

PANELIST BIOGRAPHIES

CHALLENGES AND OPPORTUNITIES: AUDITOR RISK ASSESSMENT



MODERATOR
DAVE SULLIVAN
Deloitte & Touche LLP
National Managing Partner, Quality &
Professional Practice

As the National Managing Partner – Quality & Professional Practice at Deloitte & Touche LLP, Dave Sullivan leads the national office including the accounting, SEC services, audit policy and methodology, risk management, inspections, and regulatory functions. He also oversees the regional and local quality leaders. Dave serves as a member of the Executive Committee and Board of Directors at Deloitte & Touche. He is a member of the Standing Advisory Group of the PCAOB, the Financial Accounting Standards Advisory Committee of the FASB, and of the Professional Practice Executive Committee of the CAQ.

Prior to this role, Dave served as the Deputy Managing Partner – Professional Practice, Audit; National Professional Practice Director, West Region; Professional Practice Director in the Silicon Valley and Orange County practices, and as the Industry Professional Practice Director for the Technology, Media and Telecommunications industry. Dave has served large Fortune 50 companies and on dozens

of IPOs over his career. Dave has 35 years of public accounting experience. Dave served as a Practice Fellow at the FASB. He graduated from Cal Poly in San Luis Obispo, CA. ■



PANELIST
PHILLIP AUSTIN
BDO USA LLP
National Managing Partner of
Auditing

As part of the national assurance leadership team of BDO USA, LLP, Phillip Austin has responsibilities for how audits are designed, audit strategy, transformation of the firm's approach to audit execution, and delivering audit methodology consultations.

Phillip has over 26 years of public accounting experience serving both privately and publicly held companies as an engagement partner in various industries, including financial services, technology, services, manufacturing and mining. His experience includes auditing, ICFR attestation, as well as IFRS and US GAAP technical accounting advisory. He has substantial experience in establishing strategy and instituting transformation programs that change the way

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audits are delivered, and improves the audit experience for clients and professionals executing audits.

Phillip has experience in leading corporate governance initiatives, including audit committee education series and advising on board matters. He was a committee member to the King Committee on Corporate Governance of the Institute of Directors in the updates to the Institute's Code on Corporate Governance with a focus on Audit Committee Composition and Auditor Appointment. ■



PANELIST
MARK S. BEASLEY
North Carolina State University
Deloitte Professor of Enterprise Risk Management and Director, Enterprise Risk Management Initiative

Mark Beasley is the Deloitte Professor of Enterprise Risk Management (ERM) and Director of North Carolina State's Enterprise Risk Management Initiative, which provides thought leadership about ERM practices and their integration with strategy and corporate governance. Mark has served in a number of leadership capacities, including service as President of the AAA's Auditing Section. He served over seven years on the COSO board and is currently on the COSO Advisory Council that is responsible for revising COSO's 2004 ERM framework. Mark is a frequent speaker at national and international conferences and frequently works with boards of directors and senior executives on risk oversight issues. Mark has authored over 100 research articles and business publications and he is the author of a leading auditing textbook. Prior to joining NC State, Mark served as a Technical Manager in the Audit and Attest Division of the AICPA and as an Audit Manager in the Nashville, TN office of Ernst & Young. He received a BS in accounting from Auburn University and a PhD from Michigan State University. ■



PANELIST
ELIZABETH MILLER
KPMG LLP
Partner, Audit

Elizabeth Miller is an Audit Partner and serves as the firm's National Audit Industry Leader for the retail sector in KPMG's Department of Professional Practice. As the Retail National Audit Industry Leader, Elizabeth is responsible

for supporting engagement teams in providing quality audit services to clients in the retail industry. In this role, she is also responsible for knowledge management and communications – helping to ensure that information about retail industry issues (including technical accounting and auditing matters), trends, best practices, and information about KPMG resources are communicated to engagement teams and clients. Elizabeth serves as a technical resource for partners and professionals to interpret auditing, accounting, and regulatory standards. She assists with the development of the firm's Audit Methodology Guidance, publications and tools, as well as authoring and delivering training to the audit practice and external audiences. Elizabeth has a deep understanding of the PCAOB's auditing and quality control standards and issues facing the auditing profession, as well as technical expertise in complex areas of accounting and reporting under US and SEC standards.

Elizabeth's 20 years of experience includes audits of financial statements and internal controls over financial reporting, initial public offerings and secondary offerings, registrations statements and assistance with mergers and acquisitions and divestitures. Prior to her role in the National Office, Elizabeth spent three years abroad in Zurich, Switzerland working in KPMG's US GAAP Accounting and Reporting group. Elizabeth was honored as KPMG's 2016 Working Mother of the Year. She is the KPMG representative to the National Retail Federation's Financial Executive Council. She has been an instructor for various firm and external technical trainings, and was a Co-Instructor of a Masters of Business Administration course at the University of Washington. ■



PANELIST
MARIA MOATS
PwC
US and Mexico Assurance Leader

Maria Moats is PwC's assurance leader for the US and Mexico. In this capacity, she serves as a member of the US Leadership Team and the Global Assurance Executive Leadership Team. Maria's leadership of the National Assurance Practice encompasses business strategy, quality and regulatory relations, innovation, risk management, portfolio strategy and business development, and human capital.

Maria's professional experience spans accounting, financial reporting, investigations, and M&A. She has

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led audits of both public and private entities, initial and secondary public offerings, private placement, and public debt registrations.

Prior to her current role, Maria served as the regional assurance leader for PwC's East Region, overseeing operations for offices from Boston to Florida. From 2011 to early 2016, Maria was PwC's chief diversity officer where she led the strategy and execution of the firm's diversity and inclusion efforts. During that time, she led the firm to significant achievements, including the number one ranking on DiversityInc's list of "50 Best Companies to Work For."

Maria's significant technical accounting and auditing experience led to her appointment in 2009 as a consulting partner in PwC's National Office, advising partners, and engagement teams in assessing risk, including client and engagement acceptance,

error evaluation and resolution, going concern, and investigations.

Prior to joining PwC, Maria was an internal auditor for a large financial institution where she acquired significant experience with the evaluation of internal controls.

Maria is fluent in Spanish and has traveled extensively on client assignments throughout the US, Europe, and Latin America.

In 2017, Maria was named number two on Fortune's inaugural "50 Most Powerful Latina's" list. She has a BBA from the University of Texas at El Paso, and is a CPA licensed in Texas, New Jersey, Massachusetts, and New York. She is a member of the AICPA and the Association of Latino Professionals in Finance and Accounting. ■