



## 21<sup>st</sup> European Conference on Internal Audit and Corporate Governance

### CONFERENCE PROGRAMME 5<sup>th</sup> - 6<sup>th</sup> June 2025

Thursday 5 <sup>th</sup> June 2025
<b>PhD Day (Room 8) and Main Conference (Aula Magna)</b>
<b>9:30 – 10:00 am: PhD Presentation – Room Number: 8</b> <b>Chair: Alessandro Merendino</b>  <i>Frank Schuiten</i> - Contours of a PhD-proposal: Internal Auditing as potential contributing mechanism to organisational learning in public sector organisations
<b>10:00 – 10:30 am: Welcome coffee and Registration Desk for Main Conference</b>
<b>10:45 – 11:00 am: Institutional Greetings – Room: Aula Magna</b> Head of Department and Organising Committee
<b>11:00 – 12:45 am: Plenary session – Enhance Corporate Governance processes</b> <b>Chair: Davide Rizzotti</b> <ul style="list-style-type: none"> <li>Differentiated Corporate Governance Drivers for Respective Spheres of Government in South Africa - <i>Philna Coetzee; Lourens J Erasmus</i></li> <li>I Know It When I See It: The Elusiveness of Governance as a Sustainability Construct - <i>Janicke L Rasmussen; Jovana Knutsen; Alessandro Merendino; Jan Ketil Arnulf</i></li> <li>The Role of Internal Assurance Mechanisms over Sustainability - <i>Gulnara Shahzad; Federica De Santis</i></li> </ul>
<b>1:00 – 2:00 pm: Networking Lunch</b>
<b>2:00 – 2:30 pm: Keynote speaker – President ISACA Netherland</b>



Università  
di Catania

**2:30 – 4:00 pm: Plenary session – Internal Audit role and practice**

**Chair: Arno Nuijten**

- Ethical complexity in Professionalism, Leadership and Communication: Can Targeted Process Improvements Enhance Internal Audit Engagement Processes? - *Moon Kyung Cho*
- The Interplay of Image, Role, and Identity in Internal Auditing: Navigating Professional Challenges and Evolving Expectations – Fragile role identity of internal auditors - *Virpi Ala-Heikkilä; Annukka Jokipii*
- Assessing organisational governance and ethics: an innovative internal audit approach - *Barrie Enslin; Martin Nel; Kato Plant; Blanché Steyn*

**4:00 – 4:30 pm: Coffee break**

**4:30 – 6:00 pm: Plenary session – Internal Controls toward sustainability**

**Chair: Leon Yap**

- The relationship between effective Internal Control Systems and Sustainable Performance on the Greek Tourism Companies - *Kyriakogkonas Panagiotis, Pappa Evangelia, Garefalakis Alexandros, Koutoupis Andreas, Giannopoulos Panagiotis*
- Business models and digital sustainability: What's next for long-term value creation? - *Domenica Lavorato; Rita Lamboglia; Daniela Mancini*
- Enabling factors for the shift from ESG scores to ESG performance management system in SMEs: an interventionist approach - *Katia Corsi; Claudia Presti; Alessandra Rigolini*

**8:00 pm: Social Dinner at MM! trattoria**

**Conference Location:**

Dipartimento di Economia e Impresa  
Palazzo delle Scienze,  
Corso Italia, 55 - Catania.



**Social Dinner on Thursday, 5th June**

Location: MM!!Trattoria  
via Pardo, 34, 95121 Catania





Friday 6 <sup>th</sup> June 2025	
Main Conference (Aula Magna)	
<b>9.00 – 10:30 am: Plenary session – Internal Audit in Public Sector</b> <b>Chair: Kato Plant</b> <ul style="list-style-type: none"> <li>Internal Audit and Financial Reporting Quality in the U.S. Municipalities - <i>Steven DeSimone</i></li> <li>Membership Of Multiple Audit Committees In The South African Public Sector - <i>Philna Coetzee; Lourens J Erasmus</i></li> <li>Discretion, rotational programs and corruption in public procurement: Insights to define the IAF agenda - <i>Giuseppe D'Onza; Diletta Vito; Daniele Tammaro</i></li> </ul>	
<b>10:30 am – 11:00am: Coffee break</b>	
<b>11:00 – 12:30 am: Plenary session – Audit, controls and risk management between tradition and innovation</b> <b>Chair: Lourens J Erasmus</b> <ul style="list-style-type: none"> <li>Evolving Humanitarian Challenges in a VUCA World: Strategies, Governance and Risk Management Perspectives – Concept note - <i>Patricia Kidwingira</i></li> <li>Auditor Risk Assessment in Family Firms - <i>Claudia Frisenna; Davide Rizzotti; Martina Siliato</i></li> <li>Blockchain-Based Distributed Internal Control Systems: A Stakeholder Theory Perspective - <i>Gauthier Marion; Brender Nathalie; Betassa Andrea</i></li> </ul>	
<b>12:45 pm – 1:45 pm: Networking Lunch</b>	
<b>1:45 pm – 2:15 pm: Keynote speaker - Jeffrey Ridley - 30 years of leading thoughts for professional modern internal auditing: science, craft, art, and advisor</b>	
<b>2:15 pm – 3:15 pm: Plenary session – Perception and Time in Auditing and Risk</b> <b>Chair: Steven De Simone</b> <ul style="list-style-type: none"> <li>“Nothing really matters to me”: exploring the role of vocal delivery in risk warnings - <i>Leon Yap</i></li> <li>The Temporal Dimension of Auditing: Biases in Long-Term and Short-Term Projects - <i>Jorren Scherpenisse; Nick Benschop; Alessandro Merendino; Arno Nuijten; Mark van Twist</i></li> </ul>	
<b>3:15 - Concluding remarks and Best Paper Award</b>	



Università  
di Catania

## **Instructions for the presenters and chairs**

All the presenters have a 30-minute slot where 15/20 minutes are for the presentation, and the remaining is for the Q&A. The Chair of the session will make sure that the presenters stay on time; countdown signs will be provided. There is not any particular format for the presentation.