February Chapter Meeting
Identity Theft – Prevention, Detection & Recovery

Date: Thursday, February 27, 2020

Time:
- 9:45 – 10:45 AM  Board Meeting
- 10:45 – 11:00 AM  Registration
- 11:00 AM –12:00 PM  Program
- 12:00 –1:00 PM  Lunch

Location: Scholar Hotel Syracuse (formerly known as Genesee Grande Hotel)
1060 E. Genesee St.
Syracuse, NY 13210
315.476.4212

Directions inside The Dispatch.

Cost and Payment:
- IIA Members: $40
- Non-members: $50
- Students and Retirees: $15

Register for the event online at
https://www.eiseverywhere.com/516089

Cancellation after February 21 incurs the cost.

Meal: Buffet Lunch

CPEs (CIA): 1 CPE (CIA and CPA). Category: Specialized Knowledge. The CNY IIA sponsor ID number for NYS is 002212. CPE requirements vary from state to state. Contact your state’s board for information concerning your state’s specific requirements.

R.s.v.p.: Registration deadline is Friday February 21, 2020 at 6:00 p.m.

Celeste Uvanni, Chief Audit Executive
AmeriCU Credit Union

Identity Theft – Prevention, Detection & Recovery

In this presentation you will learn about:
- Identity theft – what is it?
- Types of identity theft
- Breaches in the news
- Warning signs
- Resources

February Speaker Bio

Celeste Uvanni, CIA, CFE, CAMS is the Chief Audit Executive for AmeriCU Credit Union, headquartered in Rome, NY. Celeste has over 12 years of experience in internal audit within the financial services industry.

As the Chief Audit Executive at AmeriCU, Celeste manages the internal audit department team, prepares the audit risk assessment that guides the audit plan, and is the liaison with external auditors and regulators of the Credit Union.

Celeste also has experience as a forensic accountant for the U.S. Federal Government, as an adjunct accounting instructor, and as a tax preparer. As a forensic accountant, Celeste would “follow the money trail,” using various databases and tools, to assist law enforcement in catching criminals. Celeste also worked with others and presented to the public to educate them on identity theft and fraud tactics, especially those geared towards the elderly.

Celeste received a BBA Finance from SUNYIT (Poly) and an MBA Accountancy from Utica College. Celeste is the current Secretary for the CNY Chapter of the Institute of Internal Auditors and is also a member of the ACUIA, ACFE, and ACAMS.
Register Now – Space is Limited: CNYIIA Spring Seminar
Fraud Testing: Integrating Fraud Detection into Your Audit Program

Looking for an MISTI training course for a fraction of the cost, at a new 4 star venue and with lower travel costs? If so, consider this seminar

Presenter: William J. Nealon, Senior Consultant for MIS Training Institute
Date: April 27 - 29, 2020/ Monday through Wednesday
Time: 8:30am to 4:30pm
CPE: 24 CPE credit hours in the field of auditing
Cost: $595 IIA members, $695 non-members (includes breakfasts and lunches)
Venue: Embassy Suites at Destiny USA, Syracuse, NY.

Course Description:
In this three-day seminar attendees will learn how to integrate fraud detection into an audit program and identify key red flags of fraud scenarios. We will focus on preparing fraud risk assessments for core business systems and building fraud audit procedures. We will cover the methodologies used by fraud auditors and focus on the red flags that signal the need for an investigation. You will learn how to implement and develop audit procedures that will increase the likelihood of discovering fraud, including fraud data mining. Throughout this seminar, case studies and class exercises will further illustrate how to integrate fraud detection into your audit program and reinforce proper fraud detection methodologies. At the conclusion of the seminar, attendees will be able to prepare a fraud risk assessment and integrate fraud audit procedures into their audit programs.

About the Venue:
Embassy Suites is just steps from the 6th largest mall in the U.S., providing all kinds of dining and entertainment options for after the training sessions. This brand new hotel features all of the signature amenities offered at Embassy Suites. A limited number of rooms are being held at a reduced rate of $149 until March 26th. This rate includes free made-to-order breakfasts featuring omelets, potatoes, bacon, fruit, pastries, and more. Also included are evening receptions featuring complimentary drinks and snacks.
Link for hotel registration at discount rate:
http://group.embassysuites.com/CNYIIA2020SPRINGSEMINAR

Registration Information:
Register for the event online at
https://www.eiseverywhere.com/506056
The registration deadline is April 1, 2020. Seating is limited, so please register early to reserve your seat.
Cancellations after April 1, 2020 will be non-refundable. Substitutions can be requested at any time up until the time of the seminar.
Any questions, contact Lynn Wilber
lwilber@cfglife.com or call 315-471-5656 x7498

See additional seminar details further inside The Dispatch.
CAP 2.0 – On our Way to GOLD

The Chapter Achievement Program (CAP) is The IIA’s way of recognizing excellence at the chapter level. With four months left in the 2019 – 2020 Chapter year, we currently have 796 CAP Points. We anticipate finishing the year strong, with CPE sessions in February and March as well as our Spring Seminar in April. We also have several other reports and activities during this time period that will add to our CAP totals and push us towards GOLD.

New Ways to Become a CAP Superstar

With the new CAP 2.0 categories of Professionalism, Volunteerism, and Leadership Development, we will remind you on a regular basis of the ways you, as a member of our Chapter, can become a CAP Superstar this Chapter Year:

- Existing
  - Conduct a non-fee based, internal audit related presentation or training session inside or outside North America
  - View/complete Chapter Leadership Training Videos
- New
  - Publish IIA events or proclamations in a company newsletter or website
  - Be nominated (Chapter Board approved) to be on an IIA Committee
  - Be appointed to an IIA Committee
  - Host an internal audit awareness event (i.e., Lunch & Learn)
  - Meet with a legislator or local politician to discuss The IIA, legislation, etc.
  - Participate in a Junior Achievement Program
  - Attend a seminar and use a designated source code when registering
  - Participate (unpaid) on an IIA or non-IIA-sponsored Quality Review team
  - Recruit a Chief Audit Executive to join the Audit Executive Center (AEC)
  - Submit thought leadership to the AEC Knowledge Library
  - As a team of Chapter members:
    - Hold a group exam writing strategy meeting
    - Write exam questions for IIA Certifications (CIA/CFSA/CRMA/Cgap/CCSA)
  - Have an article published in the Internal Auditor magazine or other professional journal

As we identify more opportunities to be a CAP superstar, we will note them in The Dispatch.

If you have done any of the above, send the details to Dan Zeppetello, CAP Committee Chair, at daniel.zeppetello@nationalgrid.com.

Taking the CIA Exam? The IIA Can Help You Prepare to Pass

Planning to take the CIA exam? The following exam review materials and methods recommended by IIA Learning arm you with critical tools and knowledge to earn advanced certifications and broaden your auditing acumen.

Take advantage of live, instructor-led comprehensive study options, either in-person or online, to discuss challenging topics related to the CIA exam with subject matter experts and peers through the CIA Learning System.

The IIA is offering the following upcoming sessions:

- **Part 1:**
  - In-person: February 18 – 19, 2020
  - Online: June 1 - 12, 2020
- **Part 2:**
  - In-person: February 20 – 21, 2020
  - Online: February 3 - 14, 2020
- **Part 3:**
  - In-person: February 25 – 26, 2020
  - Online: March 30 – April 10, 2020

Space is limited! Enroll now:
[https://na.theiia.org/training/Pages/Exam-Review.aspx](https://na.theiia.org/training/Pages/Exam-Review.aspx)
Qualification in Internal Audit Leadership (QIAL)

Today, growth and change in the internal auditing field is demanding a new type of leader — one who drives a high-performing audit team while delivering value by consistently addressing stakeholder needs, top-down risks, and expectations of an evolving marketplace. The IIA has developed the Qualification in Internal Audit Leadership (QIAL) to support members who undertake this journey.

The QIAL program focuses on internal audit leadership skills, organizational abilities, ethics, and innovation and change. QIAL-qualification skills are evaluated in a challenging three-step process:

- Candidates must critically analyze complex information in three separate case studies and produce written responses for each providing insight for a senior-level audience.
- They must prepare and present to a senior-level panel, followed by a rigorous question-and-answer session.
- The final step is a 90-minute interview that focuses on personal and professional experience.

For more information, visit here.

IIA Upcoming Webinars

Visit The IIA’s main Website (theiia.org) for information on these webinars.

- 04-February-2020  
  EHSAC Webinar: Environmental Fraud: Introduction to Prevention and Detection
- 18-February-2020  
  Members-only Webinar: IT Change Management
- 17-March-2020  
  Members-only Webinar: A Plan for Regulatory Change

On-demand 24/7 webinar playback is also available for members only, with access to The IIA’s extensive library of archived webinars. Note that on-demand webinar playback does not qualify for NASBA CPEs.

Student Membership Rate to Increase

IIA membership dues is increasing by $10 for students effective March 1, 2020. After this date, the new student membership rate will be $50.

Help to support the future of internal audit by encouraging students to join The IIA now and beat the price increase. Some students may not have considered a career in internal auditing, or even know what it is. But if you or a friend is looking for a real opportunity, consider this:

- Risk, fraud, and organizational effectiveness are just a few of the areas internal auditors get involved in.
- Employers are actively seeking out students with exposure to internal auditing.
- Advancement opportunities are truly limitless in this growing profession.
- Work-life balance, higher starting salaries, and travel opportunities are just a few of the possible perks.

Joining The IIA helps you access this world of opportunity as you start building a network of relationships and a base of knowledge that can help you build a solid future. For less money than you might spend on a night out, you can connect with an organization full of future employers and an arsenal of unparalleled career information.

Click on this link for more information: https://na.theiia.org/membership/Pages/Individual-Membership.aspx.

Like “CNY Institute of Internal Auditors” on Facebook. Check back regularly for exciting IIA sponsored events and Chapter news!
1. Understanding Fraud
   • what constitutes fraud
   • understanding how fraud is concealed
   • using the inherent fraud scheme approach
   • how to describe a fraud scenario in your work papers
   • using the fraud scenario matrix

2. Business Process Fraud Risk Assessment
   • what is the fraud risk universe
   • fraud risk assessment approaches
   • how to scope fraud into the audit program
   • overview of the fraud risk audit standards

3. Preparing the Fraud Risk Assessment
   • what are the required elements of a fraud risk assessment
   • preparing the fraud assumption memo
   • identifying all the fraud scenarios
   • how to assess fraud likelihood and exposure analysis
   • how to score residual fraud risk
   • linking the internal controls to the fraud risks
   • linking the audit program to the risk assessment

4. Integrating Fraud into the Audit Program
   • comparison of the three fraud testing approaches
   • documenting the red flags into your work papers
   • test and evaluate the design of anti-fraud controls
   • building fraud audit procedures
   • how to conduct the fraud audit
   • responding to whistleblower allegations

5. Data Mining for Fraud Scenarios
   • developing a fraud data mining plan
   • six strategies to fraud data mining
   • integrating data mining into your sampling approach
   • how to build a data mining procedure

6. Fraud Testing for Disbursement Scenarios
   • how to locate shell companies
   • testing approaches for false entity schemes
   • uncovering the pass thru vendor scheme
   • understanding vendor overbilling scenarios
   • disguise personal expenditures scenario

7. Fraud Testing for Procurement Scenarios
   • where and how influence occurs in procurement fraud
   • testing for corruption and bribery scenarios
   • testing for conflict of interests
   • vendor bid rigging schemes

8. Fraud Testing for Payroll Scenarios
   • ghost employee scenarios
   • false adjustments scenarios
   • overtime fraud

8. Fraud Testing for Payroll Scenarios (continued)
   • fraud in the payroll office
   • characteristics of fraudulent departments and employees

9. Locating Fraud in Travel Expenses
   • understanding the reasons for travel fraud
   • how travel fraud is concealed
   • comprehensive list of travel fraud scenarios
   • travel fraud audit procedures

10. Fraud Testing in Contracts
    • understanding the contract audit process
    • corruption in the contract function
    • building arguments to support your position
    • how vendors over bill contracts
    • progress payment fraud scenarios
    • non-conforming material scenarios
    • defective pricing scenarios
    • cost mischarging scenarios
    • audit implications of the false claims act

11. Fraud Testing in Sales and Cash Receipts
    • skimming scenarios
    • theft of product for resale scenarios
    • theft of cash receipts scenarios
    • lapping and embezzling in accounts receivable
    • customer fraud scenarios
    • understanding concealment of schemes
    • identifying specific audit areas and procedures

12. Equipment and Asset Fraud
    • theft of assets
    • misuse of assets
    • assets acquired for non-business purpose scheme
    • the excessive expenditures scheme and how it works
    • understanding how fraud occurs at asset purchase and asset retirement

13. Money Laundering
    • definition and understanding of implications
    • stages of the money laundering process
    • identifying steps to be taken against money laundering
    • defining suspicious activity in regards to money laundering

14. Fraud Controls in Core Business Systems
    • understanding fraud control concepts
    • organization risk appetite
    • sophistication of concealment related to controls
    • gate keeper unique opportunity
    • control inhibitors

15. Case Studies and Exercises
Directions: February 27 Chapter Meeting – Scholar Hotel Syracuse (formerly Genesee Grande Hotel)

From the North
- From Route 81 S, take exit 18 toward Harrison St./Adams St.
- Keep right at the fork, following signs for Harrison St., and merge onto Harrison St.
- Turn right onto S. Townsend St.
- Turn right onto E. Genesee St.
- Scholar Hotel Syracuse will be on the right.

From the West
- From I-690 E, take 81 S towards Binghamton.
- Take exit 18 toward Harrison St./Adams St.
- Keep right at the fork, following signs for Harrison St., and merge onto Harrison St.
- Turn right onto S. Townsend St.
- Turn right onto E. Genesee St.
- Scholar Hotel Syracuse will be on the right.

From the South
- From Route 81 N, take exit 18 for Adams St. toward Harrison St.
- Continue onto Almond St.
- Turn right onto E. Genesee St.
- Scholar Hotel Syracuse will be on the right.

From the East
- From I-481 S, take exit 4 for I-690 W towards Syracuse.
- From I-690 W, take exit 14 for Teall Ave.
- Turn left onto Teall Ave.
- Turn right onto Canal St.
- Turn left onto N. Beech St.
- Turn right onto E. Genesee St.
- Scholar Hotel Syracuse will be on the left.
Job Postings (Published for Chapter members at no charge. Posting is as supplied by the member.)

**Community Bank: Financial Controls Analyst - DeWitt**

**Position Summary:**

Responsible for assisting in the assessment of the Company’s system of internal controls including planning, documentation, testing, assessment of control deficiencies, and assistance in correcting deficiencies noted. Position will work closely with all departments to ensure the Company’s internal control assessment is performed in accordance with PCAOB standards.

**Responsibilities:**

- Maintain proficient knowledge of, and demonstrate ongoing compliance with, all laws and regulations applicable to this position; ensure ongoing adherence to pertinent policies, procedures, and internal controls; and meet all job-specific training requirements in a timely fashion.
- Review the Company’s internal control system including the following items:
  - Update department control assessment documents (CAD).
  - Perform testing of key internal controls and walkthroughs.
  - Update flowcharts of system processes.
  - Identify, document, and communicate control deficiencies.
  - Assist in the process of correcting deficiencies noted.
- Ensure accounting treatment throughout Company is in accordance with GAAP.
- Stay current with new pronouncements, both accounting and Sarbanes-Oxley related, to ensure all are addressed in the Company’s internal control assessment.
- **Special Projects:**
  - Assist in the implementation of internal controls in new or changing business processes.
  - Assist in the assessment of the control environment of potential acquisition targets.
- Provides quality service to customers, whether internal or external.
- Demonstrates cooperative efforts in working with other departments and within own department.
- Responds to inquiries relating to his/her particular area, or to requests from other bank personnel, customers, etc. within given time frames and within established policy.
- Maintains appropriate records and provides assigned reports.
- Position requires some travel.

**Other Information:**

As an integral member of the Accounting Department, this position is responsible for providing assistance whenever necessary to help the Accounting department and the Company to achieve goals.

**How to Apply:**

If interested, please click on this link: [https://hcm-communitybank-prd.inforcloudsuite.com/hcm/xmlhttp/shorturl.do?key=2AD](https://hcm-communitybank-prd.inforcloudsuite.com/hcm/xmlhttp/shorturl.do?key=2AD)

An Equal Opportunity Employer. All qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, or protected veteran status and will not be discriminated against on the basis of disability.

Please add [Chapter58@iiachapters.org](mailto:Chapter58@iiachapters.org) to your contacts to ensure you receive future emails from the Central NY IIA!
## The Central New York Chapter is on the Web at [http://chapters.theiia.org/central-new-york](http://chapters.theiia.org/central-new-york)

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- **Zack Singer** (Past President)
- **Karen Altman, CIA** (2019)
- **Darrell Cook, CIA** (2022)
- **Shannon Fisher, CIA, CPA** (2020)
- **Lynn Frye, CIA, CPA** (2020)
- **Gloria Gibbon, CIA, CFSA, CRMA** (2022)
- **James P. Gorman, CIA** (Life)
- **Val McDaniel CIA, CFSA, CRP, CFE** (Life)
- **Mary Rand, AMLP, CIA, CFSA, CBM** (2020)
- **John Sheaffer** (2019)
- **Lynne Wadsworth, CIA, CFSA, CRMA** (2019)
- **Lynn K. Wilber, CIA, CISA, FMLI** (2019)
- **Robert J. Wilson, CIA, CFE** (Life)
- **Daniel Zeppetello, CBA, CPA, CGMA, CRMA** (2021)

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