

## **Session 5.2 - CAE Panel: Recent Enforcement Actions and their Impact on IA**

Recent topics are catching the attention of CAEs across the country:

- SEC Charges Companies with Longstanding ICFR Failures
- Importance of Timely Remediation of Material Weaknesses in ICFR
- Recent Cyber Events, Data Privacy Regulation, Data Governance, Third-Party Risk Management, and Cyber Security

This panel discussion, led by Bradley Carroll, FD Internal Audit Principal and three chief audit executives address the escalating risk of litigation and the need for revisiting the 404 process.

### **Panelist Bios**

#### **Bradley Carroll, Moderator, Principal, Frazier & Deeter**

Bradley began his career in internal audit with a \$1 billion community bank after graduation from the University of Louisiana – Monroe with a BBA in Accounting. During his career, he was an AVP in internal audit at \$72 billion Wachovia Bank and the CAE at \$5 billion State Bank where he started the internal audit department. In between banking stops, Bradley also spent time as an internal auditor at Carter's Childrenswear and 15 years in public accounting which included starting a CPA firm and then selling to two partners that had joined. He is currently working on an MBA in data analytics.

Bradley has been a member of the IIA for over 25 years and holds IIA designations of QIAL, CIA, CFSA, CRMA as well as being a CPA and Certified in Financial Forensics. He is a frequent speaker on FD and BankersHub webinars and podcasts as well as local IIA events and IIA national and international conferences, and to various banking groups. Topics on which he has presented include QAIP, Data Analytics, Annual Risk Assessments Process, Talent Acquisition and Development in Internal Audit, KPIs and Reporting for Audit Committees, BSA Independent Testing, Co- vs Outsourcing Internal Audit, Risk Assessment vs Control Evaluation, and other topics. He will be presenting at the IIA's Financial Services Exchange and at the IIA's All Star Conference, along with upcoming presentations at local IIA chapters in Nashville, Columbus GA, and Des Moines Iowa.

Bradley is currently a Principal in the Process, Risk, and Governance Department with Frazier & Deeter, CPAs as their Financial Services Practice Leader; and serves the IIA on their Financial Services Advisory Board.

**Emily Ormsby, VP, Internal Audit, Cousins Properties**



Emily Ormsby is the Vice President of Internal Audit at Cousins Properties, a fully integrated, self-administered and self-managed real estate investment trust (REIT) based in Atlanta, Georgia. Emily joined Cousins in 2013. During her time at Cousins, Emily repositioned the Internal Audit function to focus not only on Sarbanes Oxley compliance, but also on collaboration across business units to improve processes and mitigate risks. In addition to compliance activities, Emily is responsible for identifying areas of emerging risk, understanding the Company's culture and its impact on efficiency, and bringing business units together to solve process-related matters.

Prior to joining Cousins, Emily's career ranged from industrial real estate sales and leasing to external audit. Her roles were various and varied but typically played to her strengths in building relationships and analyzing data.

Emily is a proud native of the Atlanta area. She earned her BBA in International Business and Real Estate from the University of Georgia and her MBA from Georgia State University. She currently serves on the board of the Atlanta Neighborhood Charter School, located in the Grant Park community of Atlanta, which is where she resides with her family.

**Terri Rogers, Senior Vice President, Chief Audit Executive United Community Bank**

Bio and picture coming

**CJ Schneller, CAE, Bank of America Merchant Services**



CJ Schneller is an Atlanta based risk advisory professional with experience auditing financial, operational, regulatory and strategic risks at companies across multiple industries. He currently serves

as the Head of Internal Audit at Bank of America Merchant Services, a leading electronic payments company offering payment acceptance solutions to clients of all sizes. Prior to joining Bank of America Merchant Services, CJ held positions at Teradata, Inc., a global technology company providing data warehousing solutions, and KPMG, LLP, a global accounting firm providing audit, tax, and advisory services. His experience spans a wide range of audit and consulting activities including international FCPA investigations, IPO preparations, enterprise and operational risk management, and internal audit services. CJ also currently serves on the Audit Committee for the City of Dunwoody and remains involved with the Atlanta Chapter of the Institute of Internal Auditors.