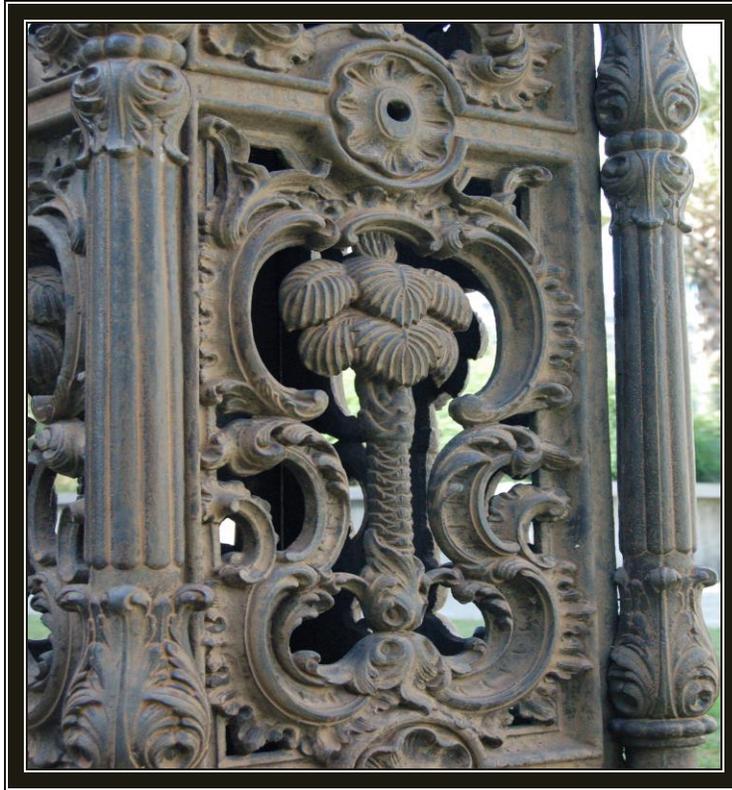


*25th Annual SC Statewide Audit Conference*  
 EMBASSY SUITES by HILTON COLUMBIA-GREYSTONE  
 200 Stoneridge Dr., Columbia, South Carolina  
 Wednesday, November 15 – Friday, November 17, 2017



*Annual Conference Jointly Presented By:*



Institute of Internal Auditors  
 IIA Coastal Carolina Chapter  
 IIA Palmetto Chapter  
 IIA Western Carolinas Chapter

SC State Internal Auditors Association

ISACA  
 SC Midlands Chapter

# Audit Skills for Every Member of Your Staff!

Our 25<sup>th</sup> Annual SC Statewide Audit Conference will offer 20 CPEs with Internal Audit, IT, Cybersecurity, Fraud and Ethics training as well as CIA and CISA exam review courses for as low as \$22.50 per CPE hour:

- 👉 Conference begins 8:30 am Wednesday, November 15, 2017 and ends at 12:20 pm Friday, November 17, 2017.
- 👉 Internal Audit/Fraud Track 1 features “Building a Strong Control Environment” 11/15/17 and “Detecting Corruption” on 11/16/17. Either course offers the opportunity to obtain the four general Ethics hours required by the SC Bd. of Accountancy, and is NASBA-certified for CPAs whose state regs require such. On Friday, 11/17/17, a two-hour SC Board of Accountancy-approved SC Ethics course in the General Session where experts will provide 2 additional CPE hours.
- 👉 IT/Cybersecurity Track 2 features “Performing Effective CyberSecurity Risk Assessments and Audits” 11/15/17- 11/17/17.
- 👉 Garland Granger will teach the "CIA Exam Review" on Wednesday and Thursday, 11/15/17 and 11/16/17. Participants will join in the General Session on Friday, 11/17/17. CIA Review participants not needing all parts may sit in other sessions.
- 👉 ISACA representatives will teach the "CISA Exam Review" Wednesday through Friday, 11/15/17 - 11/17/17.

*\*NASBA\**

## **Track 1- Audit Track**

*\*NASBA\**

*Presented by Scott Langlinais, CPA, <http://scottlanglinais.com>*

### Wednesday, 11/15/17: Building a Strong Control Environment

**Ethical business improves the bottom line.** At least one percent of any organization’s top line is lost to waste and unethical behavior. However, leaders can create a strong control environment that does not subvert trust or disrupt regular operations. In such environments, unnecessary losses are reduced, and symptoms of problems are identified early & handled professionally. Upon completion of this workshop, you will understand how to overcome approaches that prevent people from addressing problems; Establish responsibility for detecting problems early; Create an environment where ethical behavior is rewarded; Identify what can go wrong in your primary process areas and industry; Recognize symptoms of unethical behavior and negligence; Avoid common pitfalls in dealing with unethical behavior; and Recognize abuse of authority and the power of effective stewardship over assets. Topics include:

- **Elements of a Healthy Environment:** Understanding how leaders’ behaviors can derail control mechanisms; The manager’s role in problem detection; Evaluating your environment; Assessing policies; A method for working problem detection into daily activities.
- **Detecting Unethical Behaviors and Negligence:** Problems within common business processes and your industry; Recognizing symptoms of unethical/fraudulent behaviors; How people detect and respond to problems; Where to expect to find problems; Changing the culture.
- **Creating a Healthy Environment:** The power of authority, influence, gifts,entertainment; Systemic behaviors that corrupt entire entities.
- **Case Studies on Responses to Problems**
- **Building Organizational Wisdom and Effective Entity-level Controls**

### Thursday, 11/16/17: Detecting Corruption

**Auditors and investigators are fully aware of the high costs of corrupt practices and the difficulty in detecting side deals, kickbacks, and pay-to-play schemes. They are being called upon to detect problems before they cause widespread damage.** Upon completion of this workshop, you will understand how to: Overcome mindsets that prevent people from detecting corruption; Apply a consistent methodology for problem detection; Identify what can go wrong: side deals, kickbacks, conflicts of interest, and pay-to-play; Recognize common symptoms of corruption; Look for problems in books and records; Avoid common pitfalls; Recognize abuse of authority and the power of gifts & entertainment; Apply techniques successfully used by other organizations to defend against corruption; Apply lessons from case studies to your own environment. Topics Include:

- **Detecting Corrupt Behaviors:** Common schemes; Recognizing symptoms of corruption; Understanding how people detect and respond to corrupt activities; Working detection into routine processes; Influencing your culture.
- **Responding to Corruption:** Tips for auditing contracts and vendor performance.
- **Case studies in Effective (and ineffective) Response**
- **Creating a Plan for Your Environment.**

#### *About the Speaker*

**Scott Langlinais, CPA, Langlinais Fraud & Audit Advisory Services, LLC:** Mr. Langlinais has dedicated over 20 years of his career as a CPA to fraud detection and investigation. Audit and finance professionals around the world have hired him to assist with investigations and educate personnel about proper fraud detection, prevention, and response. Business leaders from emerging companies to Fortune 500’s, have asked him to assess their environment, perform diagnostic tests to detect symptoms of wrongdoing, and design strategies to help defend the organization’s people, reputation, and assets. He has conducted investigations related to executive corruption, bribes & kickbacks, vendor overbilling & underperformance, and employee theft. He regularly reports his findings to Boards of Directors, has submitted his findings to law enforcement organizations such as the U.S. Secret Service, and has testified in court. Mr. Langlinais employs sophisticated data analysis techniques to sift through system transactions and seek indicators of fraud and has helped companies recover millions of dollars. He speaks regularly at conferences hosted by the IIA, AICPA, ACFE, State Auditors, and ISACA. The International Risk Management Institute has published several of his articles about fraud prevention. Prior to starting his own practice in 2003, Mr. Langlinais held public accounting and internal audit leadership positions, and served as CAE for a NASDAQ 100 software company. He received a BBA degree from the University of Notre Dame in 1991.

# Track 2 –IT Track

## Performing Effective CyberSecurity Risk Assessments and Audits

*Presented by Ken Cutler CISSP, CISM, CISA, Security+, CASP, Q/EH*

**This Track Will Cover the Entire 2.5-day Conference Period of  
Wednesday, 11/15/2017 – Friday 11/17/2017**

**CyberSecurity represents the largest component of IT risks and related controls...and a major challenge to organizations of all sizes.** Following the lead of Homeland Security, NIST, FFIEC, SEC, and New York State Department of Financial Services have been encouraging or requiring substantially-enhanced cyber security risk assessments and audit procedures.

This practical how-to workshop, will cover the essential background information, resources, and techniques necessary to plan and execute thorough, hard-hitting CyberSecurity risk assessments and audits. Important common “red flag” CyberSecurity risks will be highlighted. We will explore a wide array of essential CyberSecurity administrative, technical, and physical controls for protecting valuable information assets and associated resources in today’s highly complex and rapidly changing Cyber world. Concepts and techniques will be reinforced through the use of group exercises associated with risk assessment and CyberSecurity control evaluations.

This course, geared for IT professionals including – including IT and Operational Auditors, Information Security Managers, Analysts, and Architects, IT Management, IT Architects, Compliance Officers and Consultants – covers the following learning objectives:

- ♥ Identifying key indicators of significant CyberSecurity risk and measure their potential impact on your organization
- ♥ Referencing important regulations, standards and frameworks relating to CyberSecurity and CyberAudit
- ♥ Identifying methods for effectively assessing CyberSecurity controls using different levels of assessment procedures
- ♥ Building audit programs leveraging prominent CyberSecurity regulatory requirements and industry best practices.

More specifically, the course covers the following in detail:

- **Developing Your Organization’s Inherent Risk Profile:** Organizational Characteristics and Culture; CyberSecurity and CyberAudit Expertise, Training, and Qualifications; Impact of Cyber Related Processes on the Organization’s Information Architecture [Information Technology and Connection; Types; Cloud Computing; Service Oriented Architectures (SOA); External Access to Internal Systems; Internet of Things (IoT); and, Mobility and Shadow IT]; CyberSecurity and the Organizational Strategy [Enterprise Data and Competitive Advantage; Delivery Channels – User Interface; and, Data and Fraud Targets]; Personally Identification Information (PII) and Privacy; Third Party Connections; and, External and Internal Threats.
- **Identifying Relevant Cyber Security Controls and Their Impact:** CyberSecurity and CyberAudit Frameworks, Standards, and Baselines [CyberSecurity Controls Categorization, Benefits, and Limitations; and , Application Software Development Security]; CyberSecurity Governance and Accountability [Cyber Risk Management and Oversight; CyberSecurity Human Resource Awareness and Training; Cyber Incident Management and Resilience; and, External Dependency Management – Outsourcing, Collaboration]; Cybersecurity Controls [Administrative Security – Separation of Duties, Least Privilege; Vulnerability Management and Threat Intelligence; Identity and Access Management; Cryptography and Data Protection – protecting “ Data at Rest” and “Data in Motion/Transit”; Network Perimeter Security – Wired, Wireless; and, Operations Security].
- **Measuring Your CyberSecurity Posture:** Metrics for Measuring and Reporting CyberSecurity; Risk Frameworks and Information Classification; Defining Your CyberSecurity Baseline – Risk and Compliance Benchmarks; Selecting a Maturity Model and Target Maturity Levels; Using a Gap Analysis to Measure Your Level of Non-Compliance and CyberSecurity Shortfalls; Conducting Technical and Non-Technical Risk and Compliance Testing; Prioritizing and Planning Corrective Action Plans; Implementing Changes; and, Reevaluating the CyberSecurity Posture.
- **Communicating Results to Different Levels of Management:** Reporting to Senior Management in a Concise and Understandable Manner; Addressing Non-Technical Business Management Concerns; and, Balancing the “Business” Needs against IT “Best Practices”.

### *About the Speaker*

**Ken Cutler CISSP, CISM, CISA, Security+, CASP, Q/EH** is President of Ken Cutler & Associates (KCA) InfoSec Assurance, an independent consulting firm delivering Information Security and IT audit professional consulting services. He is Director of Prof. Cert. Programs for Security University and a Sr Teaching Fellow at CPEi (CPE Interactive), specializing in Technical Audits of IT Security and IT controls. Ken is an internationally recognized consultant and trainer in the Info. Sec. and IT audit fields and is a Qualified Ethical Hacker (Q/EH) and a Certified Meteorologist (USAF). He was formerly VP of Info. Sec. for MIS Training Institute and has held numerous positions in IT mgt, including being CIO of a Fortune 500 company. He directed company-wide IS programs for American Express Travel Related Services, Martin Marietta Data Systems, and Midlantic Banks, Inc. Ken has been a long-time active participant in international gov. and industry security standards initiatives including the President’s Commission on Critical Infrastructure Protection, Generally Accepted System Security Principles (GSSP), Information Technology Security Evaluation Criteria (ITSEC), US Federal Criteria, and Department of Defense Information Assurance Certification Initiative. Mr. Cutler is the primary author of the widely acclaimed Commercial International Security Requirements; co-author of the original NIST SP 800-41, “Guidelines on Firewalls and Firewall Policy”, and has published many other works in addition to being quoted as an expert in publications as well as tv appearances.



## Track 3

### **Certified Internal Auditor (CIA) Exam Review**

<https://na.theiia.org/certification/CIA-Certification/Pages/CIA-Certification.aspx>

*Presented by H. Garland Granger, CPA, CIA, CFE – Guilford College, Greensboro, NC*

The CIA designation is a globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their competency and professionalism in the internal auditing field. Participants will leave enriched with educational experience, information, and business tools that can be applied immediately in any organization or business environment. Participants will also learn what to do to be prepared for the 2013 change to a 3-part exam. Even if you are not registered for the exam, you may find this a good overview of Internal Auditing, or a chance to learn what the exam is all about.

*Dr. Granger will provide his own updated 3 Part CIA Review study manuals, which are tied to the Gleim 17<sup>th</sup> Edition 3 Part CIA Review manuals. Participants may bring their personal Gleim CIA Review Manuals with them. Exam Parts will be covered as follows:*

**Wednesday, 11/15/2017:** Part 1 (8:30 am to 12:00 pm) and Part 2 (1:00 pm to 4:40 pm)

**Thursday, 11/16/2017:** Part 3 (8:30 am to 4:40 pm)

#### *About the Speaker*

**Garland Granger, CPA, CIA, CFE** is president of Professional Accounting Seminars, Inc. He worked for 2 years in banking, 8 years in public accounting and is Associate Professor of Accounting at Guilford College in Greensboro. Garland has taught the CIA Review course for several IIA chapters for years. This will be his 33<sup>rd</sup> year teaching the CIA review course for the SC chapters. Teaching in Boston, over 700 attendees became CIAs over a 6 year period. Garland taught the Auditing portion of the Lambers CPA Review course in Greensboro for over 30 years; has been teaching accounting seminars for over 18 years; has taught more than 900 continuing education seminars for CPAs in 20 states to the public, to CPA firms and to major corporations; has taught seminars over the past few years with Western CPE; and, has taught over 75 seminars for Branch Bank & Trust, Co., for the past 12 years. This will be a valuable opportunity to review for the CIA exam with Dr. Granger in person, not on video!



## Track 4

### **Certified Information Systems Auditor (CISA) Exam Review**

<http://www.isaca.org/Certification/CISA-Certified-Information-Systems-Auditor/What-is-CISA/Pages/default.aspx>

*Presented by Ken Cutler CISSP, CISM, CISA, Security+, CASP, Q/EH*

With a growing demand for individuals possessing IS audit, control and security skills, CISA has become a preferred certification program by individuals and organizations around the world. ISACA's CISA was named among the four highest-paying certifications for 2012 according to the IT Skills and Salary Survey by Global Knowledge and TechRepublic.

Utilizing CISA Review materials, this session assists in preparing participants for the CISA exam administered by ISACA. Participants learn to demonstrate competence in five domains, including standards and practices; organization and management; processes; integrity, confidentiality and availability; and software development, acquisition and maintenance. Even if you do not plan to take the exam right away, you may find this a good overview of Information Systems Auditing, or a chance to learn what the exam is all about.

*Participants will bring and utilize their own personal CISA exam review manuals in addition to materials used by the presenter. See <https://www.isaca.org/bookstore/Pages/CISA-Exam-Resources.aspx>.*

#### *About the Speaker*

Contact [SC.Statewide.Audit.Conference@gmail.com](mailto:SC.Statewide.Audit.Conference@gmail.com) with questions/requests.

# General Information

## Meeting Facilities and Conference Hotel

All meetings will be held at the [Embassy Suites by Hilton Columbia - Greystone](#), located at 200 Stoneridge Drive, Columbia, SC 29210.

Embassy Suites is located off of I-26 at Greystone Blvd. near Columbia's famous Riverbanks Zoo, less than 2 miles from downtown Columbia and the Congaree Vista. They are offering a special conference rate of \$135.00 per night. You will receive free made-to-order breakfast each morning; free evening reception each evening offering cocktails and hors d'oeuvres; full hotel suite with refrigerator; FREE shuttle service to and from Columbia Metropolitan Airport and attractions within a 5-mile radius including Riverbanks Zoo, The Vista, and USC; indoor pool & whirlpool; Fitness Center featuring Precor Equipment; FREE Parking; and, free in-room high-speed internet as well as a complimentary business center. Check in: 4 pm – Checkout: 12 pm. Service animals and pets allowed (with deposit).

**You should book your hotel room by Wednesday, 11/01/17 in order to receive the conference rate.**

**[Book Your Room for 2017 Here Now](#)**  
or call: 1- 803-252-8700.

**When making your reservation, identify that you are with 25<sup>th</sup> Annual SC Statewide Audit Conference. PLEASE MAKE YOUR ROOM RESERVATIONS AS SOON AS POSSIBLE!**

**Conference Registration Site:**  
<http://www.eiseverywhere.com/265538>

## Transportation

Complimentary shuttle service available to and from Columbia Metropolitan Airport and to Downtown/Capital/Congaree Vista areas within a 5 mile radius.

## Parking

Free on-site parking in large parking lot.

## Attire

Dress for all events is business casual. Since temperatures in meeting rooms vary, a sweater or light jacket is recommended.

## Meals

Conference begins at 8:30 am Wednesday, November 15, 2017. Breakfast, lunch and a light snack will be served on November 15 and 16, 2017, starting at 7:30 am. Conference ends on Friday, November 17, 2017, at 12:20 pm. Breakfast and mid-morning coffee will be served starting at 7:30 am.

## Area Info:

<http://www.columbiacvb.com/>, Visitors Section  
<http://mainstcolasc.com/play/>  
<http://www.vistacolumbia.com/>  
<http://www.riverbanks.org>  
<http://columbia.leisurefun.net/events/index.asp>  
<https://www.coloniallifearena.com/>  
<http://www.gamecocksonline.com/>

## Registration Deadline: 11/14/2017

## Conference Registration

	<u>On or before 10/25/17</u>	<u>10/26/17 - 11/08/17</u>	<u>After 11/08/17</u>
<b>Full Conference</b>	\$450 member; \$500 nonmember	\$525 member; \$575 nonmember	\$625 all
<b>Wed. 11/15/17</b>	\$180 member; \$200 nonmember	\$210 member; \$230 nonmember	\$250 all
<b>Thurs. 11/16/17</b>	\$180 member; \$200 nonmember	\$210 member; \$230 nonmember	\$250 all
<b>Fri. 11/17/17</b>	\$90 member; \$100 nonmember	\$105 member; \$115 nonmember	\$125 all
<b>Fri. 11/17/17</b>	2 Hour SC Ethics Course Only:	\$50 (contact <a href="mailto:SC.Statewide.Audit.Conference@gmail.com">SC.Statewide.Audit.Conference@gmail.com</a> )	

**Paying out of pocket? Please contact [SC.Statewide.Audit.Conference@gmail.com](mailto:SC.Statewide.Audit.Conference@gmail.com) for a hardship rate.**

## Conference Agenda

<u>Wednesday, November 15</u> Full Day Tracks 1 - 4	<u>Thursday, November 16</u> Full Day Tracks 1 - 4	<u>Friday, November 17</u> Half Day General Session, IT Track and CISA Review Track
<b>7:30 Breakfast</b>	<b>7:30 Breakfast</b>	<b>7:30 Breakfast</b>
<b>8:30 Sessions Begin</b>	<b>8:30 Sessions Begin</b>	<b>8:30 Session Begins</b>
<b>10:00 Break</b>	<b>10:00 Break</b>	<b>10:10 Break</b>
<b>10:15 Sessions Resume</b>	<b>10:15 Sessions Resume</b>	<b>10:25 Session Resumes</b>
<b>12:00 Lunch</b>	<b>12:00 Lunch</b>	<b>11:15 Break</b>
<b>1:00 Sessions Resume</b>	<b>1:00 Sessions Resume</b>	<b>11:30 Session Resumes</b>
<b>2:30 Break</b>	<b>2:30 Break</b>	<b>12:20 Conference Ends</b>
<b>2:45 Sessions Resume</b>	<b>2:45 Sessions Resume</b>	<b>SC State Internal Auditors Association Annual Business Meeting at 12:30 pm</b>
<b>4:40 Sessions Adjourn</b>	<b>4:40 Sessions Adjourn</b>	