Mystery Fraud Training
Money for Nothing and Your Kickbacks for Free

Attendees will sit down to a meal to find they have been hired by a fictitious auditing and fraud-examining firm. They will then participate in evaluating evidence, interviewing suspects, and working on a live case resolution. What can you expect to gain?

Expect to gain knowledge and skills in fraud investigations while focusing on:
- Interviewing Techniques
- Data Analysis
- Planning and Scoping
- Team Building
- General Fraud Examination Skills

Register at: https://www.eiseverywhere.com/ereg/newreg.php?eventid=358773&

RSVP Date: September 18, 2018

Speaker: Tim Hungerford, CPA, CFE, CIA, CMA, CISA, CGAP, CGMA

Tim Hungerford is Managing Partner and President of Hungerford Vinton, LLC, a specialized auditing firm located in Rochester, NY. The organization is a NYS peer-reviewed CPA firm that has been in existence since 1997. He is very active in the Rochester Chapters of the Institute of Internal Auditors and Institute of Management Accountants. Tim serves on several accounting advisory boards, and serves as an adjunct professor of the SUNY Brockport master's in forensic accounting program. He received his BBA in Accounting from Niagara University and his MBA in finance from the Rochester Institute of Technology.

Date: Tuesday, September 25, 2018
Times: 11:30 am - 12:00 pm — Registration
12:00 pm - 3:30 pm — Lunch & Training
Location: Italian American Community Center
257 Washington Avenue Ext.
Albany, NY 12205
Lunch Choices: Chicken Caprese
Haddock Gremolata
Eggplant Parmesan

Cost:

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<th>Category</th>
<th>By 9/7/18</th>
<th>After 9/7/18</th>
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<tr>
<td>IIA members</td>
<td>$50</td>
<td>$60</td>
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<tr>
<td>AGA/ACFE/ISACA Member</td>
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<td>$65</td>
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<tr>
<td>Non-members</td>
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<td>$70</td>
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Number of CPEs: 3.5
Designing and implementing an effective system of internal control can be challenging, and adapting to rapidly changing business models, new technologies, or globalization requires that system to be agile. An internal control system requires the use of judgment to monitor and assess its effectiveness, and it must provide insight on the application of controls. The new Certificate, through a blend of self-paced learning and live classroom training, offers you a unique opportunity to develop an expertise in designing, implementing, and conducting an internal control system.

This 25.5-credit program takes you through the Framework from start to finish and, through the use of real-world scenarios, allows you to:

- Understand the principles-based approach
- Identify and analyze risks
- Develop confidence in the internal control system
- Learn from experts and share your experiences with your peers

Upon completion of the self-study course and the in-person training, you’ll be eligible to sit for the exam and earn your certificate.

Note: Due to the limited seating, registrants must be pre-approved. If your email address is not in the system, please contact Alex Rusate at rusate77@gmail.com.

Day 1: October 22, 2018
8:30 AM - 4:30 PM

Day 2: October 23, 2018
8:30 AM - 4:30 PM

Day 3: October 24, 2018
8:30 AM - 1:30 PM

Number of CPEs:
- Live Session: 21 CPEs
- Pre-work: 4.5 CPEs
- Total: 25.5 CPE hours

Location: NYS Forum
24 Aviation Road
Albany, NY 12205

Cost:  

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<th>Category</th>
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<tr>
<td>IIA Member</td>
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<tr>
<td>Non-members</td>
<td>$1,000*</td>
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*Breakfast and lunch is included in the program fee


Additional Information

A 5.5-credit, online, self-study course must be completed prior to the start of the in-person training. You will be contacted when the course opens. The goal of the online learning component is to provide an introduction to key concepts of the Framework and to allow you to begin thinking about the Framework in the context of your own entity. It covers a variety of topics including types of objectives, components of internal control, principles and points of focus, roles and responsibilities, and limitations of internal control.

Examples are provided throughout the learning to illustrate the concepts presented.
Welcome to the start of a new Chapter year! I am greatly honored and thrilled to serve you as 2018-19 President of the Albany Chapter IIA. I have been involved with the Chapter and served in a variety of roles since the fall of 2011, including the Communication, Program, and TCTC committees.

I hope you are excited for this new year as much as I am! Our chapter volunteers are working hard to put on high-quality educational programs that not only provide low-cost CPEs, but also promise to advance your knowledge and provide valuable insight into the auditing profession. In fact, this month the Chapter will be presenting the Mystery Fraud Event, which includes a delicious lunch and a fun and interactive training that will hone your fraud examination skills. I encourage all of you to register now as seats fill up quickly. In addition, there are limited seats available for the COSO Certification Course in October. This 25.5-credit program takes you through the COSO 2013 Framework from start to finish. Upon completion of this course, you’ll be eligible to sit for the online exam and earn your certificate. Please check our Calendar of Events on our website for other upcoming events and more information.

Lastly, a great membership experience starts with participation and involvement. Boost your visibility, credibility, skill-set and talents by volunteering with the Albany Chapter. We’re always looking for member volunteers who want to make a difference in our chapter. If you’d like to expand your network, improve your leadership skills, or share your knowledge with the auditing community, we invite you to join our board. Please contact me anytime at Layli.nazirova@health.ny.gov so we can identify an opportunity that suits your interests and availability. If you would like to see us in action, please consider attending a monthly Board meeting with coffee and bagels! Meetings are held on the second Tuesday of every month at 7:45 am at the New York State Teachers’ Retirement System (10 Corporate Woods Drive, Albany, NY 12211). I hope to see you there!

I am looking forward to a great new year! Please follow us on Facebook, The Albany Chapter of the IIA, to stay informed about our upcoming events and activities. Our regional district has a Facebook page as well, IIA NE3 District, with information about events at other chapters in our district. 

Best regards,

Layli Nazirova, President

IIA Webinars

Impacts of Data Privacy Regulations on Business

September 18, 2018

1:00 – 2:00 PM

This webinar explores the current data privacy regulatory environment and the impact on business. We are seeing continued enhancements to overall data privacy regulations in a revolution to protect data. Changes in data privacy regulations and litigation outcomes may cause disruptions to current business activities and future planned activities. The impact of cybersecurity practices manifests themselves in recent SEC disclosures whereby promulgated regulations require enhanced cyberse-
security disclosures and their impact on the company’s financial statements. Additionally, recently regulations are disruptive to business as prior businesses would have deferred compliance and pay the penalty rather than expend money to modify business practices and technology to comply with the new regulations. With increased fines the cost paradigm is shifting with the cost of compliance becoming less than the penalties inherent in these regulations.

**Learning Objectives**

⇒ Understand why changes in data privacy regulations are disruptive to business
⇒ Highlight the latest data privacy regulations, litigation, and their impact on business
⇒ Understand what IT Controls are important to data privacy compliance
⇒ Understand the more significant risks associated with data privacy regulations
⇒ Discover consulting and assessment activities that are performed to ensure your organizations data privacy

**Topics**

⇒ Define disruptive data privacy regulations
⇒ Understand PII common definitions
⇒ Describe the changing data privacy landscape
⇒ Identify data privacy regulatory business impacts
⇒ Recognize common data privacy regulatory attributes
⇒ Add value in consulting and assessment opportunities

**Certification News: Certification Process Changes**

*By Alex Rusate, CPA, CIA, CRMA, CCSA*

The IIA announced major changes to the CCSA, CGAP, and CFSA certification processes this month. Following multiple global market studies, input from volunteers and extensive discussions during the 2018 Global Council, the IIA’s Global Board of Directors has approved the following:

⇒ To reposition the CGAP and CFSA from certification programs to assessment-based certificate programs.
⇒ To realign the CCSA with the CRMA program through an extensive global job analysis study which will result in a revised CRMA exam syllabus that covers internal controls and risk management.

**Key Information**

⇒ CCSA/CGAP/CFSA remain valid designations
⇒ Current CCSA/CGAP/CFSA holders retain “certified” status as long as they report CPE
⇒ A CIA challenge exam will be offered for active CCSA / CGAP / CFSA certifications holders.
⇒ Candidates who are currently in process for CCSA / CGAP / CFSA can continue finishing their exam.
⇒ The last date to accept new applications for CCSA / CGAP / CFSA programs is December 31, 2018

More information about these changes is available through the transition page [https://global.theiia.org/certification/Pages/Certification-Transition.aspx](https://global.theiia.org/certification/Pages/Certification-Transition.aspx). If you have any more questions related to this matter, please do not hesitate to
Certification News (Cont.)

reach out to me @ Rusate77@gmail.com.

COSO Certificate Course

It is not too late to sign up for the COSO Certification Course in October. This 25.5-credit program (5.5 online pre-work and 20 hours in person) takes you through the COSO 2013 Framework from start to finish. Upon completion of the self-study course and the in-person training, you’ll be eligible to sit for the online exam and earn your certificate. The program is limited to 30 individuals and all registrants must be pre-registered with Alex Rusate.

Membership Corner
By Christopher Herald, CGAP

Please join me in welcoming the following individuals to the IIA Albany Chapter:

Aaron Bolognone
Michael Chaires
Kimberly Geary
Jenna Hanzel
Steven Hegner
Laura Martino
Taylor Meyer
Allison Pillans
Michelle Stevens

Do you have some free time that you are looking to fill this fall? If so, we always welcome additional assistance from our members. If you have thought about helping out our chapter but have been hesitant to do so, send me an email letting me know what you’re interested in doing and we can see if it is something that will fit into your schedule.

If anyone has questions about their membership, or has a co-worker that would like more information about how to join the IIA Albany Chapter, please contact me and I will be happy to assist.

Chris Herald
Membership Chair
cherald@osc.ny.gov

Internal Auditor Position Postings

Two Internal Auditor Positions @ NYS Unified Court System

Salary: $64,300 - $71,500 a year

Description: The New York State Unified Court System seeks Internal Auditors to assist with conducting financial, operational and information system audits of courts, administrative offices and related agencies with the Unified Court System. This position includes a competitive salary, comprehensive benefits package and membership in the New York State & Local Retirement System. Benefits include medical, dental, vision and life insurance, 20 days of paid vacation, 13 days of paid sick leave and 12 holidays. Our goal is to provide equal opportunities,
Internal Auditor Position Postings (Cont.)

work-life balance, and great career opportunities.

Qualifications: Bachelor’s degree from an accredited college or university with 24 credit hours in accounting and two (2) years of relevant experience; or master’s degree in Accounting from an accredited college or university and one year of relevant experience; or an equivalent combination of education and experience. Preference will be given to candidates with at least one year of information systems auditing experience.

Additional Information: Overnight travel throughout New York State is required. There are currently two full-time positions available and they will be located in NYC, Albany, Rochester, Buffalo or Syracuse. Please view the full employment announcement at: http://www.nycourts.gov/careers/statewide/1824.pdf.

You may also email your resume and UCS-5 application to Audit@nycourts.gov.

CAP Corner

By Cristina Hourigan

The Chapter Achievement Program (CAP) is an achievement and recognition program for chapters that uses points to recognize chapter activities that align with the North American Strategic Plan. The program helps to set minimum standards of performance for service to members and to the profession. It also provides a means to evaluate chapter success.

A chapter must earn the minimum CAP points annually in each of the 3 service categories to participate in the CAP program. The 3 service categories are:

1) Service to Members,
2) Professionalism, and
3) Chapter Health

Once the Chapter has met or exceeded the minimum CAP requirements in the 3 categories, the Chapter will have reached the BRONZE performance level. A chapter can advance to SILVER or GOLD levels by accumulating the points noted below made up of any combination of CAP points from the 3 service levels (while also meeting the minimums below).

Chapter Targets

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<thead>
<tr>
<th>Bronze</th>
<th>Silver</th>
<th>Gold</th>
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<tr>
<td>685</td>
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<td>1,560</td>
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<table>
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<tr>
<th>Category</th>
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<tr>
<td>Service to Members</td>
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<tr>
<td>Professionalism</td>
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<tr>
<td>Chapter Health</td>
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<tr>
<td>Total CAP Points Earned</td>
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## SCHEDULE OF EVENTS
### 2018 — 2019

**Albany Chapter – Institute of Internal Auditors**

<table>
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<tr>
<th>SEPTEMBER</th>
<th>OCTOBER</th>
<th>NOVEMBER</th>
<th>DECEMBER</th>
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<tr>
<td>September 25, 2018</td>
<td>October 22-24, 2018</td>
<td>November 19–20, 2018</td>
<td>December 2018</td>
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<tr>
<td><strong>Mystery Fraud Training</strong>&lt;br&gt;3.5 CPEs</td>
<td><strong>COSO Certificate Course</strong></td>
<td><strong>Annual Fraud Conference</strong>&lt;br&gt;7 to 14 CPEs</td>
<td><strong>Annual Holiday Luncheon</strong>&lt;br&gt;No CPEs</td>
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<td><strong>JANUARY</strong></td>
<td><strong>FEBRUARY</strong></td>
<td><strong>MARCH</strong></td>
<td><strong>APRIL</strong></td>
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<td>February 12, 2019</td>
<td>March 18-20, 2019</td>
<td>April 6-7, 2019</td>
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<td>Technology Conference&lt;br&gt;7 CPEs</td>
<td>Certification Breakfast&lt;br&gt;No CPEs</td>
<td>TCTC&lt;br&gt;7 to 21 CPEs</td>
<td>CIA Part III Review&lt;br&gt;CPEs</td>
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<td>Spring CAE Roundtable&lt;br&gt;No CPEs</td>
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<td><strong>MAY</strong></td>
<td><strong>JUNE</strong></td>
<td><strong>JULY</strong></td>
<td><strong>AUGUST</strong></td>
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<tr>
<td></td>
<td>Awards Ceremony&lt;br&gt;No CPEs</td>
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**It’s your turn to speak**

Don’t forget to report your speaking hours to

**Danielle Bridger**

Email: DBridger@osc.ny.gov

Phone: (518) 408-4865