Internal Audit Case Competition.

opportunity for young people today in finance and accounting."

Many of the students at the event said they were there not only to compete but to learn about job opportunities in the field.

"This is a really great event for networking and meeting people in the profession," said Stefanie Korczyk, a student from Valdosta State University.

"The networking through this event has been priceless," said Kennesaw State University student Philip Eaker. "As a profession, they act professionally and look after their student members. They are grooming us for the future. IIA Atlanta is very active and they see value in what this profession brings."

The students were also connected with a mentor serving in a professional audit capacity with some of Atlanta's top companies to help them develop their presentation. Eaker's KSU team was

matched with Jerry Jennison, senior audit manager at **United Parcel Service Inc.**

"He heavily influenced our presentation," he said. "Once we met with him, we basically started our presentation over. He added his real-world perspective where we just have our academic outlooks."

The first place prize of \$1,000 per student, presented by **Ernst & Young LLP**, was awarded to the team from the University of Georgia consisting of students Alexander Pirie, Eugene Kim and David Barker and faculty adviser Dennis Beresford, professor of accounting.

"We all three worked extremely hard and spent a lot of time working on our presentation," Pirie said. "Winning was a huge boost of self-esteem as well, and I personally feel more confident about my ability to give presentations in the future."

The second place prize of \$500 per student was awarded to KSU's team of students Laura Moltzen, Anusha Pallamreddy and Aaron Eakins and faculty adviser Richard Clune, associate professor of accounting and director of KSU's Internal Audit Center.

Pirie said this event should become an annual undertaking for the chapter.

"I think one of the most interesting things about this case was, of course, the opportunity to learn more about the IIA and to be more involved," he said. "Unlike many of the other schools that were present, UGA does not technically have an internal audit track for the master's program. This provided us an opportunity to broaden our horizons, as well as apply that knowledge to an actual case."

## IIA reaches out to help community, businesses

By **Randy Southerland**  
CONTRIBUTING WRITER

When a scandal-plagued Atlanta Board of Education went searching for volunteers to fill a newly reconstituted ethics commission, one of their first stops was the Institute of Internal Auditors.

Its choice was Fred Masci, vice president of internal audit at **PRGX Global Inc.**, who has made a career of fostering corporate ethics as one of the founders of the Atlanta Compliance and Ethics Roundtable.

"I believe that if you're running an organization — in this case, public schools funded by public money — it should be run in an above board ethical manner with a lot of integrity," Masci said.

As an internal auditor who has run whistle-blower hot lines and spent considerable time investigating complaints related to conflicts of interest, he has a special distaste for those who violate public trust to enrich themselves.

"Any kind of corruption just drives me crazy," he said.

He is one of seven commissioners now conducting investigations into a variety of complaints against officials with the Atlanta school system.

Following the review, the commission must decide whether they merit a full hearing and what actions are warranted, he said.

Masci, who only recently moved into the city, avoided reading the history of why

the previous ethics commission was disbanded in order not to prejudice his own work.

### Reaching out

Helping to foster ethical standards to the local school board is part of outreach and advocacy programs promoted by the Atlanta chapter of the IIA. These range from providing services to nonprofits and small companies to building closer relationships with other organizations representing professions closely related to internal auditors.

"In order to be promoted or even to retain their current position, our members need to stay current in best practices in the internal audit profession," said Bill Mulcahy, CEO of **Mulcahy Accounting and Risk Consulting** and IIA chapter board member. "The internal auditor is much more than the stereotype of yesteryear with a 'gotcha' attitude toward audit findings."

Internal auditors must know the business from top to bottom and be able to work closely with every member of the C-suite, and the board's audit committee.

"To do this the auditor needs skill sets in all these areas, but they don't always have the benefit of endless memberships or endless continuing professional education meetings," he said. "So they partner with other organizations that have specialties in some of our broad responsibilities."

The National Association of Corporate

Directors includes audit committee members — the directors that work most closely with internal auditors.

Members of the organization often visit and speak to IIA meetings.

"This gives our members exposure to board members in an educational setting so that they can take knowledge back to their own boards," he said.

With technology playing an ever-increasing role in the audit process, IIA members also work closely with members of the Information Systems Audit and Control Association. With data moving to the cloud and computers everywhere, the organization helps IIA members up to date when they may not be working with information systems all day.

"One of the buzzwords is continuous monitoring and being able to go into data and turn it into information that may show anomalies that require investigation," Mulcahy said. "Doing that continuously is a very good fraud-prevention program."

The Georgia Association of Fraud Examiners is another IIA partner.

This group brings special expertise in chasing down corporate wrongdoing, as well as facilitating prevention programs such as the whistle-blower hot lines required by the Sarbanes-Oxley Act, which set new or enhanced standards for all U.S. public company boards, management and public accounting firms.

This year the IIA will be holding its first joint meeting with the Financial Executives

Institute, the association for chief financial officers.

Internal auditors usually reported to chief financial officers in a corporate setting, but a growing trend these days has moved the line of authority up to the CEO. Yet, auditors must still understand and work closely with the financial officer.

In addition to building bridges to other organizations, IIA has also put considerable effort into cultivating a new generation of members.

Working closely with **Kennesaw State University**, which established an internal audit program, the institute is promoting the field as a good career choice for accounting students.

"Many people think the CPA was the only specialty for majors, but now people are finding there are other alternatives in the profession," Mulcahy said.

College students can attend meetings and the institute hosts an annual student day at the KSU campus to help promote the program.

The IIA's extensive community outreach not only provides good publicity for the institute and its member, it also tends to encourage more students to consider internal audit as a career path, according to Chuck Eldridge, senior partner and liaison at **Korn/Ferry International**.

"For a professional organization like IIA it's all about finding ways to give back to the community — to support the community," said Eldridge.



**Masci**  
PRGX Global Inc.



**Mulcahy**  
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# Kiko Harvey soars in auditing role

By **Tonya Layman**  
CONTRIBUTING WRITER

**K**iko Harvey is naturally curious. She enjoys understanding how things work, dissecting the complexities of any situation and creating viable solutions.

Her expertise in these areas makes her a vital part of the **Delta Air Lines Inc.** leadership team. As the vice president of corporate audit and enterprise risk management at the Atlanta-based airline (NYSE: DAL), she is often called in to help better the company's processes and operations.

"I am a critical thinker and that is important attribute for internal auditors," she said. "You have to be skeptical, but trusting. You also have to know how to deliver bad news while taking the emotion out of the situation and solving the business problem."

She is responsible for providing internal audit services through internal and co-sourced staffing arrangements and coordinating Delta's enterprise risk management activities.

"I really like the variety and the project-based workload," she said. "We get into areas that are very complex, and we add value to help the business be more efficient, save costs and improve the business processes overall."

Harvey joined Delta in March 2009 from Seattle-based **Starbucks Corp.** (Nasdaq: SBUX), where she was the vice president of internal audit. After joining Starbucks in 1998, she assisted in the

formation of the internal audit function and was responsible for the company's Sarbanes-Oxley testing activities.

"Kiko always brought a lot to the table in terms of technical expertise and the common sense needed to manage the business," said Donna Brooks, vice president and controller at Starbucks. "When we got to the point of looking at creating the internal audit function for the first time, I was so pleased when Kiko came to me and said that she would love to take that on. I felt fortunate to have someone of her caliber willing to build this from scratch."

Plus, Harvey is fun to work with, Brooks said. "Aside from all her professional skills and the high level of confidence I had in any project she took on, she is an engaging, fun person with a great sense of humor."

Building from the ground floor up is something that appeals to Harvey. It's one of the things that brought her to Delta.

"My specialty is starting up and running brand-new audit functions," Harvey said. "I started Starbucks' internal audit function and restarted Delta's because they had outsourced it for 10 years. But after the merger with Northwest Airlines, they decided to pull that back in so I got to come in and start it from the ground floor."

Harvey said Delta was a good fit because it was a change from her food and beverage background, but allowed her to stay in auditing.

"Although there were opportunities for me at Starbucks, if I were to stay there I would have had to change my role to

outside of audit and I really enjoy audit," she said. "And I wanted to move to something that was a little more complex. The airline industry is an exciting industry. It is complicated and consumer based."

From 1993 to 1998, Harvey was the director of franchise revenue at **Taco Bell Corp.**, a division of **YUM! Brands**.

Harvey is currently a member of the Institute of Internal Auditors and the American Institute of Certified Public Accountants. She also served on the IIA's professional issues committee and advocacy committee. She is a frequent blogger, panelist and instructor for the IIA.

Kelly Barrett, vice president of internal audit and corporate compliance at Atlanta-based **The Home Depot Inc.** (NYSE: HD), said Harvey's blog postings are informative and insightful.

"Kiko has become sought out externally because she is seen as a thought leader," she said. "She is someone people look to for information about what is going [on] in the internal audit industry. It is one thing to be respected within your own company but it is another to be respected outside of it."

Harvey is pleased that more women are entering the auditing industry.

"In Atlanta, the top audit jobs in three of the largest companies are held by women," she said. "There are women heads of audit at Home Depot, Delta and Coca-Cola. I think it is an attractive profession for women. The work-life blend that you can get within a company may be easier to find than in public accounting where clients put a toll on your ability to strike a balance."



## Kiko Harvey

**Age:** 49 **Born:** California

**Lives in:** Duluth

**Education:** Master's and bachelor's degrees in accounting from the University of Southern California

**Current job:** Vice president of corporate audit and enterprise risk management for Delta Air Lines Inc.

**Prior jobs:** Vice president of internal audit at Starbucks Corp. and director of franchise revenue at Taco Bell Corp.

**Family:** Husband, Dwight; two teenaged children

**Hobbies:** Frequent spectator at her children's sporting events, avid fan of USC Trojan football

# Internal auditing losing its stereotypes

**E**leven years ago, an Emory University chief audit officer profile article titled "Auditing Made Easy" began with the statement, "Contrary to popular belief, Bill Mulcahy does not keep a collection of fine-toothed combs in his desk with which to pick through the budget of every department on the Emory campus."

But the images attached to the job title of Emory's "chief audit officer" can be a little tough to shake. Internal audit work is definitely more sophisticated now than in the past. The days of poring over Manhattan phone book-sized reams of printouts, squinting at tiny numbers, and tickling the keys of a ratta-tat-tat adding machine are long gone.

"At times, changing that image gives us some trouble," Mulcahy said, his tone giving away the fact that he has discussed this particular subject many times before. "It was not too long ago that people were used to, well, you know — 'Here's the file drawers, go ahead and pull what you want.' Now when we want to look at the records, what we need is access to the computer system."

Of course even back in 2001, such techniques as combing through phone book-sized budget reports were not things internal auditors were doing, but sometimes that is the image of what internal auditors did then and such stigma may still be attached to the internal audit profession today. The article's point was that those items were in the past for the internal audit profession. But were those images in the

past in 2001? Or even now in 2012?

## Understanding the risk landscape



**VIEWPOINT**  
**Bill Mulcahy**

Whatever the business, understanding the risk landscape is critical to success. "Many believe inadequate risk management and weak governance were major factors in the corporate failures leading up to the recent worldwide financial crisis," said Alan N. Siegfried, who is chairman of the IIA's global exam development committee and auditor general for the Inter-American Development Bank. "Events over the past decade, such as financial scandals, new legislations, technological advancement, corporate global expansion, and economic fluctuations have prompted more involvement from internal auditing in risk management. Strong risk management is needed to ensure an organization's long-term objectives are satisfied and the internal audit function can play a vital role in this process."

Internal auditing "helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes," according to the IIA.

Recent research also indicates internal auditing's role will continue to evolve.

The IIA Research Foundation white paper titled Internal Auditing's Role in Risk Management, and the IIA's position paper titled The Role of Internal Auditing in Enterprise-wide Risk Management, both indicate a directional shift in how internal

audit functions are increasingly involved in helping organizations improve their risk management.

## Investing in your career

The Institute of Internal Auditors has recently announced the development of the Certification in Risk Management Assurance (CRMA). The CRMA is one more mark of professional distinction for internal audit practitioners. Earning the CRMA will assist internal auditors and risk management professionals in demonstrating their ability to:

**1.** Provide assurance on core business processes in risk management and governance.

**2.** Educate management and the audit committee on risk and risk management concepts.

**3.** Focus on strategic organizational risks.

**4.** Add value for your organization.

"Organizations and the public at-large stand to gain significant benefit from professionals holding a CRMA designation," pointed out IIA President and CEO Richard Chambers. "Stakeholders rely heavily on boards of directors, audit committees, and executive management to ensure their companies are minimizing, eliminating or avoiding certain risks altogether."

Internal auditors in Atlanta are training to earn the CRMA certification.

I encourage all our members to demonstrate their experience and ability in this strategic direction for the profession. Attaining the CRMA designation can help provide audit practitioners confidence to demonstrate their ability to provide advice

and assurance to audit committees and executive management.

## Raising the bar on advocacy

From "Execution: The Discipline of Getting Things Done" by authors Larry Bossidy and Ram Charan, the IIA Atlanta chapter adopted its title as our theme in our strategic plans in 2006 when we were on the cusp of our upward trajectory.

The chapter knew that in the business of being a professional association we must provide first-class services to our members. First, we upgraded the facilities that we used for our monthly events to the Villa Christina.

Second, we upgraded our board of governors to include the chief audit executives of top Atlanta companies such as **UPS**, **SunTrust** and **The Wendy's Co.**

With top-shelf facilities and top of the line chief audit executives, we were able to start attracting first-class speakers such as Carol Tomé, executive vice president and chief financial officer of **The Home Depot Inc.**; Walter E. Massey, former chairman of the board of **Bank of America** and president emeritus of **Morehouse College**; and Susan Bell, Atlanta office managing partner at **Ernst & Young**.

As we look forward, we will be having Dennis Lockhart, president of the Federal Reserve Bank of Atlanta, and Shirley Franklin, former mayor of Atlanta, at our The Atlanta Conference on Sept. 21 at the Cobb Galleria.

Mulcahy serves on the IIA Atlanta chapter's 2011-2012 board of governors and is president and CEO of Mulcahy Accounting and Risk Consulting.



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# Radford: 'The challenge is building trust'

By Nicole Bradford  
CONTRIBUTING WRITER

Dressed in suits and ties, members of The University of Georgia's Internal Audit Case Competition team nervously scanned the room for their team's mentor, who had worked tirelessly with them via conference calls — but whom they had never met face to face.

Busy preparing for the competition, the students had forgotten to ask how they would recognize their mentor when he arrived. In the end, it was an unnecessary question. Gilbert Radford was instantly recognizable when he stepped off the elevator wearing a bright red UGA polo.

"It was a huge boost of confidence for my teammates and I," recalled UGA student Alexander Pirie, "and for a brief period, at least, it managed to erase all our pent-up nervousness."

In many ways, Pirie said, Radford's entrance that day summed up how he had come to view his team's mentor: Fully committed and ready to give 100 percent.

Radford, the current director of auditing services for **Verizon Wireless**, has served various roles in the Institute of Internal Auditors organization. Much of his mentoring for the UGA team addressed the theoretical, "but I mentored them on the practical — how things really work in the business world."

Or, as Pirie described it, "things you just cannot get from research."

They had touched on important topics in the auditing world, such as objectivity and risk assessment.

"You can read all the books in the world," Radford said. "But when you are responsible for that, how do you do it? We shared examples of that: You talk to senior management. You align risk with what's important for business strategy — that strategy may be the launch of a new product or to grow customers."

The UGA team won the first-ever competition, taking home the \$1,000 grand prize. The three students — Pirie, Eugene Kim and David Barker — comprised one of 10 finalist teams selected from 19 that had submitted cases.

"We could not have asked for a better mentor," Pirie said of Radford. "His passion is contagious."

Reflecting on his own career, Radford cherishes one of his most valuable pieces of advice from his own mentor, who had stressed that, sometimes, you've got to take risks in life. Perhaps it was that advice that convinced Radford to leave an established career at Johnson & Johnson and pursue a position overseas. In what was among his most difficult decisions, Radford uprooted his young family from New Jersey and relocated to Belgium.

"I have no regrets, and it was an exciting time," he said.

Today, Radford is based in Alpharetta, managing a team of about 20 for Verizon Wireless' auditing services. With the goal of giving value to shareholders and creating a new culture associated with his department, his responsibilities are both challenging and rewarding.

"Auditing is not like an accounting job,



JOANN VITELLI

## Gilbert Radford

**Born:** Belle Mead, N.J.

**Lives in:** Alpharetta **Age:** 59

**Education:** Missouri Valley College

**Current job:** Director of auditing services, Verizon Wireless

**Prior jobs:** Director of SOX compliance, Director of European shared services, Georgia-Pacific LLC; and director of corporate internal audit, Johnson & Johnson

**Family:** Wife, Leslie; three children, one grandchild and one on the way

**Hobbies:** Fishing, volunteering with coaching staff of high school track team

where you sit and close books from month to month," he said. "At any given time, I can have seven audits going on concurrently. A lot of it is making sure my team is focused on executing the tasks at hand."

A misconception many may have is that auditing is a detail-oriented task.

"I'm a bit of both, detail but also visionary — what's important is not to get lost in details and step back and see the big picture," he said.

Part of that big picture is building trust and becoming helpful advisers rather than investigators.

"When you talk about an audit, the perception can be negative," he said. "What we are about is letting them know that we are here to help. The real gauge of that is when they are knocking on your door, saying, 'I need your help with something.' The challenge is getting past that and building trust."

For this reason, "auditor" is sometimes replaced with "consultative adviser" or "assurance adviser."

A certified public accountant, certified management accountant and certified internal auditor, Radford has remained passionate about his work. If he is reading, he is usually leafing through professional publications or industry magazines.

He currently serves on the IIA's professional issues committee and the board of governors for IIA Atlanta.

He fondly recalls receiving an industry award from the New Jersey Society of CPAs — marking the first time an internal auditor had earned it. It remains one of his career highlights, he said.

"It bridged the two professions together by recognizing the internal auditor as an important position," he said. "Getting that award meant a lot to me."

# CIA designation good goal for internal auditors

Here are some interesting statistics about the certified internal auditor (CIA) designation:

- There are over 100,000 CIAs worldwide.
- There are over 39,000 CIAs in the United States.
- During 2011, over 1,200 individuals became CIAs in the United States.
- Of the 1,775 members of the Atlanta chapter of the IIA, over 500 are CIAs.
- The IIA Atlanta chapter estimates that over 50 chapter members will become CIAs during 2012.

Are you included in these numbers? If not, why not?

## Professional excellence

The CIA designation is the premier certification offered by the IIA and is the only globally accepted designation for internal auditors. It is the standard by which individuals demonstrate their professionalism in internal auditing.

In addition to providing evidence of what you know and what you have achieved — it is the best way for auditing professionals to communicate to the world that they are prepared to meet today's challenges. If you are working in the internal auditing field and have not attained the CIA designation, you should place this goal high on your list of priorities. Even if you are not currently working in internal auditing, but plan to do so in the future, it is not too soon to begin preparations to become a CIA.

External audit firms also value the CIA designation in three key respects.

First, some firms have developed capabilities to provide internal audit services to clients. In order to progress within this practice segment, more and more firms require their staffs to earn a certification as a precondition for promotion and the CIA designation is recognized as one of those certifications.



VIEWPOINT  
C.O. Hollis

Secondly, in assessing the competency of internal audit functions in connection with annual audit engagements, one of the factors the auditors consider is the professional certifications such as the CIA held by internal audit staff.

A competent and objective internal audit function can significantly influence the extent of reliance external audit firms may place on the work of the internal auditors — directly impacting audit fees.

And finally, to document the organization is following the IIA professional standards, external auditors are looking for internal auditors to have an annual quality improvement program and an external quality assessment review — demonstrating commitment to continuous improvement and professional excellence.

## Making the case for certification

Some of you may believe that becoming certified is too difficult and/or your schedule does not allow you to put in the time necessary to successfully pass the CIA exam. If so, please consider the following:

1. The CIA exam is very difficult and may push you to your limits of tolerance and perseverance. However, just

remember that in spite of its difficulty, passing the exam and becoming a CIA is worth it! It is worth it because becoming certified can change the money that you make, the image others have of you and the image you have of yourself.

2. I also believe that regardless of your present situation — professionally and personally — you should plan to take the CIA exam as soon as possible. Don't fall into the trap of putting it off until the "time is right." Keep in mind that there is no perfect time to begin studying for the exam.

Waiting for the perfect time means you will never become certified because the perfect time will never come.

3. Another reason for taking the CIA exam now is to avoid the complications that inevitably arise as we grow older. There is no certainty that your life will be less complicated two years from now or five years from now.

In fact, it is likely to be more complicated! Moreover, the longer you wait the more standards and rules you will have to learn. The body of knowledge of internal auditing is increasing rapidly and it is likely to continue expanding in the future. Again, don't wait, begin the certification process now!

4. Finally, I would like to address younger individuals who may have recently finished college, have entered the internal auditing profession, but feel they need some practical experience under their belt before pursuing the CIA designation. My response is that practical experience may help, but maybe not as much as you may think.

The CIA exam is primarily a book exam

— an academic exercise. Therefore, I recommend that you prepare for the exam by taking IIA's CIA Learning System Course, or Glenn Summers' CIA review course.

Summers, of Louisiana State University, will be teaching his course in Atlanta Feb. 27-March 2.

## A teachable moment

Bill Mulcahy, past president and chairman of the IIA Atlanta chapter, recalled how he became motivated to become a CIA. Bill Bishop, the late, legendary past president of IIA Global once asked him if he was a CIA.

Bill M. replied, "No." Bill B. then asked Bill M. if he was a CPA. Bill M. responded, "Yes, I am."

Bill B. then said to Bill M., "When you worked at a CPA firm you were passionate about getting your CPA, right?"

Bill M. said, "Absolutely, I wanted to be a CPA; employees were required to be CPAs to be promoted."

Bill B. then asked the seminal question, "Why... have you not taken the time to become a certified internal auditor?"

At the time Bill M. did not give Bill B. a direct answer. However a short time later Bill M. became a CIA. What a story!

Therefore, my question to all persons in the internal auditing profession who are not CIAs, "Not certified — Why not? If not you, who? If not now, when?"

I hope this article has helped you to respond appropriately to those questions.

Hollis serves on the IIA Atlanta chapter's 2011-2012 board of governors and is the chief audit officer at Morehouse College.

# Q&A

## Continuing education key to career

**Q:** Are internal auditors responsible for continuing their education to enhance and maintain their proficiency?

**A:** Being the son of a college math professor, education is very important to me as part of my professional audit career. However, it is up to each internal auditor to continue their education and stay on top of current events to help increase their audit skills and advance in their individual careers. Hopefully, with the sponsorship from their own company's leadership, one can be given the opportunity to achieve his or her continuing professional education goals.

**Q:** What are the IIA continuing education requirements?

**A:** Certified internal auditors need at least 40 hours of continuing professional education each year. This is consistent with the requirements of other certifications such as certified public accountants.

**Q:** What emerging topics should internal auditors stay current on?

**A:** In today's world, macroeconomic conditions, technology and business risks are constantly changing. To stay current with the latest trends, internal auditors should be familiar with topics such as: cloud computing, social media,

advanced fraud indicators, emerging devices security threats, various standards and regulations, enterprise risk management, and the newly proposed update to the Internal Control – Integrated Framework from the Committee of Sponsoring Organizations of the Treadway Commission.



**Steve Lameier**  
Oxford Industries Inc.

**Q:** Does the local IIA chapter provide any continuing education?

**A:** The Atlanta chapter offers over 40 hours of continuing education credits via a number of events and locations around Atlanta. In addition, a significantly discounted review course for candidates pursuing the certified internal auditor designation is offered twice per year. We also hold quarterly roundtables for Atlanta-based Chief Audit Executives.

**Q:** What special programs do you have planned for 2012?

**A:** In addition to core audit-related training, we partner with other professional organizations and memberships located in the Atlanta metropolitan area. Each February we hold a joint meeting with the Association of Certified Fraud Examiners. Erroll B. Davis Jr., superintendent of Atlanta Public Schools, will be a featured speaker at this year's event.

The theme for the March meeting will be Audit Committees, Risk and Board of

Directors. We will have Ed Baker, publisher of Atlanta Business Chronicle, speak, as well as have an expert executive panel of following speakers/panelists: Dan Giannini, chairman of the Atlanta chapter of the National Association of Corporate Directors; Paul D. Lapedes, director of the Corporate Governance Center, Coles College of Business, Kennesaw State University; Brian Lay, executive director of advisory services for Ernst & Young; Joe Carcello, director of research at the University of Tennessee's Corporate Governance Center; and Bill Mulcahy, president and CEO of Mulcahy Consulting, former chairman of the Institute of Internal Auditors, Atlanta and retired chief audit officer at Emory University.

The annual all-day Atlanta conference will be held at the Cobb Galleria on Sept. 21. The Atlanta conference will include national keynote and motivational speakers, concurrent breakout sessions and various local and national exhibitors from the audit industry.

In October, we have a joint meeting with the Information Security Information and Controls Association that includes content with a focus on information technology.

In November, we are looking to hold our second annual joint meeting with the Association of Government Accountants. Finally, sometime in the fall, we hope to partner in some way with the local chapter of the Financial Executives Institute as it relates to speakers and programs content.

**Q:** How do internal auditors stay informed about improvements and current developments in internal audit standards, procedures and techniques, including The IIA's International Professional Practices Framework guidance?

**A:** Internal auditors should become a member of the IIA to take advantage of their various newsletters, publications, global audit surveys, Internal Auditor magazine, the newly created online video site www.AuditChannel.tv, specialized webinars, and regional/national seminars and conferences.

In addition to the IIA, national and regional accounting and consulting firms provide standards and regulation updates, client surveys, webinars and various white papers regarding new auditing/accounting standards and hot topics.

— Lameier is chief audit executive for Oxford Industries Inc.

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# Who's Who in the Institute of Internal Auditors, Atlanta chapter

Here is our third annual listing of members of the 2011-2012 board of governors for the Institute of Internal Auditors, Atlanta chapter. Board members include the chapter's officers: President John M. Fuchko III; Chairman Paul McClung; Vice President and Secretary Tim Tripp;

Vice President of Member Services Pamela Short Jenkins; Senior Vice President and Chief Operating Officer Connie Brown; Vice President of Volunteer Services Glenda Ostrander; Vice President of Programs Steve Lameier; and Chief Financial Officer Terry Longstreth.



## ALAN BARNES

**Assurant Inc.**  
Director, risk and advisory services

**Education:** MBA, Kennesaw State University

**Career highlights:** Barnes is currently a director in the risk and advisory services department with Assurant and has direct responsibilities for the compliance audits, including anti-corruption and anti-money laundering, for the Assurant Solutions division. He is a certified internal auditor, certified fraud examiner and a certified public accountant. He is on the board of governors of the IIA Atlanta chapter and is on the leadership team for the Atlanta Internal Audit and Compliance Council.

[www.assurant.com](http://www.assurant.com)



## CHRIS BLALOCK

**Equifax Inc.**  
Senior vice president of internal audit

**Education:** Bachelor's of business administration in accounting, The University of Georgia

**Career highlights:** Blalock joined Equifax in April 2003 as assistant vice president of accounting administration to lead the company in its compliance efforts for Section 404 of the Sarbanes-Oxley Act of 2002. In December 2004, Blalock was promoted to senior vice president of internal audit, where he manages a team focused on the financial, operational and compliance arena. In addition, Blalock implemented and manages the current enterprise risk management program.

[www.equifax.com](http://www.equifax.com)



## CONNIE BROWN

**Experis Finance**  
Director, risk advisory services

**Education:** Bachelor of science, business administration with emphasis in accounting, Paine College

**Career highlights:** Brown manages the risk advisory services practice for Experis Finance's Atlanta. She is a certified internal auditor and certified public accountant. Her responsibilities have included providing clients with specialized technical expertise in governance, risk management and compliance. The risk advisory services practice covers corporate governance, enterprise and operational risk, internal audit, technology and information security.

[www.experis.com](http://www.experis.com)



## ANTHONY CHALKER

**Protiviti**  
Managing director

**Education:** Master's of accounting, The University of Georgia

**Career highlights:** Chalker is a managing director in the Atlanta office of Protiviti with more than 20 years of experience including both Big Five public accounting and a Fortune 50 company. Chalker blends his business and industry insight with deep technology understanding to support senior management and boards of directors in creatively managing a broad range of operational and technology risks across the enterprise. He is actively working with clients to implement data analytic models in measuring and monitoring risk.

[www.protiviti.com](http://www.protiviti.com)



## RICH CLUNE

**Kennesaw State University**  
Associate professor, School of Accountancy

**Education:** Doctorate, Case Western Reserve University

**Career highlights:** Clune, a certified public accountant and certified internal auditor, has been teaching full time at Kennesaw State University since 2002, upon his retirement as an audit partner with PricewaterhouseCoopers LLP. As an associate professor in KSU's School of Accountancy, his primary teaching responsibilities are in the auditing field and he is leading KSU's internal audit education initiative. His external audit experience was focused on publicly held and privately held companies in the telecommunications and insurance industries. He also served two years in the firm's National Accounting and SEC Directorate. His internal audit experience includes being PwC's national partner in charge of internal audit services to the insurance industry. He has received two awards from the IIA: the Michael J. Barrett Dissertation Award and the Michael J. Smith award for performance on the certified internal auditor examination.

[www.kennesaw.edu](http://www.kennesaw.edu)



## EMMA COSTELLO

**Thomas Ray & Associates**  
Principal

**Education:** Bachelor's in accounting, Texas State University

**Career highlights:** Costello began her career in corporate internal audit in Houston. She relocated to Atlanta in 1995 and worked for the Big Four consulting companies. Since 2001, Costello has specialized in health benefit audits for self-insured companies. She is a certified public accountant and certified internal auditor.

[www.thomasrayassociates.com](http://www.thomasrayassociates.com)



## CURTIS FIELDS

**NCR Corp.**  
Vice president, internal audit

**Education:** MBA, The Ohio State University

**Career highlights:** Fields currently leads the global internal audit team for NCR Corp. He is a finance executive with experience as an operating unit chief financial officer, chief operating officer and as the chief audit executive in technology, software and service related industries. He currently serves on the board of governors and audit committee for the IIA Atlanta chapter.

[www.ncr.com](http://www.ncr.com)



## JOHN M. FUCHKO III

**Board of Regents of the University System of Georgia**  
Chief audit officer and associate vice chancellor

**Education:** MBA, Georgia State University; candidate for master's of science in strategic intelligence, National Intelligence University

**Career highlights:** Fuchko oversees the University System of Georgia internal audit, enterprise risk management, and compliance and ethics program functions encompassing more than 60 professional staff among 30-plus institutions of higher learning. Fuchko also serves as a commissioned officer in the Georgia Army National Guard.

[www.usg.edu](http://www.usg.edu)



## C.O. HOLLIS

**Morehouse College**  
Chief audit officer

**Education:** MBA, Wharton School, University of Pennsylvania

**Career highlights:** Hollis is a member of the audit committee of the city of Atlanta and the finance committee of the DeKalb Community Service Board. The Atlanta chapter of the IIA awarded him the Bill Bishop Award in 2005 and the William J. Mulcahy Excellence Through Leadership Award in 2007.

[www.morehouse.edu](http://www.morehouse.edu)



## JIM JACOBSON

**Superior Essex Inc.**  
Vice president, internal audit

**Education:** MBA in finance, Rochester Institute of Technology

**Career highlights:** Jacobson is a certified internal auditor, certified public accountant and certified fraud examiner. He has held leadership positions in audit, finance, accounting, information systems and international human resources. Jacobson currently serves as a member of the local IIA chapter's academic relations committee.

[www.spsx.com](http://www.spsx.com)



## PAMELA SHORT JENKINS

**The Wendy's Co.**  
Senior vice president of internal audit

**Education:** Florida State University, College of Business

**Career highlights:** Jenkins is the senior vice president of internal audit for The Wendy's Co. Previously, Jenkins was vice president of internal audit for The Home Depot Inc. and a senior manager in KPMG's audit practice. She is vice president of membership for the Atlanta chapter of the IIA.

[www.wendys.com](http://www.wendys.com)



## JERRY JENNISON

**United Parcel Service Inc.**  
Senior audit manager, internal controls group

**Education:** Accounting degree, Boise State University

**Career highlights:** Jennison joined UPS in 1975, and after earning his degree, joined the UPS Utah District accounting office. He joined the corporate internal audit department in 1992. Responsibilities in this role have included serving as the company's Sarbanes-Oxley Act project manager.

[www.ups.com](http://www.ups.com)



## BARBARA JESUP

**Asbury Automotive Group Inc.**  
Chief audit executive

**Education:** Bachelor's of business administration, Southern Methodist University

**Career highlights:** Jesup is a certified public accountant and a member of the executive committee of the Atlanta chapter of the IIA board of directors. Prior to Asbury Automotive, Jesup worked at AFC Enterprises Inc., First Data Corp., InterContinental Hotels Group Plc and Ernst & Young LLP.

[www.asburyauto.com](http://www.asburyauto.com)



## ERIC R. 'RIC' KIMBALL

**KPMG LLP**  
Managing director

**Education:** Bachelor's in business administration in finance, Auburn University

**Career highlights:** Kimball is a managing director in KPMG's advisory services practice with a primary focus on internal audit and risk management. His areas of experience include establishing and transforming internal audit functions, internal audit sourcing, Section 404 of the Sarbanes-Oxley Act of 2002 compliance, and strategic reviews of internal audit functions.

[www.kpmg.com](http://www.kpmg.com)



## STEVE LAMEIER

**Oxford Industries Inc.**  
Chief audit executive

**Education:** Bachelor of arts in accounting and associates of arts in business administration and computer sciences, Thomas More College

**Career highlights:** Lameier has more than 20 years of external/internal audit and consulting experience in corporate governance, enterprise risk management, Securities and Exchange Commission, mergers and acquisition, Sarbanes-Oxley Act, and legal and regulatory compliance. Lameier is a certified public accountant and is a member of the American Institute of Certified Public Accountants, Georgia Society of CPAs, The Financial Executives Network Group and the IIA. He also serves on the executive committee and the board of governors for the Atlanta chapter of the IIA.

[www.oxfordinc.com](http://www.oxfordinc.com)



## BRIAN LAY

**Ernst & Young LLP**  
Executive director

**Education:** Master's of science in administration, University of Central Florida

**Career highlights:** Lay has served with Ernst & Young for 18 years. While leading some of the firm's larger internal audit and risk management engagements, he combines strategic solutions with actionable plans and accountability to address client needs and business risks. Brian has also led enterprise risk and process optimization engagements, with a focus on achieving sustainable results. He is a certified public accountant in Georgia and Florida.

[www.ey.com](http://www.ey.com)



## TERRY LONGSTRETH

**Accretive Solutions**  
Director of business development

**Education:** Executive MBA, Georgia State University

**Career highlights:** Longstreth has more than 20 years of financial management, business development and leadership experience. He has been in his current role and served his client portfolio for more than seven years. Prior to joining Accretive Solutions he was in various corporate lending and credit roles with Bank of America.

[www.accretivesolutions.com](http://www.accretivesolutions.com)



## FRED MASCI

**PRGX Global Inc.**  
Vice president, internal audit  
**Education:** MBA, Auburn University

**Career highlights:** Masci is responsible for leading PRGX's internal auditing, Sarbanes-Oxley compliance, and whistle-blower hotline activities. Masci is active with the Institute of Internal Auditors and holds several leadership positions with the Atlanta chapter of the IIA and has been presented with both the Bill Bishop Award and the William J. Mulcahy Excellence Through Leadership Award for his service to the internal audit profession. He is also active with the Atlanta Compliance and Ethics Roundtable and was recently appointed to the ethics commission of the Atlanta Board of Education. He is also a certified internal auditor and certified fraud examiner.

[www.prgx.com](http://www.prgx.com)



## PAUL MCCLUNG

**Carter's Inc.**  
Vice president, internal audit and enterprise risk management

**Education:** Bachelor's degree in accounting, Louisiana State University

**Career highlights:** McClung recently joined Carter's 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, a Cub Scout Leader, and a new board member at Glory Outreach Assembly - US.

[www.carters.com](http://www.carters.com)



## SHARON MCCULLOUGH

**Beazer Homes USA Inc.**  
Chief audit executive

**Education:** Bachelor's of business administration in marketing, University of Massachusetts-Amherst; MBA in accounting, Georgia State University

**Career highlights:** McCullough leads the internal audit function at Beazer Homes. She is a certified internal auditor and certified public accountant and has 20 years of business experience which includes internal audit and finance leadership roles at Invesco, John H. Harland Co. and Arthur Andersen & Co.

[www.beazer.com](http://www.beazer.com)



## SUE MILLS

**Tatum**  
Practice leader of consulting

**Education:** Bachelor's in business, Montana State University; Advanced Management Program, Wharton School, University of Pennsylvania

**Career highlights:** Mills, who is a certified public accountant and has about 30 years of finance, accounting, risk management and internal audit experience, is practice leader of consulting at Tatum. She chairs the Atlanta Internal Audit and Compliance Council, consisting of approximately 200 corporate governance executives from more than 85 Atlanta companies. Prior to joining Tatum, Mills served as director of corporate governance services at an international consulting firm; controller of BellSouth and Restoration Hardware; assistant controller of Wells Fargo and Pacific Gas & Electric; and chief audit executive at two public companies in Atlanta. She started her career with KPMG LLP.

[www.tatumllc.com](http://www.tatumllc.com)



## BILL MULCAHY

**Mulcahy Accounting and Risk Consulting**  
President and CEO

**Education:** Master's, Mercer University

**Career highlights:** Mulcahy received the Bill Bishop Award for serving as chairman of the IIA 2010 International Conference in Atlanta. Prior to starting his own consulting firm in 2008, Mulcahy was with Emory University and Arthur Andersen & Co. In 2007, Atlanta's IIA chapter dubbed its honor for an outstanding leader The William J. Mulcahy Excellence Through Leadership Award.

[www.billmulcahy.com](http://www.billmulcahy.com)



## GLENDA OSTRANDER

**Gwinnett County Public Schools**  
Director of internal audit

**Education:** Bachelor's in accounting, Florida A&M University

**Career highlights:** Ostrander is responsible for administering a broad, comprehensive program of internal auditing within the school district. Prior to assuming her duties as director of internal audit, she served in a similar role for Leon County Schools in Tallahassee. Ostrander is a member of the Atlanta chapter of the Association of Government Accountants and the Georgia chapter of the Association of Certified Fraud Examiners.

[www.gwinnett.k12.ga.us](http://www.gwinnett.k12.ga.us)



## NORM PARKERSON

**Grant Thornton LLP**  
Executive director, Atlanta Business Advisory Services Practice

**Education:** Bachelor's of arts in business administration, LaGrange College

**Career highlights:** Parkerson leads the governance, risk and compliance initiatives for the Atlanta office of Grant Thornton. His 25 years of consulting experience has covered a wide range of engagements, including projects in enterprise risk management, internal audit co-sourcing/outsourcing, internal audit transformation, Sarbanes-Oxley Act, operational and finance process improvement, and project management. His experience spans multiple industries, including manufacturing, distribution, technology, health care, and financial services. Parkerson is a member of the Information Systems Audit and Control Association.

[www.grantthornton.com](http://www.grantthornton.com)



## VIJAY PINTO

**Deloitte & Touche LLP**  
Director

**Education:** MBA, Georgia State University

**Career highlights:** Pinto leads internal audit marketplace activities. His primary areas of focus are internal audit transformation and finance operations and controls transformation. In his more than 19 years in business, Pinto has provided internal and external audit, finance process improvement, accounting and consulting services to clients in a variety of industries. He also leads Deloitte's internal audit marketplace activities in Atlanta, has served as acting director of internal audit, and helped establish and transform internal audit departments for his clients. Pinto is also currently serves on the board of the Atlanta chapter of Ascend, the premier nonprofit professional association dedicated to recognizing the leadership potential of Pan-Asians in global corporations.

[www.deloitte.com](http://www.deloitte.com)



## GILBERT T. RADFORD

**Verizon Wireless**  
Director, auditing services

**Education:** Bachelor's in accounting

**Career highlights:** Radford has more than 35 years of experience in auditing and finance, including setting up and leading regional-based audit departments and finance organizations within large consumer manufacturing environments. He is currently responsible for directing audit groups in Alpharetta and Philadelphia, where he is responsible for managing a wide variety of functional audits related to Verizon's operations and systems. Radford has been recognized as a distinguished leader in the accounting and internal audit profession, where he recently served on the IIA's North American board of directors. He has also held many other IIA leadership positions throughout his audit career, both at the international and chapter levels. He currently is on the board of governors for IIA Atlanta.

[www.verizonwireless.com](http://www.verizonwireless.com)



## STERLING ROTH

**Georgia State University**  
Chief audit officer

**Education:** Bachelor's in business administration, University of North Carolina at Chapel Hill; MBA, Michigan State University

**Career highlights:** Roth was an ICBM crew commander, director of Air Force financial audits and Air University chief financial officer in a 30-year Air Force career.

[www.gsu.edu](http://www.gsu.edu)



## CARL SCHULMAN

**United Parcel Service Inc.**  
Senior audit manager

**Education:** Bachelor's in finance, California State University Northridge

**Career highlights:** Schulman has been with UPS for 26 years. He started as a package handler and has held a variety of management jobs. He is currently responsible for all business process review audits worldwide. Prior to rejoining the audit department in 2010, he was district controller in the Gulf South District. Schulman is a certified internal auditor.

[www.ups.com](http://www.ups.com)



## PAUL SOBEL

**Georgia-Pacific LLC**  
Vice president/chief audit executive

**Education:** Graduate, Washington University, St. Louis

**Career highlights:** Sobel joined Georgia-Pacific as its chief audit executive in early 2011. Prior to that he held a similar position at Mirant Inc. He has published two books on internal auditing and risk management. Sobel sits on the IIA's global board of directors and serves as vice chairman of certifications for the global IIA.

[www.gapac.com](http://www.gapac.com)



## RITA THAKKAR

**McKesson Corp.**  
Director, internal audit

**Education:** Bachelor's degree, honors chartered accountancy, University of Waterloo

**Career highlights:** Thakkar has more than 15 years of professional experience in both Canada and the United States. Her career boasts leadership roles in accounting, finance, internal and external audit alongside business consulting. Prior to joining McKesson in 2011, Thakkar was the chief audit executive of Kendle International Inc., a then publicly traded company in the pharmaceutical/health-care sector. She has served as a member of the IIA Global Headquarters Professional Issues Committee since 2009 and has co-authored multiple professional guidance publications. Thakkar is a certified public accountant, chartered accountant (Canada) and a certified internal auditor.

[www.mckesson.com](http://www.mckesson.com)



## TIM TRIPP

**Newell Rubbermaid Inc.**  
Vice president, internal audit

**Education:** Bachelor's in business and economics, Lehigh University

**Career highlights:** Tripp is a certified internal auditor and a certified public accountant with diversified financial, operational and project management experience. Prior to joining Newell Rubbermaid in 2005 to lead its internal audit and Sarbanes-Oxley Act compliance activities, he served in senior audit and finance roles in the United States and Europe for a global Fortune 500 medical supplies and devices manufacturer and as a senior audit manager with KPMG LLP.

[www.newellco.com](http://www.newellco.com)

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