Encuentro Nacional de Auditores Internos

IMAI • 2026

2026

Technical Program

Instituto Mexicano de Auditoría Interna, A.C.

Introduction.

Dear Colleagues, Friends, and Professionals,

As every year, the **2026 National Internal Auditors Conference** will stand as the country's most important event for professionals interested in exploring the latest trends, knowledge, and competencies in Internal Auditing and related disciplines.

Recognizing both the opportunities and challenges facing our profession, the **IMAI** has designed, for this **42nd** consecutive edition of the Conference, a Technical Program that not only covers the most significant advancements in Internal Auditing, but also incorporates transformative aspects of the profession, enabling practitioners to continue adding value and enhancing the impact of their work across all types of organizations.

We will explore key topics such as **Internal Control; Ethics and Compliance; ESG; Diversity, Equity, and Inclusion; Data Analytics; Artificial Intelligence; RPA (Robotic Process Automation); Multidisciplinary Team Building; and Soft Skills**, among other critical subjects. These topics will be presented by some of the most distinguished national and international speakers in their respective fields.

The **IMAI** invites professionals from across the country to strengthen and renew their connections with colleagues and friends, build new personal and professional relationships, and enhance the quality and impact of our functions through the opportunities offered by the **2026 National Internal Auditors Conference**.

Let us continue demonstrating the tremendous value and relevance of Internal Auditing in today's dynamic and complex environment, and in 2026, let us keep driving organizational transformation with leadership and commitment!

Instituto Mexicano de Auditoría Interna, A.C.

More Information and Registration:

https://encuentronacional.com.mx/english

AGENDA

IMAI Instituto Mexicano de Auditoría Interna, A.C.

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Program – Monday the 28th

	TIME (CDMX)	SPEAKER	SESSION
	08:15 - 08:55	Registration	
	08:55 - 09:00	Opening Message (IMAI)	
	9:00 - 10:00	Sarah Cunningham	“From Assurance to Impact – Internal Audit’s Role in Advancing the Mission”
	10:00 - 10:20	BREAK 1 - (In-Person and virtual expo and interaction between participants)	
	10:20 - 11:20	Steven Melletz	“Cyber Risk Governance: Elevating Internal Audit and Board Oversight.”
	11:20 - 11:40	BREAK 2 - (In-Person and virtual expo and interaction between participants)	
	11:40 - 12:40	Michael Wetklow	“How Going Back to the Future with OMB A-123 Can Restore Trust Across Organizations: A 2026 Update”
	12:40 - 13:00	BREAK 3 - (In-Person and virtual expo and interaction between participants)	
	13:00 - 14:00	Tracie Marquardt	“The Assurance Illusion—Closing the Gap Between Internal Audit Output & Business Impact”
	14:00 - 15:10	FREE TIME - BREAK (Food in-person and virtual Expo and Interaction between participants)	
	15:10 - 16:10	Thomas Lee	“The Unique Role of the IT Audit-Savvy Internal Auditors in Solving a Major Unmanaged Risk”
	16:10 - 16:30	BREAK 4 - (In-Person and virtual expo and interaction between participants)	
	16:30 - 17:30 17:30 - 18:30	Mark Nigrini	“Code, Catch, and Control: Supercharging Forensic Analytics with Artificial Intelligence”

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AGENDA

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Program – Tuesday the 29th

	TIME (CDMX)	SPEAKER	SESSION
	9:00 - 10:00	Elizabeth McDowell	"The Data Detective: Actionable Analytics for All Phases of the Internal Audit"
	10:00 - 10:20	BREAK 1 - (In-Person and virtual expo and interaction between participants)	
	10:20 - 11:20	Robert Westbrooks	"The Rising Role of Auditors in Combating Corruption and Fraud: A Survey of Global Good Practices and Case Studies"
	11:20 - 11:40	BREAK 2 - (In-Person and virtual expo and interaction between participants)	
	11:40 - 12:40	Ama Agyapong	"Future Ready Feedback: Transforming Feedback with AI"
	12:40 - 13:00	BREAK 3 - (In-Person and virtual expo and interaction between participants)	
	13:00 - 14:00	Jon Taber	"Artificial intelligence in Internal Audit — Practical Applications & Governance"
	14:00 - 15:00	FREE TIME - BREAK (Food in-person and virtual Expo and Interaction between participants)	
	15:00 - 16:00	Shalini M. Benson	"Vertical Development, Risk Management and Communication: Understanding Modern Adult Development Theory"
	16:00 - 16:20	BREAK 4 - (In-Person and virtual expo and interaction between participants)	
	16:20 - 17:20	Fabián O. Espejo Fandiño	"Internal Auditing & the Redesign of Organizational Integrity of the UN Global Compact"
	17:20 - 17:35	BREAK 5 - (In-Person and virtual expo and interaction between participants)	
 	17:35 - 18:45	Fernando D. Nikitin Alberto R. Rivera-Fournier	"Responsible Artificial Intelligence: The Joint Role of Internal Audit and Ethics in Institutional Assurance"

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Speakers and Sessions

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Sarah Cunningham

BIOGRAPHY

Sarah Cunningham is a Partner at Summit, with over 25 years of experience in financial management, enterprise risk management (ERM), and performance improvement. She specializes in integrating risk, finance, and performance to strengthen decision-making and deliver measurable mission outcomes across complex government programs.

Sarah has led major financial management, risk, and evaluation initiatives across federal agencies, including Treasury, HUD, Commerce, SBA, and DOE. Her work focuses on designing and implementing effective programs, ERM frameworks, strengthening internal controls, applying data analytics, and improving program performance in high-stakes environments such as federal credit programs, grants management, and emergency response.

Prior to Summit, Sarah served in senior leadership roles at the Office of Management and Budget (OMB), where she oversaw government-wide federal credit policy for a $5 trillion portfolio, and at the U.S. Department of Housing and Urban Development (HUD) as Assistant Chief Financial Officer and Acting Deputy CFO. As CFO for Mecklenburg County, she oversaw a $2.2 billion capital budget, financial operations, and led several initiatives including modernizing procurement, strengthening grants management, and revamping the ERM program.

Sarah is a recognized leader in advancing risk-informed governance and evidence-based management across the public sector, and in July 2026 became President-Elect of AGA—a premier government financial management organization serving all levels of government in the United States.

Sarah has a BA in History from Kalamazoo College, an MPP from the Ford School of Public Policy, and certifications in government financial management, risk management, and project management.

CONFERENCE

Sarah Cunningham

"From Assurance to Impact – Audit's Role in Advancing the Mission."

Organizations that bring internal audit into decision-making—not just after the fact—move faster, manage risk more effectively, and deliver stronger mission outcomes. The difference is not more auditing. It's using Enterprise Risk Management (ERM) as the lens to connect risk, strategy, and execution.

This session explores how internal audit—when paired with a mature ERM framework—can move beyond assurance to actively shape decisions, strengthen program performance, and enhance public value. In a world of increasing uncertainty and complexity, internal audit is being asked to do more than validate controls. It must help organizations anticipate risk, prioritize tradeoffs, and make better decisions in real time.

In this strategic session, Sarah Cunningham reveals how ERM is the mechanism that connects mission priorities, risk appetite, and execution decisions. When internal audit is anchored in that framework, it shifts from testing controls to assessing whether the organization is focusing on—and managing—the risks that matter to outcomes.

Participants will learn how to position audit as part of strategic decision-making, align assurance to enterprise risk, and create a governance model where: Management owns risk; Oversight functions guide decisions; Internal audit provides independent, forward-looking insight that improves outcomes—not just documents compliance.

“From Assurance to Impact – Audit’s Role in Advancing the Mission.”

Key Takeaways:

- From reactive assurance to decision support: Shift audit from documenting past issues to anticipating risk and informing choices before they are made
- Align audit to enterprise risk: Anchor the audit plan to ERM so assurance follows mission-critical risks—not legacy coverage
- Clarify roles across the Three Lines: Ensure management owns risk, oversight guides, and audit provides independent insight—eliminating duplication and gaps
- Build forward-looking capability: Use horizon scanning and data to identify emerging risks and translate them into audit priorities
- Make audit outputs actionable: Link findings to strategy, performance, and risk appetite so leaders know what to do differently

ERM is the lens that allows internal audit to shift from explaining what went wrong to helping organizations get it right in the first place. When audit is connected to risk and decision-making, it doesn’t just provide assurance—it improves outcomes.

Steven Melletz

BIOGRAPHY

Steve is currently the President and CEO of Stevemel Consulting, LLC where he specializes in management consulting and financial literacy. Steve is also an adjunct professor at Rider University where he teaches Forensic Accounting and IT Auditing. He is also a radio personality and producer of a volunteer financial literacy program called 'Pay Yourself First' at Rider University that airs Saturday afternoons from 1PM – 2PM Eastern time on www.1077theBronc.com and the 1077theBronc app.

Steve was an Internal Audit Director for the Washington Metropolitan Area Transit Authority (WMATA) where he directed IT, Financial, and Operational internal audits. He was also the SVP SOX Compliance Director with Customers Bank where he directed the SOX Compliance area of the bank. Steve currently is the Chairperson of the Board of Trustees for the Washington Club of PSK.

Steve is also a current Board Member of The Washington Club. Steve was the SVP, Internal Audit for First Commonwealth Financial Corporation where he directed the Financial Audit area and participated in the Audit Committee and Risk Committees of the Board of Directors as an invitee. In this role, Steve was also responsible for directing the ERM and Strategic Planning audits. Steve previously created and directed the initial Internal Audit department for K-Sea Transportation Partners LP, a publicly traded marine transportation company where he was the Chief Audit Executive for over five years prior to the company being acquired.

Steve created the QAIP with First Commonwealth Financial Corporation (FCF), K-Sea Transportation (KSP), and Siemens Financial Services. He built the QAIP programs for FCF and KSP based on IIA training on EQAs while with Siemens. He was also responsible for hiring EQA vendors for FCF and KSP. He went through a peer review with Haft & Gluckman CPAs LLP (a BDO network firm) while in public accounting.

Steve is a Certified Public Accountant licensed in New Jersey, Pennsylvania, and Florida; a Certified Internal Auditor; a Certified Fraud Examiner, and a Chartered Global Management Accountant. He holds a bachelor's degree in international business with a concentration in Finance from George Washington University and an MBA in Accounting from Rutgers University. Steve has over 25 years of experience in accounting and finance, including over 15 years in auditing, mostly in banking and financial services which includes time in public accounting with PwC and a BDO affiliate, and time with the FDIC.

Steve has spoken at engagements for ACFE, AICPA, MarcusEvans, MetricStream, and many more organizations. Steve is passionate about teaching internal controls and financial literacy.

CONFERENCE

Steven Melletz

“Cyber Risk Governance: Elevating Internal Audit and Board Oversight”

Organizations today face a rapidly evolving risk landscape in which cybersecurity stands among the most critical and persistent threats, driven by digital transformation, AI-enabled risks, and increasingly interconnected ecosystems. Cyber risk is no longer confined to technology domains—it is a core enterprise risk with direct implications for strategy, operations, and stakeholder trust.

Consistently, internal audit leaders across jurisdictions identify cybersecurity as a top risk priority, while digital disruption and emerging technologies continue to amplify exposure and complexity. In parallel, global risk outlooks highlight the growing convergence of technological, geopolitical, and societal risks—reinforcing the need for robust governance, oversight, and accountability at the highest levels.

Cybersecurity can no longer be delegated solely to IT or security functions. It demands active oversight from boards and audit committees, with internal audit positioned as an independent, informed, and strategically aligned function. The challenge is not merely technical—it is fundamentally one of governance, control assurance, and decision quality.

This session offers a focused, oversight-oriented perspective, illustrating how internal audit can strengthen cyber risk governance by implementing leading frameworks to emphasizes governance structures, measurable outcomes, and alignment with enterprise risk management.

It further demonstrates how internal audit can deliver clear, decision-grade assurance, enabling boards and audit committees to understand cyber risk in business terms and act with confidence—positioning internal audit as a key contributor to cyber resilience and governance effectiveness.

CONFERENCE

Steven Melletz

“Cyber Risk Governance: Elevating Internal Audit and Board Oversight”

Key Takeaways:

- Understand cybersecurity as a core enterprise risk requiring board-level oversight.
- Strengthen the role of internal audit as a key enabler of cyber risk governance and assurance.
- Evaluate cybersecurity through control effectiveness, not just control presence.
- Support boards with clear, decision-oriented insights on cyber risk exposure.
- Link cybersecurity assurance to organizational resilience and continuity capabilities.

Cybersecurity is no longer a specialized domain—it is a defining risk of modern organizations. For internal audit, the imperative is clear: to understand it, challenge it, and provide meaningful assurance over it. Audit functions that develop this capability will not only enhance their relevance—they will become essential partners to the board in safeguarding resilience, trust, and long-term value.

Michael Wetklow

BIOGRAPHY

Michael Wetklow teaches accounting and data analytics at George Mason University, where he directs the MS in Accounting program and serves as General Faculty liaison to the Board of Visitors Audit, Risk, and Compliance Committee. His academic work focuses on preparing the next generation of internal auditors, accountants and assurance professionals to lead with data, technology, and analytical rigor.

Before transitioning to academia, he spent nearly twenty years as a federal senior executive, holding leadership roles across several major U.S. government agencies. He managed one of the largest risk portfolios in the federal government at the Internal Revenue Service (IRS), led financial technology initiatives at the National Science Foundation (NSF), established government wide financial policy at the Office of Management and Budget (OMB), and directed the effort that delivered the Department of Homeland Security's first ever audit opinion. His career reflects a sustained commitment to strengthening financial management, risk oversight, and data driven decision making across the public sector.

Professor Wetklow is a double Terp, holding a BS in Accounting and an MS in Public Sector Finance from the University of Maryland. He also earned an MS in Data Science from the University of Virginia (UVA), expanding his expertise at the intersection of analytics and financial leadership. Continuing his own academic development, he recently began an Executive Ph.D. at Virginia Tech, deepening his research focus on data enabled governance and public sector financial innovation.

Across his academic, government, and leadership roles, Michael Wetklow is recognized for advancing a modern, analytics driven approach to auditing, accounting and public financial management, helping shape the capabilities and mindset of future professionals in the field.

Michael Wetklow

Instituto Mexicano de Auditoría Interna, A.C.

“How Going Back to the Future with OMB A-123 Can Restore Trust Across Organizations: A 2026 Update”

In 1985, Doc Brown told Marty McFly, "Where we're going, we don't need roads." In 2026, the accountability community might say the same thing — except where we're going, we don't need checklists. Eight years ago, I published an article in the Journal of Government Financial Management arguing that OMB (Office of Management and Budget) Circular No. A-123, viewed across its four-decade evolution from a five-page internal control memo in 1981 to a full enterprise risk management (ERM) mandate in 2016, is a "timely and timeless" vehicle for restoring public trust — a challenge that now extends equally to the private sector and organizations of every kind. This session fires up the DeLorean once more — but this time, instead of traveling back to 1981, we set the time circuits forward, filtering the A-123 foundation through the COSO ERM imperative of Looking into the Future. The destination: a governance model built for a risk landscape that refuses to slow down to 88 miles per hour.

The session is organized around the four COSO "Looking into the Future" themes now confronting internal auditors, chief risk officers, and financial managers worldwide: dealing with the proliferation of data, leveraging artificial intelligence and automation, managing the escalating cost of risk management, and building stronger, more resilient organizations. These challenges cut across sectors, shaping how both public institutions and private organizations sustain trust and performance. Each theme is grounded in a specific, battle-tested A-123 mechanism — from Appendix A data quality plans that convert raw information volume into decision-grade intelligence, to risk appetite and tolerance concepts that force an honest accounting of when compliance burdens exceed their protective value. The through-line is the same shift the circular has been driving for forty years: moving the profession from "check-the-box" compliance toward the high-value, forward-looking conversations that actually protect missions and taxpayers — as well as customers, investors, and broader stakeholder communities.

What makes this session distinctive is the three lenses through which the material is presented. As a former federal senior executive, I managed one of the largest risk portfolios in the U.S. federal government as Chief Risk Officer at the IRS, established government-wide financial policy at OMB, and led large-scale financial technology and audit transformation initiatives. As a faculty member teaching accounting and data analytics at George Mason University, I see firsthand what the next generation of auditors expects: careers built on data fluency and technology, not tick marks. And as a current Executive Ph.D. student at Virginia Tech researching the global evolution of risk practice, I bring the discipline of a student watching where the profession is heading — a reminder that even thirty-year practitioners must keep one foot in the future.

“How Going Back to the Future with OMB A-123 Can Restore Trust Across Organizations: A 2026 Update”

Together, these perspectives translate a distinctly American policy instrument into universal lessons for the international audit and ERM community gathered at ENAI — with direct applicability across government, private enterprises, and mission-driven organizations alike. Attendees will leave with a practical roadmap — not a history lesson. Because if four decades of A-123 evolution teach us anything, it is this: the organizations that earn and sustain trust across sectors are not the ones that predict the future perfectly, but the ones whose governance is built to meet it. Great Scott — let's get started.

Key Takeaways

- A 40-Year Policy Arc as a Foresight Tool: Participants will trace OMB A-123's evolution from 1981 internal control systems to 2026 fraud risk management — and learn to use that policy arc as a diagnostic for assessing the maturity of their own organization's governance journey, regardless of country or sector.
- Dealing with the Proliferation of Data: Practical strategies for taming exponential information volume — building data quality and integrity plans that achieve consensus with auditors and elevate conversations from compliance defense to data-driven decision-making.
- Leveraging Artificial Intelligence and Automation: A practitioner's framework for deploying AI to absorb routine control testing and monitoring, freeing auditors and risk professionals to redirect scarce professional judgment toward emerging risks, strategic foresight, and mission outcomes.
- Managing the Escalating Cost of Risk Management: How to use risk appetite and tolerance to have the difficult — but essential — conversation about compliance activities that no longer make sense, and how to justify resource reallocation to oversight stakeholders without sacrificing accountability in both public and private sector environments.
- Building Stronger, More Resilient Organizations: From the pandemic to today's cascading geopolitical, fiscal, and cyber disruptions, recent events have proven that resilient organizations are the ones that keep confidence when shocks arrive. This resilience is equally critical for sustaining trust in government, business, and complex organizational ecosystems.

Drawing on the "Respond, Recover, Restore" thought leadership of Mark Beasley and the ERM Initiative at NC State, this session shows how cross-silo guiding coalitions of executives, program managers, and auditors position organizations to respond in the moment, recover operations, and restore stakeholder trust.

Tracie Marquardt

BIOGRAPHY

Tracie Marquardt is a two time Beacon Award recipient (2024 and 2025) and an internationally recognized Audit Results Strategist. She partners with Chief Audit Executives and their teams to transform audit outcomes through stronger communication, elevated leadership, and enhanced productivity.

As a specialist in audit reporting, Tracie addresses one of the profession's most persistent challenges: producing and communicating results that truly influence stakeholders. Her work focuses on redesigning outdated audit report templates, strengthening message clarity, and building long term team capability to deliver high quality reporting at the intersection of human judgment and AI enabled communication.

Over her career, Tracie has trained more than 13,000 auditors across 30+ countries, working with global organizations, multinational corporations, and audit teams across a wide range of industries. She is a frequent keynote speaker at international audit forums and global professional events, where she shares innovative approaches to improving communication and increasing the impact of internal audit functions.

Tracie is also the creator and host of Inspiring Women in Audit, a global podcast dedicated to amplifying the voices and experiences of women shaping the future of internal audit. The podcast is supported by an active LinkedIn community of hundreds of audit professionals around the world.

A Chartered Professional Accountant (CPA, Canada) with more than 25 years of international experience in external audit, internal audit, financial services, and operational management, Tracie combines technical rigor with a deep understanding of the human dynamics that drive audit performance. Her work is grounded in a clear conviction: is the most powerful lever for elevating the influence, credibility, and value of internal audit.

CONFERENCE

Tracie Marquardt

Instituto Mexicano de Auditoría Interna, A.C.

"The Assurance Illusion"

Internal audit was designed to protect the organization and inform decision-making. Yet in many organizations, a persistent gap exists between what the function produces and what it actually delivers in terms of impact. Audit teams complete engagements, document findings, and issue reports with strong technical rigor—however, findings do not always translate into action, reports do not consistently influence decisions, and internal audit is not always present in the critical conversations that shape outcomes.

This session examines the underlying causes of this disconnect. Drawing on experience working with audit functions across more than 30 countries, it identifies recurring patterns embedded within otherwise technically sound audit work—particularly in the conversations before fieldwork concludes, closing meetings, and how conclusions are framed. It highlights how internal audit often measures success through output rather than influence, reinforcing a model that prioritizes completion over impact.

As artificial intelligence accelerates audit production, the gap between volume and value becomes increasingly visible—and more costly to ignore. The challenge is not rooted in capability, but in how assurance is shaped, communicated, and positioned within the organization. Ultimately, the gap begins much earlier than the report—it emerges in how audit functions engage, interpret, and influence the business.

Key Takeaways:

- Recognize the gap between internal audit output and business impact as real, measurable, and often underexamined within the function.
- Understand that most audit outcomes are shaped before the report is written, particularly through key conversations and stakeholder interactions.
- Differentiate between technically correct findings and their business implications, ensuring reports clearly articulate what matters for decision-making.
- Assess whether internal audit's influence is proportionate to its level of access, and identify the factors limiting its strategic relevance.
- Evaluate the impact of AI on audit functions, recognizing that increased output without addressing influence gaps amplifies risk.

Internal audit is not constrained by the quality of its technical work, but by its ability to influence decisions and drive meaningful change. Functions that shift focus from producing reports to shaping outcomes will strengthen their organizational relevance. In doing so, internal audit positions itself not merely as a provider of assurance, but as a trusted voice in the moments that define risk, performance, and strategic direction.

Instituto Mexicano de Auditoría Interna, A.C.

Thomas Lee

BIOGRAPHY

Dr. Thomas Lee is the CEO and co founder of VivoSecurity, a Silicon Valley company specializing in advanced data collection, regression modeling, and statistical methods to quantify the inherent randomness of cybersecurity incidents. His work focuses on bringing scientific rigor to cyber risk measurement, enabling organizations to better understand, forecast, and mitigate the probabilistic nature of cyber events.

Dr. Lee has developed predictive models for online banking fraud, personally identifiable information (PII) breach probability, and post breach litigation exposure. His research bridges cybersecurity, applied mathematics, and risk analytics, offering organizations a more empirical foundation for decision making in environments characterized by uncertainty and adversarial behavior.

He has presented his work across ISACA, ISC2, and ISSA chapters, as well as at major international cybersecurity conferences, including SecTor Canada 2024 in Toronto, ISC2 Security Congress 2025, and the ISACA Los Angeles GRC Spring Conference. His sessions are known for translating complex statistical concepts into practical frameworks that cybersecurity and risk leaders can apply to real world challenges.

Dr. Lee serves on the Advisory Board of the San José State University (SJSU) Center for Artificial Intelligence and Cybersecurity, where he contributes to academic industry collaboration on emerging cyber risk methodologies. He is also a principal investigator in the Information Risk Management Laboratory at SJSU, conducting research on quantitative risk modeling and the statistical behavior of cyber incidents.

He holds multiple patents and has published extensively in peer reviewed scientific journals, reflecting his long standing commitment to advancing the empirical foundations of cybersecurity. Dr. Lee earned dual Bachelor of Science degrees in Physics and Electrical Engineering from the University of Washington, followed by a PhD in Biophysics from the University of Chicago, where he specialized in computational and quantitative methods.

Across his academic, research, and industry leadership roles, Dr. Lee is recognized for bringing a uniquely scientific perspective to cybersecurity—one that emphasizes measurement, modeling, and the disciplined quantification of uncertainty to strengthen organizational resilience.

CONFERENCE

Thomas Lee

“The Unique Role of the IT Audit-Savvy Internal Auditors in Solving a Major Unmanaged Risk”

Third parties can introduce a significant systemic risk that is often not fully addressed through traditional Third-Party Risk Management (TPRM) approaches. This exposure can quickly become one of the largest unmanaged risks in organizations, especially as the number of third parties with access to sensitive data increases beyond critical thresholds.

Through relatively simple quantitative logic, internal audit can transform this previously unquantified and unowned risk into a measurable exposure, enabling management to reduce the likelihood of a large-scale third-party data breach and strengthen assurance.

The ability to identify, quantify, and escalate this hidden risk creates a unique opportunity for internal auditors with a solid understanding of IT and technology risks, including those with certifications such as CISA. These professionals combine technical insight with organizational independence, positioning them to surface risks that are often invisible within traditional governance structures. In many organizations, they are uniquely placed to connect technical exposure with enterprise risk oversight.

This session will raise awareness among internal auditors about the critical importance of understanding IT and emerging technologies, emphasizing that without this capability, material risks may remain unidentified and unmanaged. It highlights how strengthening technological fluency enables internal audit to move from reactive assurance to proactive risk visibility and influence.

It also presents a practical and scalable formula to quantify systemic third-party breach risk, outlines a clear escalation pathway, and provides a customizable memorandum for Chief Audit Executives, supported by a white paper with technical derivation and examples.

CONFERENCE

Thomas Lee

"The Unique Role of the IT Audit-Savvy Internal Auditors in Solving a Major Unmanaged Risk"

Key Takeaways:

- Understand systemic third-party risk as a major unmanaged exposure, often underestimated by traditional TPRM approaches.
- Learn how to quantify third-party breach risk using a practical and replicable methodology.
- Recognize the importance of IT and technology knowledge in internal audit as a prerequisite to identifying material risks.
- Strengthen escalation practices to ensure executive and board-level visibility of critical exposures.
- Enhance internal audit's ability to provide high-confidence assurance over third-party data risk.

Systemic third-party risk is becoming a defining vulnerability in interconnected organizations. Internal audit functions that develop the ability to understand, quantify, and elevate this risk will strengthen their relevance. In doing so, they act not only as assurance providers, but as key contributors to governance effectiveness and organizational resilience.

Mark Nigrini

BIOGRAPHY

Mark J. Nigrini is an Associate Professor of Accounting at the John Chambers College of Business and Economics at West Virginia University, where his work focuses on forensic analytics, fraud detection, and the application of Benford's Law to identify anomalies in financial and operational datasets. He is internationally recognized for pioneering the practical use of Benford's Law in auditing and forensic investigations, shaping how organizations detect irregularities in large volumes of numerical data.

His research and academic work have become foundational in the field. He is the author of Forensic Analytics and Benford's Law: Applications for Forensic Accounting, Auditing, and Fraud Detection, two of the most widely referenced texts on digital analysis and fraud detection. His academic work spans topics such as earnings management, taxpayer compliance, analytical procedures, and occupational fraud patterns, and his articles have been extensively cited across peer reviewed journals. His co authored article Lessons from an $8 Million Fraud received the Lawler Award from the Journal of Accountancy.

Beyond academia, Prof. Nigrini has served as an expert witness and consultant for international organizations and U.S. state level government agencies, applying forensic analytics to real world investigations and compliance reviews. He also serves on the executive editorial boards of the International Journal of Disclosure and Governance and the Journal of Forensic & Investigative Accounting.

He is a frequent keynote speaker at international professional forums, where he shares practical techniques for detecting anomalies, strengthening audit analytics, and improving fraud detection methodologies. His sessions are known for translating complex statistical concepts into accessible, actionable tools for auditors, investigators, and analysts.

Prof. Nigrini was born in Cape Town, South Africa, and holds a B.Com (Hons) from the University of Cape Town, an MBA from the University of Stellenbosch, and a PhD in Accounting from the University of Cincinnati. He passed the Chartered Accountant (South Africa) exam early in his career and worked at Peat, Marwick, Mitchell & Co. (now KPMG) before entering academia.

Across his academic, consulting, and thought leadership roles, Prof. Nigrini is widely regarded as one of the world's leading authorities on forensic data analysis and the statistical detection of fraud and irregularities in financial information.

CONFERENCE

Mark Nigrini

“Code, Catch, and Control: Supercharging Forensic Analytics with Artificial Intelligence”

Artificial intelligence is reshaping how auditors detect and investigate financial irregularities, enabling a shift from traditional sampling approaches to data-driven, full-population analysis. This session explores the intersection of internal auditing, forensic accounting, generative AI, and Python programming, demonstrating how these capabilities can significantly enhance productivity, precision, and depth in audit and fraud examination activities.

Participants will learn how to leverage AI assistants to rapidly generate functional Python scripts, effectively bridging the gap between organizational knowledge and technical execution. By simplifying coding barriers, auditors can translate risk intuition into automated analytical procedures, strengthening their ability to detect anomalies and patterns that might otherwise remain hidden.

The session also introduces the practical foundations of Python-based analytics, including how to work with tools such as PyCharm, import real-world datasets, and execute tests securely within the organization’s environment. This ensures that sensitive financial information remains protected, while enabling auditors to expand their analytical capabilities with confidence and control.

Through applied examples, participants will explore how to design tests to identify digital indicators of fraud and irregularities, including round numbers, threshold anomalies, duplicates, outliers, unusual trends, and deviations from Benford’s Law. The focus is on equipping auditors with actionable techniques to move from isolated testing to systematic, repeatable forensic analytics.

CONFERENCE

Mark Nigrini

"Code, Catch, and Control: Supercharging Forensic Analytics with Artificial Intelligence"

Key Takeaways:

- Understand how AI and Python can enhance forensic analytics, enabling more efficient and comprehensive audit procedures.
- Learn to generate and apply Python scripts using AI tools, reducing technical barriers to advanced data analysis.
- Develop practical skills to analyze real-world datasets securely, maintaining control over sensitive financial information.
- Identify key analytical techniques to detect fraud indicators and anomalous patterns across large data populations.
- Strengthen internal audit's ability to perform scalable, repeatable, and insight-driven forensic testing.

Artificial intelligence is elevating forensic analytics from a specialized capability to a core component of modern Internal Auditing. Functions that integrate these tools effectively will enhance their ability to detect risk, generate insight, and respond to emerging threats. In doing so, auditors position themselves as critical contributors to fraud prevention, risk control, and organizational integrity.

Elizabeth McDowell

BIOGRAPHY

Elizabeth McDowell is passionate about advancing and advocating for the internal audit profession and was recognized as one of the 2023 Internal Audit Beacons. In addition to training and consulting, Elizabeth is an adjunct Professor of Accounting at Front Range Community College, where she brings real world audit experience into the classroom.

Elizabeth's motto is "Audit Smarter, not Harder" — a philosophy that reflects her belief that internal auditors can elevate their impact by leveraging the tools, insights, and capabilities they already possess.

She has over 20 years of audit experience and is the founder of Audit Forward, an innovative internal audit consulting and training firm. In addition to training and consulting, Elizabeth serves as a Non Executive Independent Director for an internal audit firm in the UK, contributing her expertise to governance and strategic oversight.

Elizabeth's most recent industry experience was at Achieve, where she was Sr. Director, Audit Strategy; prior to that, she held internal audit leadership roles at Elevations Credit Union, Fidelity Investments, and Xcel Energy, after first starting her career at Ernst & Young. Her career reflects a consistent focus on strengthening audit functions, modernizing methodologies, and building high performing teams.

Across her leadership, consulting, and teaching roles, Elizabeth is widely regarded as a forward thinking advocate for modern internal auditing, helping professionals enhance their effectiveness through smarter approaches, practical innovation, and a strong commitment to elevating the profession.

CONFERENCE

Elizabeth McDowell

Instituto Mexicano de Auditoría Interna, A.C.

“The Data Detective: Actionable Analytics for All Phases of the Internal Audit”

Organizations today operate in increasingly data-rich, technology-driven environments, where risk signals are embedded within large and complex datasets. In this context, data analytics is no longer an optional enhancement for internal audit—it is a fundamental capability for delivering relevant, timely, and risk-focused assurance.

Recent research has shown that organizations are progressively integrating analytics into audit processes, enabling broader coverage, more efficient testing, and deeper insight generation. Rather than relying on traditional sampling approaches, internal audit functions are now expected to analyze entire data populations, identify anomalies, and detect patterns that may otherwise remain unnoticed.

The true value of analytics lies in its application across the full audit lifecycle. From risk assessment and planning to fieldwork, testing, reporting, and follow-up, actionable analytics enhances audit precision, strengthens evidence, and enables more informed judgment. However, realizing this value requires more than tools—it demands disciplined approaches to data quality, extraction, interpretation, and communication.

This session provides a practical and structured perspective on how to embed analytics effectively across all phases of internal audit. It emphasizes how auditors can transform data into meaningful insight, elevate the quality of their conclusions, and deliver more decision-oriented assurance—particularly in today’s rapidly evolving, complex, and highly impactful technological environment.

Elizabeth McDowell

"The Data Detective: Actionable Analytics for All Phases of the Internal Audit"

Key Takeaways:

- Understand how analytics can be applied across all phases of the audit lifecycle to enhance assurance quality.
- Leverage data analytics to expand audit coverage and move beyond traditional sampling approaches.
- Identify key capabilities required to operationalize audit analytics effectively, including data interpretation and communication.
- Enhance audit testing through anomaly detection, pattern recognition, and data-driven insights.
- Strengthen the strategic value of internal audit by delivering more actionable and decision-relevant outcomes.

In a landscape defined by accelerating technological change and increasing data complexity, internal audit must evolve from a retrospective function into a forward-looking, insight-driven discipline. Those audit functions that successfully integrate analytics into their core methodology will not only improve efficiency and depth—they will significantly enhance their relevance, credibility, and impact within the organization.

IMAI Instituto Mexicano de Auditoría Interna, A.C.

Robert Westbrooks

BIOGRAPHY

Robert A. Westbrooks provides expert services (testifying and consulting) related to U.S. COVID pandemic relief programs and serves as an international fraud and corruption risk expert. He has testified and has prepared expert reports and declarations in judicial proceedings relating to Paycheck Protection Program eligibility rules and underwriting requirements.

He is an attorney, certified public accountant, certified internal auditor, former federal criminal investigator, and former U.S. Inspector General, with 30 years of public service.

From September 2024 to May 2025, he was designated an international corruption expert by the Ukrainian parliament and served as chair on the External Audit Commission for the National Anti Corruption Bureau of Ukraine (NABU), where he led the first of its kind independent, external evaluation of NABU's effectiveness in combating corruption.

He is an Academy Fellow with the National Academy of Public Administration. He has led, supervised, and managed a sizable number of fraud investigations and audits that have taken him across the country and around the world.

He has served as an audit executive and law enforcement executive and has successfully led organizations of various sizes and missions. Before leaving federal service in 2022, he spent 28 years in the oversight community. He served as an Inspector General before being designated as Executive Director of the Pandemic Response Accountability Committee (PRAC) at the beginning of the national pandemic emergency.

Following this position, he served for two years as a senior advisor at the U.S. Government Accountability Office's Center for Audit Excellence providing expert consulting services to the government of Ukraine. He is the author of “Left Holding the Bag: A Watchdog's Account of How Washington Fumbled its COVID Test,” about government accountability and transparency during the pandemic crisis.

Robert Westbrooks

BIOGRAPHY

He is also the author of a chapter on risk management ("Creating a Win Win Relationship") for the 2019 book Public Sector Enterprise Risk Management. His book is available on Amazon in hardcover, paperback, and e book. For details, go to BobWestbrooks.com. He was a lawyer in private practice before beginning federal service as a postal inspector conducting fraud investigations.

Across his investigative, oversight, and leadership roles, Robert Westbrooks is regarded as one of the leading authorities on fraud, corruption risk, as well as organizational and government accountability.

CONFERENCE

Robert Westbrooks

“The Rising Role of Auditors in Combating Corruption and Fraud: A Survey of Global Good Practices and Case Studies”

Corruption and fraud can involve anyone and can occur in any context, imposing significant costs on organizations and society. Addressing these risks requires a coordinated effort among accountability actors, with auditors playing an increasingly critical role. Recent calls from international bodies underscore the need to strengthen audit capacity to prevent, detect, and respond effectively to corruption-related risks.

Through a survey of global good practices and selected case studies, this session examines the consultative, informative, and assurance roles of auditors, recognizing that these responsibilities vary depending on mandate, institutional context, and organizational capability. It also explores the core components of effective anti-corruption frameworks, including preventive and detective controls, as well as the governance structures required to sustain them.

Participants will gain practical insights to enhance their contribution across the audit cycle, from risk identification to audit execution and reporting, ensuring that anti-corruption efforts are both robust and actionable.

Key Takeaways:

- Identify and evaluate integrity risks using leading guidance from international practices and institutions.
- Recognize opportunities to strengthen the auditor’s role in mitigating corruption risks, including audits of anti-corruption frameworks and cross-institutional collaboration.
- Plan and perform more effective anti-corruption audits, incorporating clear objectives, relevant criteria, and practical methodologies.
- Develop actionable recommendations and effective reporting approaches that enhance stakeholder understanding and drive corrective action.

Auditors are becoming central actors in the fight against corruption and fraud, moving beyond traditional assurance roles toward more proactive and influential contributions. Functions that strengthen their capabilities in this area will enhance not only their institutional relevance, but also their ability to support transparency, accountability, and long-term organizational integrity.

Instituto Mexicano de Auditoría Interna, A.C.

Ama Agyapong

BIOGRAPHY

Ama Agyapong is a leadership and organizational development specialist recognized for her excellence in Diversity, Equity, and Inclusion (DEI) and its application within internal audit and assurance functions. Her work focuses on helping audit leaders and teams integrate DEI principles into risk assessment, stakeholder engagement, team dynamics, and organizational culture—strengthening both audit quality and institutional trust.

With extensive experience across mission driven organizations, Ama brings a strategic and human centered approach to leadership development, organizational effectiveness, and change management. She supports audit teams and executives as they navigate complex environments, ensuring that DEI is not treated as an isolated initiative but as a core competency that enhances judgment, communication, and decision making.

Her areas of expertise include leadership development, team dynamics, strategic planning, stakeholder engagement, performance management, and DEI aligned risk management. She is known for translating DEI concepts into practical, operational frameworks that internal auditors can apply directly to planning, fieldwork, reporting, and advisory engagements.

Ama also contributes to leadership education through teaching, facilitation, and program design, helping emerging and established leaders strengthen their strategic thinking, communication, and adaptive capacity. Her approach integrates evidence based leadership models with tools that support real world application in audit environments.

Across her coaching, facilitation, and advisory work, Ama Agyapong is regarded as a thoughtful and strategic partner to internal audit leaders—bringing depth, structure, and a results oriented mindset to the integration of DEI as a driver of audit excellence.

CONFERENCE

Ama Agyapong

“Future Ready Feedback: Transforming Feedback with AI”

Feedback is a critical capability within internal audit, shaping not only team performance and collaboration, but also the effectiveness with which findings, observations, and recommendations are communicated to the organization. Yet, despite its central role, feedback is often inconsistent—either too vague to drive action or avoided altogether due to the discomfort it may generate.

Research highlights the magnitude of this challenge: employees who receive meaningful feedback demonstrate significantly higher engagement, while many leaders hesitate to provide it due to concern over emotional reactions. Within internal audit, this dynamic directly impacts the ability to influence stakeholders, gain alignment, and ensure that audit results translate into tangible improvements in governance, risk management, and control environments.

This session explores how feedback can be transformed into a strategic lever for influence and value creation. Drawing on behavioral science and practical applications, it examines the neuroscience behind defensiveness, identity-based triggers, and communication barriers that often limit the effectiveness of audit interactions—particularly in closing meetings and the presentation of audit results.

In this context, artificial intelligence emerges as a powerful enabler. By supporting the structuring, testing, and refinement of communication, AI allows auditors to deliver feedback that is clearer, more objective, culturally aware, and aligned with organizational dynamics. The session introduces practical approaches to integrating AI into feedback processes, strengthening consistency and reducing bias.

CONFERENCE

Ama Agyapong

“Future Ready Feedback: Transforming Feedback with AI”

Key Takeaways:

- Recognize feedback as a core competency in internal audit, essential for influencing stakeholders, driving action, and ensuring the impact of audit results.
- Understand the behavioral and emotional dynamics that shape feedback effectiveness, including defensiveness, identity triggers, and communication barriers.
- Differentiate between technically accurate observations and effectively communicated insights, ensuring audit messages are clear, actionable, and aligned with business priorities.
- Leverage AI as a practical tool to enhance feedback quality, enabling more structured, unbiased, and culturally competent communication.
- Apply a repeatable framework for delivering high-impact feedback, strengthening trust, collaboration, and performance across audit teams and stakeholders.

Effective internal audit is not defined solely by the quality of its technical analysis, but by its ability to communicate insights in a way that drives understanding and action. By strengthening feedback capabilities—supported by emerging technologies—internal audit functions can enhance their influence, reinforce their credibility, and position themselves as key contributors to organizational performance and decision-making.

Instituto Mexicano de Auditoría Interna, A.C.

Jon Taber

BIOGRAPHY

Jon Taber is the Internal Audit Manager at Casey's, the third largest convenience store chain in the United States. In this role, he contributes to strengthening internal controls, enhancing audit coverage, and supporting risk informed decision making across a large, multi state retail operation.

He has built his career in internal audit and financial services, performing financial and operational audits across diverse geographies and business models. Before joining Casey's, Jon worked at FedEx Services, where he conducted financial and operational audits with a primary focus on operations in Latin America and the Caribbean. Earlier in his career, he held roles with an accounting firm and with Principal Financial Group, gaining experience in assurance, financial analysis, and corporate processes.

Jon is also the creator and host of the AUDIT 15 FUN podcast, a platform dedicated to concise, high impact conversations with internal audit thought leaders from a wide range of industries and countries. Through short, focused episodes, the podcast explores emerging topics in internal audit, governance, risk management, and data driven assurance, and has become a recognized space for sharing practical insights and elevating the profession.

Through his combined experience as a practitioner and podcast host, Jon actively promotes the value of internal audit and highlights innovative practices that help audit functions deliver greater impact. He is fluent in English and Portuguese and has professional proficiency in Spanish, supporting his work and outreach across the Americas.

Jon Taber

Instituto Mexicano de Auditoría Interna, A.C.

“Artificial intelligence in Internal Audit — Practical Applications & Governance”

Artificial intelligence is rapidly transitioning from a conceptual innovation to a practical capability within internal audit functions. As organizations accelerate digital adoption, AI is reshaping how audits are planned, executed, and monitored—introducing new efficiencies, deeper insights, and expanded coverage. However, its adoption also introduces complexity, requiring a clear understanding of both its potential and inherent limitations.

Internal audit must navigate a dual role in this evolving landscape. On one hand, it acts as a user of AI, integrating tools across the audit lifecycle—from risk assessment and dynamic sampling to continuous auditing and anomaly detection. On the other, it serves as an independent assurance provider over enterprise AI risks, including governance frameworks, model integrity, data quality, and algorithmic transparency. This dual mandate elevates internal audit’s strategic relevance, while demanding new competencies, methodologies, and oversight approaches.

The challenge extends beyond tool adoption—it is fundamentally about governance, accountability, and decision quality. Effective use of AI in internal audit requires structured frameworks, disciplined implementation, and alignment with enterprise risk management. Equally, auditors must be equipped to evaluate AI not only as a technology, but as a source of operational, ethical, and regulatory risk, ensuring organizations adopt these capabilities responsibly and with confidence.

CONFERENCE

Jon Taber

"Artificial intelligence in Internal Audit — Practical Applications & Governance"

Key Takeaways:

- Understand how artificial intelligence is being practically applied across the internal audit lifecycle, including risk assessment, fieldwork, and continuous monitoring.
- Strengthen internal audit's dual role as both a user of AI-enabled tools and an assurance provider over enterprise AI risk and governance.
- Identify the limitations, risks, and control considerations associated with AI adoption in audit processes.
- Define the competencies, methodologies, and governance frameworks required to audit AI systems effectively.
- Link AI adoption in internal audit to enhanced assurance quality, actionable insights, and risk-based decision-making.

Artificial intelligence is not simply an enhancement to internal audit—it is reshaping its future. Functions that effectively integrate AI while maintaining strong governance and assurance capabilities will significantly enhance their value proposition and institutional relevance. In doing so, internal audit becomes a critical partner to the board, supporting organizations in navigating innovation, managing emerging risks, and sustaining trust and resilience over the long term.

Shalini M. Benson

BIOGRAPHY

Shalini M. Benson is an executive coach and facilitator who creates space for leaders to grow with purpose, clarity, and strategic focus—listening deeply to what is said and unsaid. Her approach integrates contemporary leadership science, behavioral insight, and practical decision making frameworks to help clients navigate complexity with confidence and forward momentum. She often reminds leaders that "the work is in the wobble", guiding them through pivotal inflection points with structure, rigor, and intention.

With 25+ years of experience across the federal, nonprofit, and private sectors, Shalini brings a rich blend of strategic insight and human centered leadership. Her expertise spans leading teams, collaboration, feedback, policy analysis, federal budget formulation, risk management, and developing talent. Her work reflects a consistent commitment to strengthening leadership capacity through evidence based practices, organizational awareness, and high performance team development.

Shalini is also adjunct faculty at Georgetown University and a certified coach through the International Coaching Federation, with more than 1,000 hours of coaching experience. In her academic and coaching roles, she integrates leadership models, communication frameworks, and applied behavioral tools to support leaders in building resilience, clarity, and operational effectiveness.

Across her coaching, facilitation, and academic work, Shalini Benson is recognized for helping leaders cultivate the strategic presence, analytical depth, and practical tools required to excel in complex, high stakes environments.

Shalini M. Benson

“Vertical Development, Risk Management and Communication: How Understanding Modern Adult Development Theory Can Help Us”

This session explores how vertical development — grounded in contemporary adult development theory — can enhance the effectiveness of internal audit and enterprise risk management (ERM) by strengthening how professionals interpret complexity, communicate insight, and engage with stakeholders. Moving beyond traditional skill-based approaches, it focuses on how individuals evolve in their capacity to make sense of increasingly complex and ambiguous organizational environments.

Drawing on the work of Robert Kegan and Jennifer Garvey Berger, the session introduces a structured understanding of the stages of adult development and their practical implications for audit and risk functions. These stages shape not only how professionals process information and perceive risk, but also how they formulate judgments, interact with others, and contribute to organizational decision-making processes.

The discussion connects these concepts directly to internal audit and ERM practice, emphasizing how greater awareness of developmental stages can improve the quality of questioning, strengthen pattern recognition, and enable more effective communication of findings and recommendations.

Through applied examples and interactive elements, the session provides participants with practical tools to incorporate vertical development into their day-to-day work. The objective is to support internal auditors as well as assurance and risk professionals in delivering more relevant, actionable, and context-aware insights, thereby enhancing their overall impact within organizations.

CONFERENCE

Shalini M. Benson

Instituto Mexicano de Auditoría Interna, A.C.

"Vertical Development, Risk Management and Communication: How Understanding Modern Adult Development Theory Can Help Us"

Key Takeaways:

- Understanding Vertical vs. Horizontal Development: Participants will distinguish between skill acquisition and the evolution of meaning-making, and understand why this distinction matters for audit and ERM effectiveness.
- Applying Developmental Stages to Audit Practice: Participants will learn how different stages of adult development influence risk perception, decision-making, and stakeholder interaction.
- Enhancing Audit Communication: Participants will explore how developmental awareness improves the clarity, relevance, and impact of audit observations and recommendations.
- Strengthening ERM Capabilities: Participants will gain insight into how vertical development supports better navigation of complexity and uncertainty in risk management contexts.
- Addressing Complex Organizational Challenges: Participants will develop approaches to engage more effectively with persistent, cross-cutting issues by better understanding the individuals involved.

Participants will leave with a clear framework for understanding how people — not just processes — shape the effectiveness of audit and risk functions. By integrating vertical development into professional practice, internal auditors will be better positioned to engage complexity, strengthen organizational alignment, and deliver insights that endure in increasingly dynamic and demanding environments.

Instituto Mexicano
de Auditoría Interna, A.C.

Fabián O. Espejo Fandiño

BIOGRAPHY

Fabián Orlando Espejo Fandiño is an international expert in governance, integrity, and anti-corruption, with a remarkable track record in designing, implementing, and evaluating public policies and anti-corruption strategies. He holds a PhD in Politics from Queen's University Belfast (UK), a background that combines academic rigor with a deep understanding of contemporary institutional challenges.

He has worked in multilateral organizations and in the public sector, leading international cooperation initiatives, open government, anti-corruption efforts, and institutional strengthening. His experience includes providing technical assistance to governments, companies, and organizations for the development of policies, programs, and integrity frameworks aimed at more transparent, effective, and sustainable governance.

Their work focuses on the connection between public integrity, democratic governance, and sustainable development, providing analysis and innovative solutions to complex problems of corruption, transparency, and accountability. They have been involved in public policy making, national anti-corruption strategies, and inter-institutional coordination mechanisms, integrating evidence, international standards, and comparative approaches.

In addition to his technical work, he has been involved in research on global governance, anti-corruption, sustainable development, and peacebuilding, contributing to academic and public policy debates on integrity, institutions, and development. His perspective combines political, legal, and organizational analysis, which allows him to offer a comprehensive view of governance, assurance, and risk management challenges in different contexts.

Throughout his career, Fabián Orlando Espejo Fandiño has established himself as a reference in integrity, anti-corruption, and institutional strengthening, contributing technical leadership and strategic thinking to initiatives aimed at building more transparent, effective, and sustainable organizations and institutions in today's complex landscapes of uncertainty and technological changes.

CONFERENCE

Fabián O. Espejo Fandiño

Instituto Mexicano de Auditoría Interna, A.C.

"Internal Auditing in the Face of the Redesign of Organizational Integrity of the ONU Global Compact"

The fight against corruption has become a global priority, pushing governments, companies, and international organizations to strengthen their integrity frameworks.

In this context, the United Nations Global Compact —the main global initiative for corporate sustainability— has promoted a new paradigm that positions organizations as key players in building more transparent, sustainable, and responsible markets.

This session looks at how the commitment to the ONU Global Compact's Tenth Principle on anti-corruption has evolved into the development of a new international standard for corporate ethics and compliance, driven from this global platform. It covers the core elements, including ethical culture, governance, risk management, due diligence, transparency, and accountability.

Likewise, the transformational governance approach promoted by the ONU Global Compact is presented, based on collaboration between the private sector, international organizations, and civil society. This model aims to strengthen institutional trust and create a systemic impact in preventing corruption.

Finally, the role of Internal Audit as a strategic player in organizational integrity is analyzed, highlighting its contribution in evaluating compliance programs, monitoring emerging risks, and promoting effective ethical cultures.

CONFERENCE

Fabián O. Espejo Fandiño

Instituto Mexicano de Auditoría Interna, A.C.

"Internal Auditing in the Face of the Redesign of Organizational Integrity of the ONU Global Compact"

Key Takeaways:

- Understand the new approach of the ONU Global Compact regarding ethics, compliance, and organizational integrity.
- Identify the essential components of an effective anti-corruption program, aligned with international standards.
- Recognize the value of transformational governance to strengthen trust and accountability.
- Strengthen the role of Internal Audit as a driver of integrity, from evaluation to organizational influence.
- Incorporate practices to translate ethical commitments into sustainable actions.

La integridad organizacional ya no es solo un marco de cumplimiento, sino un factor crítico de sostenibilidad y confianza. Las funciones de Auditoría Interna que integren estos enfoques fortalecerán su capacidad para influir, anticipar riesgos y promover organizaciones más resilientes y responsables.

Fernando D. Nikitin

BIOGRAPHY

Fernando Nikitin is a global leader in oversight and institutional control architectures, with over 30 years of experience building, strengthening, and sustaining world-class internal audit functions in banking, government, and multilateral development organizations. He has served on external supervisory boards, providing strategic and technical insights to strengthen control systems, governance, and accountability.

He has a solid background in traditional audit areas, including institutional governance, oversight strategy, risk management, and organizational processes. On top of that, he has deep expertise in information technology and cybersecurity, covering emerging areas like artificial intelligence, machine learning, blockchain, data analytics, big data, cloud computing, and IT outsourcing. His ability to integrate these technical domains with control and governance frameworks positions him as a go-to person for modernizing audit and assurance functions.

Throughout his career, he has led high-performing professional teams, managed talent in complex environments, and conducted strategic negotiations in multicultural contexts. He is an author, speaker, and contributor to global organizations dedicated to setting internal audit standards, helping develop practices and frameworks that strengthen the profession internationally.

He holds the Corporate Director Certificate and the Digital Transformation Certificate from Harvard Business School, as well as an MBA from EOI School (Spain). His professional background includes an impressive set of international certifications: PMP, CIA, CRMA, CCSA, CISA, CGEIT, CISM, CRISC, CISSP, CBCP, and TCNA, reflecting a career marked by technical excellence, continuous learning, and leadership across multiple fields.

Over three decades, Fernando Nikitin has established himself as a key figure in the evolution of internal auditing, institutional oversight, and digital transformation applied to control systems, bringing vision, rigor, and leadership to organizations around the world.

Alberto R. Rivera-Fournier

BIOGRAPHY

Alberto Rafael Rivera Fournier is the Ethics Officer at the Inter-American Development Bank (IDB), a role he took on in April 2018. In this job, he advises management and staff on applying the Code of Ethics and Professional Conduct, oversees investigations of alleged misconduct, and leads training programs aimed at strengthening ethical culture and institutional awareness about integrity.

Before joining the IDB, he worked as Associate Inspector General for Administration and Strategic Initiatives at the Office of the Inspector General (OIG) of the Board of Governors of the Federal Reserve System and the Consumer Financial Protection Bureau. In this role, he led strategic planning, operational management, organizational well-being and performance, as well as communications and institutional relations with Congress and the media.

Before his work at the United States central bank, he worked as a legal advisor to the Inspector General of the Export-Import Bank and as a legal advisor to the Inspector General/Deputy Inspector General for Administration at the United States Government Printing Office.

His background also includes early experience as a lawyer at the Federal Trade Commission, where he worked on consumer protection cases; at the U.S. Office of Special Counsel, where he took part in investigations and disciplinary processes for federal employees; and as Deputy Legal Director of the Puerto Rico Administration of Federal Affairs.

Mr. Rivera Fournier has a Bachelor's degree in Letters in Latin American Studies from Wesleyan University and a Juris Doctor with honors from George Washington University Law School.

His legal background and experience in oversight, public ethics, and compliance have made him a go-to person for promoting institutional integrity and strengthening ethical frameworks in complex organizations.

CONFERENCE

Fernando D. Nikitin
Alberto R. Rivera-Fournier

"Responsible Artificial Intelligence: The Joint Role of Ethics and Internal Audit in Institutional Assurance."

As Artificial Intelligence (AI)—including generative AI—becomes part of critical processes (decisions, analytics, service, risk assessment, and automation), organizations face a structural challenge: the speed of adoption often outpaces the maturity of their governance, controls, and accountability.

This asymmetry increases exposure to top-level risks: biases and discriminatory outcomes, lack of explainability, performance degradation, cybersecurity vulnerabilities, regulatory non-compliance, dependence on third parties, and erosion of institutional trust. In this context, "Responsible AI" stops being just a declarative aspiration and becomes an operational imperative for assurance: controllable, auditable, and demonstrable.

With the joint participation of Fernando Nikitin and Alberto Rivera Fournier, Head of Supervision, Internal Audit, and Compliance; and Chief Ethics Officer, respectively, of the Inter-American Development Bank, this presentation offers an integrated approach that links applicable ethical principles (integrity, fairness, transparency, due diligence, and accountability) with assurance mechanisms (governance, controls, independent evaluation, and continuous monitoring) throughout the AI lifecycle.

The unique value of this conversation lies in the convergence of two functions that, when operating in silos, leave critical gaps: Ethics as an enabler of normative and cultural standards; Internal Audit as a guarantor of evidence, control effectiveness, and reliability of the management system.

In short, this presentation positions Responsible AI as a governance and assurance discipline—not just a technological one—and shows how effective coordination between Ethics and Internal Audit can close critical gaps: turning principles into controls, controls into evidence, and evidence into sustainable trust with both internal and external stakeholders.

CONFERENCE

Fernando D. Nikitin
Alberto R. Rivera-Fournier

"Responsible Artificial Intelligence: The Joint Role of Ethics and Internal Audit in Institutional Assurance."

Key Takeaways:

- Distinguish the essential components of a Responsible AI architecture (governance, policies, data, models, operations, and monitoring) and their relationship with institutional assurance.
- Identify the main governance and control gaps in AI initiatives (including generative AI) and how to prioritize them with a risk and materiality approach.
- Establish the complementary role of Ethics (applicable principles, behavioral standards, escalation mechanisms) and Internal Audit (independent evaluation, control testing, actionable recommendations) to strengthen accountability.
- Design an AI audit approach based on the lifecycle, emphasizing traceability, explainability, fairness, security, third-party management, and continuous performance.
- Translate ethical principles into auditable controls through criteria, minimum evidence, metrics, and institutionally defined acceptance thresholds.

A credible AI strategy isn't measured by its technical sophistication, but by its ability to create value under control. This talk offers a high-level perspective—backed by institutional leadership and hands-on experience—on integrating Ethics and Internal Audit as a duo for assurance: turning Responsible AI into a demonstrable capability that can maintain trust, reduce risks, and enable innovation with legitimacy.