

Government Exchange is Proud to Present the Inaugural National Conference on ...

# Building a Best Practice Internal Audit Function in the Public Sector

Strategies to Improve Public Sector Management and Govern the Stewardship of Public Funds

A Two-Day Conference:

July 26 & July 27, 2005

Pre and Mid Conference Workshops:

July 25 & July 26, 2005

Holiday Inn On King

Toronto, ON, Canada



Featuring In-Depth Case Studies from Today's Canadian Leaders, the International Public Sector, and Recognized Private Sector Leaders, including:

## By attending this Conference, you will:

- **Learn** the tools to manage compliance with Bill 198 and the Sarbanes-Oxley Act
- **Identify** best practices and lessons learned from internal audit leaders
- **Discover** the most up-to-date methods for making your audit function first-rate.
- **Understand** the importance and benefits of involving and leveraging departmental resources in achieving compliance.

## Plus! Don't Miss These Indispensable Workshops With Opportunities to Improve Your Internal Audit Function and Increase Your Performance!

- A** How to Implement Workplace Procedures and Techniques that Will Establish Trust, Faith, and Loyalty in Your Employees
- B** COSO Controls and How to Estimate Implementation
- C** Data Interrogation: Unleashing the Value of Data
- D** Electronic Tools for Improving Your Internal Audit Operation

Presented By:



GOVERNMENT EXCHANGE

Media Partner:



AUSTRALIAN NATIONAL AUDITOR'S OFFICE

INSTITUTE OF INTERNAL AUDITORS (TORONTO CHAPTER)

CANADIAN FORCES PERSONNEL SUPPORT AGENCY

CITY OF TORONTO AUDITOR GENERAL'S OFFICE

SOCIAL DEVELOPMENT CANADA

SPRINT CANADA

ATLANTIC CANADA OPPORTUNITIES AGENCY

HYDRO ONE, INC

PRICEWATERHOUSECOOPERS

COUNCILLOR BAS BALKISSOON, CITY OF TORONTO

SASKPOWER

MUNICIPAL INTERNAL AUDITORS ASSOCIATION OF ONTARIO

Register Today · 1-416-598-9021

With the recent release of Budget 2004, the Canadian government has once again pledged to 'reorganize and bolster the internal audit function on a government-wide basis to ensure comprehensive audit programs'.

Dear Internal Audit Executive,

In March 2000, the Canadian government tabled the report, 'Results for Canadians: A Management Framework for the Government of Canada', which reinforced the commitment to continuous management improvement and accountability for results. In this context, the need for a better-positioned and strengthened internal audit function was identified. With formal leadership of internal audit functions and processes in place, through the Comptroller General and the Auditor General of Canada, all public sector departments and agencies are required to bring internal audit practices and operations in line with best practices.

**In short, significant changes to the overall management of public sector internal audit functions, their practices and procedures are currently being undertaken and will continue to be scrutinized well into 2006.** The sooner your internal audit function operates in accordance with recognized best practices, the more effective your department or agency will be in the task upholding the government's management framework and support key objectives such as the implementation of modern comptrollership and results-based management.

IQPC's inaugural national conference on Building a Best Practice Internal Audit Function for the Public Sector will provide attendees with the opportunity to benchmark against recognized private sector leaders, international public sector best practices, in addition to Canadian leaders in this field.

By attending, you will:

- **Learn** how to set up an audit function that will generate a results-based organization
- **Network** with peers from across a wide range of industries to uncover a variety of best practices
- **Benchmark** against industry leaders across various sectors
- **Identify Frameworks** for performing and promoting a broad range of value-added internal audit activities

Whether you are a seasoned audit professional or a new practitioner, you can't afford to miss this conference! Mark your calendar for July 26-27 and register yourself and your key team of audit professionals today.

I look forward to seeing you there!

Sincerely,



Ana Lucia Ocampo  
Conference Director

## WHO YOU WILL MEET AND WHO SHOULD ATTEND:

This conference is specifically tailored for various public and private sector industry professionals including:

1. Executives, such as Comptrollers, Vice Presidents, Directors and Managers responsible for:
  - **Internal Auditing**
  - **Advisory Services**
  - **Assurance Services**
  - **Quality Assurance**
  - **Financial Services**
  - **Risk Management**
2. Plus, Consultants and Vendors with products and services in Internal Auditing

## HOW TO BUILD A DELEGATE TEAM

Who are the key players when it comes to measuring your horizontal initiatives? Bringing a team of these champions will ensure that you're all on the same page when it comes implementing a cohesive strategy. To help you do this we've included team discounts for delegates registering from the same company at the same time.

**Groups of three or more:  
\$200 Discount each\***

**Groups of five or more:  
\$300 Discount each\***

Larger groups:

Call 1-416-598-9021

\*not applicable in combination with other discount offers

## Here's what delegates from past Government Exchange events had to say!

"Looking back over my conference notes and binder, I realize that I should have mentioned on my conference evaluation that the variety and quality of presenters overall was quite impressive..."

David Harary  
Energy and Marine Branch  
Industry Canada

"I would like to repeat how much I enjoyed the conference. The information presented and the selection of the speakers was excellent. It permitted me to significantly add to my professional knowledge..."

Monika Bayer  
Canadian International Development Agency

## A 9:00 am - 12:00 pm

### How to Implement Workplace Procedures and Techniques that Will Establish Trust, Faith, and Loyalty in Your Employees

When Time magazine editors named WorldCom's Cynthia Cooper and Enron's Sherron Watkins two of their People of the Year for 2002, they were acknowledging the importance of internal whistleblowers – employees who bring wrongdoing at their own organizations to the attention of superiors. This has created an environment in which many organizations have realized the importance of instituting ethics policies and codes of conduct to address issues related to unethical or illegal conduct. This means organizations will have to institute rigorous policies to allow employees to bring unethical and illegal practices to the forefront. Putting effective processes in place will be an evolutionary and ongoing process, but it is certainly necessary given the increased public scrutiny.

This interactive workshop will show you how your organization can achieve a cultural change where it is possible to question the motives and actions of the higher ups without recrimination. The objective of this session will entail:

- How to engage employees in a way that will make them feel more connected
- How to harness the collective intelligence of the organization
- How to motivate employees and make them more engaged in their work; thus creating a more productive environment that encourages the reporting of suspected wrongdoing

- How to enable the organization to detect and prevent fraud and to maximize its potential and strengthen productivity

#### About Your Workshop Leaders:

**Ron Paquette** is the **founder** and **Managing Partner** of **ClearView Strategic Partners Inc.**, a management-consulting firm specializing in organizational and communication effectiveness. In 1998 Ron developed and introduced an innovative Employee Feedback System to the Canadian market. In addition Ron has led organizations through strategy and visioning assignments and team effectiveness training. His consulting work has taken him to a wide variety of work organizations from the automotive industry to the publishing and financial services sector in North America and Europe.

**Phil Enright** is a **Managing Partner** of **ClearView Strategic Partners Inc.** He has been instrumental in enhancing ClearView's Employee Feedback System. Phil has more than 20 years experience in the health and disability management sector, as well as the corporate communications and technology fields. He has held senior positions in marketing, sales and account management throughout his career.

## B 12:30 pm - 3:30 pm

### COSO Controls and How to Estimate Implementation

All levels of staff are responsible for ensuring the accuracy of data. Traditionally, financial controls were all within an organization. Today, although many organizations outsource their processes, the processes must also be compliant, as must any IT software used in the production of financial numbers and controls. This extends to the way the software is developed. This workshop will show you how to estimate what it takes to achieve compliance using a practical approach to selecting a compliance partner.



#### About Your Workshop Leaders:

**Temi Grafstein, President** of **Betawatch Inc.**, is a British-trained librarian specializing in records and process management. She has years

of direct, hands-on experience in developing and running beta programs for technology products, and helping corporations address legal and technology challenges through documentation, benchmarking, risk measurement, re-engineering and workshops.



**Lu Lahodinskyj** is a **Senior Consultant** with **BetaWatch Inc.** He started as a chemical process engineer and has held a variety of roles on the business and technical fronts. With an MBA, a record of managing processes to reduce maintenance costs and experience as an instructor in the British Army, he can assimilate knowledge, put it to practical use and pass along necessary skills.

## C 4:00 pm - 7:00 pm

### Data Interrogation: Unleashing the Value of Data

The types of data and transactions in a company are more complex and critical today than ever before. Fraudulent and abusive transactions can be hidden in the massive amounts of data. Poor data quality is increasingly becoming the root cause of project and system failures. As a result, there is a need to effectively and efficiently turn voluminous amounts of data into information and analyze it to gain intelligence. Auditors are under increasing pressure to assure organizations of the integrity of their data and provide value-added services to the organization. Data interrogation addresses the methods and techniques to effectively analyze data thereby improving the effectiveness and value of the internal audit function within organizations. Whether data interrogation is used to enhance results by performing tests over the entire population, used to implement "continuous" auditing over the integrity of data, or for fraud investigations, the tools and techniques can vastly enhance the value and credibility of the internal audit function.

#### About Your Workshop Leaders:

**Chris Mak, CA** (Licensed as a CPA in the State of Illinois) is **Senior Manager** and head, internal audit at **ATI Technologies, Inc.** Chris is program manager for the company's Sarbanes-Oxley Act of 2002 compliance strategy, and otherwise has responsibilities as the general auditor of his company. Prior to ATI, Chris worked at Deloitte & Touche (now "Deloitte") as a senior manager in Assurance & Advisory Services and Enterprise Risk Services divisions of Deloitte in San Jose, CA, and Toronto, ON.

**Sanjeev Chib, CA, CISA** is a **Senior Manager**, Internal Audit, at **Moneris Solutions**, a joint investment between Royal Bank and Bank of Montreal that provides payment-processing solutions to merchants. Sanjeev is responsible for managing the internal audit function, including preparing and executing the annual plan, developing the audit methodology, managing audit staff, and reporting to the Audit Committee.

## D 6:00 pm - 9:00 pm

### Electronic Tools for Improving Your Internal Audit Operation

This workshop will let you utilize and experience first-hand, a highly efficient, 100% web based solution for the challenge of organization wide audit scheduling, tracking, notifications, and data collection reporting. You will learn how to:

- Enable the tracking of scheduled or random audits and inspections for a single location and at regional and corporate levels.
- Manage compliance and management system audits with automated tracking and notification of who is responsible for doing what, when, where, and how.
- Increase your efficiency utilizing the online capture of audit results and follow-up actions.
- Easily delegate tasks and requirements through automatic, escalating email notifications.
- Manage audit requirements, attach and manage documentation, report, track, and manage non-conformance, corrective and preventive actions.

- Satisfy audit, non-conformance, and corrective/preventive actions requirements of the ISO 9001:2000, ISO 14001 and OHSAS 18001 standards.

#### About Your Workshop Leader:

**Mark Jaine** is the **VP of Business Development** at **Intelx Technologies Inc.** Mark Jaine has facilitated over 100 deployments of EQH&S management systems in large, medium and small enterprises. In recent years Mark has lead the development of a new technology that provides real-time monitoring and enterprise wide collection of performance data. Mark has extensive first hand experience with the implementation and ongoing management of enterprise EQH&S applications in industries such as Forestry, Mining, Automotive, Utilities, Chemical, Military, Education, Federal, State and Municipal Governments.

## 8:15 Registration and Breakfast

### 9:00 Opening Remarks from the Chair



**Councillor Bas Balkissoon**  
Ward 41 - Scarborough Rouge River  
City of Toronto

### 9:10 Ice Breaker and Goal Identification

This opening session will allow delegates to determine their goals and what they aim to learn from the conference. It is also an excellent opportunity to start networking immediately!

## Establishing the Foundations for a Best Practice Audit Function

### 9:30 New Developments in Internal Auditing

Internal audit activities are performed in diverse legal and cultural environments; within organizations that vary in purpose, size, complexity, and structure; and by persons within or outside the organization. While differences may affect the practice of internal auditing in each environment, compliance with the International Standards for the Professional Practice of Internal Auditing is essential if the responsibilities of internal auditors are to be met. In this session you will learn:

- Basic principles that represent the practice of internal auditing as it should be
- The framework for performing and promoting a broad range of value-added internal audit activities
- The basis for the evaluation of internal audit performance
- How to foster improved organizational processes and operations

## ASSOCIATION ADDRESS

#### Senior Representative

**THE INSTITUTE OF INTERNAL AUDITORS (TORONTO CHAPTER)**

### 10:15 Developing a Quality Assurance and Continuous Improvement Program to Ensure the IA Function Adds Value to Senior Management

The internal audit function – quality assurance and continuous improvement – must be planned comprehensively and have the support of the Audit Committee and key program / operations clients. Quality control checks are performed at critical phases during the engagement. These quality checks ensure that the engagement is being performed in a professional manner and allow for timely corrections if necessary. In this session, you will learn how:

- Quality assurance reviews are completed after the engagement has been finished
- Clients can be polled to establish the effectiveness of IA meeting their expectations
- To develop quality assurance tools such as checklists that are practical and not burdensome to complete

#### H. David D. Tripp

**Director General, Audit Directorate**  
ATLANTIC CANADA OPPORTUNITIES AGENCY

### 11:00 Morning Refreshment Break

### 11:20 Examining The City of Toronto's Audit Committee

The Audit Committee is comprised of five members, all of whom are appointed from the elected members of Toronto City Council. The Committee provides financial and operational oversight of City departments and its agencies, boards and commissions. The independent Auditor General's Office

reports to Council through the Audit Committee, at a minimum on an annual basis, and historically four to six meetings are scheduled each year. There are only a few cities across the country that adhere to this model. In this session, Councillor Bas Balkissoon will discuss his involvement in bringing about many operational policy changes.



**Councillor Bas Balkissoon**  
Ward 41 - Scarborough Rouge River  
CITY OF TORONTO

## CASE STUDY

### 12:05 Comparative Analysis between City of Gainesville and City of Toronto

What's different about the internal audit function at the City of Gainesville compared to the City of Toronto? How does size, complexity and reporting relationships impact the development of a quality assurance program? In this session, learn how a Peer Review Program can help your internal audit organization achieve high quality standards and maintain them through the independent quality assurance review.



**Alan D. Ash**  
Director  
CITY OF TORONTO AUDITOR GENERAL'S OFFICE  
Previous City Auditor for the CITY OF GAINESVILLE

## CASE STUDY

### 12:50 Networking Luncheon

### 2:00 Managing Your Audit Team -One Size Does Not Fit All

In today's ever changing business environment, managers need to know that the best way to ensure organizational success is to build a motivated and committed team. Successful high performance teams are the result of refined management framework that address the diverse issues of adaptive leadership styles, the acknowledgement of differing employee values and priorities, the use of targeted motivation, strong team building, leverage communication channels, and promote employee empowerment. The traditional audit shop, generally comprised of accounting professionals, is slowly being replaced by more diverse groups of professionals, with varied educational and experience backgrounds, with an increasing emphasis on "soft skills". This session will discuss:

- How managers need to adapt their formally directive, one-size fits-all top-down leadership approach, and shift to a more adaptive, collaborative style
- Several employee characterization models, including Age Cohort definitions, True Colours categorizations, and outlining personality types
- Strategies for dealing with common employee "problem" behaviours
- A successful team building exercise that has proven successful for the Canadian Forces Personnel Agency



**Kathleen McGuire**  
Director of Audit Operations  
CANADIAN FORCES PERSONNEL SUPPORT AGENCY

## CASE STUDY

### 2:45 Key Questions Board Members Should Ask About the Internal Audit Function and Processes

This presentation is based on a book published last year by the Risk Management and Governance Board of the Canadian Institute of Chartered Accountants titled "20 Questions that Directors Should Ask about Internal Audit" as part of a series of books to assist boards of directors. The purpose of the book is to provide directors with easy to understand questions to ask the Chief Audit Executive and others, such as senior management, about the workings and quality of internal audit as part of their ongoing due diligence. In this session, the 20 questions will be explored and illustrated with examples of what the board should be concerned about and best practices that would



meet their needs. The questions are organized into the following topics:

- Internal Audit's Role and Mandate
- Internal Audit Relationships
- Internal Audit Resources
- Internal Audit Process

The comments that accompany the questions provide directors with a basis for critically assessing the answers they get and digging deeper as necessary. The comments summarize current thinking on the issues and the practices of leading organizations.



**John Fraser, CA, FCCA, CISA, CIA**  
Vice President, Internal Audit and Chief Risk Officer  
HYDRO ONE, INC.

CASE STUDY

**3:30 Afternoon Refreshment Break**

**3:50 The Control Environment: A Key Ingredient in Ensuring a Top-Notch Internal Audit Function**

Too often eyes become glazed over when auditors begin to discuss the control environment with managers -controls are often perceived as the necessary evil that gets in the way of doing business. However, recent events and corporate scandals have heightened awareness of the importance of sound controls and made management more willing to take an interest in this area as accountability shifts. The challenge for auditors now is to ensure that they can clearly articulate the presence and effectiveness of various controls and present the results in a meaningful way for senior management. Illustrating the control environment -documenting and evaluating the effectiveness of preventive and detective controls, identifying control weaknesses and strengths and linking controls to business objectives and desired outcomes -visually demonstrates areas requiring more focussed management attention. In addition to the benefits gained in communicating effectively with senior management, process mapping and controls analysis in a mature state, allows auditors to move away from detailed transaction testing and towards providing assurance on the overall control framework. In a time of scarce audit

resources and increasing demands, these significant efficiency gains will allow valuable resources to be freed up for other purposes.



**Barbara Sliter**  
Director, Internal Audit



**Rajni Patel**  
Assistant Director, Internal Audit:  
Income Security Programs

TEAM PRESENTATION!



**Jaclyn Spriggs**  
Senior Auditor

CASE STUDY

SOCIAL DEVELOPMENT CANADA

**4:35 Comparative Benchmarking: The Australian National Audit Office's Evaluation of Internal Auditing Practices in the Australian Public Sector**

The Commonwealth governments of Canada and Australia have a number of parallels in terms of administrative management and structure. This special presentation offers attendees with the opportunity to learn from the experiences of the Australian National Audit Office (ANAO) in supporting public sector departments and agencies to ensure effective management and accountabilities of internal audit functions. This session will detail initiatives undertaken by the ANAO to guide better practices of the internal audit process and function across Australian federal government departments, including:

- The evaluation of internal controls within government agencies and its impact on financial performance
- Assessing the status and accountabilities of the internal audit unit with respect to the overall governance framework of respective departments
- Measuring the adoption of best practice principles in when defining the role of the internal audit function, development of audit committees, and managing the use of internal audit groups

**Ian McPhee, PSM**  
Auditor General

INTERNATIONAL CASE STUDY

AUSTRALIAN NATIONAL AUDIT OFFICE

LIVE LINK-UP

**5:10 Closing Remarks from the Chair and Close of Day One**

**DAY TWO | WEDNESDAY JULY 27, 2005**

**9:00 Opening Remarks from the Chair**



**Steve Harris C.A.**  
Chair  
MUNICIPAL INTERNAL AUDITORS ASSOCIATION OF ONTARIO

**9:10 The Impact of Fraud - Current Perspectives on the Role of Internal Audit**

- The impact goes beyond dollars and presents challenges for Internal Audit
- How the legislative climate dictates specific actions
- Are there appropriate polices in place for your organisation
- What mechanisms exist to enable and encourage disclosure of fraud - hotlines
- What options do you have for tracking and investigating incidents - the Toronto experience



**Steve Harris C.A.**  
Chair  
MUNICIPAL INTERNAL AUDITORS ASSOCIATION OF ONTARIO

**9:55 In the Public Sector Spotlight: Preparing Clients for the External Auditor**

In November 2004, the Audit Act was amended and the role of the Auditor General was expanded to include Value-for-Money audits of grant recipients including; hospitals, colleges, universities, school boards and hydro corporations. Such recipients represent up to 50% of government

spending. The Internal Audit Division for the Government of Ontario has been providing effective support services to clients undergoing audits by the Auditor General of Ontario since the year 2000. Learn how the Internal Audit Services for the Province of Ontario is helping new and existing clients through:

- Education on Value-for-Money audits
- Information on the roles and activities of the Office of the Auditor General and the Audit Act
- Advice on the roles and responsibilities of employees of the Ontario Public Service
- Ongoing advice and assurance services to ensure that clients have appropriate controls in place



**Richard Charles Kennedy, B. Comm., CA, CFE, CISA**  
Director of Internal Audit  
Education Audit Cluster

CASE STUDY

GOVERNMENT OF ONTARIO

**10:40 Morning Refreshment Break**

**11:00 Splicing Sustainability into Your Corporate Governance DNA**

The holy trinity in today's business world are honesty, trust and integrity – a natural and appropriate response to recent corporate scandals. We have moved from the initial focus on improving financial accountability three

years ago to an era now where organizations are expected to be sustainable as well as accountable. Companies that are proactively taking these steps today are being rewarded by their stakeholders across the triple bottom line. PricewaterhouseCoopers sees this as a powerful trend, one that will continue to play an increasingly influential role in global corporations in the years ahead. This presentation will highlight three key areas and the impact these changes are having on the environmental auditing groups within the internal audit function:

- The Sarbanes-Oxley Act in the US
- Bill 198/Ontario Securities Act in Canada
- Global Reporting Initiative (GRI)

**PRIVATE SECTOR CASE STUDY**



**Andy Gillam**  
**Director, Sustainable Business Solutions**  
**PRICEWATERHOUSECOOPERS LLP**

**11:45 The Impact of Sarbanes Oxley on the Internal Audit Function and its Relevance to Public Sector Agencies**

Leading private sector organisations have been adaptive to pressures resulting from the Sarbanes Oxley regulations, comprehensively defining the accountabilities, responsibilities and functions of the internal audit department. This case study of Sprint Canada will provide insight into how one of Canada's leading private sector companies is implementing significant positive reforms in the internal audit function, and evaluate which practices could potentially be employed in your organisation. Key topics to be addressed include:

- SOx requirements and timelines: Different section requirements and timelines for delivery
- Overview of Sprint Canada's SOx project: Project sponsor, management, and structure
- The role of the internal audit function in Sprint Canada's SOx project: How IA supported the SOx project for Y1 and moving forward
- The impact of SOx on the internal audit function and broader organisation: Planning, risk assessment, and resource requirements
- Sprint Canada's SOx Y1 challenges and key learnings, forthcoming Y2 and sustainability

**PRIVATE SECTOR CASE STUDY**



**Raul Mangalindan**  
**Director of Corporate Audit Services**  
**SPRINT CANADA INC.**

**12:30 Networking Luncheon**

**1:40 Infrastructural Prerequisites for Whistleblowing Systems and Pitfalls to Avoid When Designing These Systems**

Organizations sometimes tend to respond to changes in the environment in a reactive way without full consideration of the implications of their actions. This unfortunately creates a "bandwagon effect" and denies the

organization the potential benefits of genuine proactive implementation. Corporate history is littered with countless examples of untimely implementation of policies and systems - implementation without the proper preparation in the organization. A group like Internal Audit with a vested interest in an effective whistleblowing policy can be a key ally in successful implementation of such a policy. In this session, Ron Bruce discusses:

- Pitfalls to recognize and to be avoided in implementing whistleblowing policies and other codes
- The proactive role for Internal Audit in ensuring that governance instruments like codes of conduct and whistleblowing policies are efficacious



**Ron Bruce, MBA, CGA, CIA, CISA**  
**Internal Auditor**  
**SASKPOWER**

**CASE STUDY**

**2:25 The IA Function as an Autonomous Entity**

Internal Auditors face unique challenges in maintaining neutrality in the organization. This open discussion will allow delegates and speakers to discuss key considerations in ensuring autonomy, neutrality and integrity in the day-to-day activities of Internal Auditors and their staff. This frank and open discussion will be an ideal forum in which you can exchange ideas to resolve challenges, so be sure to present your issues and idea to the floor for constructive review.

**OPEN DISCUSSION**

**3:10 Afternoon Refreshment Break**

**3:30 The Big Sleep. Flatliners. The Dead Zone. Murder by Numbers. Novocaine.**

Movie titles? Or reviews of a typical audit report? You know your reports keep your readers in their seats, but are you sure they're not asleep? Auditors' reports have been in the spotlight of late, and the reviews haven't been good—readers complain that reading them is like seeing a foreign movie with no subtitles: hard to follow. Auditors tend to report in the language of their culture and the culture they're auditing—and if that culture is government bureaucracy, most readers will go out for popcorn and not come back. In this session, you will learn:

- How to write audit reports so the audience stays to the end, knows what you found, and sees what has to be fixed
- To embrace plain language to communicate findings
- To overcome some of the common problems of report writing



**Jennifer Latham**  
**Editor**  
**Past President**  
**EDITOR'S ASSOCIATION OF CANADA**

**CASE STUDY**

**4:15 Final Q&A Amongst Speakers and Delegates**

**4:30 Closing Remarks from the Chair and Close of Conference**

**Sponsor or Exhibit at Building a Best Practice Internal Audit Function in the Public Sector**

At The Government Exchange's **Building a Best Practice Internal Audit Function in the Public Sector** conference, you will find a highly targeted audience of senior level decision makers. The Government Exchange's conferences are NOT trade shows, which attract large numbers of attendees at a very low cost and who lack purchasing decision-making power. Instead, The Government Exchange's events are attended by those with the seniority and authority to change the way their organizations operate.

For sponsors and exhibitors, this means an unparalleled opportunity to raise your profile before a manageable group of senior level executives who make the key purchasing decisions for their businesses. There are a wide range of sponsorship packages, which can be customized to fit your budget and marketing objectives. Select the components you require in order to increase your brand identity.

**Networking Receptions • Breakfasts, Lunches and Refreshment Sponsorships**  
**Exhibits • Brand Sponsorships • One-on-One Meeting Packages**

Space is limited, to ensure you'll meet every delegate personally, but with so few opportunities available, you need to move fast!  
**Contact Andrew Heholt at 416-598-9021 or via email at Andrew.Heholt@IQPC.com.**

## Membership Program

Built from the **Government Online** and **Government Performance** brands, **Government-Exchange.com** is your independent online information gateway for government and business professionals worldwide.

The website is designed to provide strategies, ideas and knowledge on the ongoing issues you face as a government executive. This portal is the best way to learn about hot events and research underway all around the world.

Become a preferred member of The Government Exchange today — Membership is *absolutely free*.

Simply register at our website: [www.government-exchange.com](http://www.government-exchange.com) to be a part of our membership program and receive:

- FREE quarterly e-newsletter
- FREE access to a rich online library of government resources and contacts
- Downloadable articles written exclusively for Government Exchange
- Special offers and discounts to Government Exchange events
- And much, much more!

We look forward to serving you better! Look for more exciting things to come by bookmarking [www.government-exchange.com](http://www.government-exchange.com) to stay informed!

## Media Partner



*Canadian Government Executive* magazine promotes public service excellence through sharing success stories, best practices, and articles by thought leaders on issues of concern to executives on leadership, management tools, approaches, and products that contribute to continuous improvement. Our readers are executives and professionals in all levels of government, along with interested consultants and private sector managers concerned about excellence in public service. For more information and to subscribe, visit: [www.cangovexec.com](http://www.cangovexec.com)

## REGISTER BY PHONE, FAX OR E-MAIL

**Phone:** 1-416-598-9021

**Fax:** 1-416-598-7934, 24 hours a day

**Mail:** International Quality & Productivity Centre  
415 Yonge Street, Suite 1600  
Toronto, Ontario M5B 2E7

**E-Mail:** [Andrew.Heholt@iqpc.com](mailto:Andrew.Heholt@iqpc.com)

*IMPORTANT! To speed your registration, fill in the priority code shown on the mailing label — even if it is not addressed to you.*

**TEAM DISCOUNTS!** Teams of 3 from the same organization registering at the same time receive a \$200 discount each. Teams of 5 from the same organization registering at the same time receive a \$300 discount each. For larger groups, please call 416-598-9021. \*not valid with any other offer.

### MAKE CHEQUES PAYABLE TO: IQPC

**Payment is due at time of registration** and includes lunches, refreshments, a detailed conference CD and all meeting materials available on-site. While every effort is made on the part of IQPC to secure speaker materials for inclusion on the CD, speakers reserve the right not to have their materials distributed or included on the CD.

### IQPC CANCELLATION, POSTPONEMENT AND SUBSTITUTION POLICY:

You may substitute delegates at any time. IQPC does not provide refunds for cancellations. For cancellations received in writing more than seven (7) days prior to the conference you will receive a 100% credit to be used at another IQPC conference for up to one year from the date of issuance. For cancellations received seven (7) days or less prior to an event (including day 7), no credit will be issued. In the event that IQPC cancels an event, delegate payments at the date of cancellation will be credited to a future IQPC event. This credit will be available for up to one year from the date of issuance. In the event that IQPC

postpones an event, delegate payments at the postponement date will be credited towards the rescheduled date. If the delegate is unable to attend the rescheduled event, the delegate will receive a 100% credit representing payments made towards a future IQPC event. This credit will be available for up to one year from the date of issuance. No refunds will be available for cancellations or postponements. IQPC is not responsible for any loss or damage as a result of a substitution, alteration or cancellation/postponement of an event. IQPC shall assume no liability whatsoever in the event this conference is cancelled, rescheduled or postponed due to a fortuitous event, Act of God, unforeseen occurrence or any other event that renders performance of this conference impracticable or impossible. For purposes of this clause, a fortuitous event shall include, but not be limited to: war, fire, labor strike, extreme weather or other emergency. Please note that speakers and topics were confirmed at the time of publishing, however, circumstances beyond the control of the organizers may necessitate substitutions, alterations or cancellations of the speakers and/or topics. As such, IQPC reserves the right to alter or modify the advertised speakers and/or topics if necessary. Any substitutions or alterations will be updated on our web page as soon as possible.

**PROGRAM CHANGES:** IQPC reserves the right to make changes in programs and speakers, or to cancel programs if enrollment criteria are not met or when conditions beyond its control prevail. Every effort will be made to contact each enrollee if a program is canceled.

**LODGING + VENUE INFORMATION:** Sessions for the conference & workshops will be held at:

**Holiday Inn on King**  
370 King Street West, Toronto, ON, Canada  
Phone: 416-599-4000 Fax: 416-599-7394

To secure reduced room rates, please call the hotel by May 31, 2005, and be sure to mention IQPC when calling in your reservation! (Note: call the hotel for directions or transportation suggestions).

©2005 IQPC. All Rights Reserved. The format, design, content and arrangement of this brochure constitute a trademark of IQPC. Unauthorized reproduction will be actionable under Lanham Act and common law principles.

# Building a Best Practice Internal Audit Function in the Public Sector

Strategies to Improve Public Sector Management and Govern the Stewardship of Public Funds

A Two-Day Conference:

July 26 & July 27, 2005

Pre and Mid Conference Workshops:

July 25 & July 26, 2005

Holiday Inn On King

Toronto, ON, Canada

When registering by phone, please provide the product code below.

TLS/AH

## Registration Card

**Yes!** Register me for **BUILDING A BEST PRACTICE INTERNAL AUDIT FUNCTION IN THE PUBLIC SECTOR**

Delegate Name \_\_\_\_\_ Delegate Title \_\_\_\_\_

Approving Manager Name \_\_\_\_\_ Approving Manager Title \_\_\_\_\_

Organization \_\_\_\_\_ Department \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ Province \_\_\_\_\_ Postal Code \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

Please keep me informed via email about this and other related events.  I cannot attend, but please keep me informed of all future events.

Conference Pricing	Book and Pay by May 27, 2005	Book and Pay by June 17, 2005	Regular Price After June 17, 2005	Consultant Price
2-Day Conference Only	\$1,599	\$1,699	\$1,799	\$2,299
Workshops (each) <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D	\$350	\$350	\$450	\$600

Please add 7% GST to all prices. Discounts cannot be used in conjunction with any other offer

### Payment Options

AMEX  Visa  M/C Card # \_\_\_\_\_ Exp Date: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Cheque enclosed for \$ \_\_\_\_\_ (Payable to IQPC) GST Registration # R135211167

MAIL TO: **International Quality & Productivity Centre**, 415 Yonge Street, Suite 1600, Toronto, ON M5B 2E7

FAX TO: **1-416-598-7934**

Proudly Printed  
in Canada on  
Recycled paper.



2100.02/G/DS

**REGISTER TODAY! CALL 1-416-598-9021 OR E-mail: Andrew.Heholt@IQPC.com**