



Institute of
Internal Auditors
Slovenia

14 Mednarodna konferenca IIA-Slovenskega inštituta

■ BLED, 24. in 25. april 2025 / 24th and 25th April 2025

INTERNATIONAL CONFERENCE OF IIA SLOVENIA

HybridEVENT

Spoštovani



Spoštovane kolegice in kolegi, dragi gostje,

z velikim veseljem vas pozdravljam na 14. mednarodni konferenci IIA Slovenija!

Letos smo konferenci nadeli naslov "Notranja revizija: 360 stopinj", saj želimo osvetliti vlogo notranjih revizorjev v vsej njeni širini in kompleksnosti.

Poklic notranjega revizorja se nenehno razvija. Danes nismo le varuhi skladnosti, temveč strateški svetovalci, strokovnjaki za tveganja in partnerji vodstvu pri doseganju poslovne odličnosti. Svet, v katerem delujemo, se hitro spreminja – od tehnoloških inovacij in kibernetičnih groženj do novih regulatornih zahtev in pričakovanj deležnikov. Prav zato je nujno, da znamo pogledati iz vseh kotov, se prilagoditi in napredovati.

Na letošnji konferenci nas čaka bogat program, ki vključuje vrhunske strokovnjake iz Slovenije in tujine. Obdelali bomo teme, kot so prihodnost poklica notranje revizije, etika in skladnost, digitalizacija, kibernetična varnost in razvoj standardov. Prav tako bomo delili izkušnje, kako lahko notranja revizija v praksi ustvari dodano vrednost za organizacije.

Veselim se priložnosti za izmenjavo mnenj, navdihujočih razprav in novih spoznanj, ki jih bomo skupaj odnesli s te konference. Verjamem, da bo vsak od nas pridobil z nove perspektive, nove ideje in predvsem nov zagon za nadaljnje delo.

Hvala, ker ste danes tukaj, in želim vam uspešno ter navdihujočo konferenco!

Dear Sir or Madam



Dear colleagues, esteemed guests,

It is my great pleasure to welcome you to the 14th International Conference of IIA Slovenia!

This year, we have chosen the theme "Internal Audit: 360 Degrees", as we aim to highlight the full scope and complexity of our profession.

The role of internal auditors is constantly evolving. Today, we are not just guardians of compliance but also strategic advisors, risk managers, and key partners in achieving business excellence. The world we operate in is changing rapidly – from technological innovations and cybersecurity threats to new regulatory requirements and stakeholder expectations. That is why it is essential that we can see from all angles, adapt, and advance.

This year's conference brings an exceptional lineup of experts from Slovenia and abroad. We will explore topics such as the future of the internal audit profession, ethics and compliance, digitalization, cybersecurity, and the development of standards. We will also share experiences on how internal audit can create real value for organizations in practice.

I look forward to engaging discussions, insightful exchanges, and new perspectives that we will take away from this conference. I am confident that each of us will leave with fresh insights, new ideas, and, most importantly, renewed motivation for the road ahead.

Thank you for being here today, and I wish you a successful and inspiring conference!

Program

Četrtek, 24. april 2025

	<i>Predstavitev</i>	<i>Govorec</i>	
9:00 -9:15	Uvodni nagovor	Matej Drašček	Predsednik IIA Slovenia
9:15 -10:00	Stanje stroke notranje revizije*	Stefano Comotti	Vodja notranje revizije v skupini KERING
10:00 -10:40	Izboljšanje poslovne etike - Zakaj člani organa nadzora potrebujejo kodeks obnašanja*	Roger Barker	Direktor politik in upravljanja na Inštitutu za direktorje, VB
10:40 -11:20	Odmor		
11:20 -12:00	Sprejemanje sprememb in postavljanje novih Standardov*	Doron Ronen	Član odbora za Standarde pri IIA Global
12:00 -12:40	Revizija skladnosti – Onkraj nesporazumov*	Hervé Gloaguen	Direktor podjetja Paracas-Advisors
12:40 -13:10	Zlati sponzor	Aunethic	
13:10 -14:30	Kosilo		
14:30 -15:10	Spodbujanje uspeha notranje revizije: Prehod iz odpora v odpornost s pomočjo uspešnih strategij obvladovanja sprememb*	Rumbidzai Blessing Musiyiwa	Vodja notranje revizije Agencija za energetiko Zimbabve
15:10 -15:50	Človeški dejavnik: Etična in uspešna uporaba umetne inteligence v reviziji*	Nam Phong Ho	Direktor Alpha Fow Zenith
15:50 -16:30	Kibernetski napad na skupino HSE: Reakcija, rešitev in nauki	Pavel Škerlj	Izvršni direktor IT v HSE Skupini

Petek, 25. april 2025

9:00 -9:40	Revidiranje kulture – praktičen pristop*	Sandro Boeri	Predsednik IIA VB in Irske
9:40 -10:20	Uresničevanje trajnostnih ciljev v podjetjih in zagotavljanje skladnosti z zakonodajnim okvirom EU: Ključni izzivi in rešitve za učinkovito implementacijo trajnostnosti	Alenka Recelj Mercina	Strokovnjakinja za ESG
10:20 -11:00	Notranja revizija skozi oči uprave in nadzornega sveta: Ali vidimo isto sliko?	Igo Gruden	Član uprave Hranilnice LON
11:00 -11:30	Odmor		
11:30 -12:10	Dobre prakse in izkušnje pri preiskovanju prevar	Sonja Kolar	Predsednica ACFE Slovenija
12:10 -12:50	Mehke veščine: Od 'ne gre' do 'bomo zmogli' – NLP recepti za motivacijo sodelavcev (in svojo)	Gaber Marolt	Direktor Logos izobraževalni center d.o.o.
12:50 -13:00	Zaključek		

*Predavanje bo potekalo v angleškem jeziku

Thursday, 24th April 2025

	<i>Presentation</i>	<i>Speaker</i>	
9:00 - 9:15	Welcome speech	Matej Drašček	President of IIA Slovenia
9:15 - 10:00	The State of The Internal Audit Profession	Stefano Comotti	Chief Audit Executive in KERING Group
10:00 - 10:40	Improving Business Ethics – Why Board Members Need a Code of Conduct	Roger Barker	Director of Policy and Corporate Governance in Institute of Directors, UK
10:40 - 11:20	Break		
11:20 - 12:00	Embracing the change and setting new standards	Doron Ronen	Member of the IIA Standards Board
12:00 - 12:40	Audit of Compliance – Beyond misunderstandings	Hervé Gloaguen	CEO of Paracas Advisors
12:40 - 13:10	Golden sponsor	Aunethic	
13:10 - 14:30	Lunch		
14:30 - 15:10	Driving Internal Audit Success: Transitioning from Resistance to Resilience with Effective Change Management Strategies	Rumbidzai Blessing Musiyiwa	Chief Audit Executive of Zimbabwe Energy Regulatory Authority
15:10 - 15:50	Human Factor: Ethical and Effective use of AI in Auditing	Nam Phong Ho	CEO of Alpha Fow Zenith
15:50 - 16:30	Cyber Attack on HSE Group: Response, Resolution, and Lessons Learned*	Pavel Škerlj	CIO in HSE Group

Friday, 25th April 2025

9:00 - 9:40	Auditing Culture - A Practical Approach	Sandro Boeri	President of IIA UK & Ireland
9:40 - 10:20	Achieving sustainability goals in companies and ensuring compliance with the EU legislative framework: Key challenges and solutions for effective implementation of sustainability*	Alenka Rečelj Mercina	Expert in the ESG
10:20 - 11:00	Internal Audit Through the Eyes of Management and the Supervisory Board: Do We See the Same Picture?*	Igo Gruden	Management Board member of Hrnailnica LON
11:00 - 11:30	Break		
11:30 - 12:10	Best practices and experiences in fraud investigation*	Sonja Kolar	President of ACFE Slovenia
12:10 - 12:50	Soft skills* From "It Won't Work" to "We Can Do It" – NLP Recipes for Motivating Your Team (and Yourself)	Gaber Marolt	Director Logos izobraževalni center d.o.o.
12:50 - 13:00	Conclusion		

* Presentation will be in Slovene with English Interpretation



Stefano Comotti

Stanje poklica notranje revizije

V tem predavanju bomo raziskali trenutno stanje poklica notranje revizije, pri čemer se bomo osredotočili na ključne izzive, priložnosti in napredke, ki oblikujejo njegovo prihodnost, ter se sklicevali na projekt IIA "Vision 2035". Vloga notranjih revizorjev se je skozi čas močno razvila – od osredotočenosti na skladnost do ključnega partnerja pri upravljanju tveganj in organizacijski strategiji. Med razpravo o stanju poklica bomo obravnavali vpliv novih tehnologij in njihov preoblikovalni učinek na prakse notranje revizije.

Dotaknili se bomo tudi naraščajočega povpraševanja po revizorjih s širšim naborom spretnosti, kot so strateško razmišljanje, poslovna prodornost ter globlje razumevanje kibernetске varnosti in tveganj prevar. Poleg tega bo predavanje naslovlilo spreminjajoča se pričakovanja deležnikov, vključno z upravnimi odbori in višjim vodstvom, ter potrebo po tem, da oddelki notranje revizije prispevajo vrednost onkraj tradicionalnih revizijskih funkcij.

Za konec bomo razmišljali o prihodnosti poklica notranje revizije, pri čemer bomo poudarili pomen stalnega strokovnega razvoja, prilagajanja nenehno spreminjajočemu se poslovnemu okolju in ključno vlogo revizorjev pri zagotavljanju integritete in uspešnosti organizacij.

Stefano Comotti je direktor zunaj Severne Amerike (ONA - Outside North America) na globalnem upravnem odboru Inštituta notranjih revizorjev (IIA), ter vodja notranje revizije v podjetju Kering v Parizu, Francija.

Stefano ima 30 let izkušenj na področju revizije, notranjih kontrol, upravljanja tveganj, korporativnega upravljanja in financ. Ima bogate izkušnje pri razvoju metodologije upravljanja tveganj, reorganizaciji revizijskih oddelkov, metodologije samoocenjevanja notranjih kontrol, poročanjem ter socialnih in okoljskih revizij v dobavni verigi.

Preden se je pridružil podjetju Kering, je bil direktor notranje revizije za Gucci Group in Vodafone Spain, pred tem pa je delal v pri EY v Italiji in ZDA. Stefano ima strokovni naziv CIA in CRMA. Dokončal je MBA na IE Business School in diplomiral iz poslovanja in ekonomije na Università degli Studi di Bergamo v Bergamu, Italija.

The State of The Internal Audit Profession

In this presentation, we will delve into the current landscape of the Internal Audit profession, examining the key challenges, opportunities, and advancements that are shaping its future, by making reference to the “Vision 2035” project of the IIA. The role of internal auditors has evolved significantly, from being compliance-focused to being a critical partner in risk management and organizational strategy. As we explore the state of the profession, we’ll discuss the impact of emerging technologies and how they are transforming internal audit practices.

We shall also touch on the growing demand for auditors to possess a broader set of skills, such as strategic thinking, business acumen, and a deeper understanding of cybersecurity and fraud risks. Moreover, the speech will address the shifting expectations from stakeholders, including boards of directors and senior management, and the need for internal audit departments to add value beyond traditional auditing functions.

In closing, we will reflect on the future of the Internal Audit profession, highlighting the importance of continuous professional development, adapting to an ever-changing business environment, and the critical role auditors play in safeguarding the integrity and success of organizations.

Stefano Comotti is the 2023–24 Outside North America (ONA) Lead Director on the Global Board of Directors of The Institute of Internal Auditors (IIA) and Chief Audit Executive for Kering in Paris, France.

Stefano has 30 years of expertise in audit, internal control, risk management, corporate governance, and finance. He has extensive experience in developing risk management methodology, restructuring audit departments, internal control self-assessment methodology, reporting, and social and environmental audits on the supply-chain.

Before joining Kering, Stefano was Internal Audit Director for the Gucci Group and Vodafone Spain, and had an experience in public accounting with EY in Italy and in the U.S. Stefano is a Certified Internal Auditor (CIA) and holds a Certification in Risk Management Assurance (CRMA). He earned an Executive MBA from the IE Business School and a Bachelor degree in Business and Economics from Università degli Studi di Bergamo in Bergamo, Italy.



Roger Barker

Izboljšanje poslovne etike - Zakaj člani organa nadzora potrebujejo kodeks obnašanja

Dr. Roger Baker bo predstavil nedavno delo Britanskega inštituta direktorjev (Institute of Directors – IoD) pri razvoju kodeksa ravnanja za direktorje. Predavanje bo osvetlilo razloge, ki so IoD spodbudili k oblikovanju tega kodeksa, njegovo strukturo ter pričakovani vpliv na poslovno etiko in korporativno upravljanje.

V današnjem poslovnem okolju se podjetja soočajo z upadanjem javnega zaupanja, ki ga povzročajo etični škandali, pomanjkljiva regulativa in neusklajenost med korporativnimi praksami ter družbenimi pričakovanji. IoD je prepoznal potrebo po jasnih smernicah, ki bi direktorjem pomagale pri sprejemanju odgovornih in transparentnih odločitev ter krepile njihovo zavezanost k dolgoročni trajnosti podjetij.

V predstavitvi bo preučeno, kako je kodeks strukturiran – katere ključne vrednote in načela vsebuje ter kako naj bi vplival na ravnanje direktorjev v praksi. Prav tako bo obravnavano vprašanje njegove učinkovitosti: ali lahko ta kodeks resnično pripomore k obnovi družbenega zaupanja v poslovni svet? Kakšni bodo mehanizmi njegovega izvajanja in nadzora?

Dr. Barker bo delil svoje vpoglede v proces oblikovanja kodeksa ter razpravljal o tem, kako lahko vodstveni kadri in podjetja prispevajo k bolj etični in odgovorni korporativni kulturi.

Dr. Roger Barker je direktor za politiko in upravljanje podjetij pri Britanskem inštitutu direktorjev, najstarejši profesionalni organizaciji za poslovne vodje v Združenem kraljestvu. Dr. Barker je dobro znan govorec na področju vprašanj upravljanja, avtor in soavtor štirih knjig ter številnih člankov o upravljanju podjetij in »direktorstva«. Dr. Barker je bil nekdanji član Evropskega ekonomsko-socialnega odbora in je skoraj 15 let deloval v različnih vlogah na področju analize lastniškega kapitala ter višjih menedžerskih funkcijah v UBS in Bank Vontobel, tako v Združenem kraljestvu kot v Švici. Ima doktorat iz Oxforda in je predaval politiko na Merton College v Oxfordu.

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Improving Business Ethics – Why Board Members Need a Code of Conduct

Dr. Roger Barker will present the recent work of the UK's Institute of Directors (IoD) in developing a Code of Conduct for Directors. The presentation will explore the reasons behind the IoD's decision to create this code, its structure, and its expected impact on business ethics and corporate governance.

In today's business environment, companies face a decline in public trust due to ethical scandals, weak regulation, and misalignment between corporate practices and societal expectations. The IoD recognized the need for clear guidelines to help directors make responsible and transparent decisions while reinforcing their commitment to long-term corporate sustainability.

The presentation will examine how the code is structured—what key values and principles it includes and how it is intended to influence directors' actions in practice. It will also address its potential effectiveness: Can this code truly help rebuild societal trust in the business world? What mechanisms will be in place to ensure its implementation and oversight?

Dr. Barker will share insights into the development process of the code and discuss how business leaders and companies can contribute to a more ethical and accountable corporate culture.

Dr. Roger Barker is Director of Policy and Corporate Governance at the Institute of Directors, the UK's oldest professional body for business leaders. Dr. Barker is a well-known speaker on governance issues, and the author/co-author of four books and numerous articles on corporate governance and directorship. Dr. Barker is a former member of the European Economic and Social Committee, and spent almost 15 years in a variety of equity research and senior management roles at UBS and Bank Vontobel, both in the UK and Switzerland. He has a doctorate from Oxford University and taught politics at Merton College, Oxford.



Doron Ronen

Sprejemanje sprememb in postavljanje novih Standardov

Predavanje bo osredotočeno na glavne spremembe v standardih z vidika praktične uporabe. V drugem delu predstavitve bo pojasnjeno, kaj to pomeni za pripravo in izvedbo potrebnih korakov. Udeleženci bodo izvedeli, kako se pripraviti na implementacijo novih standardov, vključno s pripravo štirih zahtevnih dokumentov (1-1-1-109/1). Poleg tega bo predstavljenih nekaj uporabnih orodij, ki jih je IIA zagotovil za učinkovito izvajanje teh standardov. Predavanje se bo zaključilo z odprto razpravo in odgovori na vprašanja udeležencev.

Z več kot 42 leti izkušenj ima **Doron Ronen** strokovno znanje na področju notranjega revizije, IT/kibernetske revizije in revizije zasebnosti, preiskovanja prevar, ocenjevanja tveganj/upravljanja tveganj ter kot sodnega izvedenstva. Doron je predsednik IIA Izrael in predsednik strokovnega odbora. Poleg tega je član IIASB (Odbor za standarde), vključno z vodenjem delovne skupine za področje IV (Upravljanje IAF) ter član večih delovnih skupin (Meritve uspešnosti, Strategija in Vzdrževanje standardov). Doron je tudi nekdanji predsednik ISACA Izrael. Doron ima nazive: CPA, CIA, CRMA, QAR, CRISC, CSX-F, CDPSE, CFE, MA, LLM.

Embracing the change and setting new standards

The presentation will focus on the major changes in the Standards from a practical perspective. The second part of the presentation will explain what this means for preparing and implementing the necessary steps. Participants will learn how to prepare for the implementation of the new standards, including how to prepare the four required documents (1-1-1-109/1). Additionally, some useful tools provided by the IIA for effectively implementing these standards will be introduced. The presentation will conclude with an open discussion and a Q&A session.

With over 42 years of experience, **Doron Ronen** has expertise in internal audit, IT/cyber and privacy audit, fraud examination, risk assessment/management, and expert witness in court. Doron serves as the President of IIA Israel and the Professional Committee Chair. Additionally, he is a member of IIASB (Standards Board), including leading the Working Group of Domain IV (Managing the IAF), and is a member of several Task Forces (Performance Measures, Strategy, and Standards Maintenance). Doron is also the Past President of ISACA Israel. Doron holds the following credentials: CPA, CIA, CRMA, QAR, CRISC, CSX-F, CDPSE, CFE, MA, LLM.



Hervé Gloaguen

Hervé Gloaguen Revizija skladnosti – Onkraj nespornostov

V tem predavanju bo Hervé Gloaguen obravnaval pogoste napačne predstave o skladnosti, še posebej zmedo med procesi skladnosti in funkcijo skladnosti. Pojasnil bo različne koncepte skladnosti, kot sta Sistem za upravljanje skladnosti in lastništvo tveganja, s posebnim poudarkom na regulativni skladnosti in njenem pomenu pri spremljanju drugih funkcij v organizaciji. Hervé bo predstavil celosten pogled na skladnost, ki omogoča natančno opredelitev obsega revizije. Delil bo vpoglede o oblikovanju uspešne strategije in pristopa revizije, pa tudi o najboljših praksah in referencah na trgu.

Hervé Gloaguen ima izjemno kariero na področju revizije, upravljanja tveganj in upravljanja, ki traja več kot tri desetletja. Kot globalni vodja notranje revizije pri Allianz Group v Münchnu je vodil eno največjih revizijskih funkcij v finančnem sektorju. Poleg tega je bil glavni uradnik za skladnost pri Allianz Group, kjer je vodil ekipo 800 strokovnjakov in moderniziral funkcijo skladnosti. Hervé je predsedoval Zavarovalniškemu odboru ECIIA in bil član upravnega odbora ECIIA. V svoji karieri je opravljal funkcije v prvi, drugi in tretji liniji, med drugim je bil generalni direktor in ustanovitelj banke Allianz Banque v Parizu. V zadnjih letih je ustanovil podjetje Paracas-Advisors GmbH, ki zagotavlja svetovalne storitve na področju revizije, tveganj, skladnosti in upravljanja. Hervé je tudi neodvisni direktor v revizijskem svetovalnem odboru UNOPS.

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Audit of Compliance – Beyond misunderstandings

In this presentation, Hervé Gloaguen will address common misconceptions about compliance, particularly the confusion between compliance processes and the compliance function. He will clarify various compliance concepts such as the Compliance Management System and Risk Ownership, with a particular focus on regulatory compliance and its importance in monitoring other functions within the organization. Hervé will present a holistic view of compliance for accurate audit scoping. He will share insights into creating a successful audit strategy and approach, as well as best practices and market references.

Hervé Gloaguen has had a distinguished career in audit, risk management, and governance, spanning over three decades. As Global Head of Internal Audit at Allianz Group in Munich, he led one of the largest internal audit functions in the financial services sector. He also served as the Chief Compliance Officer of Allianz Group, leading a team of 800 professionals and modernizing the compliance function. Hervé chaired the Insurance Committee of ECIIA and was a member of the ECIIA Board. Throughout his career, he has held roles in the first, second, and third lines, including as CEO and founder of Allianz Banque in Paris. In recent years, he founded Paracas-Advisors GmbH, providing advisory services in audit, risk, compliance, and governance. Hervé is also an Independent Director on the Audit Advisory Committee of UNOPS.



**Rumbidzai Blessing
Musiyiwa**

Spodbujanje uspeha notranje revizije: Prehod iz odpora v odpornost s pomočjo uspešnih strategij obvladovanja sprememb

To predavanje omogoča revizorjem, da se pripravijo na spremembe v današnjem hitro spreminjajočem se okolju. Namenjeno je opolnomočenju notranjih revizorjev z načinom razmišljanja, potrebnimi veščinami in orodji, ki so ključna za uspešno soočanje z novimi izzivi in priložnostmi. S spreminjanjem okolja so se spremenili tudi standardi notranje revizije, kar poudarja potrebo po nenehnem prilagajanju. Predavanje ponuja strategije, vizijo in vpoglede, ki so potrebni za pretvorbo izzivov v konkurenčne prednosti. Ne zamudite te priložnosti, da preoblikujete prihodnost revizije in postavite svojo ekipo v ospredje. To vas bo ne le osvežilo, ampak tudi omogočilo vaši revizijski ekipi, da ostane korak pred drugimi!

Rumbidzai Blessing Musiyiwa je izvršna direktorica notranje revizije pri Zimbabwe Energy Regulatory Authority (ZERA). V reviziji deluje od leta 2004 in ima široko akademsko ozadje, vključno s certifikatom notranje revizije, certifikatom za informacijske sisteme ter nazivom Chartered Accountant. Ima tudi magisterij iz poslovnega vodenja (UNISA) ter certifikate za ISO 42001 (vodenje umetne inteligence) in ISO 27001 (revizija informacijske varnosti). Je članica več strokovnih organizacij, vključno z Institutom pooblaščenih računovodij Zimbabweja (ICAZ), ISACA, IIA in PAAB. Aktivna je v več odborih, med njimi tudi v odboru za revizijo in obvladovanje tveganj ter v Odboru za mednarodne standarde notranje revizije (2025–2026). Rumbidzai je inovativna voditeljica, ki prepoznava nove trende in usmerja ekipe k izvedbi drznih pobud, ki preoblikujejo industrijske standarde.

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Driving Internal Audit Success: Transitioning from Resistance to Resilience with Effective Change Management Strategies

This presentation empowers auditors to become change-ready in today's rapidly transforming environment. It is designed to equip internal auditors with the mindset, skills, and necessary tools to navigate and thrive amid emerging challenges and opportunities. With the evolving landscape, even internal auditing standards have changed, highlighting the need for continuous adaptation. The presentation offers strategies, vision, and insights needed to transform challenges into competitive advantages. Don't miss this opportunity to redefine the future of auditing and position your team at the forefront. It will not only refresh you but also empower your audit team to stay ahead!

Rumbidzai Blessing Musiyiwa is the Chief Audit Executive at the Zimbabwe Energy Regulatory Authority (ZERA) and has been in auditing since 2004. She holds certifications in Internal Auditing, Information Systems, and is a Chartered Accountant trained with PriceWaterhouseCoopers (PWC). She also holds a Masters in Business Leadership (UNISA), along with certifications in ISO 42001 (Artificial Intelligence Lead Implementor) and ISO 27001 (Information Security Lead Auditor). She is a member of various professional bodies, including the Institute of Chartered Accountants Zimbabwe (ICAZ), ISACA, IIA, and PAAB. She serves on several boards and committees, including the International Internal Auditing Standards Board (2025–2026). Rumbidzai is a visionary leader, spotting emerging trends and driving bold initiatives that redefine industry standards.



Nam Phong Ho

Človeški dejavnik: Etična in uspešna uporaba umetne inteligence v reviziji

Etnična in učinkovita uporaba umetne inteligence (AI) v reviziji temelji na maksimalnem izkoriščanju njenega potenciala ob zagotavljanju močnega vodstva. Ključni izzivi, kot so pristranskost, preglednost in zasebnost podatkov, ostajajo osrednje skrbi. Revizorji imajo ključno vlogo pri spremljanju AI sistemov za skladnost, natančnost in varnost, z oceno tveganj, ki so usmerjena v prepoznavanje morebitnih napak in groženj. S napredkom AI bo sodelovanje med ljudmi in stroji ključno za zagotovitev etičnega razvoja in odgovorne uporabe. V tem predavanju bomo raziskali okvire upravljanja AI, ki delujejo, in poudarili ključna področja revizije, na katerih je potrebna pozornost. Prav tako bomo preučili primer iz resničnega sveta o uvedbi zaznavanja goljufij skozi podatkovno analitiko ter delili dragocene lekcije iz izkušenj.

Nam Phong Ho je švicarski državljan z več kot dvajsetletnimi izkušnjami na vodstvenih položajih. Prej je bil izvršni direktor notranje revizije v Glencore PLC, kjer je imel ključno vlogo pri nadzoru notranje revizije, poročanju neposredno upravnemu odboru in višjemu vodstvu. Njegovo delo v Glencore mu je omogočilo globoko razumevanje upravljanja, obvladovanja tveganj in okvirov notranjih kontrol. Poleg svojih poslovnih vlog je Nam tudi mednarodni govornik in predavatelj, posvečen navdihu naslednje generacije notranjih revizorjev z inovativnimi pristopi k upravljanju, tveganjem in skladnosti (GRC). Kot podjetnik in vlagatelj je na čelu podjetja Alpha Fow Zenith, švicarske podjetniške enote, ki utrjuje njegov poslovni vpogled. Aktivno sodeluje v različnih odborih, kjer nudi strateške nasvete, inovativne rešitve in vodstvo za doseg njihovega uspeha in rasti.

Human Factor: Ethical and Effective use of AI in Auditing

The ethical and effective use of AI in auditing hinges on maximizing its potential while ensuring robust governance. Key challenges such as bias, transparency, and data privacy remain central concerns. Auditors play a crucial role in monitoring AI systems for compliance, accuracy, and security, with risk assessments aimed at identifying potential failures and threats. As AI continues to advance, fostering collaboration between humans and machines will be essential for ensuring ethical development and responsible use. In this presentation, we will explore a Governance Framework for AI that works, highlighting the key areas in auditing that need attention. We will also examine a real-world case study on implementing fraud detection through data analytics and share valuable lessons learned from the experience.

Nam Phong Ho is a Swiss national with over two decades of leadership experience. He previously served as the Chief Audit Executive of Glencore PLC, overseeing the internal audit function and reporting directly to the board and senior management. His tenure at Glencore cultivated a strong understanding of governance, risk management, and internal controls. Beyond his corporate roles, Nam is an international speaker and lecturer dedicated to inspiring the next generation of internal auditors through innovative approaches to governance, risk, and compliance (GRC). As an entrepreneur and investor, he leads Alpha Fow Zenith, a Swiss enterprise, strengthening his deep business acumen. He actively serves on various boards, providing strategic advice, innovative solutions, and leadership to drive success and growth.



Pavel Škerlj

Kibernetski napad na skupino HSE: Reakcija, rešitev in nauki

V tem predavanju bo Pavel Škerlj predstavil podroben pregled kibernetnega napada na skupino HSE, ki je ogrozil varnost in delovanje organizacije. Razložil bo, kako so v podjetju hitro in učinkovito odreagirali na napad, zamejili posledice ter nato uspešno rešili situacijo. Pavel bo osvetlil ključne ukrepe, ki so jih izvedli, in kako so prepoznali ranljivosti, ki so bile izpostavljene. Povezal bo izkušnje iz tega dogodka s pristopi notranje revizije, ki so ključni za preprečevanje podobnih napadov v prihodnosti, ter poudaril, kaj smo se iz tega naučili.

Pavel Škerlj je izkušen IT direktor, trenutno zaposlen kot CIO pri Holdingu Slovenske elektrarne d.o.o. Ima več kot 20 let izkušenj na področju informatike, vodenja projektov, logistike in kadrovskega upravljanja. Njegova strokovnost zajema digitalno preobrazbo, IT strategijo, kibernetno varnost ter optimizacijo poslovnih procesov. Znano je, da zna graditi visoko učinkovite time, voditi kompleksne IT projekte in uvajati inovativne rešitve, ki prispevajo k uspehu podjetij.

Svojo kariero je razvijal na vodilnih položajih, med drugim kot CIO v Luka Koper, Banka Slovenije in Petrol d.d., Ljubljana. Za svoje delo na področju IT upravljanja, obvladovanja tveganj in strateškega razvoja je prejel nagrado Slovenski CIO leta 2017.

Diplomiral je na Fakulteti za računalništvo in informatiko Univerze v Ljubljani in je certificiran strokovnjak CISA, CGEIT in CRISC.

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Cyber Attack on HSE Group: Response, Resolution, and Lessons Learned

In this presentation, Pavel Škerlj will provide an in-depth overview of the cyber attack on the HSE Group that compromised the organization's security and operations. He will explain how the company responded quickly and effectively to the attack, contained the consequences, and successfully resolved the situation. Pavel will highlight the key actions taken and how vulnerabilities were identified. He will also connect the lessons learned from this event to internal audit approaches, emphasizing what was learned and how to prevent similar attacks in the future.

Pavel Škerlj is an experienced IT executive, currently serving as the Group CIO at Holding Slovenske elektrarne d.o.o. With over 20 years of experience in IT, project management, logistics, and HR, he specializes in digital transformation, IT strategy, cybersecurity, and business process optimization. He is known for building high-performing teams, leading complex IT projects, and implementing innovative solutions that drive business success.

Throughout his career, he has held key leadership positions, including CIO at Luka Koper, Banka Slovenije, and Petrol d.d., Ljubljana. He has been recognized for his contributions to IT governance, risk management, and strategic development, receiving the Slovenian CIO of the Year award in 2017.

He holds a Master's degree in Computer Science from the University of Ljubljana and is a certified CISA, CGEIT, and CRISC professional.



Sandro Boeri

Revidiranje kulture – praktičen pristop

Predavanje z naslovom "Revidiranje kulture – praktičen pristop" bo raziskalo ključne vidike revidiranja organizacijske kulture. Osredotočilo se bo na štiri glavne teme: prepoznavanje vedenjskih tveganj za razumevanje, kako dejavniki, povezani z ljudmi, vplivajo na poslovno uspešnost; spremljanje korporativne kulture za spodbujanje trajnostne rasti; upravljanje tveganj, povezanih s kulturo, z uporabo učinkovitih strategij upravljanja; ter uravnoteženje umetnosti in znanosti revidiranja kulture ob ohranjanju integritete revizije.

Sandro Boeri je predsednik Chartered Institute of Internal Auditors in vodi svetovalno dejavnost podjetja Risk Audit Professional Development. Kot specialist za notranjo revizijo je vodil več revizijskih funkcij v finančnih storitvah ter ustanovil podjetje, namenjeno usposabljanju notranjih revizorjev. Je priznan strokovnjak na področju kulture in regulative v finančnih storitvah ter pogosto predava o temah, kot so korporativno upravljanje in motivacija na delovnem mestu. Prav tako je član delovne skupine IIA za aktualne zahteve pri revidiranju kulture.

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Auditing Culture - A Practical Approach

The presentation, titled “Auditing Culture - A Practical Approach,” will explore key aspects of auditing organizational culture. It will cover four main themes: identifying behavioral risks to understand how people-related factors impact business performance, monitoring corporate culture to drive sustainable growth, managing culture-related risks through actionable governance strategies, and balancing the art and science of auditing culture while maintaining audit integrity.

Sandro Boeri is the President of the Chartered Institute of Internal Auditors and leads Risk Audit Professional Development’s consulting business. A specialist in internal audit, he has led multiple audit functions in financial services and founded a business dedicated to training internal auditors. As a recognized thought leader in culture and regulation within financial services, Sandro frequently speaks on topics such as corporate governance and workplace motivation. He is also a member of the IIA’s working group on Topical Requirements for Auditing Culture.



Alenka Recelj Mercina

Uresničevanje trajnostnih ciljev v podjetjih in zagotavljanje skladnosti z zakonodajnim okvirom EU: Ključni izzivi in rešitve za učinkovito implementacijo trajnostnosti

Predavanje bo osvetlilo ključne izzive, s katerimi se podjetja soočajo pri uresničevanju trajnostnih ciljev ter zagotavljanju skladnosti z zakonodajnimi zahtevami EU, ki so pogosto novost in še niso ustaljene. Poudarek bo na praktičnih rešitvah za integracijo trajnostnih praks v poslovne strategije ter prilagajanje procesov novim regulativnim okvirom. Udeleženci bodo spoznali konkretne pristope za uspešno implementacijo trajnostnih vidikov v svojem podjetju.

Alenka Recelj Mercina je bančna strokovnjakinja z skoraj dvema desetletjema izkušenj v finančnem sektorju in magistrskim nazivom iz financ z odliko z Bayes Business School (prej Cass), City University of London. Do nedavnega je opravljala funkcijo vodje trajnostnega razvoja v NLB d.d., kjer je vodila prizadevanja za vključevanje trajnostnih praks v bančno poslovanje. Po odhodu s te pozicije je trenutno v obdobju prehoda in raziskuje nove priložnosti za naslednje poglavje svoje kariere. Poleg svoje vloge v NLB je zasedala tudi več vidnih položajev v finančni industriji, kot so predsednica Odbora za trajnostno financiranje pri Združenju bank Slovenije in članica strokovne skupine za trajnostno financiranje pri Evropski bančni federaciji (EBF). Aktivno sodeluje pri nacionalnih pobudah, kot sta Chapter Zero Slovenija in Slovenski inštitut za revizijo (Svet za trajnostno poročanje). Zavezana je spodbujanju sodelovanja in inovacij za doseg pozitivnih sprememb v finančnem sektorju.

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Achieving sustainability goals in companies and ensuring compliance with the EU legislative framework: Key challenges and solutions for effective implementation of sustainability

The presentation will address key challenges companies face in achieving sustainability goals and ensuring compliance with the EU legislative requirements, which are often new and not yet well-established. The focus will be on practical solutions for integrating sustainable practices into business strategies and adapting processes to new regulatory frameworks. Participants will learn about concrete approaches for the successful implementation of sustainability aspects within their companies.

Alenka Recelj Mercina is a banking professional with nearly two decades of experience in the financial sector, holding a Master of Science in Finance with Distinction from Bayes Business School (formerly Cass), City University of London. Until recently, she served as the Head of Sustainability at NLB d.d., where she led efforts to embed sustainable practices into banking operations. Having stepped down from this role, she is currently in transition, exploring new opportunities for the next chapter of her career. Beyond her tenure at NLB, she has held several prominent positions in the financial industry, including President of the Sustainable Finance Committee at the Slovenian Banking Association and a member of the Sustainable Finance Expert Group at the European Banking Federation (EBF). She actively contributes to national initiatives such as Chapter Zero Slovenia and the Slovenian Institute of Auditors (Sustainability Reporting Committee). Alenka is committed to fostering collaboration and innovation to drive meaningful change in the financial sector.



Igo Gruden

Notranja revizija skozi oči uprave in nadzornega sveta: Ali vidimo isto sliko?

Notranja revizija igra ključno vlogo pri zagotavljanju nadzora, skladnosti in stalnih izboljšav v organizacijah. Vendar pa lahko vodstvo in nadzorni svet nanjo gledata z različnih perspektiv. Ali vidita isto sliko?

V tej predstavitvi bomo raziskali:

- Pričakovanja in vloge notranje revizije v očeh vodstva in nadzornega sveta.
- Ključne razlike v dojemanju dodane vrednosti notranje revizije.
- Izzive in priložnosti za uskladitev pogledov in krepitev sodelovanja.
- Najboljše prakse za zagotavljanje učinkovitega komuniciranja in poročanja.

Skozi praktične primere in analizo bomo razpravljali o tem, kako lahko notranja revizija ustvari pravo vrednost za organizacijo in kako zagotoviti, da ključni deležniki vidijo enotno sliko.

Igo Gruden je izkušen izvršni direktor in član uprav družb s poudarkom na finančnem in bančnem sektorju. Trenutno deluje kot član uprave Hranilnice LON d.d., kjer je odgovoren za trženje, poslovno mrežo, zakladništvo ter pravne in kadrovske zadeve. Prej je bil direktor upravljanja terjatev pri DUTB in član nadzornih svetov različnih podjetij, vključno s Petrol d.d.

Svojo kariero je začel kot borzni posrednik in upravljalec premoženja pri NLB, nato pa vodil več investicijskih in bančnih institucij, vključno s Probanka d.d. in SOD d.d. Ima bogate izkušnje s finančnim in poslovnim prestrukturiranjem podjetij ter združitvami in prevzemi (M&A).

Je univerzitetni diplomirani inženir strojništva, z dodatnim izobraževanjem iz upravljanja premoženja in MBA študijem na Ekonomski fakulteti v Ljubljani. Govori več jezikov, vključno z angleščino (C2) in nemščino (B1). Aktiven je tudi v športnih organizacijah, kot podpredsednik Košarkarske zveze Slovenije.

Internal Audit Through the Eyes of Management and the Supervisory Board: Do We See the Same Picture?

Internal audit plays a crucial role in ensuring control, compliance, and continuous improvement within organizations. However, management and the supervisory board may perceive it differently. Do they see the same picture?

In this presentation, we will explore:

- The expectations and roles of internal audit from the perspectives of management and the supervisory board
- Key differences in how internal audit's added value is perceived
- Challenges and opportunities for aligning perspectives and strengthening collaboration
- Best practices for effective communication and reporting

Through real-world examples and analysis, we will discuss how internal audit can create real value for the organization and how to ensure that key stakeholders share a unified vision.

Igo Gruden is an experienced executive director and board member with a focus on the financial and banking sectors. He currently serves as a member of the management board at Hranilnica LON d.d., where he is responsible for marketing, business networks, treasury, as well as legal and human resources affairs. Previously, he was the Director of Debt Management at DUTB and a member of the supervisory boards of various companies, including Petrol d.d.

He began his career as a stockbroker and asset manager at NLB, later leading several investment and banking institutions, including Probanka d.d. and SOD d.d. He has extensive experience in financial and business restructuring, as well as mergers and acquisitions (M&A).

He holds a degree in mechanical engineering, with additional education in asset management and an MBA from the Faculty of Economics in Ljubljana. He speaks several languages, including English (C2) and German (B1). He is also active in sports organizations, serving as the Vice President of the Basketball Federation of Slovenia.



Sonja Kolar

Dobre prakse in izkušnje pri preiskovanju prevar

Sonja Kolar bo predstavila dobre prakse in izkušnje pri preiskovanju prevar. Najprej bomo pregledali nekaj najbolj odmevnih primerov prevar, ki so jih storili zaposleni v gospodarskih družbah, nato pa bomo predstavili najpomembnejše korake pri preiskavi prevar. Na koncu bomo razpravljali, katere ukrepe lahko organizacija sprejme za preprečevanje prevar in kako vrednote podjetja vplivajo na pojavnost zlorab.

Sonja ima več kot 25 let delovnih izkušenj v finančni industriji, predvsem na področju forenzike, preprečevanja prevar, zagotavljanja skladnosti poslovanja, preprečevanja pranja denarja in financiranja terorizma, mednarodnih omejevalnih ukrepov in notranje revizije. Delovala je tako v Sloveniji kot tudi v tujini, pri čemer je več kot 15 let zasedala vodstvene položaje. Sonja je tudi predsednica Združenja preizkušenih preiskovalcev prevar (ACFE) v Sloveniji.

Leta 2018 je soustanovila svetovalno podjetje, specializirano za zagotavljanje svetovalnih in revizijskih storitev ter izvedbo izobraževanj na področju preprečevanja prevar, PPDFT, FATCE, CRS, omejevalnih ukrepov, skladnosti na področju kapitalskih trgov in poslovanja z virtualnimi valutami. V šestih letih delovanja svetovalnega podjetja je Sonja svetovala več kot 90 finančnim institucijam po vsem svetu.

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Best practices and experiences in fraud investigation.

Sonja Kolar will present best practices and experiences in fraud investigation. First, we will look at some of the most high-profile fraud cases committed by employees in business organizations. Then, we will continue with an overview of the most important steps in fraud investigations. Finally, we will examine the measures an organization can take to prevent fraud and how corporate values influence the occurrence of abuses.

Sonja Kolar has over 25 years of experience in the financial industry, primarily in the areas of forensic investigation, fraud prevention, compliance, anti-money laundering and counter-terrorism financing, international sanctions, and internal auditing. She has worked both in Slovenia and abroad, with more than 15 years in senior management positions. Sonja is also the president of the Association of Certified Fraud Examiners (ACFE) in Slovenia.

In 2018, she co-founded a consulting firm specializing in providing advisory and audit services, as well as conducting training on fraud prevention, PPDFT, FATCE, CRS, sanctions, capital markets compliance, and virtual currency transactions. Over the past six years, Sonja has advised more than 90 financial institutions worldwide.



Gaber Marolt

Od 'ne gre' do 'bomo zmogli' – NLP recepti za motivacijo sodelavcev (in svojo)

Ste se kdaj vprašali, zakaj nekateri ljudje za vsako situacijo najdejo izgovor, drugi pa rešitev? Zakaj ena ekipa na sestanku samo kima (in potihem scrolla po telefonu), druga pa se vžge kot olimpijska bakla?

Nasveti v tem predavanju vam bodo prišli prav, če vam kdaj zmanjka motivacije ali če ste že preizkusili vse – od tega, da častite pico, do motivacijskih citatov – a še vedno slišite: "Ne da se." Potem je ta predstavitev za vas! Pa tudi, če ste vrhunski motivator sebe in drugih, boste slišali še kak nov pristop...

S pomočjo NLP-ja bomo raziskali, kako:

- Prevesti "To ni mogoče" v "No, mogoče pa res."
- Zgraditi miselnost, ki prepriča še največje skeptike.
- Motivirati sodelavce (brez podkupovanja s piškoti).
- Po NLP-metodi motivirati tudi sebe – ker če vi ne greste v akcijo, kako bo šla ekipa?

Dodali bomo še nekaj komunikacijskih spretnosti, prijemov za večjo učinkovitost in recept, kako postati še bolj uspešni. Po tej predstavitvi boste razumeli, zakaj se toliko vodij in profesionalcev iz različnih panog udeležuje NLP-izobraževanj in treningov mehkih veščin.

Kako se bolje motivirati, vam bo predstavil **Gaber Marolt**, izvrsten poslovni trener, coach in trener nevrolingvističnega programiranja – INLPTA Master Trainer. Že več kot desetletje je eden najbolj iskanih trenerjev pri nas. Njegov slog je sproščen, humoren, a hkrati strokoven in poln praktičnih izkušenj.

Gaber je kot podjetnik, MBA-jevec in sodelavec v nekaterih izjemno uspešnih podjetjih ustanovil Coaching akademijo, NLP center in Mednarodne NLP in coaching konference. Izvaja vrhunske poslovne programe v sklopu Akademije mehkih veščin in Akademije sodobnega vodenja. Je tudi avtor knjižne uspešnice Vzgoja in učenje z manj stresa.

From "It Won't Work" to "We Can Do It" – NLP Recipes for Motivating Your Team (and Yourself)

Have you ever wondered why some people always find an excuse for every situation, while others find a solution? Why does one team just nod along in meetings (while secretly scrolling on their phones), while another ignites like an Olympic torch?

The tips in this talk will come in handy if you ever run out of motivation or if you've already tried everything—from buying pizza to motivational quotes—yet you still hear, "It can't be done." Then this presentation is for you! And even if you're already a top-tier motivator, you'll discover new approaches...

Using NLP, we will explore how to:

- Translate "This is impossible" into "Well, maybe it is possible."
- Develop a mindset that convinces even the biggest skeptics
- Motivate your colleagues (without bribing them with cookies)
- Use NLP techniques to motivate yourself—because if you don't take action, how will your team?

We'll also add some communication skills, techniques for greater efficiency, and a recipe for even greater success. After this talk, you'll understand why so many leaders and professionals from various industries attend NLP training and soft skills workshops.

Your guide to better motivation will be **Gaber Marolt**, an outstanding business trainer, coach, and NLP Master Trainer (INLPTA). For over a decade, he has been one of the most sought-after trainers in the region. His style is relaxed, humorous, yet professional and filled with practical experience.

As an entrepreneur, MBA graduate, and collaborator in highly successful companies, Gaber founded the Coaching Academy, NLP Center, and International NLP & Coaching Conference. He leads top-tier business programs as part of the Soft Skills Academy and the Modern Leadership Academy. He is also the author of the bestselling book *Parenting and Learning with Less Stress*.

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NIKOLIČ, Anita

TRNIK, Matej

VEZJAK, Jure

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The background is a dark blue gradient with various glowing elements. There are several bright blue lines, some straight and some curved, that create a sense of depth and movement. Small white and blue dots are scattered throughout, some connected to lines, resembling a network or data points. The overall aesthetic is modern and technological.

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