2025 Global Student Conference- Team Case Competition

Rules, Guidelines, & Expectations

Purpose

The hospitality and travel industries thrive on seamless operations, guest satisfaction, and risk management. The IIA Case Competition challenges students to apply internal auditing concepts to real-world business processes, identifying risks, assessing controls, and developing recommendations to improve processes. This is a chance to showcase critical thinking, teamwork, and creativity in a high-pressure environment.

The Challenge

1. Select a hospitality or travel business function.

2. Identify risks that could impact key processes.

3. Assess how effectively risks are managed through current controls.

4. Develop practical recommendations for process improvements.

5. Present findings and recommendations in a concise and compelling presentation.

Example Business Functions: Front Desk Check-In, Luggage Storage, Restaurants or Food Court (meal service), Disney's Skyliner, Uber, Housekeeping/Room Cleanliness, etc.

Expectations

- Teams will work together to define the process and business objectives the process meets, assess risks, and evaluate existing controls.

- Identify 3-5 risks associated with your chosen process.

- Consider different types and classifications of controls when analyzing the process.

- Use a structured approach and risk-based mindset to strengthen your analysis.

- Presentation matters—how well you articulate your findings and justify recommendations will impact your score.

- For *each* of the 3-5 risks, identify *at least one* control type in place to manage that risk. (see next page for Internal Control Classifications)

  o A control can fall into multiple categories (e.g., both preventative and physical)

THE NEXTGEN
of Internal Audit

April 13-15, 2025
Orlando, FL

Global Student
Conference

Internal Control Classifications	
Control Types	**Classification**
Directive: Indicates how an employee SHOULD behave (example- policy; posted 'pool rules')	**Documentary:** Typically, written or electronic documents (example- a room rental agreement the guest signs)
Preventative: Keeps a potential risk from happening (example- a door that requires a key or pass card to gain access)	**Physical:** Something physically observable (wet floor sign, a closed and locked door)
Detective: Tells the organization the risk is happening (example- a reconciliation, random clean-room checks by management)	**Manual:** Something that must be performed by a person to work as a control (example- a housekeeper changing the sheets on a bed between guests)
Corrective: Typically, automated controls that fix an error or irregularity before it causes harm or damage *alternative only for this case assignment*	**IT:** a control found within an information system (example- a password)

- For each risk, assess its significance:

  *C*an do this quantitatively – on a scale of 1-5 or qualitatively – high, medium, low or red, yellow, green
  - Impact: How severe would the issue be if it happened? (How bad would it impact the ability to meet the objectives/goal of the process. Example: if the process is to vacuum the floor and the vacuum cleaner breaks, what is the impact to the process goal of a clean floor?)
  - Probability: How likely is it to happen?
- Provide 1-3 recommendations on how the process can be improved.

Competition Structure & Presentation Format

The Annual Case Competition will follow a dynamic Two-Round System.

Round	Presentation Time	Q&A Time	Advancement Criteria
Round 1	7 minutes	2 minutes	Top 2 teams per room move forward
Finals	8 minutes	2 minutes	Judges select winners. Winners will be announced at Tuesday's Morning Assembly

Presentation Requirements

- Teams must use PowerPoint or a similar visual aid to support their presentation.
- Clear, concise, and professional communication is encouraged.

Judging Criteria

Teams will be evaluated on:

Category	Criteria
Risk Identification	Identifies 3-5 relevant risks related to the process & demonstrates understanding of impact & probability *A risk is the possibility that something will occur that impacts the ability for the organization or employee to meet the objectives. Example: a dishwasher breaking down may impact the ability to continue breakfast service timely. (Having more than one dishwasher is an example of a control to mitigate this risk.)*
Control Assessment	Correctly identifies & categorizes controls and includes at least one control per type and classification (Directive, Preventive, Detective, etc.) *A control is any action taken by the organization to increase the likelihood that a goal or objective will be achieved. Example: individual key cards for rooms programmed at check-in increases secure access of individual rooms to guests who have rented them. Key cards are not identifiable to an individual room to prevent inappropriate access if lost.*
Recommendations for Improvement	Proposes 1-3 strong, practical, and well-supported improvements *Example: for the risk of inappropriate access from a guest's lost keycard, having key cards that are de-programmable remotely.*
Presentation Quality & Style	Clear, logical structure & professional delivery Effective use of visuals (pictures, charts, graphics, etc.) Professionalism & teamwork
Creativity & Originality	Unique approach to risk assessment, controls, recommendations, and presentation

Competition Rules

- All work must be the team's original effort.
- No duplicate topics will be allowed. **Teams must submit topic choice to the Student Membership Team during Sunday's working time for approval**- have a couple of topics in mind!
- **Teams must submit completed presentations to StudentMembership@theiia.org by 7:30 AM on Tuesday, April 15.**
- All team members must present in the case competition.
- Fairness & integrity are expected—ethical considerations apply to all aspects of the competition.

THE NEXTGEN
of Internal Audit

April 13-15, 2025
Orlando, FL

Global Student
Conference

Bring Your A-Game & Win Big!

Compete. Impress. Get Rewarded. The top teams don't just earn bragging rights—they walk away with prizes sponsored by EY and Becker!

1st Place: $250 digital gift card + CIA Exam Review Essentials package (includes all three CIA exam parts) per person

2nd Place: $150 digital gift card per person

3rd Place: $100 digital gift card per person

Final Thoughts

This competition is your chance to think like an internal auditor, showcase your skills, and make an impact. Approach it like a real-world engagement: analyze, assess, and advise. Bring your A-game, impress the judges, and compete for your shot at recognition, experience, and prizes!

Resources

- "Getting Started With" Video Series: Interviewing, Planning, Fieldwork,
- COSO Internal Control Integrated Framework Executive Summary