

## Lal Balkaran

### PUBLISHED ARTICLES

#### Magazines

1. "Policy Manuals Called A Corporate Life Saver," *Bottom Line*, May 1995.
2. "Corporate Culture: The survival of Internal Auditing may be linked to an understanding of corporate culture," *Internal Auditor*, August 1995.
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5. "Procurement Cards Save Big On Small Purchases," *Bottom Line*, March 1995.
6. "The Role of Auditors In The Fight Against Corruption," a 3-part series, *Guyana Journal*, April, May, and June 2002.
7. "Multiculturalism in the world of professional auditing," *Bottom Line*, July 2003.
8. "Doing an MBA," *Professional Administrator*, Summer 1994.
9. "A High-powered Auditor," *Internal Auditor*, February 2005
10. "What will be the driving factors for internal auditing in the next three to five years?" *AuditWire*, May/June 2005.
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12. "Around the world," *Internal Auditor*, August 2000.
13. "A Blueprint for Effective Government Controls in Third World Countries," *Guyana Journal*, March 2006.
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16. "New Internal Audit Thinking in This Ever Changing Landscape," *GICIA Journal*, February 2009.
17. "Client Interviews", *Internal Auditor*, October 2008.
18. "Two into one doesn't go" [Why the chief audit executive should not be the chief risk officer], *Internal Auditing*, August 2011.
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20. "Auditing the Human Resources Activity," *The Maritime Monitor*, Journal of the IIA Maritime Chapter, Fall 2011.
21. "Auditing the Corporate Governance Effort in an Organization," *EDPACS*, 2013, Vol. 48, No.4)
22. "The Importance of An Audit Manual: Well-documented policies and procedures are an integral part of the control environment," *Internal Auditor*, April 2013.
23. "Unleashing the Power of an Operational Audit," *EDPACS*, September 2014.
24. "Benford's Law: A Powerful Tool for Fraud Auditing," *GICIA*, Summer 2016
25. "The Importance of Auditing a Company's Strategic Plan," *EDPACS*, Sept 2016.

26. "Data Mining," *Internal Auditor*, February 2017.
27. "Home Capital saga highlights the need for strong internal auditing," *Globe and Mail*, May 11, 2017.
28. "Understanding and Applying Data Mining and Data Analysis Techniques," *EDPACS*, August 2017.
29. "Focus on the Three E's: Value-for-money Auditing," *Internal Auditor*, October 2017. [This article won the 2017 *Ted Keys Honorable Mention* award by IIA Global].
30. "An Effective Board of Directors: Key to an Organization's Success," *The Toronto Manager*, CIM Journal, Fall 2018.
31. "How the Hindu-Arabic Numerals Shaped Modern Civilization," – a 2-part series. *Toronto Manager*, Fall 2019 and Winter 2019.
32. "Benford's Law in a Big Data World", *Internal Auditor*, April 2020. [This article won the 2020 *Ted Keys Honorable Mention* award by IIA Global].
33. "The Power of a Value-for-Money Audit," *Internal Auditing Today*, IIA-India, October 2020. [This article won an award from IIA-India].
34. "Knowledge Management is Critical for Internal Audit to Deliver Value," *Internal Auditing Today*, IIA-India, December 2020.
35. "Reducing Assurance Fatigue", *EDPACS*, April 2021.
36. "The Value Internal Audit Brings to an Organization", *EDPACS* June 2021
37. "Thoughts on Creativity, Innovation, Resourcefulness, and Business Acumen in an Audit", *The Toronto Manager*, CIM Journal, Spring 2022.
38. "Red Flag Risks", *Internal Auditor*, IIA Global, April 2022.
39. "How tech is revolutionizing accounting: The internal auditor." AICPA Online Journal, September 2022

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1. *How To Write Effective Internal Audit Reports* (Linkedin Post: Feb 2020)
2. *Unleashing Data Mining and Data Analysis in an Audit* (Linkedin Post: March 2020)
3. *30 Things To Do During COVID While At Home* (Linkedin Post: April 2020)
4. *Understanding and Applying the IIA's IPPF* (Linkedin Post: May 2020)
5. *50 Ways to be An Effective Auditor* (Linkedin Post: June 2020)
6. *Résumé Fraud: A Rising Scourge* (Linkedin Post: July 2020)
7. *Effective VFMA Auditing Can Yield Significant Results* (Linkedin Post: Aug 2020)
8. *Finding Inspiration At Work Amidst the Pandemic* (Linkedin Post: July 2020)
9. *25 Quotes for Success in Life and Business* (Linkedin Post: Feb 2021)
10. *Auditing the Strategic Plan* (Linkedin Post: Mar 2021)
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**Quoted in, material used, or chapter contributions to books:**

- 1 "Global accounting reform: IASB," *National Post*, July 10, 2003
- 2 "Prepared Witness Testimony," *The Committee on Energy and Commerce* [US], July 26, 2002.
- 3 IIA *Contrasting GRC and ERM: Perceptions and Practices Among Internal Auditors* (IIA: Altamonte Springs, 2013).
- 4 Koletar, J. *Fraud: What You Don't Know Could Hurt You* (Wiley: Hoboken, 2003).
- 5 Ridley, Jeff *Cutting Edge Internal Auditing* (Wiley: London, 2008).
- 6 "The Changing Role of the CFO," *CGA Magazine*, Nov-Dec 2003.
- 7 "Internal Audit groups to ask TSX for new rules," *Globe and Mail*, Feb 7, 2003.
- 8 "Internal auditors seek respect," *Globe and Mail*, Mar 24, 2003.

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