# Albuquerque Chapter

## “Audit Tales”

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**IIA International Internet Address:**  
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http://www.theiia.org/chapters/index.cfm?cid=135

or

http://www.abq-iia.net/

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**NEWSLETTER FEATURES:**

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The President’s Monthly Message

As you might guess by now after reading my monthly messages, I am high on promoting the “soft skills” associated with Internal Auditing. In my opinion Internal Auditors can increase their effectiveness by enhancing their soft skills such as interpersonal relationships with auditees.

In an article titled “Soft Skills to Improve Internal Audit Results: Auditee Relations,” the authors state that Internal Auditors must meet and interact with as many people as possible during the audit. They suggest that some of your best audit leads and insights will come from people who are on the fringe of the audit. An all too common Internal Audit practice is to rely on one or two primary audit contacts to provide information for an audit. 1

I think most of you might agree that we engage in many exchanges with others each day. I have observed that our approach is mostly determined by how we have scripted our life. Our script was prepared daily early on in life as we accepted messages given by those in authority. This script forms a series of personal policies or rules which we follow to cope with our environment, including our role as an Internal Auditor. The script might have such messages as “Always be prepared,” “Never trust this type of person,” or “Don’t get close to people.” As you can imagine a script might be healthy or unhealthy depending on our underlying attitude of confidence or fear. 2

I have observed that these scripts have a great influence on how auditors approach the audit work. More often than not when I ask whom was interviewed the scope is more narrow than broad. When performing an audit in my view it is important to get outside the normal contacts. Most of these normal contacts are those who are the proverbial fox guarding the chicken coop.

In the article on soft skills the authors make the statement that too many times managers or process owners will tell you how a process should be or how they perceive it to be – but not how it actually is. In this article they suggest a few things that are worth noting regarding building the right relationship with the auditee:

- Learn about the business process prior to speaking with the owner. There is nothing worse than sitting down with someone who has no clue about the basics of what they do.

- Try to meet with primary audit contacts prior to the audit, perhaps during a lunch where you can identify some common ground that you can use to shore up the relationship and build rapport.

- Don’t be overly confident or arrogant. Remember, the folks who do this every day probably know more about their operation than you do.

- When asking tough questions, try to phrase them in a way that is non-confrontational and leads to a response. Ask open-ended, non-threatening questions and then ask for clarification.

- Show true interest in what the audit contact is telling you. More often than not, the audit contacts are proud of what they do and for the most part will share it with you once the ice is broken. Listen to what they say.

- Work with the auditee to show them that you are only interested in the facts. You are not there to judge them or their work. Go out of your way to demonstrate impartiality.

- Don’t be an alarmist. When you identify an issue, keep its criticality in context. I have noticed managers and leaders do not appreciate drama and this really can impact your credibility and rapport.

I would continue to argue that audit is as much an art as it is a science. I have noticed those who succeed are the ones that can balance the technical with these soft skills.

Chad W. Glines, CPA
President

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The Editor’s Corner

To submit an announcement or other feature for inclusion in Audit Tales, please send your written item to Yvonne Cox at ycox@fs.fed.us by the 27th of each month.

Yvonne Cox, Editor

Announcements

Welcome the following new members.

Grace Garcia - NM Public Education Department
Brenda Pohl - Albuquerque Public Schools
Shirley Ragin - PNM Resources
Lisa Romero - NM Public Education Department
Sheila Roy - Office of Special Trustee
Raquel Sena - Los Alamos National Laboratory

Board of Governors for 2010-2011. If you are interested in serving on the Board of Governors for the Albuquerque IIA Chapter, please contact either Yvonne Cox at ycox@fs.fed.us or 463-1661.

Manager, Internal Audit for Gap Inc Corporate Shared Services Center This position requires a degree in Business, (preferably with a concentration in Accounting or Finance) and a professional certification (CPA, CIA, CISA, etc.). For further information, contact Steven Martinez at Gap, Inc. 505-462-0131 or Steve_Martinez@gap.com.

Two vacant Senior Auditor positions at UNM. Please watch for the new postings. The website is http://UNMJobs.unm.edu.

Court Financial Manager - Thirteenth Judicial District Court in Valencia Court in Los Lunas. This position pays $26.38 to $31.33 per hour. Five years experience with two years supervisor experience. For more information, go to www.nmcourts.gov or e-mail lludsxt@nmcourts.gov. Deadline is February 19, 2009.

Other Features

The Board would like to share some Albuquerque Chapter successes in 2009.

- We welcomed 63 New Members
- We recognized 12 Certifications in 2009
- We offered 7-hours of Non-Technical and 21-hours of Technical CPE.

Please give us your input on ways we can improve. You may contact any board member listed on the cover of the newsletter.

Job Opportunities

Manager – Cash Management for the Presbyterian Delivery System This position requires a Bachelors degree and a minimum of 5 years experience with two of those years being a supervisor. Salary range $22.79 per hour - $35.76 per hours. For more information, go to phs.org requisition number 29431.
Speakers, Seminars

Wednesday, January 20, 2010, Edmundo Calderon, Chief Internal Auditor, City of Albuquerque will speak about “So you want to create a Hotline? Don't do it, but…”

The presentation will involve an interactive discussion on the challenges one Internal Audit Office experienced in the development of their organization's Employee Hotline. Specific examples will be shared with the attendees, as well as, the specific challenges faced by the internal audit staff. Experiences will be explained in a very humorous way because you can't make up these examples. Attendees will gain an understanding on the importance of creating an Employee Hotline but also learn it is not an easy process.

Speaker biography. Edmundo S. Calderon is the Chief Internal Auditor for the City of El Paso. Edmundo is a Certified Internal Auditor and Certified Government Auditing Professional. He holds both a Bachelors in Business Administration with a major in Accounting and a Masters of Business Administration. Edmundo has over 29-years experience in the auditing, accounting and financial services profession. His experience varies from auditing for General Motors Acceptance Corporation, the University of Texas at El Paso, Fort Bliss Federal Credit Union and the City of El Paso. Edmundo is a member of the Institute of Internal Auditors, the Association of Local Government Auditors, the Association of Airport Internal Auditors and the Association of Certified Fraud Examiners. Edmundo is currently serving as the Institute of Internal Auditors South District #4 Representative which includes the Albuquerque Chapter.

Date: Wednesday, February 17, 2010

Time: Registration begins at 11:00 a.m.
Lunch will be served at 11:30 a.m.
Presentation will begin at 12:00 sharp!

(1 hour non-technical CPE)

Location: Sheraton Albuquerque Uptown
2600 Louisiana Blvd., NE, Albuquerque
505-821-0000

Cost: $25 for members
$30 for non-members.
Free for students (must indicate when RSVP)

RSVP to the Albuquerque IIA Chapter at abq.iiia@gmail.com by COB on Thursday, February 11, 2010. Payment for event will be due upon arrival and/or you may pay in advance through PayPal.

If you RSVP and must cancel, please do so by February 11, 2010 as the IIA will be obligated for the cost of food/service after this date. For those that RSVP and do not attend, we ask that you honor your commitment and pay for the cost incurred on your behalf.

PAYMENT VIA PAYPAL:
Payment for the event will be due upon arrival and/or you can pay in advance through PayPal. To pay by PayPal, please access the following URL http://www.abq-iiia.net/ and select the option “Upcoming Events”. From this location you can select prompts which will direct you to PayPal for payment. You can also pay for more than one attendee through this mechanism.

Future Luncheon Speakers

April 21st – Patsy Jones, Sandia National Laboratories - “Contract Auditing” (1 hour technical CPE)

May 19th - Sara Smith, NM Ethics Alliance, “Business Ethics” (1-hour non-technical CPE).
Upcoming Chapter Seminars

Mark your calendars!

March 23rd and March 24th, 2010. Danny Goldberg, CPA, CIA, CISA, CGEIT, CCSA will present a two-day Spring seminar: SOFT Approach to Auditing and Practical Stats.

Location: Courtyard Marriott
5151 Journal Center Boulevard, Aztec Rm
Albuquerque, NM 87109
505-823-1919

Time: 8:00-5:00pm

Cost: $350 for IIA Members
$450 for non-members

CPE: 16 technical hours

Continental Breakfast and a Buffet Lunch will be provided.

Please register by Friday March 12, 2010. To make a reservation for the seminar use our online registration. If you do not cancel your reservation, you will be charged for the full cost of the seminar. Cancellation deadline is March 16th, 2010.
Register with Ryan.Parke@gt.com, (505-855-7944).

For additional information, please contact Allen Leatherwood at aleatherwood@cnm.edu, (505-224-4567). Hotel rooms for our out-of-town participants will be available at the Courtyard Marriott at discounted rate of $99 per night. Registration for this special rate must be made prior to Monday March 8th, 2010. This special rate does not include taxes. Use our easy registration form:
Payments may be paid using PayPal:
Space is limited to 45 participants. RSVP early.