

Nathalie Brender
Associate Professor, HEG Geneva

Haute école de gestion de Genève
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PROFESSIONAL APPOINTMENTS

- 2010-present Associate Professor, Haute école de gestion de Genève - HEG, University of Applied Sciences and Arts Western Switzerland, Geneva, Switzerland.
- 2003-10 Lecturer, Haute école de gestion de Genève - HEG, University of Applied Sciences Western Switzerland, Geneva, Switzerland.
- 2004-07 Financial Reporting Expert, Corporate Finance Department, STMicroelectronics NV, Geneva, Switzerland.
- 1996-02 Risk Consulting and Audit Senior Manager (2000-2002), Andersen - Ernst & Young, Geneva, Switzerland.

PROFESSIONAL QUALIFICATIONS

- 2011 Pedagogy Certification, University of Applied Sciences Western Switzerland, Switzerland.
- 1999 United States Certified Public Accountant (US CPA), United States.

EDUCATION

- 2010 PhD in International Relations, The Graduate Institute of International and Development Studies, University of Geneva, Geneva, Switzerland. Supervisor: Pr. Keith Krause.
Risk Analysis under Multilateral Institutions: A Determining Factor in the Formation of Global Risk Responses in Health. The Cases of Bovine Spongiform Encephalopathy (BSE), Severe Acute Respiratory Syndrome (SARS), and Avian Influenza. (PhD diss.)
- 1994 Master's in International Relations, The Fletcher School of Law and Diplomacy, Boston, Massachusetts, United States.
Beneficiary of the MacJannet Fellowship and Asher Hobson Scholarship.
- 1993 Bachelor in International Relations, The Graduate Institute of International Studies, University of Geneva, Geneva, Switzerland.

TEACHING

Bachelor courses at HEG, University of Applied Sciences Western Switzerland, Geneva, Switzerland

- 2010-present Teaching activities and coordination:
- *Controlling, Investment and Corporate Finance (main optional course, 8 periods, fall and spring semesters, last year of Bachelor); Co-founder.*
 - *From Internal Control to Auditing, A Risk-based Approach (optional course, 4 periods, spring semester, last year of Bachelor); co-founder.*
 - *Governance, Risk and Compliance (optional course, 4 periods, spring semester, last year of Bachelor); founder.*
 - *Financial and General Accounting (4 periods, fall and spring semesters, first year of Bachelor);*
 - *Financial Analysis (3 periods, fall semester, second year of Bachelor)*

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- 2017 *Blockchain interdisciplinary workshop; teaching.*
- 2007-10 *Commodity Trading, (main optional course, 8 periods, fall and spring semesters, last year of Bachelor);* Co-founder and co-coordinator. Design, organization, teaching, and coordination.
From Internal Control to Auditing, A Risk-based Approach, optional course. co-founder, teaching and coordination.
Financial Accounting.
- 2003-07 *Financial Accounting, International Management, Introduction to International Relations*

Continuing Education

- 2019-2020 *Governance and Risk Management, Certificate of Advanced Studies in Internal Audit* proposed jointly by HEG, Geneva, and The Institute of Internal Auditing Switzerland (IIA). December 3, 2019.
- 2015-2019 *Certificate of Advanced Studies in Internal Audit* proposed jointly by HEG, Geneva, and The Institute of Internal Auditing Switzerland (IIA). Program Director. Delivered various sessions on auditing, controls, governance and risk management.
- 2016 *Living with Risks: Decision and Intervention, Diploma of Advanced Studies, University of Geneva.* Module Director, *Analyser les risques sous l'angle de l'économie et de la gestion.* June 2016.
- 2007-2016 *Managing Strategic Risk (Gestion du risque stratégique), Diploma of Advanced Studies in Risk management (Gestion des risques d'entreprise)* co-organized by HEC, the University of Geneva, and HEG Geneva. Module Director. October 2008, October 2009, October 2010, April 2012, April 2013, April 2014, April 2016.
- 2012-2016 *Risk management, Diploma of Advanced Studies in Sustainable Management* co-organized by HEC, University of Geneva and HEG, Geneva. In charge of designing and teaching the half-day session on risk management. January 2012, January 2013, January 2014, January 2015, January 2016.
- 2014-2015 *De la comptabilité à la finance, Executive Master in Business Administration, HEG, Geneva, Switzerland, Module Director.* October 2014. October-November 2015.
- 2013-2014 *Risk Governance, Executive Master in International Negotiation and Policy-Making.* In charge of designing and teaching the half-day session on risk governance. The Graduate Institute of International and Development Studies, Geneva, Switzerland. November 2013, November 2014.
- 2012 *SRAS et grippe aviaire: la gouvernance internationale à l'épreuve des risques sanitaires.* Master, *Santé Environnement: Enjeux pour le Territoire et l'Entreprise,* Ecole des Hautes Etudes en Santé Publique (EHESP), module 53, *Régulations internationales.* February 1, 2012.
- 2011 *Risk analysis, Executive Master in International Oil and Gas Leadership (IOG), The Graduate Institute for International and Development Studies, Geneva.* In charge of designing and teaching the 2 half-day session. July 2011.

RESEARCH GRANTS

- 2017- Blockchain in audit and control professions: towards a new paradigm? Principal investigator. In collaboration with Pr. Jean-Henry Morin, UNIGE. Swiss National Science Foundation, award 100018-172834/1, March 2017. <http://p3.snf.ch/project-172834>
- 2016-2018 Impact of Blockchain Technologies on Audit and Control Professions. Funded by the University of Applied Sciences Western Switzerland, Economics and Management funding commission for research (RCSO), Principal investigator, June 28, 2016. IBTACP59753.
- 2016 The *Fondation Brocher*. Special grant for organizing an international workshop (Nov. 7- 10, 2016): *Unraveling lessons learned from the A (H1N1) pandemic to the 2014 Ebola Epidemic*. Co-applicants: Pr. Mathilde Bourrier, UNIGE; Pr. Nathalie Brender, HEG; and, Pr. Claudine Burton-Jeangros, UNIGE.
- 2014- *RSD Glass Infonomics*. Funded by the Swiss Commission for Technology and Innovation. Development of an information valuation software. Research partner in charge of cost and risk dimensions. September 30, 2013. CTI-15780.2 PFES – ES.
- 2013-2017 *Organizing, Communicating and Costing in Risk Governance: Learning Lessons from H1N1 Pandemic*. Co-principal in charge of Costing. Principal: Pr. Mathilde Bourrier, UNIGE; Co-principal: Pr. Claudine Burton-Jeangros, UNIGE. Swiss National Science Foundation, award 100017-146546-1, March 25, 2013.
- 2012-2013 Research mandate for the French National Center for Scientific Research (C.N.R.S) to analyze the role of the World Health Organization in the governance of pandemic risks: SARS, avian influenza H5N1 and H1N1 influenza, in collaboration with Pr. Claude Gilbert, MSH Alpes, Grenoble, France.
- 2011-2015 *L'indépendance des experts et ses problèmes dans le champ de la santé publique: expertises en pratique et enjeux de communication*. Research project Index led by Pr. Emmanuel Henry, Pr. Claude Gilbert and Dr. Jean-Noël Jouzel. Contribution on organization and delivery of expertise in risk analysis at the World Health Organization. Agence Nationale de Recherche (ANR), France.

MANDATES

- 2019-2020 Development of a benchmarking approach as audit tool for the internal audit function, public institution, Geneva.
- 2019 Presentation « Modèles de gestion des risques: cadres normatifs ou outils pratiques ? », BCGE, L'essentiel de la Finance, Séminaire des collectivités publiques, September 17, Geneva.
- 2017 Integration of risk-based approach of the internal audit function with the risk management function, public institution, Geneva.
- 2016-2017 Documentation of accounting processes, retail company, Geneva.
- 2016-2017 Accounting department review, institution of research and higher education, Geneva.
- 2015-2016 Bibli-o-bus: Financial evaluation and scenario planning, Geneva.
- 2015 Cost-effectiveness analysis, subject matter expert, Service, *Assistance 147*, Pro Juventute, Switzerland.

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- 2013 Moderation of a working group on school restaurants governance in a Swiss city.
- 2011-2012 Analysis of the school restaurants governance and elaboration of new governance schemes in a Swiss city.
- 2011-2012 Conception and completion of a brochure about corporate governance for small- and medium-size enterprises in Switzerland for the *Centre Patronal Vaudois* and the *FER Genève*, in collaboration with Pr. Florent Ledentu, HEIG-VD.
- 2007-2008 Development of an accounting questionnaire for a recruiting services company, Geneva.

PhD CANDIDATE SUPERVISION

- 2013- Mrs. Hélène Pasquini-Descomps, Cost effectiveness in Pandemic Management. Funded by the *Swiss National Science Foundation*, award 100017-146546-1, *Organizing, Communicating and Costing in Risk Governance: Learning Lessons from H1N1 Pandemic*. Co-supervisor. Pr. Bernard Morard, University of Geneva: supervisor.

GRANTS AND AWARDS

- 1993 MacJannet Fellowship and Asher Hobson Scholarship to complete a master's degree at the Fletcher School of Law and Diplomacy.
- 1988 Study grant from *Fondation Avenir 2000* to perform research on the theme *Switzerland and the European Community* during one year (1988-1989) in several European countries. Wrote and presented papers at conferences. Topics: Consequences of the Integration of the European Community for Small- and Medium-Size Swiss Firms; Swiss Participation in European Research and Development Programs.

SCIENTIFIC COMMITTEES

- 2015-2019 Direction of the Scientific Committee. Certificate of Advanced Studies in Internal Audit. HEG, University of Applied Sciences Western Switzerland, Geneva, Switzerland.
- 2015 Continuing Education Committee at the HEG, University of Applied Sciences Western Switzerland, Geneva, Switzerland.
- 2011 *La gestion sur le cloud*, Symposium on cloud computing organized at the HEG, University of Applied Sciences Western Switzerland, Geneva, Switzerland. Member of the scientific committee in charge of sessions about risk management, process changes, trends in Switzerland and client services. Geneva, November 17, 2011.

CONFERENCES AND WORKSHOPS

Organization of scientific workshops

- 2016 Special grant from the *Fondation Brocher* (Switzerland) for organizing an international workshop *Unraveling lessons learned from the A(H1N1) pandemic to the 2014 Ebola epidemic*. Co-applicants: Pr. Mathilde Bourrier, UNIGE; Pr. Nathalie Brender, HEG Geneva; Pr. Claudine Burton-Jeangros, UNIGE. 7-10 November 2016, Fondation Brocher, Hermance, Switzerland.
<http://www.brocher.ch/en/events/226/unraveling-lessons-learned-from-the-a-h1n1-pandemic-to-the-2014-ebola-epidemic>

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- 2014 Organization of the 1st workshop of the Swiss National Science Foundation research project *Organizing, Communicating and Costing in Risk Governance: Learning Lessons beyond the H1N1 Pandemic* financed by the HEG, co-organizers: Pr. Nathalie Brender, HEG; Pr. Mathilde Bourrier, UNIGE; Pr. Claudine Burton-Jeangros, UNIGE; Dr. David Maradan, HEG; Dr. Lois Bastide, UNIGE; H el ene Pasquini Descomps, HEG. At HEG and WHO, Geneva, June 26-27, 2014.
- 2011 *La gestion sur le cloud*, Symposium on cloud computing organized at the HEG, University of Applied Sciences Western Switzerland, Geneva, Switzerland. Member of the scientific committee, in charge of sessions about risk management, process changes, trends in Switzerland, and client services.

Conferences and Presentations

- 2019 *Les impacts potentiels de la blockchain sur les m tiers de l'audit*, conference organized with EY at HEG Geneva for the 10th anniversary of the course Risk Based Approaches in Auditing. June 17, 2019.
- 2019 The Potential Impact of Blockchain Technology on Audit Practice, The Hawaii Accounting Research Conference. Shidler College of Business, University of Hawai'i at M noa, Honolulu, Hawaii, January 4, 2019.
- 2018 *The potential impacts of blockchain on audit and control professions* with Marion Gauthier, HEG Geneva, presentation of first research results to audit and control professionals. Geneva, Switzerland. June 15, 2018.
- 2017 *Blockchain Technology. Concept, Challenges and Opportunities* with Pr. Jean-Henry Morin, CUI, UNIGE. International Road Transport Union (IRU), Geneva, Switzerland. October 3rd, 2017.
- 2016 *Economic Considerations: Ex-post analysis and budget comparisons* with H el ene Pasquini-Descomps and Dr. David Maradan, HEG. The Fondation Brocher, Hermance, Switzerland. November 9, 2016.
- 2015 *A quels risques r pond la gouvernance? R les, pouvoirs et contr le*, Conf rences, *R ussir sa gouvernance en EMS*, F d ration genevoise des  tablissements m dico-sociaux (FEGEMS). September, 2015.
- 2014 *Infonomics: How to use accounting principles to better align information risk, cost and value over time*, Infonomics RSD – HEG, DLM Forum, Lisbon, with St phane Croisier, RSD, November 2014.
- 2014 *Economic considerations in risk management: Lessons learned from H1n1 influenza*, with H el ene Pasquini-Descomps, 5th International Disaster and Risk Conference (IDRC), Integrative Risk Management – The role of science, technology & practice, Session “The One Health Approach: Linking Human, Animal and Environmental Health,” August 26, 2014.
- 2014 *WHO and H1N1 Pandemic*. First workshop of the research project *Organizing, Communicating and Costing in Risk Governance: Learning Lessons beyond the H1N1 Pandemic*, financed by the HEG, Geneva; HEG and WHO, June 26, 2014.
- Economic considerations around H1N1*. First workshop of the research project, *Organizing, Communicating and Costing in Risk Governance: Learning Lessons beyond the H1N1 Pandemic*, financed by the HEG, Geneva; HEG and WHO, June 26, 2014.

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- 2013 *L'OMS à l'épreuve de la pandémie grippale*. Final workshop of the research project Action Thématique Programmée Dirigée (ATPd) *Emergences et risques sanitaires*, The French agricultural research and international cooperation organization (CIRAD), Montpellier, France, November 7, 2013.
- 2013 *L'analyse de risques dans les institutions multilatérales et son rôle dans l'élaboration d'une réponse globale. Les cas de l'ESB, SRAS et grippe aviaire*. Workshop organized by the research project Action Thématique Programmée Dirigée (ATPd) *Emergences et risques sanitaires*, The French agricultural research and international cooperation organization (CIRAD), Montpellier, France, April 18, 2013.
- 2013 *L'OMS à l'épreuve à la pandémie H1N1: stabilisation ou déstabilisation des procédures et pratiques établies*. With Pr Claude Gilbert (CNRS). Workshop of the research project Action Thématique Programmée Dirigée (ATPd), *Emergences et risques sanitaires*, The French agricultural research and international cooperation organization (CIRAD), Montpellier, France, April 18, 2013.
- 2012 *Les enjeux de la gouvernance d'entreprise pour les PME*, Award Ceremony – Prix Classe Industrie et Commerce 2012, Société des Arts de Genève, Geneva, September 2012.
- 2011 *From SARS to avian influenza: the role of WHO in global governance of pandemic risks*, paper presented at the annual conference of AFSP, Strasbourg, Section 23, *Public Health Crises: A Political Issue?* August 31-September 2, 2011.
- 2010 *Vache folle, SRAS et grippe aviaire: la gouvernance internationale à l'épreuve des risques sanitaires*. Forum de recherche 2010 du département de sociologie de l'Université de Genève, *La crise: un risque à prendre ?*, Université de Genève, April 28, 2010.
- 2006 *Grippe aviaire: le système sanitaire mondial à l'épreuve du risque de pandémie humaine*. GRIOTTES: Groupe de recherche Risques, Organisation du Territoire, Environnement et Société, EPFL, Lausanne – University of Geneva, May 18, 2006.
- 2002 *Management audit: un outil du Corporate Governance*. Annual conference organized by The Institute of Internal Auditing Switzerland (IIAS). April 2002, Berne.
- 2001 *Risk Management. Maîtriser les risques, créer de la valeur*. Conference for managers of Western Switzerland organized by Andersen. April 24, 2001.

PUBLICATIONS

Link to ARODES for all publications: <https://hesso.tind.io/search?p=Brender%2C+Nathalie+&f=author&ln=fr>

Books

Bourrier, Mathilde ; Brender, Nathalie ; Burton-Jeangros, Claudine. Co-Editors. 2019. *Managing the global health response to epidemics: Social science perspectives*, London, Routledge/Taylor and Francis. 294 p.

Brender, Nathalie. 2014. *Global risk Governance in Health*. Basingstoke, Palgrave Macmillan. 256 p.

Peer-reviewed articles

Brender, Nathalie; Gauthier, Marion; Morin, Jean-Henry; Salihi, Arber. 2019. "The Potential Impact of Blockchain Technology on Audit Practice", *Journal of Strategic Innovation and Sustainability*, Vol. 14(2) 2019, 35-59.

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Brender, N.; Gauthier, M. (2018, June-July). Impacts de la blockchain sur le métier d'auditeur. *Expert Focus*, 2018/6-7, pp. 444-448.

Brender, Nathalie, Yzeiraj, Bledi, and Dupuy, Florian. 2017. "Risk and accountability: Drivers for change in network governance. The case of school restaurants governance in a Swiss city." *Cogent Business & Management*, 2017, vol. 4, no 1, p. 1384636.

Pasquini-Descomps, H el ene, Brender, Nathalie and Maradan, David. 2016. "Value for Money in H1N1 influenza: A systematic review of the cost-effectiveness of pandemic interventions." *Value in Health*, published online June 2016, 9 p.

Brender, Nathalie, Fragn iere, Emmanuel, and Yzeiraj, Bledi. 2015 "The Management Audit as a Tool to Foster Corporate Governance: An Inquiry in the Geneva Area." *Managerial Auditing Journal*, Volume 30, Issue 8/9, 785-811, published online September 2015.

Brender, Nathalie, and Iliya, Markov. 2013. "Risk Perception and Risk Management in Cloud Computing: Results from a Case Study of Swiss Companies," *International Journal of Information Management*, Volume 33, Issue 5, October 2013, 726-733, published online June 2013.

Conference papers

Brender, Nathalie; Gauthier, Marion; Morin, Jean-Henry; Salihi, Arber. (2018). "The Potential Impact of Blockchain Technology on Audit Practice", The Hawaii Accounting Research Conference. Shidler College of Business, University of Hawai'i at M anoa, Honolulu, Hawaii, January 3-5, 2019.

Brender, Nathalie ; Maradan, David and Pasquini-Descomps, H el ene. 2017. "Shaping A(H1N1) pandemic response: Money will follow." 2017 International Health Conference, St Hugh's College, Oxford, June29 – July 1, 2017.

Pasquini-Descomps, H el ene, Brender, Nathalie and Maradan, David. 2017. "Financing the crisis: Public expenditure on the A(H1N1) influenza pandemic." 2017 International Health Conference, St Hugh's College, Oxford, June 29 – July 1, 2017.

Brender, Nathalie and Maradan, David, 2014. "Economic considerations in risk management: Lessons learned from H1N1 influenza." 5th International Disaster and Risk Conference (IDRC), Integrative Risk Management – The role of science, technology & practice, Session "The One Health Approach: Linking Human, Animal and Environmental Health Integrative Risk Management," Davos. August 26, 2014.

Brender, Nathalie, 2010. "From SARS to avian influenza: the role of WHO in global governance of pandemic risks?" XI eme Congr es annuel de l'Association fran aise de science politique (AFSP), Section th ematique 23, *Les crises de sant  publique: une question politique ?*, August 31, 2011 – September 2, 2011.

Articles in professional journals

Brender, Nathalie; Gauthier, Marion. 2018. Impacts of blockchain on the audit profession. *ISACA Journal*, Volume 5 Digital Transformation, pp. 27-32.

Brender, Nathalie; Gauthier, Marion. 2018, July-August. Impacts de la blockchain sur le m tier d'auditeur. *La revue Fran aise de comptabilit *, N  522, pp. 47-50.

Wieland, Sara, Brender, Nathalie, and Enrica Ferrini Tinguely. 2010. *Rapport d taill  au conseil d'administration. Premieres experiences croisees*. L'Expert-Comptable Suisse, 10: 676-679.

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Book chapters

Brender, Nathalie ; Maradan, David ; Pasquini-Descomps, H el ene. 2019. Shaping A(H1N1) pandemic response. Money will follow, Chapter 7. In M. Bourrier, N. Brender, C. Burton-Jeangros [Eds. 2019]. *Managing the global health response to epidemics: Social science perspectives*, London, Routledge/Taylor and Francis, pp. 157-181.

Pasquini-Descomps, H el ene; Brender, Nathalie ; Maradan, David. 2019. Financing the crisis. Public expenditure on the A(H1N1) influenza pandemic in Switzerland, Japan and the United States., Chapter 8. In M. Bourrier, N. Brender, C. Burton-Jeangros [Eds. 2019]. *Managing the global health response to epidemics: Social science perspectives*, London, Routledge/Taylor and Francis, pp. 182-206.

Brender, Nathalie and Gilbert, Claude. 2018. From emergence to emergences – a focus on pandemic influenza. In: Morand, Serge, Figui  Muriel. *Emergence of infectious diseases – Risks and issues for societies*, Paris: Editions Quae, pp. 35-57.

Brender, Nathalie and Gilbert, Claude. 2016. De l' mergence aux  mergences. Le cas de la pand mie grippale. In: Morand, Serge, Figui  Muriel. *Emergence de maladies infectieuses – Risques et enjeux de soci t *, Paris:  ditions Quae, pp. 37-62.

Brender, Nathalie, and Gilbert, Claude. 2015. Organisation Internationale. In: Henry, Emmanuel, Gilbert Claude, Jouzel, Jean-No l et Marichalar, Pascal. *Dictionnaire critique de l'expertise – Sant , travail, environnement*, Paris: Presses de Science Po, pp. 231-238.

Press articles

Equey, Catherine; Brender, Nathalie. 2018. "Professions comptables et financi res: la transition." *AGEFI*, May 29, 2019, p. 2.

Equey, Catherine ; Brender, Nathalie. 2018. Evolution des professions comptables et financi res." *AGEFI*, May 28, 2019, p. 2.

Brender, Nathalie, Maradan, David et Pasquini-Descomps, H el ene. 2015. "Rationalisation des actions publiques: le cas des pand mies." *AGEFI*, May 15, 2015.

Brender, Nathalie. 2011. "La confiance n cessite une bonne gouvernance." *AGEFI*, November 24, 2011.

Brender, Nathalie. 2008. "La r gion l manique Carrefour  nerg tique." *Agefi Magazine*. January 2008.

Other publications

Brender, Nathalie, and Ledentu, Florent, co-authors. 2012. *Gouvernance d'entreprise: Quels d fis pour les PME ?*, Centre Patronal, F d ration des Entreprises Romandes, Paudex / Gen ve, 52 p.

Fragni re, Emmanuel, and Nathalie Brender. 2002. *Management Audit: un outil du Corporate Governance*. Proceedings of the annual general meeting for the Swiss Association of the Internal Auditing profession, Bern, 2002, Corporate Governance. Gestion et contr le efficaces des entreprises. Risques et opportunit s de l'audit, pp.5-18.

BOARD MEMBERSHIP

2018-	Member of the Advisory Committee of ACAD, Swiss Academy of Directors, high-level corporate governance training firm.
2011-	Vice-president of the Board of Directors of Comptabilis, accounting firm, social and solidarity Economy.