



Lessons from Germany's Audit Leaders: Three Real-World Case Studies on Risk-Based Planning, AI Mindsets, and Commercial Risk Exposure

NEW

Athanasios Dakas, Alexander Rühle, Sergej Root

A unique 3-hour seminar bringing together three senior Internal Audit leaders from German companies. Each speaker will share real-world case study insights and experience-based perspectives from their professional work in Internal Audit. This is a rare opportunity to learn directly from practitioners who are shaping the future of Internal Audit in Europe.

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Featured Case Studies from:

- Biotest GmbH & Co. KGaA – Risk-based audit planning & dynamic Audit Universe design
- Zapliance – The NxtGen Auditor mindset and the practical use of AI in audit
- VOSS Group – Hidden commercial risks in sales and how Internal Audit uncovers them



Price

€ 350
€ 250 (members IIA Greece)



Venue

virtual seminar via
tele-conference

CPE's: 3

ΩΡΕΣ: 2,5

Καλύπτει τις απαιτήσεις του Ν.4849/2021 για τους Εσωτερικούς Ελεγκτές

ΕΛΛΗΝΙΚΟ ΙΝΣΤΙΤΟΥΤΟ ΕΣΩΤΕΡΙΚΩΝ ΕΛΕΓΚΤΩΝ

Κέντρο Διά Βίου Μάθησης (Κ.Δ.Β.Μ.)

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From Theory to Practice: From Audit Universe to Targeted Audits

Athanasios Dakas

*Senior Director Corporate Internal Audit, Risk and Controls
Biotest GmbH @ Co. KGaA*

Objective

To provide internal audit professionals with a structured and practical methodology for transforming the Audit Universe into a dynamic, risk-based audit plan that ensures transparency, avoids blind spots, and maximizes measurable audit value.

Target Audience

- Chief Audit Executives
- Internal Audit and Finance professionals.
- Risk management and compliance specialists
- Audit Committee members
- Governance and control specialists

Short Description

An Audit Universe is more than a static list of auditable entities, it is a strategic steering instrument for Internal Audit.

This seminar demonstrates how to:

- Structure the Audit Universe along business areas, processes, systems, and programs in alignment with Global Internal Audit Standards (GIAS)
- Prevent “white spots” through full organizational coverage down to core functions
- Apply a standardized multi-criteria risk assessment model combining quantitative and qualitative elements
- Integrate corporate strategy, Top 50 enterprise risks, compliance risks, benchmark insights (e.g., Risk in Focus), and fraud considerations into a holistic scoring approach
- Incorporate audit history (number of previous audits, timing of last audit) into prioritization
- Combine impact-related and likelihood-related risk factors such as material exposure, strategic relevance, control environment, complexity, assurance coverage, and fraud risk
- Derive transparent, defensible, and stakeholder-aligned audit topics based on final risk scores
- Ensure structured approval governance involving Management, Executive Board, Supervisory Board, and Audit Committee

The session provides a practical blueprint for building a dynamic audit plan that continuously adapts to business transformation, regulatory developments, and evolving risk landscapes in line with IIA Standards.

Key Takeaways

- How to design a comprehensive and structured Audit Universe
- How to build a consistent scoring model (superordinate and subordinate criteria)
- How to combine quantitative risk scoring with qualitative stakeholder input
- How to eliminate blind spots and strengthen governance integration
- How to translate risk assessment into targeted, value-driven audit engagements



Surviving the AI Impact: The NxtGen Auditor Mindset

Alexander Ruehle

CIA, CISA; Internal Audit and Finance Professional; AI Expert for Finance Use Cases; SAP Expert.

Objective

To equip professionals with the «NxtGen Auditor» mindset, empowering them to blend essential human skills with tech-savviness to deliver actionable audit results and build trust in governance.

Target Audience

- Chief Audit Executives
- Internal Audit and Finance professionals.
- Risk management and compliance specialists
- Audit Committee members
- Governance and control specialists

Short Description

- The NxtGen Auditor is a mindset centered around three core pillars: Being Human, Tech-Savviness, and Execution.
- Despite technological shifts, audit is a human business first.
- Because AI is democratizing technology, auditors must embrace intellectual playfulness, invite AI to the table, and treat AI like a human.
- The seminar will explore real-life cases, including insights from the DIIR SME Working Group on human skills in internal audit.
- Attendees will learn how to apply a «Triple AI» approach—combining Data AI, Document AI, and Authentic Intelligence.
- Participants will see how this approach reduces false positives in complex areas like Manual Journal Entries, emphasizing the importance of keeping the human in the loop.



Hidden Risks in Sales: Lessons Learned from Internal Audits

Sergej Root

Head of Internal Audit – VOSS Group

Member of the German Institute of Internal Auditors (DIIR)

Objective

To provide internal audit professionals with practical insights into commercial risks within sales organizations and demonstrate how internal audit can identify hidden control weaknesses and strengthen governance across the sales lifecycle.

Target Audience

- Chief Audit Executives
- Internal Audit and Finance professionals.
- Risk management and compliance specialists
- Audit Committee members
- Governance and control specialists

Short Description

- Sales functions play a critical role in driving company growth but also represent one of the areas with the highest financial and compliance risks.
- In many organizations, commercial decisions are influenced by revenue pressure, complex customer relationships, and decentralized structures, which can create hidden control weaknesses.
- This seminar explores key risk areas within the sales lifecycle, including pricing governance, contract management, sales incentives, order-to-cash processes, and credit risk management.
- Participants will learn how internal audit can identify governance gaps, improve transparency, and support stronger commercial risk management.
- Practical audit insights will demonstrate how seemingly small weaknesses in sales processes can lead to significant financial and operational risks.

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Trainers



Athanasios Dakas

*Senior Director Corporate Internal Audit, Risk and Controls
Biotest GmbH & Co. KGaA*

Athanasios Dakas has been leading the Internal Audit function of Biotest GmbH & Co. KGaA since 2019. In this role, he is responsible for Corporate Internal Audit and its strategic development within an international pharmaceutical environment.

Since 2025, he additionally assumes overall responsibility for Enterprise Risk Management (ERM) and holds overarching coordination responsibility for the Internal Control System (ICS), thereby integrating Internal Audit, Risk Management, and Internal Controls into a cohesive governance framework.

He is a Certified Internal Auditor (CIA) and an active member of several working groups of the German Institute of Internal Auditors (DIIR).

Athanasios regularly contributes to national and international professional publications and is a frequent speaker at industry conferences and specialist congresses on topics related to risk-based auditing, governance, and value-driven internal audit transformation.

His professional focus lies in corporate governance, compliance, enterprise risk management, internal control systems, and industry-specific risk topics within the pharmaceutical sector. He is particularly committed to positioning Internal Audit as a strategic partner to executive management and supervisory bodies, emphasizing transparency, measurable value contribution, and alignment with international standards.



Alexander Ruehle

*CIA, CISA; Internal Audit and Finance Professional; AI Expert for Finance Use Cases;
SAP Expert.*

Alexander Rühle, CEO and Co-Founder of zapliance, is a seasoned expert in AI, data analytics, and SAP for Internal Audit and Accounting. With extensive hands-on experience, he excels at empowering organizations to build trust in their governance frameworks. Alexander's innovative approach transforms subject matter experts into skilled data analysts who communicate with clarity and drive impactful results.

As a Certified Internal Auditor and Certified Information Systems Auditor, he brings a wealth of knowledge to the forefront. Additionally, Alexander has established a strong LinkedIn presence with over 21,000 followers, where he shares valuable insights and encourages discussions on the latest trends in technology and auditing. His commitment to continuous learning and practical advice makes him a highly sought-after speaker at industry conferences.



Sergej Root

*Head of Internal Audit – VOSS Group
Member of the German Institute of Internal Auditors (DIIR)*

Sergej Root is Head of Internal Audit at the VOSS Group, responsible for building and developing the internal audit function across the international organization. He has more than ten years of experience in internal audit and advisory services, covering areas such as sales operations, finance, compliance, and internal control systems. Sergej is an active member of the German Institute of Internal Auditors (DIIR).