Dear Orange County Chapter Members,

Our Fall Conference is next week and it is an excellent value for our members to improve their audit education and gain CPE credits. The event will be November 13th and will feature a fantastic slate of speakers on a variety of current topics. Please be sure to register.

Speakers for the event will be:

Adam Brand, Associate Director, Protiviti
Michael Kano, Senior Manager, Sunera
Jason James, VP of Risk Management, Evantix
Jamie Levitt, Director, PwC
Mike Villegas, VP, K3DES, LLC
Jonathan Jayasinghe, Director, TTM Technologies

This is a strong group of speakers who will share a depth and quality of experience. You don’t want to miss this event.

The October meeting had two guest speakers from Sunera, Michael Quaglialiato and Patrick Hagan. They provided an excellent presentation on performing a privacy risk assessment and a tool for communicating the risks. Thank you Michael and Patrick.

Roy Currington, President
IIA Orange County Chapter
The IIA OC Chapter invites you to our next Chapter Event:

**November 13th IIA OC Fall Conference**

Need help navigating the forest of compliance?
The IIA will help you get to the light at the end of the tunnel.

November 13th, 2015
8:00am – 5:00pm

Breakfast and Registration from 7:00 am

8 CPE

Topics Include:
- Cyber Security
- Data Integrity Verification
- Conflict Mineral Compliance
- Qualities of an Effective CISO
- PCAOB Hot Buttons for 2015
- Software as a Service
- Vendor Management

DoubleTree by Hilton Irvine Spectrum, 90 Pacifica Irvine, CA 92618

Discounts: Buy two get one 50% off / Buy three get one free!!!

For more information, please contact: (registerliao@gmail.com)

**Register Now!**
IIA OC Fall Conference 1 Day Training Registration
November 13th 1 Day Chapter Training Speakers and Topics

Adam Brand: Associate Director, Protiviti
Topic: “InfoSec Risks from the Front Lines”

Biography: Adam Brand is an Associate Director with Protiviti’s Security and Privacy practice. He has over 14 years of experience in information technology and security, in areas ranging from compliance to incident response. Adam has worked closely with Internal Audit organizations across many industries in conducting information security reviews, and is able to bring a unique perspective as someone who has been “on the ground” in major breach investigations. Adam is a frequent speaker on information security topics at both IIA and information security industry events.

Michael Kano: Senior Manager, Sunera
Topic: “Data Integrity Verification”

Biography: Michael is a Senior Manager with Sunera’s national Data Analytics practice. Michael has 20 years of experience in data analytics and internal audit with organizations in the USA, Canada, and Kuwait. He has worked with ACL software for over 20 years, including 8 years as the leader of ACL Services Ltd.’s global training team. Michael also has 7 years of experience with Arbutus Software, and has managed the transition to Arbutus from other data analysis tools. Prior to joining Sunera, he was Audit Analytics Manager at eBay, Inc’s Internal Audit Department. Michael received his Master of Business Administration from the University of California, Los Angeles and is an ACL Certified Data Analyst (ACDA).

Jason James: VP of Risk Management, Evantix
Topic: “Vendor Management”

Biography: Jason is responsible for all Technology Risk Management to customer and partners. Jason has 22 years of compliance, systems design and implementation with ten years in senior roles at IBM, and Jefferson Wells. In addition, Jason has been an entrepreneur, serving in a senior role for Reliant Solutions and founding his own consulting firm providing IT audit services. Jason is a sought after speaker on IT and compliance audits and sits on the board of the Institute of Internal Auditors and Information Systems Audit and Controls Association.
Jamie Levitt:  Director, Pwc  
**Topic:** Risk and Control Considerations for Cloud Based Technologies  
**Biography:** Jamie is an Enterprise Systems Risk and Controls Director at PwC with over 12 years of experience in consulting, auditing, control and process optimization and Governance Risk and Compliance (GRC) tooling and programs. Her current core focus is helping companies leverage existing investment in technologies to enable more efficient, effective processes. She specializes in design of effective controls that work with client’s business processes to manage risk while allowing the business the ability to function.

Mike Villegas:  Vice President, K3DES LLC  
**Topic:** Qualities of an Effective CISO  
**Biography:** Mr. Villegas is Vice President for K3DES, a technology consulting firm focused on the security of electronic payments systems. Mr. Villegas is a QSA, PA QSA, Certified Information Systems Auditor (CISA), a Certified Information Systems Security Professional (CISSP), a GIAC Security Professional (GSEC), and a Certified Ethical Hacker (CEH). He was the 2010-2012 President of the ISACA Los Angeles Chapter and the 2005-2006 President of the ISACA San Francisco Chapter. He has been Co-Chair for the SF ISACA Fall Conference since 2002 through 2008. He is currently Certification Chair for the ISACA Los Angeles Chapter, member of the LA Spring Conference Committee and COBIT Technical Review Committee for LA ISACA. He is also a member of ISSA, ISC2 and OWASP. Mr. Villegas is currently a contributing writer for SearchSecurity - TechTarget.

Jonathan Jayasinghe:  Director of Internal Audit, TTM Technologies  
**Topic:** PCAOB Hot Buttons for 2015: Getting out in front of the inevitable  
**Biography:** Jonathan is an audit professional and certified accountant with 20 years combined experience in financial statement audit, internal audit, forensic accounting and private sector accounting. He has industry-specific knowledge relating to retail, mining, education, government, financial services and hi-tech manufacturing. As an auditor, Jonathan has 4 years public accounting, 5 years internal audit consulting and 5 years private sector internal audit experience. In the UK private sector, Jonathan acted as a Controller for an Estee Lauder subsidiary and Assistant Controller for a subsidiary of the Easy Group, a large privately held company.

Jonathan currently serves as the Director of Internal Audit for TTM Technologies. TTM is 2.5 billion dollar manufacturer of Printed Circuit Boards (PCB) and Electro-Mechanical Solutions (EM-S) with operations throughout North America and Asia.
Welcome to Our New and Transfer Members!

New

Catherine Choy  
CHIA HSIU Wung  
Saphira Duncan  
Geralyn Reyes  

Transfer

Victor Kao

Congratulations to Our Members Who Recently Achieved a Certification!

None in October
2016 is nearly here - have you set your professional goals? Resolve to obtain the CIA certification in 2015 and enhance your career prospects! Click here to learn more!

Mark Your Calendars
Save the date for future IIA events!

November 2015
- OC IIA Chapter Fall Conference 1 Day Training Event – Friday, November 13, 2015, 8:00 AM – 5:00 PM.
  Please register by Wednesday, 11/11/2015 here: IIA OC Fall Conference 1 Day Training Registration

OC IIA Website:
Link to OC IIA Website

OC IIA Webinar Website:
Link to OC IIA Webinar Web page

Be a Part of Mission Possible in 2015-2016!

Volunteer to serve your local Chapter of the Institute of Internal Auditors!

We are looking for volunteers to help us maintain Platinum. Volunteer opportunities are waiting for you! If you would like to contribute to the future of Internal Auditing in your local area, please contact Roy Currington (roycurrington@gmail.com) or Jonathan Jayasinghe (jonathan.jayasinghe@ttmtech.com)

We look forward to greeting you at our next Chapter meeting.

Stay In Touch with the IIA OC Chapter
Please visit the IIA website at www.theiia.org and make sure your information is updated. If you do not have an active member ID to access the website, please call the IIA at 407-937-1111 to update.
IIA CIA Learning System

Prepare to pass the CIA exam with the experts! The IIA’s CIA Learning System was created by a team of CIA-certified industry experts to be the most relevant, comprehensive, and effective CIA review program available.

The IIA’s CIA Learning System is a comprehensive training course designed to provide chapters, members, and the audit community of professionals with information and tools to master the global CIA exam syllabus. This premier quality program is aligned with the International Professional Practices Framework (IPPF) to ensure you stay current with the global internal auditing profession and are ready for the CIA exam. It combines printed text with online testing tools and online questions.

Prepare to pass the CIA exam and arm yourself with critical tools and knowledge to excel in your internal audit career. Get started today!

Visit: www.learncia.com/chapters for more information

IIA members receive additional discounts on their Learning System purchases!
In 2015, IIA Seminars will visit:

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<tr>
<th>Location</th>
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<tr>
<td>San Francisco, CA</td>
<td>November 17–20*</td>
</tr>
<tr>
<td>Orlando, FL</td>
<td>December 7–10</td>
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<td>New York, NY</td>
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*San Francisco Seminar  
San Francisco, CA – November 17–20  

November 17-20, 2015 (savings deadline was Oct. 2)  
Location: Microtek Training Facility  

The following courses are being offered (click course title to see full description):

**November 17-18, 2015**  
Auditing Contracts: From Planning to Reporting  
Audit Report Writing  
CIA Learning System Prep Course, 2-Day Instructor-led — Part 3  
COSO-based Internal Auditing  
Critical Thinking for Internal Auditors  

**November 17-20, 2015**  
Auditor-in-charge Tools and Techniques  
Beginning Auditor Tools and Techniques  
Leadership Skills for Auditors  

**November 19–20, 2015**  
Construction Activity: Audit Strategies  
Fraud Detection, Deterrence, and Incident Response for Internal Auditors  
Statistical Sampling for Internal Auditors  
The Effective Auditor: Understanding and Applying Emotional Intelligence  

Register at least 45 days prior to any course and save!
Job Opening - Arch360 Group

Internal Audit Manager – Sarbanes Oxley Compliance
Glendale, CA

Job Description
Summary
Responsible for the effective planning, performance and coordination of all Internal Audit Department assignments as required - including Section 404 Sarbanes Oxley (SOX) compliance documentation & testing, financial & operational internal audits, external audit support, and F.C. P.A. compliance audits. Reporting to the Head of Internal Audit, the role effectively manages SOX audit project and presents audit findings in the form of written reports, including recommendations for corrective actions, to Division and/or Corporate management and SOX Steering Committee.

Responsibilities and essential duties (Responsibilities include, but are not limited to, the following)
• Effectively manage 404 compliance program, including project budget.
• Provide audit support for all aspects of Sarbanes-Oxley 404 compliance process.
  • Review/perform internal control assessments performed in conjunction with co-source and staff internal auditors.
  • Develop & provide recommendations and remediation plans to management for control improvements.
  Perform annual 404 Risk Assessment and re-assess the control environment supporting the compliance program.
• Ability to work with all levels of management.

Required Experience
Education and Experience
Education: Bachelor's degree (B.A.), from four-year college or university.
Experience: over 6 years and up to two at the management level (Big 4 preferred)

Certifications, Driver's License, Registrations
• CPA and/or CIA required
• CISA a plus

Other Skills and Abilities
• Knowledge of SOX 404 requirements.
• Ability to read, interpret understand and explain technical regulations and accounting policies set forth by the SEC, FASB, etc.
• Strong project management skills
• Computer Skills - strong knowledge of Spreadsheet and Word Processing software.
• Excellent communication skills, verbal and written.

Other Qualifications
Travel required as needed (5-10%)

Gabriela Coldea I Arch360 Group
310-975-4033 I gabriela@arch360group.com
Link to job description on Arch360 website
Job Opening – Motorcar Parts Of America

Internal Audit/SOX Supervisor
Torrance, CA

PURPOSE OF ROLE

KEY DUTIES & RESPONSIBILITIES

**Corporate**

- Assists with the planning of the annual top-down, risk-based SOX assessment, including the assessment of risks, and the planning memorandum and exhibits.
- Assists with annual training of internal SOX customers to impart knowledge of the critical path process flow, risks, and key controls including spreadsheet / electronic audit evidence controls, control precision, and fraud considerations, including segregation of duties conflicts.
- Performs hands-on work to execute the annual SOX assessment review, including walkthroughs, testing, roll-forwards, and reporting.
- Prepares and updates critical path process flow diagrams that clearly illustrate the respective business functions, internal control over financial reporting (ICOFR) phases, risks, and controls.
- Consistently executes and clearly documents sound auditor judgment in selecting samples that are representative of the transaction population.
- Gathers and appropriately evaluates sufficient audit evidence; fully considers management objectives, financial statement assertions, and control risks when determining level of assurance required by test procedures (i.e., nature, extent, and timing).
- Executes workpapers that are accurate, complete, clear, concise, and well organized in accordance with department standardized workpaper formats and protocols.
- Timely notifies and consults with the Director, Internal Audit on potential or actual control gaps identified in either the design adequacy or operating effectiveness of key controls.
- Creates effective engagement communications that are based on a sound evaluation of criteria, condition, cause, and effect, with recommendations on corrective action; strictly adheres to department communication distribution process.
- Assists with effective monitoring of, and follow-up on, control gaps and enhancements.
- Performs other duties and special projects as needed.
- Performs and documents work in accordance with the Internal Audit Manual (i.e., policies and procedures) and the Institute of Internal Auditors professional standards.
- Effectively collaborates with a geographically dispersed team to achieve functional objectives, while working independently as required.
- Maintains effective cross-functional communication with others such as process owners and control performers.

**Individual**

- Engages in continuous learning and development to stay current on industry practices and trends, including PCAOB, SEC, COSO, GAAP, and fraud considerations.

**REQUIREMENTS**

- Bachelor’s degree in Accounting or Finance; Master’s degree preferred; Certified Public Accountant required; other certifications a plus (CIA, CISA).
- 5+ years of experience in external and internal audit.
- Experience in financial / operational / IT internal controls (including Sarbanes-Oxley) engagements required.
- Knowledge of the Sarbanes-Oxley Act and the Committee of Sponsoring Organizations (COSO) framework preferred; knowledge of the Control Objectives for Information and Related Technology (COBIT) framework a plus.
- Working knowledge of Microsoft Suite applications and accounting software.
- Experience with international and/or manufacturing operations (i.e., maquiladora / NAFTA) a plus.
- Ability to travel frequently within the US and internationally.

Please submit inquiries to Maria Brown at mbrown@motorcarparts.com.
Job Opening – Farmers & Merchants Bank

Senior Auditor - General Bank
Seal Beach, CA

Job Summary
The Senior Auditor supports the Audit Manager in the completion of the annual audit plan by planning and conducting internal audits, performing audit in-charge responsibilities, and conforming to the Internal Audit Charter and Standards.

Essential Duties
• Plan, execute, and report on results of assigned audits, including the following:
  o Assist assigned auditors in developing audit programs, checklists and/or guides
  o Perform and document walkthroughs of key processes, risks and controls
  o Review work of assigned auditors
  o Prepare complete, clear, and concise audit workpaper documentation that is free of grammatical errors
  o Compile and analyze audit issues identified in the audit
  o Prepare audit reports
• Effectively perform audit in-charge responsibilities (i.e., planning, workpaper review, report preparation, etc.)
• Complete all assignments within established timetables to enable the issuance of all audit reports and other deliverables by the applicable deadlines
• Interact well with Bank’s employees and external parties
• As directed by the Audit Manager, assist external auditors and regulators in the execution of their audits/examinations
• Be familiar with branch and back office operations and auditing techniques
• Perform special projects at the request of Audit Manager
• Maintain a professional development plan to continually develop audit skills

Basic Knowledge, Skills and Abilities
• Sound judgment, integrity and commitment to ethical behavior
• Ability to maintain confidentiality and treat sensitive information with discretion
• Excellent interpersonal and communication skills
• Proficient with MS Office products
• Strong analytical skills
• Ability to work independently
• Detail oriented, accurate, and organized
• Strong time management skills

Education and Experience
• BS Degree required, preferred majors in Accounting, Business Administration, Finance, Economics or equivalent work experience required
• Four or more years of internal audit, public accounting, risk management, regulatory agency or related experience required
• Banking/financial services experience preferred
• Certified Public Accountant (CPA), Certified Internal Auditor (CIA) or other related certification or actively pursuing such strongly preferred
• Supervisory experience preferred

Please submit inquiries to Frank Coleman @ Frank.Coleman@fmb.com
IT Audit Manager – County of Orange

ORANGE COUNTY
Department of Human Resource Services
333 W. Santa Ana Blvd,
Santa Ana, CA 92701

INVITES APPLICATION FOR THE POSITION OF:
IT Audit Manager – (Administrative Manager II)

The Department:
The Auditor-Controller Internal Audit Division (Click Here) provides reliable, independent, objective evaluations, and business and financial audit services to the Board of Supervisors and County Management.

The Auditor-Controller Internal Audit Division is seeking a highly motivated, creative, and results-oriented IT audit professional to provide value-added services to accomplish the annual Audit Plan. If you are selected for this position, you will have an opportunity to:
- Work with a group of professionals in team environment that empowers its employees and accomplishes more by emphasis on collaboration.
- Use your excellent analytical, judgment, and technical abilities to plan and perform challenging IT audits and provide improvement recommendations to the County’s varied and complex departments.
- Use your communication and leadership skills to develop partnering relationships with other departments and employees throughout the County.

The Successful Candidate:
- Possesses a 4-year degree in Accounting or a related field.
- Possesses a Certified Public Accountant (CPA) in the State of California, and/or a Certified Information Systems Auditor (CISA) certification.
- Is a seasoned, experienced auditor with experience in information technology audits (such as general controls, application controls, and new system implementations).
- Is a self-motivated, objective thinker, and works well in both a team environment and independently.
- Is flexible, adapts quickly, and is comfortable with change.
- ACL or similar experience is helpful, but not required.

We begin accepting application on our website at www.ocgov.com/jobs on November 2, 2015.

For specific questions regarding this recruitment, please contact Lauren Hirano at (714) 834-3116 or Lauren.Hirano@ac.ocgov.com