Join The Institute of Internal Auditors—Ak-Sar-Ben Chapter on [LinkedIn](https://www.linkedin.com/)! Become a member of the Ak-Sar-Ben Chapter [Facebook](https://www.facebook.com/) page!

<table>
<thead>
<tr>
<th>Inside the Issue</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>President’s Letter</td>
<td>2</td>
</tr>
<tr>
<td>Members in the News</td>
<td>3 - 4</td>
</tr>
<tr>
<td>Events and Opportunities</td>
<td>5 - 7</td>
</tr>
<tr>
<td>CAP Standing</td>
<td>8</td>
</tr>
<tr>
<td>News and Information</td>
<td>9</td>
</tr>
<tr>
<td>Member Benefits</td>
<td>10 - 11</td>
</tr>
<tr>
<td>Career Opportunities</td>
<td>12</td>
</tr>
<tr>
<td>Chapter Leadership</td>
<td>13</td>
</tr>
</tbody>
</table>

If you have any ideas for future newsletters or newsworthy notes, please email [Victoria Holub](mailto:Victoria.Holub@iaa.org) by the 1<sup>st</sup> of each month.
Welcome to 2020 and the start of a new decade! I hope everyone was able to take some extra time off this past holiday season and overindulge on family, friends, and food. I personally had no issues with overindulging on the Polish dumplings that my wonderful mother cooks up. We only get them twice a year so holding back is not an option.

Our chapter ended the year with our November meeting that focused on Cyber Auditing. How fitting it was to have COL David Wills with US STRATCOM present to us on this topic, particularly during the month of November where we celebrate our men and women serving our United States of America. We thank COL Wills and all men and women serving this country of ours! There is no comparison for the sacrifices made by those serving our country! This past decade alone speaks volumes to this.

Also occurring in November was our annual Student Night that we hosted with ISACA and ACFE. We had 34 students join us from UNO, UNL, Creighton, Morningside, Bellevue University, and Metropolitan Community College. The event included pizza, raffles, networking, and learning more about the mission of each of the different chapters represented. I cannot thank Saima Rahmanzai enough for her LEADERSHIP and all the volunteers for helping to make this a successful event for the students!

For the remainder of our chapter year (ending May 31, 2020), we have on the docket to host 4 chapter meetings and a chapter seminar occurring in April. We are in the process of putting the finishing touches on these meetings and I am very excited for what we have to offer. Carol and her team are doing a fabulous job with Programming!

Our next chapter meeting will take place on Tuesday January 28th and will feature Craig Kubicek with the Nebraska State Auditor’s Office. The topic covered will be “Fraud and Abuse in Nebraska and Beyond” and will feature an in-depth look at a recent fraud case. Registration is currently open and we look forward to seeing you at the meeting.

As we enter 2020 and the start of a new decade, it seems commonplace to start pondering what this next decade will bring us and how it will shape and change us. One cannot help wonder what our profession will look like 10 years from now and what changes are in store. Will I be auditing in the same manner as I am today? How much more will data analytics and artificial intelligence expand their reach into the profession? Will this, alone, be a significant game-changer; for my company; for me? These are all relevant questions and we can say with some certainty that change is inevitable and will happen. The only question, in my humble opinion, that you really need to consider is whether or not you are prepared for it. Are you continually learning new skillsets that will afford you the opportunity to thrive when these changes occur? There is no crystal ball that will tell us exactly what will happen and when it will happen; however, it seems to make sense though that one needs to be continually self-assessing themselves in order to get closer to answering that question. My only advice is to perform your self-assessment periodically and do not wait until the start of each new decade to begin.

Finally, on January 13th all members received a reminder to complete the bi-annual Member Needs Survey. Each member received a personalized survey link. This survey is very important and we encourage everyone to complete and let your voice be heard. Survey has been extended and will closed on January 17th. If you did not receive your personalized link, please email ResearchInsights@theiia.org.

Ron Povondra IIA Ak-Sar-Ben Chapter President
Members In the News

Michael J. Barrett Award

Congratulations to Kevin Hitchcock for receiving the Michael J. Barrett Award for Distinguished Service to the Chapter.

Shown from left to right are:
Kevin Hitchcock, Board Chair, and 2019-2020 Chapter President, Ron Povondra.

Student Night

For Student Night, ISACA, ACFE, and IIA Ak-Sar-Ben sponsored the annual Student Night. With over 63 attendees, the Student Night was a success. The 63 attendees were made up of 28 volunteers, 34 students, and 1 professor. Students represented UNO, UNL Creighton, Morningside, Bellevue, and MCC. At this event, 10 student memberships were provided.
Members In the News

Anniversaries

25th Anniversary
Russ Hancock - Mutual of Omaha Insurance Company

15th Anniversary
Michelle DeSeure - Omaha Public Power District

10th Anniversary
Michael Eastman - United Parcel Service

5th Anniversary
Mark Rhine - Mutual of Omaha Insurance Company
Sheena Monroe - Nelnet Corporation
Jayme Schutz - Farm Credit Services of America
Holly Johnson - KMC, LLC

1st Anniversary
Rhonda Post-Seip, Nebraska Methodist Health System
Frank Sierawski, Union Pacific Corporation
Eric Johnson, Kiewit Corporation
Kelley Kroupa, TD Ameritrade Holding Corporation
Jennifer Satorie, Student
Kodjo Aziamble, Student
Mackenzie Carlson, Student
Quynh Phan, Student
Lynn Neben, Access Bank
Steve Doty, Core Bank
Robert Ryan - Conagra Brands
Holly Sidlo - Union Bank & Trust Company
Brooke Hines - Baker Hughes, a GE Company

Certifications

Victoria Holub - Certified Internal Auditor
# Events and Opportunities

<table>
<thead>
<tr>
<th>Event Description</th>
<th>Date &amp; Time</th>
<th>Location</th>
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<tbody>
<tr>
<td>CPE certificates for chapter meetings, seminars, and conferences can be requested on the sign-in sheets on the day of the event. Please visit our website for more information on all IIA events.</td>
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</tbody>
</table>
| **What Every Organization Should be doing, but Probably Isn’t** “Conducting Fraud Risk Assessments Successfully” | Monday January 13, 2020 (postponed)  
12:00 - 4:00 PM  
4 CPE Hours | Click here for more details and to register! |
| **“Catching the Bad Guys: Fighting Fraud from the Inside through Audit “Leveraging Data Analytics to Detect Fraud”** | Thursday January 16, 2020  
8:00 AM - 12:00  
4 CPE Hours | Click here for more details and to register! |
| **Fraud and Abuse in Nebraska and Beyond** | Tuesday, January 28, 2020  
11:30 AM - 1:00 PM  
1 CPE Hour | Click here for more details and to register! |
| **Members only Webinar: Data Ethics** | Tuesday, January 21, 2020  
1:00 PM - 2:00 PM  
1 CPE Hour | Click here for more details and to register! |
| **Members-only Webinar: IT Change Management** | Tuesday, February 18, 2020  
12:00 - 1:00 PM  
1 CPE Hour | Click here for more details and to register! |

**CPE CREDIT NOTICE**

Reminder to those who attend our chapter meetings, seminars, and conferences: 1 CPE credit is awarded for each 50 minutes of a presentation or training time attended. We realize that there may be times when an attendee must leave early due to work or personal obligations; however, CPE can only be awarded for the time the person actually attended the event. If you must leave an event early, we ask that you let the registration attendant know and mark it on the sign-in sheet so your CPE can be adjusted appropriately. CPE certificates will be issued through the EMT system for confirmed and paid attendees.
Events and Opportunities

Chapter Membership Directory!

To promote and facilitate professional networking, idea sharing, and consultation, the Chapter publishes an Ak-Sar-Ben Member directory. This directory has been uploaded to the Members-only page of our chapter website, which requires a login with your IIA ID and password.

As part of your IIA Member profile, you may opt in or out as part of your communication preferences. Prior to the publication of the local directory, should you wish your information not to be included, we suggest revising your profile to opt out.

Interested in viewing videos from the IIA?

Visit the Audit Channel webpage for a wide range of thought-provoking videos including fraud, ethics, compliance, internal control, technology, and etc. These three- to five-minute videos focus on timely subjects of important to internal auditors in how they approach their daily work.

A Few Friendly Reminders...

- Please remember to preregister for Chapter Meetings, seminars, and any events requiring registration using our online Event Management Tool (EMT) system. The registration invitation is sent to your email address of record, and is also posted on the Ak-Sar-Ben Events page of our website. Having an accurate count enables us to better arrange space, and food needs with our host venue.

- Registration fees for all Chapter events (meetings, seminars, etc.) are payable either before (through the online preregistration process) or on the day of the event. Cash and check (no credit cards) are accepted day of at the registration desk. Requested CPE certificate will not be issued by the Chapter until full fee payment has been received from the confirmed attendee. For additional detail, see the Ak-Sar-Ben payment policy.

Thank you for your cooperation and consideration!
Free Meeting Registration for Students
Effective September 2018

All currently enrolled Students (i.e. undergraduate, graduate, full-time, and/or part-time), whether working or not, are entitled to free registration at all Chapter Meetings. When registering, select “Student.” This initiative reflects the Chapter’s desire to cultivate student knowledge of, and interest in, internal audit careers.

IIA Ak-Sar-Ben Chapter Cancellation Policy
Effective August 2018

**Monthly Meetings** – The designated point of contact must be notified of cancellation no less than 24 hours prior to the start of the meeting in order to receive a refund. Any cancellation within 24 hours of the meeting or failure to attend the meeting will not result in a refund. The registrant can designate someone to use his or her registration without notification to the committee.

**Seminars/Conferences** – In order for a registrant to receive a refund, the appropriate point of contact designated in formal communications must be notified of the cancellation. Notification must occur one week prior to the event at a minimum. For cancellation within a week of the event, no refunds will be granted. The registrant may designate an alternate to use their registration with notification to the designated point of contact.

This policy may be overridden with approval from the Chapter President, and a Hospitality Committee member for extenuating circumstances. Additionally, an event-specific policy may be determined by the Event Committee and approved by the Board. In those cases, the alternate rules must be communicated in the event registration communication.
Chapter Achievement Program Progress

**What is CAP?** Chapter Achievement Program (CAP), points are credits earned by the Chapter throughout the year. A minimum credit is required in each of the following three categories to qualify for Bronze status:

**Service to Members** - 325 credits are calculated from: CPEs for members, social events, and the number of IIA professional certificates presented.

**Professionalism (formerly Service to Profession)** - 200 credits calculated from: miscellaneous services to the profession, CPEs for nonmembers, and hosting a conference.

**Chapter Health (formerly Chapter Administration)** - 160 credits calculated from: reporting, newsletters and Leadership Conference participation.

Additional credits beyond these can come from any category in order to qualify for a higher level.

**We need you**, our IIA Ak-Sar-Ben members, to notify our Chapter President Elect, Conrad Saltzgaber of the following:

1. Any articles that you have submitted on audit-related topics to the IIA or any other professional organization (please include the date of submission, title, and the publication to which it was submitted).

2. Any articles that were published in The IA Magazine (please include the date of publication).

3. Any presentations for organizations that are audit-related (please include the date, presentation length rounded up to the next whole hour, location, number of attendees, and number of IIA member attendees).

4. Participation in any Junior Achievement Program (please include the date, hours volunteered, and location).

5. Participation on an IIA International or North American Committee.

6. Hosting an Internal Audit event at work (please include the date, presentation length rounded up to the next whole hour, location, and speaker).

7. Submissions to the Audit Channel TV.

8. Participation on an IIA-sponsored Quality Review Team.

9. The completion of a Quality Assessment by your organization.

**Knowledge of these events could significantly increase our CAP points and help us maintain Ruby Status!**

Status of our travels on the Road to Gold Chapter Achievement Program:

650 points

**CAP levels:**

- **Bronze:** 685
- **Silver:** 1,060
- **Gold:** 1,560
- **Platinum:** 10 years of Gold
- **Ruby:** 10 of 11 past years of Platinum

We achieved **PLATINUM** status for the 2018-2019 chapter year, qualifying us for **RUBY** status! Thank you for your continued participation in chapter events.
When Fraud Experts Go Bad

Art Stewart is an independent management consultant with more than 35 years of experience in internal audit, financial management, performance measurement, governance, and strategic policy planning. Below is an excerpt from his blog. To read the blog in its entirety, use this link.

A professor may have learned the wrong lessons from his decades of research on organized crime. U.S. federal prosecutors say Bruce Bagley, an expert on money laundering and corruption, laundered $3 million that foreign individuals had obtained through bribes and embezzlement, National Public Radio reports.

Prosecutors allege that between November 2017 and April 2019 Bagley received monthly deposits from bank accounts that were tied to a Colombian national. Bagley then would withdraw the funds through a cashier's check and give it to a second individual from Colombia, while retaining 10% for himself, prosecutors say in court documents filed after his arrest.

Bagley, a professor at the University of Miami, has written several books about drug cartels and corruption. He frequently has consulted with law enforcement agencies and has served as an expert witness in drug-trafficking trials.

Lessons Learned

This case is striking because the alleged fraudster is an expert on money laundering. Yet for all his knowledge, Bagley may not have chosen a sophisticated approach to covering up his alleged crimes — prosecutors say he created fake contracts to account for the money he was making.

Rather than focusing on the systems, techniques, and processes involved in preventing and detecting money laundering, let's take a step back and consider: Why would a fraud expert commit fraud? Most internal auditors are familiar with the fraud triangle — opportunity, motivation, and rationalization — but here are five explanations.

1. Narcissism. The basic thinking is "I'm important and the rules don't apply to me." These fraudsters do and take what they please, and justify it given their superiority, importance, or desire. A form of sociopathy may drive their behavior, and they may not have empathy for other people. When individuals are influential and set rules for others, such as when teaching students or advising government officials, they can begin to see themselves as morally distinct and not subject to the same rules.

2. Impact minimization. Any workplace presents many opportunities for theft, some of which are small and easy to ignore. In this case, the alleged fraudster may have considered a 10% cut of the money laundered to be a small amount. Some fraudsters make a small compromise or act unethically in a way that they don't consider to be a big deal. When no one cares or notices, they get away with it. They then repeat their crimes and even try for a larger amount. As the crimes escalate, small thefts can become bigger and more persistent. Then, if the fraudster feels there is no way out, the individual may take larger risks if the original risk suddenly results in a big loss. Ultimately though, even an expert will be noticed and caught.
**Discounted CIA Study Materials for Members**

As a member of The IIA Ak-Sar-Ben Chapter, you are eligible to receive a 20% discount on some CIA Review System materials sold by Gleim. You are also eligible to receive a 20% discount on any online CPE offered by Gleim.

The Gleim CPE courses are delivered via the Internet, so Chapter members can study when and where it is convenient for them. With the trend towards conserving resources, Gleim knows that many training budgets have been reduced. Eliminating travel costs associated with CPE is one of the areas where a Gleim CPE course can be of benefit.

If you wish to take advantage of these discounted courses or if you have questions regarding the discounted study materials, email Ryan Bergh with Gleim (rpbergh@gleim.com) or call him at 800.874.5346 ext. 438.

**IIA CIA Learning System Study Materials**

Earning your CIA designation could boost your knowledge and career. Be prepared for the CIA exam with the IIA’s CIA Study Materials!

The study materials encompass all methods for studying so that you can find what will work for you.

Methods include: reading materials, online study, instructor guidance, computer-based software, and audio CDs

See more information regarding the study material by clicking here.

**IIA Bookstore Promotions**

IIA Members log in and receive up to 20% off selected products.
Did you know that one hour of IIA CPE Credit can be earned for completing the CPE Quiz for each IA magazine? The online quiz is free, and successful quiz completion of all six magazine issues in a calendar-year reporting period can earn an IIA-certified individual six CPE Credits!
If you see a posting that you are interested in, click on the position title to view the full posting.

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<tr>
<th>Company</th>
<th>Position Title</th>
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<tr>
<td>Security National Bank</td>
<td>Senior Internal Auditor</td>
</tr>
<tr>
<td>First Data</td>
<td>Lead Auditor, IT</td>
</tr>
<tr>
<td>First Data</td>
<td>Senior Auditor, IT</td>
</tr>
<tr>
<td>First Data</td>
<td>Staff Auditor, IT</td>
</tr>
<tr>
<td>First Data</td>
<td>Senior Auditor, Finance/Operations</td>
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<tr>
<td>First Data</td>
<td>Staff Auditor, Compliance</td>
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<tr>
<td>First Data</td>
<td>Lead Auditor, Cyber</td>
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<td>Senior Auditor, Cyber</td>
</tr>
<tr>
<td>First Data</td>
<td>Staff Auditor, Operations</td>
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If you have an open position that you would like to see here, email Alyssa Peterson with the details.
## Chapter Leadership

### 2019-2020 Officers, Governors, Committees

**Officers:**
- **President:** Ron Povondra  
  [Send Email]
- **President Elect:** Conrad Saltzgaber  
  [Send Email]
- **First Vice President:** Carol Puszewski  
  [Send Email]
- **Second Vice President:** Saima Rahmanzai  
  [Send Email]
- **Secretary:** Laurel Tague  
  [Send Email]
- **Treasurer:** Cory Schulenberg  
  [Send Email]
- **Assistant Treasurer:** Ryan Hansen  
  [Send Email]

**Governors:**
- Tonya Arnold-Tornquist  
  [Send Email]
- Lenny Swanger  
  [Send Email]
- Jeff Woodward  
  [Send Email]
- Carl Mathis  
  [Send Email]
- Jason Coyle  
  [Send Email]
- Matt Witt  
  [Send Email]
- Adam Cooper  
  [Send Email]
- Russ Hancock  
  [Send Email]
- Carrie Schroeder  
  [Send Email]
- Kevin Hitchcock  
  [Send Email]
- Rachel Lewis  
  [Send Email]
- Andrea Meyer  
  [Send Email]

**Committee Chairs:**
- **Communications Chair:** Alyssa Peterson  
  [Send Email]
- **Website Chair:** Ryan Kula  
  [Send Email]
- **Newsletter Chair:** Victoria Holub  
  [Send Email]
- **Social Media Chair:** Zach Bilek  
  [Send Email]
- **Programs Chair:** Mitchell Clark  
  [Send Email]
- **Seminars and Socials Chair:** Natalja Callahan  
  [Send Email]
- **Day-Of Chair:** OPEN  
  [Send Email]
- **Lincoln Representative:** Erin Garvin  
  [Send Email]
- **Awards Chair:** Donna White  
  [Send Email]
- **Membership Chair:** OPEN  
  [Send Email]
- **Job Postings Chair:** Alyssa Peterson  
  [Send Email]
- **Academic Relations Chair:** Sylvia Newsome  
  [Send Email]
- **CPE Coordinator:** Ryan Long  
  [Send Email]
- **Audit Co-Chair:** Sylvia Newsome  
  [Send Email]
- **Hospitality Chair:** Oanh Pham  
  [Send Email]
- **Long Range Planning Chair:** Hugh Spellman  
  [Send Email]