

FORO  | **20
26**

NACIONAL

**SOBRE FRAUDE
Y CORRUPCIÓN**

Technical Program



Introduction

Dear colleagues, friends, and professionals:

The celebration of **the National Forum on Fraud and Corruption** represents a high-level space for analysis, reflection, and the construction of solutions in response to one of the most persistent and complex challenges facing the Mexican State: systemic corruption and institutional fraud.

In an environment where public trust is eroded by improper practices, this open and plural Forum brings together specialists, authorities, academics, and professionals committed to integrity, legality, and accountability, to exchange knowledge, experiences, and proposals that strengthen the rule of law.

Participation in this forum not only allows access to the most authoritative voices in the field, but also offers attendees practical tools, analytical frameworks, and comparative perspectives that can be applied in their respective areas of responsibility.

At a time when public ethics and transparency are indispensable conditions for democratic governance and sustainable development, the anti-corruption forum organized by the IMAI aims to establish itself as a strategic platform to promote a more effective, articulated, and results-oriented anti-corruption agenda.

Instituto Mexicano de Auditoría Interna, A.C.

More information and registration:

<https://foronacional.com.mx/portal/>

AGENDA

Monday, May 25

TIME (CDMX)	SPEAKER	SESSION	THEME
08:15 - 08:55 REGISTRATION			
08:55 - 09:00 INAUGURAL MESSAGE - IMAI			
 09:00 - 10:00	 Alison Taylor Clinical Professor at the Stern School of Business, New York University.	Higher Ground: How Organizations Can Do the Right Thing in a Turbulent World	Strategies for Strengthening Integrity in Organizations
10:00 - 10:20 BREAK 1 - (In-Person and virtual expo and interaction between participants)			
 10:20 - 11:20	 Ryan Duquette Partner in EY's Forensic & Integrity Services, Toronto	Hiding in the Shadows: A Case study of one of North America's largest online defamation cases	Contemporary Applied Research Techniques
11:20 - 11:40 BREAK 2 - (In-Person and virtual expo and interaction between participants)			
 11:40 - 12:40	 Simon Marchand Consultant specializing in fraud, identity, and biometrics	AI-Powered Fraud and How to Fight Back with Biometrics	Technological Advances Against Fraud and Corruption
12:40 - 13:00 BREAK 3 - (In-Person and virtual expo and interaction between participants)			
 13:00 - 14:00	 Tina T. Kim Deputy Comptroller for State Accountability - Office of the New York State Comptroller	Governance in the Age of AI: Building Trust Through Oversight, Transparency and Accountability	Governance and Accountability in the Digital Age of Fraud and Corruption
14:00 - 15:15 FREE TIME - BREAK (Food in-person and virtual Expo and Interaction between participants)			
 15:15 - 16:15	 Vincent Walden CEO of KonaAI CFO of the Year 2022 Anti-Fraud, Anti-Bribery, and Anti-Corruption Analysis	AI-Driven Fraud Prevention & Detection: Survey Results and Practical Examples	Innovations Against Threats Through Data Assurance
16:15 - 16:35 BREAK 4 - (In-Person and virtual expo and interaction between participants)			
 16:35 - 17:35	 David E. Merino Vice President of the World Compliance Association, Mexico Chapter / Consultant and Expert in Ethics, Compliance, and Law	What's Next for Organizational Corporate Integrity Policies in Mexico? Legal and Strategic Perspectives	Anti-Corruption Policies in the Current National Framework

TIME (CDMX)	SPEAKER	SESSION	THEME
 09:00 - 10:00	 Linda Miller President and Co-founder of the Program Integrity Alliance	AI and the Next Frontier of Fraud: What Internal Auditors & Compliance Experts Must Master by 2030	The Challenges of Fraud and Corruption in the Age of Artificial Intelligence
BREAK 1 - (In-Person and virtual expo and interaction between participants)			
 10:20 - 11:20	 Matthew Hedger Former CIA and NSA Agent / Research and Prevention Expert	The Banker's Betrayal: How to Turn a Banker Into a Money Launderer-and How to Stop It	Human Relations Strategies to Prevent Corruption and Fraud
BREAK 2 - (In-Person and virtual expo and interaction between participants)			
 11:40 - 12:40	 Ricardo Mayo Head of Internal Audit, HSBC Global Service Center in Mexicos	Fraud Prevention on the Top Management Agenda: Adapting Financial Sector Models to Other Institutions	Executive Director of Internal Audit, HSBC Global Service Center in Mexico
BREAK 3 - (In-Person and virtual expo and interaction between participants)			
 13:00 - 14:00	 Severin Wirz Director of Ethics and Compliance at Applied Materials / Author	Bribery Beyond Borders- FCPA and the Future of Transnational Anticorruption Enforcement	The FCPA and Today's Global Anti-Corruption Landscape
FREE TIME - BREAK (Food in-person and virtual Expo and Interaction between participants)			
 15:15 - 16:15	 Gillian L. Ash Expert Researcher and Anti-Fraud Professor	Trauma- Informed Enforcement as a Corruption Prevention Strategy	Advances in Psychology and Their Impact on Anti-Corruption Programs
BREAK 4 - (In-Person and virtual expo and interaction between participants)			
 16:35 - 17:45	 Maris Sekar Executive and Expert in Analysis, Data Science, and Products	Synthetic Identities in Today's Fraud Landscape: Strategies for Evolving Threats	New and Growing Forms of Fraud - Synthetic Identities
17:45 - 17:50	Closure		

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Linda Miller

BIOGRAPHY

Linda Miller is an internationally recognized expert in the management of fraud risks. A former government senior executive, Linda has been instrumental in developing leading practices that govern fraud prevention and detection in both the government and commercial sectors.

Linda is President of the **Program Integrity Alliance (PIA)**, a nongovernmental organization she established with her co-founder, Gavin Ugale. **PIA** is dedicated to providing data-driven tools and insights to assist organizations as well as the public sector in the fight against fraud and corruption.

In March 2023, Linda launched a boutique consultancy, **Audient Group, LLC**, which specializes in antifraud consulting. In May, 2024 she launched the fraud prevention software company, **TrackLight, Inc.** with co-founder Greg Loos.

Prior to entrepreneurship, Linda was a partner who led the **Fraud & Financial Crimes practice at Grant Thornton** and later **Guidehouse**, following its acquisition of Grant Thornton Public Sector. In May 2020, Linda was appointed by the Chair of the Council of Inspectors General on Integrity and Efficiency to be the **Deputy Director of the Pandemic Response Accountability Committee (PRAC)**. She held this role for one year, helping to stand up the government's pandemic oversight function in a fully virtual setting in the midst of the pandemic.

Linda also spent ten years at the **U.S. Government Accountability Office (GAO)**, where she led the development of **GAO's Framework for Managing Fraud Risks in Federal Programs**. This framework was codified in statute and the practices within it are required to be followed by federal agencies.

Linda is a skilled and experienced public speaker and routinely speaks at conferences about fraud risk management and good governance. In May 2025 she was featured on 60 Minutes discussing the challenges of government fraud.

An accomplished elite athlete, Linda competed at the Olympic Games in 2000 in the sport of rowing. She holds a Master's degree in Public Policy from George Washington University.



AI and the Next Frontier of Fraud: What Internal Auditors & Compliance Professionals Must Master by 2030

Artificial intelligence is transforming the fraud landscape at a pace that outstrips today's control environments, oversight models, and assurance practices. As generative AI and autonomous agents become mainstream, fraudsters gain the ability to scale impersonation schemes, manipulate identities, and automate attacks with unprecedented speed and sophistication. The second half of this decade will not simply bring more fraud—it will bring new kinds of fraud that exploit AI's capabilities.

We will explore how AI is reshaping fraud tactics and what this means for internal auditors charged with safeguarding organizational integrity. Drawing on lessons from federal programs, private-sector case studies, and emerging global trends, the talk highlights the shift from rule-based fraud controls to intelligence-driven monitoring. It makes the case that auditors must rethink how they assess risk, test controls, and provide assurance in an environment where threats evolve continuously.

Rather than diving into technical details, this session focuses on what auditors need to understand about AI-enabled fraud: the rise of hyper-realistic impersonations, synthetic identities, decision automation vulnerabilities, and the blurring line between insider threats and external actors. The presentation reframes fraud risk management as a strategic capability that internal audit must help shape through stronger analytics literacy, better data governance, and closer partnership with cybersecurity and program integrity teams.

Learning Objectives:

- **Recognize how AI is transforming fraud schemes and expanding organizational exposure.** Participants will understand the new fraud risks created by generative AI, automated attacks, and large-scale identity manipulation.
- **Learn how internal audit can adapt fraud-focused risk assessment and control testing in an AI-driven environment.** Participants will gain practical insights into updating methodologies to evaluate AI-augmented processes, automated decisioning, and intelligence-driven monitoring.
- **Identify the capabilities internal audit must build to stay ahead of AI-enabled fraud.** Participants will leave with a roadmap for enhancing fraud analytics literacy, strengthening data governance, and integrating audit work with cybersecurity, risk, and program integrity functions.



Ryan Duquette

BIOGRAPHY

Ryan Duquette is a Partner in EY's Forensic & Integrity Services practice, specializing in digital forensics, cyber investigations, litigation support, and incident response. With more than two decades of experience in investigations and cybersecurity, he works with clients on matters involving intellectual property theft, human resources investigations, privacy and technology risks, data breaches, and complex civil litigation.

Before joining EY, Ryan served as a police officer with the Peel Regional Police, where he focused on cybercrime and fraud investigations. His law enforcement background, combined with extensive private sector experience, has positioned him as a trusted advisor in both criminal and civil investigative contexts. He has been qualified as an expert witness numerous times by the Ontario Superior Court of Justice and the Ontario Court of Justice, testifying in cases involving digital evidence preservation, analysis, and interpretation.

Ryan regularly provides thought leadership to organizations across diverse industries, advising on cybersecurity strategy, forensic readiness, and technology related risk mitigation. He is also a frequent speaker at conferences worldwide on fraud, cybersecurity, digital forensics, and investigative techniques, and contributes actively to professional associations including the Association of Certified Fraud Examiners.

He holds a Master of Science in Digital Forensic Management and has taught and mentored extensively in the fields of digital investigations and forensic analysis.



Hiding in the Shadows: A Case Study on One of North America's Largest Online Defamation Matters

In a digital environment where anonymous harassment and misinformation escalate rapidly, this session provides a focused examination of one of North America's most significant online defamation cases. Ryan Duquette—**Partner in EY's Forensic & Integrity Services, Toronto** and a court recognized expert—shows how investigators combined OSINT, data analytics, and forensic recovery techniques to trace fragmented digital activity back to a single perpetrator.

The presentation highlights the disciplined methodologies used to synthesize thousands of data points, correlate behavioral patterns, and recover deleted artifacts that proved decisive to the case. It also underscores the role of investigative governance, including ACFE aligned frameworks, in structuring digital inquiries and ensuring evidentiary integrity.

Finally, Ryan will address an increasingly critical issue: the vulnerability of investigators themselves. Drawing on extensive cyber incident response experience, he outlines essential operational security practices to minimize exposure during OSINT work and strategies to mitigate reputational risks in the event of targeted online defamation.

Key Takeaways

- **Correlating digital evidence:** How OSINT and analytics revealed hidden behavioral patterns across thousands of data points.
- **Recovering the "smoking gun":** Digital forensics techniques that surfaced deleted evidence critical to attribution.
- **Applying investigative standards:** How ACFE aligned frameworks strengthened the case's structure and credibility.
- **Practicing investigator OPSEC:** Essential precautions to avoid exposing personal data during online inquiries.
- **Shielding your professional reputation:** Steps investigators should take to prepare for and respond to defamatory threats.

A concise, high impact briefing for fraud examiners and forensic professionals seeking to strengthen their investigative rigor while protecting themselves in an era where anonymity, digital manipulation, and reputational attacks increasingly intersect with modern investigative practice.s

Important Notice Regarding This Session

In accordance with the speaker's request, this session **will not be recorded, archived,** or made available for on demand viewing after the event.

The presentation may only be viewed **live**, either in person at the conference venue or through our official digital platform, and **exclusively by registered participants at the time of delivery.**

Access to the session's case study and all related materials will remain strictly limited to the real time audience. We appreciate your understanding and cooperation in respecting these parameters.



Matthew Hedger

BIOGRAPHY

Matthew Hedger is a subject matter expert in anti money laundering, insider threat mitigation, and organized crime, with specialized expertise in the money laundering techniques of Mexican Drug Trafficking Organizations. A former U.S. intelligence officer with 17 years at the CIA and NSA, he led sensitive operations across Asia, the Middle East, and Europe and spent more than a decade undercover inside transnational organized crime networks, enabling the dismantling of narcotics, weapons, and money laundering operations.

He began his career in the U.S. Navy and went on to conduct and supervise covert finance and sensitive procurement operations, directly managing multi million dollar fiat and cryptocurrency transfers to support intelligence and law enforcement actions. Today, Mr. Hedger serves as a trusted keynote speaker and advisor to Fortune 500 companies, government agencies, and financial institutions on emerging threats, financial crime, and organizational risk. His areas of focus include alternative remittance systems, cryptocurrency enabled laundering, and the internal control failures that drive insider risk.

Mr. Hedger holds a bachelor's degree in cryptology and a master's in global finance and banking from King's College London, along with specialized certifications in intellectual property theft law and fintech law from the University of Pennsylvania. His recognitions include being a two time NSA Pacific Command **Performer of the Year** and the **Navy Club's Military Excellence Award**. He actively supports the **CIA Officers Memorial Foundation and Children of the Night**, reflecting his continued commitment to the intelligence community and vulnerable populations affected by organized crime.



Matthew Hedger

The Banker's Betrayal: How to Turn a Banker Into a Money Launderer—and How to Stop It

Criminal operations today exploit not just technological gaps but human vulnerabilities, applying intelligence service recruitment techniques to manipulate insiders across financial institutions. Drawing on Matthew Hedger's 17 year career with CIA and NSA—where he operated undercover for over a decade inside transnational organized crime and cartel laundering pipelines—this session reveals how criminals identify stress, ego, isolation, or ambition to build trust and convert insiders into assets.

Although grounded in a banking example, the underlying dynamics apply directly to anti fraud, anti corruption, compliance, audit, assurance, and risk professionals across all sectors. Participants will examine how behavioral cues, social pattern shifts, and motivational triggers can reveal early compromise and how intelligence tradecraft can be adapted into practical monitoring frameworks.

By integrating real undercover scenarios and intelligence derived methodologies, this session equips leaders with a concise, actionable pathway to strengthen insider risk defenses. It underscores why behavioral intelligence—understanding motivations, pressures, and conduct shifts—must complement AML, cyber, audit, compliance, and assurance controls to build resilient cultures capable of detecting manipulation before it materializes.

Key Takeaways:

- **Recognize recruitment tradecraft:** Understand how intelligence style spotting, trust building, and moral compromise techniques are used to cultivate insiders across industries.
- **Identify early behavioral indicators:** Learn to detect subtle changes in demeanor, secrecy, outside contacts, and relational patterns that emerge before transactional red flags.
- **Understand universal vulnerability factors:** See how stress, ego appeal, isolation, or ambition create openings for insider manipulation in any organizational setting.
- **Apply intelligence based safeguards:** Translate recruitment cycles into practical behavioral risk frameworks that enhance anti fraud, anti corruption, audit, compliance, and assurance programs.
- **Strengthen human centric defenses:** Learn how integrating behavioral intelligence with technical controls can prevent infiltration and reinforce institutional integrity.

A concise, high level roadmap for assurance, compliance, anti fraud, audit, and risk leaders seeking to fortify insider risk resilience: understand the human playbook, detect compromise early, and intervene before criminal networks can move money or influence decisions.



Alison Taylor

BIOGRAPHY

Alison Taylor is a Clinical Associate Professor at the NYU Stern School of Business, where she focuses on corporate responsibility, organizational behavior, strategy, and business ethics. She previously served as Executive Director of Ethical Systems and has spent more than two decades advising global companies on risk management, anti corruption, sustainability, human rights, political and social risk, and stakeholder engagement.

Her professional background includes senior leadership roles at Business for Social Responsibility (BSR) and Control Risks, along with earlier work at organizations such as Transparency International and PricewaterhouseCoopers, giving her a unique perspective on integrity challenges in complex global environments.

Alison holds advisory positions with leading institutions including KKR, Unilever, and Pictet Group, and is a member of the World Economic Forum Global Future Council on Good Governance. Her insights are frequently featured in major publications such as Harvard Business Review, Bloomberg, and the Financial Times, reflecting her role as a prominent voice on responsible business practices.

She is the author of *Higher Ground: How Business Can Do the Right Thing in a Turbulent World* (Harvard Business Review Press, 2024), recognized as one of the top business books of 2024 and winner of the Porchlight Award for Best Leadership and Strategy Book of the Year.

Alison holds degrees from Oxford University (BA, Modern History), the University of Chicago (MA, International Relations), and Columbia University (MA, Organizational Psychology).



Alison Taylor

Higher Ground: How Business Can Do the Right Thing in a Turbulent World

In an era defined by hyper transparency and polarized expectations, Higher Ground reframes corporate ethics as a strategic imperative rather than a compliance exercise. Drawing from Alison Taylor's research at NYU Stern and her advisory work in anti corruption and responsible business, the session outlines how organizations can navigate rising scrutiny, ESG backlash, and stakeholder fragmentation through disciplined priority setting and credible transparency.

The discussion distills the core shift facing assurance and antifraud professionals today: moving from rule based ethics to impact based leadership anchored in human rights and organizational culture. Participants will examine practical methodologies for establishing a small set of high leverage environmental and social goals, determining when and how to engage publicly on sensitive issues, and designing governance systems that foster integrity at scale.

By integrating real world cases from global companies confronting political pressure, supply chain risk, and trust deficits, this session equips leaders with a concise, actionable pathway to build resilient cultures and earn durable stakeholder confidence in a turbulent landscape.

Key Takeaways

- **Shift from compliance to impact:** Why legal adherence alone fails and how to operationalize an ethics model rooted in human outcomes.
- **Disciplined prioritization:** Focus on a limited set of issues where the company can influence outcomes meaningfully.
- **Transparency that builds—not erodes—trust:** Implement disclosures that clarify trade offs without escalating controversy.
- **Address corruption at its roots:** Combine standards, incentives, and culture to reduce misconduct effectively.
- **Speak strategically on public issues:** Apply clear criteria to decide when corporate advocacy aligns with purpose and capabilities.

A concise, high level roadmap for professionals seeking to elevate corporate integrity: focus where it matters, communicate with credibility, and lead with human centered principles to secure trust and long term strategic advantage



Ricardo Mayo

BIOGRAPHY

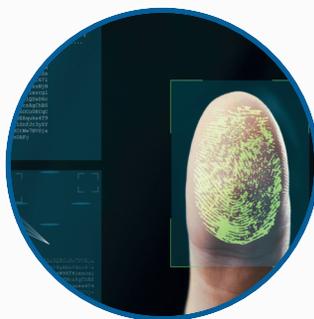
Ricardo Mayo is a Certified Internal Auditor and seasoned financial sector professional with more than **20 years of experience in strengthening internal audit functions, regulatory compliance, and organizational control environments.**

He holds a Bachelor's degree in Accounting from the **National Autonomous University of Mexico (UNAM)**, specializing in Internal Auditing, and has earned certifications from leading international authorities, including **Anti Money Laundering (AML)** certification by the National Banking and Securities Commission (CNBV), and the **Certified Anti Money Laundering Specialist (ACAMS)** credential.

Throughout his career, he has held strategic roles focused on designing, implementing, and optimizing **internal audit frameworks and compliance programs** within high profile financial institutions. His work has centered on driving continuous improvement, operational efficiency, and a strong culture of risk awareness and accountability, while leading multidisciplinary teams and aligning audit practices with global standards.

For the past nine years, he has been part of **HSBC**, where he has collaborated closely with global teams in the **United Kingdom, Hong Kong, and the United States**, leading mission critical audit projects and contributing to the development of an international culture rooted in **integrity, transparency, and sustained improvement.**

He currently hold the position as **Head of Internal Audit, GSC Mexico – HSBC.**



Fraud Prevention on the Management Agenda: Adapting Financial Sector Models to Other Institutions.

Fraud has become one of the most significant risks for organizations due to its direct impact on financial results, institutional reputation, and public trust. The increasing complexity of business models, the digitization of processes, digital acceleration, and increasingly sophisticated fraud schemes have heightened the need to elevate the role of internal auditors and assurance professionals within institutions, empowering them to be allies in fraud prevention.

This presentation offers an executive overview of the Mexican regulatory framework applicable to fraud prevention in credit institutions, with an emphasis on the guidelines issued by the National Banking and Securities Commission (CNBV). It analyzes how these regulatory requirements can be translated into practical decisions regarding corporate governance, internal control, and risk management, going beyond mere regulatory compliance.

This course also addresses the role of internal audit as a key enabler for senior management and the board of directors, exploring the new capabilities, mindset, and tools the function requires to continue generating value for organizations. Finally, it explores how the regulatory principles of the financial sector can serve as a reference for designing fraud prevention programs in other industries to strengthen their control environment.

Key Learning Points:

- **Understand the key elements** of the Mexican regulatory framework for fraud prevention in credit institutions.
- **Explore how to adapt** financial sector prevention models to other industries.
- **Skills required** in internal audit teams for current and future risks.
- **Recognize fraud as a strategic risk** that must be managed by senior management and the board.

A high-value session that articulates solid criteria, informed and supported analysis, as well as a strategic vision enriched by the experience of one of the most recognized references in Internal Audit in the financial sector of Mexico and North America, to strengthen fraud prevention and consolidate professional capabilities in an environment of increasing risks.



Simon Marchand

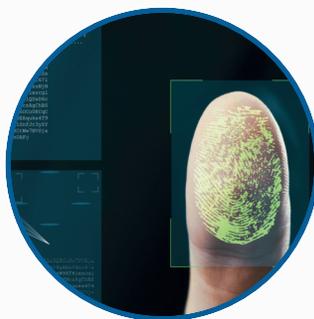
BIOGRAPHY

Simon Marchand is an independent fraud consultant, expert in external fraud risk, identity and biometrics.

A Certified Fraud Examiner, Marchand has extensive expertise in fraud prevention, detection, security and authentication in the banking and telecom industries as well as the technology sector with more than 15 years of experience in the field. He held senior leadership positions at Vancouver-based GeoComply as their VP of Product Management - Risk, then VP of Fraud & Risk Strategy, after a few years as Nuance's (now Microsoft) Chief Fraud Prevention Officer and Director of Product Management for the Security & Biometrics division. Prior to these strategic roles in the technology industry, he held key fraud management positions at Montreal-based Laurentian Bank, at Bell Canada, and at Québec's Order of Chartered Administrators, where he managed its professional inspection program.

Mr. Marchand is a trusted expert, advising various organizations worldwide on topics ranging from fraud prevention strategy, biometrics, technology evolution and innovation. He provides his expert services in court cases and has testified in front of the Parliament of Canada.

As senior fraud expert and independent consultant, he collaborates on fraud strategy and fraud control projects. He helps design fraud prevention technology that disrupts criminal operations and facilitates fraud investigations for a variety of industries. He collaborates with organizations and associations worldwide to help understand current and upcoming fraud threats and design proactive prevention strategies. He regularly shares his expertise in various conferences and with associations around the world and regularly speaks on fraud risks and the ethical use of fraud prevention technology in the media.



AI Powered Fraud and How to Fight Back with Biometrics

As generative AI expands the capabilities of both professional and opportunistic fraudsters, organizations now face adversaries who operate with **unprecedented scale, speed, and creativity**. Fraud as a service models, synthetic identities, deepfakes, and automated attack kits have lowered technical barriers and enabled coordinated, real time exploitation of traditional controls. This session offers a clear, executive level framing of how these technologies are reshaping the threat landscape and what leaders must understand to respond effectively.

Biometric technologies—voice, face, and behavioral—have emerged as essential tools in strengthening identity assurance and countering AI enabled impersonation. Mr. Marchand will outline how organizations are deploying biometrics within layered architectures, balancing security and user experience while elevating detection precision. Participants will gain a grounded view of where biometrics deliver the greatest impact and how they integrate with device intelligence, network analytics, and anomaly based risk scoring.

The discussion also addresses investigative value, governance expectations, and the operational structures needed to sustain performance over time. From evidentiary standards and collaboration with law enforcement to privacy, fairness, and monitoring frameworks, the session provides leaders with a pragmatic path to advance fraud strategy with transparency, discipline, and measurable impact.

Key Takeaways

- **Recognize** how AI driven tools—deepfakes, synthetic identities, automated kits—are transforming fraud scale and complexity.
- **Assess** the role of voice, face, and behavioral biometrics within modern, risk based identity ecosystems.
- **Integrate** biometrics with device, network, and behavioral intelligence to elevate real time detection and prevention.
- **Enhance** investigations through biometric evidence handling and structured collaboration with law enforcement.
- **Govern** biometric programs with clear performance, privacy, and fairness controls that sustain trust and readiness.

A focused, strategic roadmap for assurance professionals: align identity defenses with evolving threats, operationalize biometrics with rigor, and strengthen organizational resilience in an AI accelerated fraud landscape.



Tina T. Kim

BIOGRAPHY

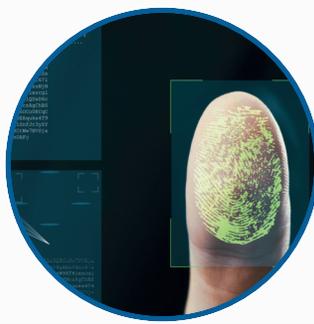
Tina Kim, CPA, CITP, CFF, CGMA, CIA, CGAP, CRMA, CISA, CFE, serves as the Deputy Comptroller for State Government Accountability at the Office of the New York State Comptroller, a role she has held since 2014. In this capacity, she oversees audits of state agencies and public authorities, strengthening transparency, performance, and governance across New York State. Prior to this appointment, she served as Deputy Comptroller for Audit for the New York City Comptroller's Office, where she led oversight initiatives for one of the largest municipal governments in the United States.

Her earlier career includes leadership positions such as Director of Audit and Civil Rights at the New York State Department of Transportation and Deputy Inspector General for Audit at the New York State Office of the Inspector General. Across these roles, she has advanced data driven oversight, internal control frameworks, and fraud prevention practices within the public sector.

Ms. Kim represents New York State at the National Association of State Auditors and serves on several influential bodies, including the U.S. Government Accountability Office's Domestic Working Group, the AICPA's Assurance Services Executive Committee, and both the AICPA and CPA Canada AI Working Groups—reflecting her national and international leadership in emerging technology, audit innovation, and accountability standards.

She is the co author of multiple publications on auditing, technology, and governmental accountability, contributing to the advancement of best practices across the profession. Her work has earned significant recognition, including the 2018 David M. Walker Excellence in Government Performance and Accountability Award, the 2021 AGA Frank Greathouse Distinguished Leadership Award, and the 2024 AGA William R. Snodgrass Distinguished Leadership Award, underscoring her sustained leadership and impact on public-sector oversight.

Ms. Kim holds a graduate degree in Accounting and Information Technology and a bachelor's degree in Economics.



Governance in the Age of AI: Building Trust Through Oversight, Transparency and Accountability

As AI becomes embedded in organizations, governance has lagged adoption, creating the risk that systems have been deployed without adequate oversight, accountability, and controls. This governance lag creates the potential for real harm, including biased or inaccurate outcomes, security vulnerabilities, and regulatory risk. Closing the gap between AI adoption and effective governance is therefore not optional but essential to ensuring responsible, transparent, and sustainable use of AI.

Drawing on Tina Kim's exceptional leadership in statewide audits, public sector governance, and national AI standards bodies, the session distills how robust oversight can enable innovation while safeguarding organizational integrity.

With insights grounded in real audits, cross agency review work, and emerging regulatory expectations, the session provides a concise roadmap for leaders seeking to embed responsible AI into their governance frameworks, and explores how organizations can align AI adoption with effective governance that manages risk and sustains public trust.

By the end of this session, participants will be able to:

- **Explain why AI governance matters** and describe how governance reduces risk while enabling responsible innovation.
- **Identify the core elements of AI governance** (including key commonly used frameworks) and how to identify governance gaps.
- **Understand what steps are necessary to operationalize AI governance** and embed transparency, accountability, and oversight into AI-enabled operations.
- **Develop a structured audit approach to assess AI governance** to provide actionable recommendations.

A concise, strategic roadmap to close the AI governance gap: align innovation with oversight, embed accountability into every stage of the AI lifecycle, and build systems worthy of stakeholder trust.



Vicent Walden

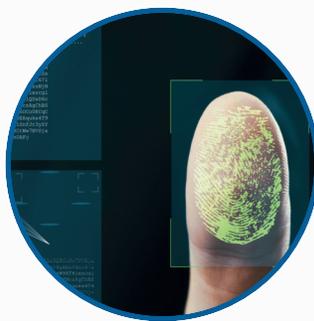
BIOGRAPHY

Vincent Walden is a globally recognized leader in anti fraud analytics, forensic technology, and AI driven compliance. He is the CEO of **konaAI**, an advanced analytics platform specializing in anti fraud, anti bribery, and continuous monitoring solutions used by global organizations to detect high risk transactions and strengthen governance across complex financial ecosystems. His work focuses on leveraging AI, behavioral analytics, and large scale datasets to help companies identify concealed risks, prevent fraud, and embed intelligent, technology enabled controls into their compliance and internal audit programs.

Before leading konaAI, Mr. Walden served as a **Partner in Ernst & Young's Forensic & Integrity Services practice**, where he specialized in forensic data analytics, investigations, and regulatory technology. His previous roles also include Managing Director at Alvarez & Marsal, senior positions at KPMG and Arthur Andersen, and executive leadership at a technology startup later acquired by a Fortune 500 company. Across these roles, he has been at the forefront of innovation in compliance technology, eDiscovery, cyber breach response, and regulatory analytics.

A respected voice in the anti fraud community, Mr. Walden was named **CFE of the Year in 2022** by the Association of Certified Fraud Examiners for his contributions to the profession. He is also a co author of the **COSO/ACFE Fraud Risk Management Guide**, one of the most widely used global frameworks for fraud risk assessment and governance. His thought leadership appears regularly in major publications, including Compliance Week, Harvard Business Review, Forbes, and The Wall Street Journal, and he serves on the Compliance Week Advisory Board.

Mr. Walden holds a Bachelor of Business Administration from the University of Southern California and completed the Harvard Leadership Program at Harvard Business School. He is a Certified Public Accountant (CPA) and Certified Fraud Examiner (CFE).



AI-Driven Fraud Prevention & Detection: Survey Results and Practical Examples

In a landscape where audit, compliance, anti fraud, and assurance functions are rapidly exploring artificial intelligence, this session distills key findings from the recent global survey conducted by konaAI and Compliance Week on how today's professionals across audit, compliance, and risk are adopting AI tools. Vincent Walden—CEO of konaAI and recognized leader in forensic analytics and continuous monitoring—translates these benchmark results into actionable insights for **internal auditors, anti fraud professionals, compliance officers, assurance leaders, and risk practitioners** alike.

Drawing from his work developing AI driven detection platforms, Vincent demonstrates how generative and agentic AI are reshaping core risk management workflows. Examples include continuous transaction scanning at enterprise scale, autonomous identification of anomalous vendor payments, and machine learning models capable of flagging high risk activity in real time—approaches already processing trillions in financial data and identifying hundreds of millions in suspicious transactions.

The session emphasizes **practical adoption** for multidisciplinary assurance teams: how to deploy AI tools with minimal capital investment, integrate them into existing monitoring programs, and build a compelling business case grounded in measurable ROI. Through concise demos and implementation frameworks, participants gain clarity on AI maturity levels and how to select the right technology for the right risk scenario, regardless of whether their vantage point is audit, compliance, fraud detection, anticorruption or enterprise assurance.

Key Takeaways:

- **Benchmark AI maturity:** Compare your audit, compliance, fraud risk, and assurance programs against global survey results.
- **Applied use cases:** See how AI accelerates fraud detection through continuous monitoring, anomaly scoring models, and automated review techniques.
- **Choosing the right tool:** Evaluate AI maturity levels—generative, machine learning, or autonomous agent technologies—and determine when each is most effective for audit, compliance, or fraud risk needs.
- **Demonstrating ROI:** Learn how to justify investment in anti fraud and compliance technologies through measurable efficiencies and risk reduction outcomes.

A concise, high impact session designed for **audit, compliance, anti fraud / anticorruption and risk professionals** seeking to move beyond AI theory into practical, ROI driven implementation—showing exactly how AI tools can strengthen fraud detection, streamline monitoring, and deliver enterprise value today.



David Merino

BIOGRAPHY

Dr. David Merino is Vice President of the World Compliance Association (Mexico Chapter) and a consultant specializing in ethics, compliance, digital regulation, data protection, and anti money laundering. He is the Founder and CEO of **Top Compliance** and serves as President of the **Academia Mexicana de Derecho Digital y Tecnológico**, roles through which he supports organizations across Latin America on regulatory innovation and compliance program design.

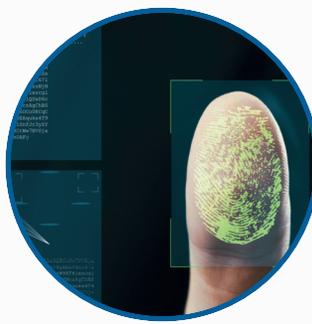
He currently holds leadership responsibilities at **CONCANACO SERVYTUR México**, where he serves as Vice President for Regulatory Innovation and Information Security and as Compliance Officer, supporting governance, integrity, and cybersecurity initiatives for the national confederation. He has helped convene multi sector efforts on cyber risk, including the installation of CONCANACO's National Cybersecurity Committee to strengthen resilience for enterprises across the country.

An active academic and author, Dr. Merino has taught graduate courses in leading Mexican universities and international programs, and he is the author of *Introducción al Derecho Digital y Tecnológico* and *Teoría General del Derecho Digital*. His publications and research address the legal implications of emerging technologies, and his books are referenced by academic libraries and distributors such as Thomson Reuters/DOFISCAL.

His public policy work includes developing the draft **Ley General de Economía Datificada y Entorno Digital** and contributing to the design of provisions later reflected in Mexico's **Ley General de Humanidades, Ciencias, Tecnologías e Innovación**. He has also contributed to UN aligned dialogues on digital transformation and has participated as the employers' sector representative in sessions of INFONAVIT's Transparency and Personal Data Protection Committee.

CONFERENCE

David Merino



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**SOBRE FRAUDE
Y CORRUPCIÓN**

What's Next for Organizational Corporate Integrity Policies in Mexico? Legal and Strategic Perspectives

Próximamente



Severin Wirz

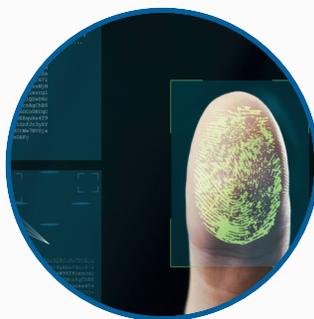
BIOGRAPHY

Severin Wirz is the Senior Director of Ethics & Compliance at **Applied Materials**, where he leads global ethics strategy, governance initiatives, and compliance programs for one of the world's foremost semiconductor technology companies. Previously, he served as **Senior Director of Anti Corruption Compliance at TIAA**, overseeing enterprise-wide anti bribery efforts and supporting global operations through complex cross border enforcement matters.

His career blends grassroots anticorruption advocacy with senior investigative roles, including work with nonprofit organizations in **East Africa** and advisory support to multinational companies navigating sensitive, multi jurisdictional compliance risks. He has also held positions at **TRACE International** and **Hughes Hubbard & Reed LLP**, contributing to major international investigations and advancing global integrity standards.

Mr. Wirz is the author of **Bribery Beyond Borders: The Story of the Foreign Corrupt Practices Act**, published by CCI Press, a narrative grounded in extensive archival research examining the FCPA's Cold War origins and its continued relevance to corporate ethics and global governance. In addition, he has contributed to leading reference works, including *Practicing Under the U.S. Anti Corruption Laws* and the series **How to Pay a Bribe**.

He holds a **Juris Doctor from Cornell Law School** and a **Bachelor of Arts from Columbia University**. His expertise spans FCPA compliance, international law, corporate governance, and global investigations.



Bribery Beyond Borders – FCPA and the Future of Transnational Anticorruption Enforcement

Nearly half a century after its passage, the Foreign Corrupt Practices Act stands at a crossroads with its moral authority questioned and its global influence uncertain. Not only has the Trump administration dramatically reduced resources dedicated to prosecuting corporations for overseas corruption, but it has narrowed the focus of the FCPA in light of the administration's 'America First' foreign policy aims.

These developments have fundamentally altered the anti-corruption landscape and the regulatory risks faced by multinational corporations. The liberal, 'rule of law' based order that helped frame global anti-corruption efforts over the last thirty years has effectively ceased to function alongside increased geopolitical concerns and weaponized economic interdependence. From this perspective, some now view the FCPA simply as an extension of naked political interests by the United States rather than fulfilling the statute's once loftier goals of lowering corruption abroad.

In this session, Severin Wirz, author of the book *Bribery Beyond Borders: The Story of the Foreign Corrupt Practices Act*, explores the shifting narratives that help explain the United States' nearly fifty-year history of enforcing the world's oldest cross-border anti-corruption law. Since its passage, the statute has remained a function of U.S. foreign policy, whether it's been seeking to restore faith in democracy and free enterprise in the wake of Vietnam, helping to spread concepts of neo-liberalism and globalization in the post-Cold War era, or fighting terrorism in the post-9/11 era.

In particular, the session will cover:

- A brief history of the FCPA and what it teaches us about global inflections and anti-corruption efforts
- What to make of the first year of Trump 2.0 for the FCPA and its policy reset
- Specific emerging FCPA enforcement risks for companies operating in Mexico and other Latin American countries

A strategic reflection on the future of the FCPA in a geopolitical environment that is redefining, in real time, the risks, priorities and true scope of the global fight against fraud & corruption.



Gillian L. Ash

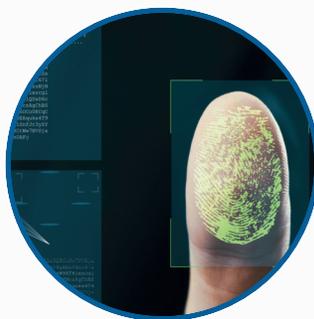
BIOGRAPHY

Gillian L. Ash, **M.A., C.F.A.F.D., B.A.**, is a distinguished **Fraud and Forensic Investigator** and the Director of Governance Associates Inc., a consultancy specializing in fraud prevention, forensic investigations, and governance risk mitigation. She also serves as a **professor at Seneca Polytechnic**, where she contributes more than 15 years of experience in forensic investigation, fraud detection, mediation, and specialized investigative practices. Her academic work emphasizes ethics, transparency, and the advancement of professional standards in the field.

Gillian's professional background spans fraud investigation, anti-money laundering compliance, and corporate training. She holds a **Master of Arts in Fraud and Financial Investigation from Charles Sturt University (Australia)**, along with additional certifications in fraud examination and advanced forensic disciplines. As Director at Governance Associates Inc., she oversees engagements involving forensic interviewing, internal-control assessment, fraud risk mitigation, expert witness testimony, and corporate governance structuring for both public and private sector clients.

Recognized for her ability to translate complex investigative concepts into clear, practical insights, Gillian is known for her dynamic teaching and training style, using real world examples to engage audiences and strengthen organizational awareness. Her recent collaborations—with institutions such as Seneca Polytechnic and CPA Ontario—include the development of professional education programs in advanced analytics and fraud detection.

She continues to be an active contributor to the forensic and compliance community through consulting, academic instruction, and leadership roles, including her service with the **Forensic CPA Society – Global**.



Trauma-Informed Enforcement as a Corruption Prevention Strategy

Employee and third-party tips reported through hotlines consistently rank as the most effective anti-fraud control globally, according to leading research such as the ACFE's Report to the Nations. To maximize the impact of this critical mechanism within any integrity framework, organizations must go beyond mere implementation and cultivate a culture of psychological safety—where individuals feel confident to report concerns without fear of retaliation or stigma.

This session examines how trauma-informed principles—originally applied in justice and policing—can be leveraged to strengthen anti-corruption enforcement. Fear-based cultures often suppress reporting and perpetuate misconduct.

By contrast, trauma-informed approaches promote transparency, trust, and psychological safety, creating conditions where employees and stakeholders are empowered to speak up. Participants will gain insights into how these strategies can be embedded into compliance programs to reduce unethical behavior, reinforce organizational integrity, and drive sustainable cultural change.

Key Takeaways

- **Understand the link between organizational culture and corruption risk:** How fear-based environments suppress reporting and perpetuate misconduct.
- **Learn practical trauma-informed strategies:** Approaches that foster psychological safety, transparency, and trust within enforcement and compliance frameworks.
- **Explore measurable benefits:** How trauma-informed enforcement can reduce unethical behavior and strengthen integrity across organizations.

An essential session for leaders committed to advancing ethics hotlines and organizational integrity through evidence-based practices, cutting-edge psychological research, and proven methodologies designed for the challenges of the 21st century.



Maris Sekar

BIOGRAPHY

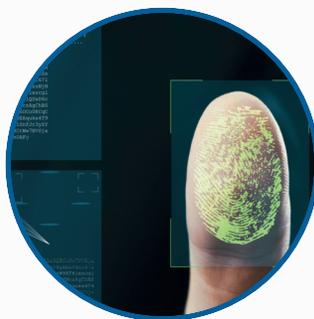
Maris Sekar is a seasoned engineer and data scientist, founder of **DC Talent**, a vetted marketplace that matches data centre operators with **verified, job ready specialists** for critical infrastructure assignments where uptime and real world readiness are paramount.

He has led **fraud analytics and risk** initiatives in senior/lead roles across multiple sectors, including **Équité Association** (insurance anti fraud), **PwC Canada** (data assurance & analytics), **Shell Canada** (systems integration), and **TC Energy** (internal audit data analytics)—experience that spans consulting, energy, and financial services environments.

A frequent presenter for **IIA** chapters and an active contributor to the **ACFE** community, Sekar speaks on the practical integration of AI into fraud detection and the importance of human in the loop oversight; recent engagements include an IIA session on “Fraud Detection in the Age of AI.”

He is the author of **Machine Learning for Auditors: Automating Fraud Investigations Through Artificial Intelligence** (Apress, 2022), a practical handbook on building audit ready analytics and ML models for fraud detection, available via Springer/Apress and major retailers.

Committed to advancing the engineering profession locally, Sekar serves on the **APEGA Calgary Branch Executive Committee**, helping to support outreach, professional development, and community engagement for engineers and geoscientists in Alberta.



Synthetic Identities in Today's Fraud Landscape: Strategies for Evolving Threats

This session examines the rapid evolution of synthetic identity fraud and why it has become one of the most challenging and costly forms of fraud for organizations. As fraudsters increasingly blend real and fabricated data across multiple systems and institutions, traditional identity verification, access controls, and transaction monitoring processes are proving insufficient when applied in isolation.

This presentation explores how synthetic identity schemes operate across financial services, digital platforms, and interconnected third-party environments, with a focus on where governance, risk management, and internal controls break down. It highlights common red flags, control gaps, and investigative challenges, helping internal auditors understand why these frauds often remain undetected for extended periods, particularly in organizations with siloed data, limited external visibility, and fragmented ownership of identity risk.

The session concludes with practical, audit-relevant strategies to strengthen detection and prevention. These include risk-based control enhancements, more effective use of data and analytics, improved cross-functional coordination, and consortium-based approaches that allow organizations to share signals and insights across institutions. Emphasis is placed on how internal audit can assess the design and effectiveness of these strategies within existing governance and antifraud frameworks.

Key Takeaways

- Understand how synthetic identity fraud is evolving and why it is difficult to detect
- Recognize why traditional, organization-specific identity controls are falling short
- Identify key risk indicators and control weaknesses relevant to internal audit reviews
- Learn practical strategies, including consortium-based models, to improve detection and prevention
- Clarify the role of internal audit in evaluating and strengthening antifraud and identity risk frameworks

A session designed to strengthen professional judgment, enrich the internal audit function, and provide anti-fraud professionals with a more accurate and actionable understanding of one of today's most complex fraud schemes.