March Chapter Meeting

The Evolving Role of Internal Audit

Leonard Chinski, CIA, CFIRS, CRMA
Senior Vice President & Director of Audit
NBT Bank

The Evolving Role of Internal Audit

It wasn’t that long ago when internal audit was viewed as simply an assurance function. Its primary purpose was to conduct independent reviews of financial and operational activities to determine whether adequate controls were in place and functioning properly. Those activities could cover objectives such as:

- Reliability of financial reporting,
- Compliance with applicable laws and regulations,
- Safeguarding of assets, and
- Effectiveness and efficiency of operations.

Today, changing stakeholder expectations and emphasis on risk management have prompted an important shift in the role of an internal auditor. New demands from boards, company leaders, and regulators are driving the need for internal auditors to add value beyond just assurance. Engaging in strategic initiatives, mergers and acquisitions, and the data renaissance are just a few things internal auditors are participating in to evolve, add value, and remain relevant.

During this discussion, Len will share his perspectives on the past, present, and future of internal audit. Whether you’re contemplating a career in internal audit, just beginning your journey, or a seasoned veteran, you’ll walk away from this conversation feeling energized about internal audit and the opportunities for professional growth and job satisfaction.

March Speaker Bio

Leonard Chinski is the Senior Vice President & Director of Audit at NBT Bank. Len oversees the internal audit function of NBT, which is responsible for assessing the internal control environment and risk management activities of all key areas of the organization. In addition, he has oversight responsibility for the loan review function at NBT, which evaluates the credit quality and administration of the Bank’s lending portfolios through the performance of detailed independent reviews.

Len earned his Bachelors of Science from Canisius College in Accounting (Cum Laude). He has worked in financial services, banking, and broker-dealer firms for 22 years in varying capacities (internal audit and compliance). He is a Certified Internal Auditor and a Certified Fiduciary & Investment Risk Specialist. Additionally, Len has a Certification in Risk Management Assurance.
If you attended this seminar with the same content and the same instructor through MISTI, it would cost you $2,395 plus your travel costs. We are offering it for only $595. Don’t miss this 24 CPE event!

Date: April 27 – April 29, 2020/
Monday through Wednesday
Time: 8:30am to 4:30pm
CPE: 24 CPE credit hours
Cost: $595 IIA members
$695 non-members
(includes breakfast and lunch)
Venue: Embassy Suites at Destiny USA, Syracuse, NY

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

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.

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 including instructor bio on the next page.

See seminar agenda further inside The Dispatch.
About the Instructor....

William J. Nealon, CIA, CFE

William J. Nealon is a Senior Consultant for MIS Training Institute. A former Audit Manager for the New York State Comptroller’s Office, Mr. Nealon was responsible for identifying, planning, and overseeing financial, operational, and programmatic audits and studies in the Higher Education, Tax, and Health areas of government. His experience includes audits of the State University of New York, the City University of New York, New York State Department of Taxation and Finance, and the New York State Lottery. He was the on-site audit supervisor during the $1.5 billion construction of the Nelson A. Rockefeller Empire State Plaza. During his career, Mr. Nealon was also the Chief Auditor of Refunds for New York State, where he was responsible for the audit and approval of all personal and business tax refunds issued by the State.

A 30-year audit veteran, Mr. Nealon’s career includes extensive experience in planning and designing audits to detect fraud and identify poor controls that increase fraud opportunities. He was involved in fraud scenarios that resulted in convictions, and he is currently developing a college-level fraud audit course.

In addition, Mr. Nealon was an Adjunct Professor of Management at the Graduate College of Union University for 15 years, and an Adjunct Instructor at Rensselaer Polytechnic Institute’s Lally School of Management and Technology. He has taught courses in accounting and auditing at the graduate and undergraduate levels. Mr. Nealon is a member of the Institute of Internal Auditors and the Association of Certified Fraud Examiners.

More Seminar information
Learning Level: Intermediate
Advanced Preparation: None
Field: Auditing
Delivery Method: Group-Live

Who Should Attend:
Financial, Operational, IT, and External Auditors; Audit Managers; Business Managers; Quality Assurance, Risk and Compliance Managers; and Information Security Professionals.

MIS Training Institute is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

March 27 Chapter Meeting Includes Election of Officers and Governors

The March 27 meeting will include voting on the Officers and Board of Governors for the 2020-2021 Chapter year. Nominations are allowed from the floor at this meeting.

Officer Nominations
- President – Heather Weaver
- VP – Christopher Gomulka
- Treasurer – Celeste Uvanni
- Secretary – Kristin Seiler

Board of Governors (3-year terms)
- Sarah Pickering
- Terri Suchewski
The Chapter Achievement Program (CAP) is The IIA’s way of recognizing excellence at the chapter level. With three months left in the 2019 – 2020 Chapter year, we currently have 796 CAP Points. We anticipate finishing the year strong, with CPE sessions in 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) at work
  - 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/C GAP/CCSA)
  - Have an article published in the Internal Auditor magazine or other professional journals

Volunteer to assist in Chapter events, on Chapter Committees, or otherwise lend your time to the internal audit profession
- Attend a District Workshop
- Attend Leadership Academy

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: July 14 – 15, 2020
  - Online: June 1 - 12, 2020

- **Part 2:**
  - In-person: July 16 – 17, 2020
  - Online: August 17 - 28, 2020

- **Part 3:**
  - In-person: July 21 – 22, 2020
  - Online: March 30 – April 10, 2020

Space is limited! Enroll now:

https://na.theiia.org/training/Pages/Exam-Review.aspx
“Internal Audit... Timely. Relevant. Insightful.”

The Internal Audit Foundation (IAF) will help you “…face rapid organizational and digital changes.” We believe that it is “…the best way for you to stay on top of the latest information and trends…” in Internal Auditing.

For more than 40 years, the IAF has been guiding the evolution of the profession and exploring current issues/future trends while providing the research and educational tools to help you stay competitive and competent. The IAF exists to help you, the audit practitioner/professional, experience continuous growth in your career and to propel you to become a respected/trusted advisor and thought leader in the industry.

As always, we begin with a recap of the IAF Mission, Vision & Strategy:

**Mission:** “To shape, expand, and advance knowledge of internal auditing by developing and disseminating timely, relevant information and insights that address the needs of our stakeholders globally.”

**Vision:** “To be a vital resource for impactful internal audit and related stakeholder research, educational materials, and practice insights.”

**Strategy:** “To consistently set the standard for helping practitioners and academics achieve excellence in the internal auditing profession.”

**Data:**
This year, we wanted to mention the data available from the IAF.

For those interested in the field of internal auditing (practitioners, educators and researchers), we encourage you to take advantage and explore the “rich data history that has been collected over the years” by the IAF. Check out the Request Data Access Website ([https://na.theiia.org/iiarf/Pages/Request-Data-Access.aspx](https://na.theiia.org/iiarf/Pages/Request-Data-Access.aspx)) for the terms and conditions regarding access to and use of IAF data.

**Publications:**
The following is not an exhaustive list but provides a cross section of some of the resources that the IAF has available to you at a nominal fee. Some are free of charge. While you might not see your topic of interest below, chances are that the IAF has addressed it at some point.

Article continued on next page
Internal Audit Foundation (continued from previous page)

Take a look at their website: https://na.theiia.org/iiarf/Pages/Internal-Audit-Foundation.aspx.

- **New!**
  - Methodology to Leverage Man & Machine
  - Blockchain and Internal Audit
  - Internal Auditors' Response to Disruptive Innovation
  - The Role of Internal Audit in Integrated Reporting: A South African Case Study
  - Internal Audit of the Future: The Impact of Technology Innovation
  - New Auditor’s Guide to Internal Auditing
  - A Journey Into Auditing Culture – A Story and a Practical Guide
  - The Speed of Risk: Lessons Learned on the Audit Trail, 2\textsuperscript{nd} Edition

- **Other Timeless Topics:**
  - Managing Risks in Uncertain Times: Leveraging COSO’S New ERM Framework
  - Internal Auditing: Assurance and Advisory Services, Fourth Edition

- **Common Body of Knowledge Stakeholder Studies:**
  - Achieving Excellence in Assurance, Strategic Risk Insights, and More: Viewpoints From Financial Services Stakeholder
  - Six Audit Committee Imperatives: Enabling Internal Audit to Make a Difference

Finally, (again, as always) a brief message on funding. The IAF is the nonprofit arm of The IIA and is supported solely by donations, including your Chapter’s continued generous support. Check out https://na.theiia.org/iiarf/Pages/Support-the-Internal-Audit-Foundation.aspx for ways that you too can support the IAF.

---

**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.

- **17-March-2020**
  *Members-only Webinar: A Plan for Regulatory Change*
- **07-April-2020**
  *Members-only Webinar: Environmental, Social, and Corporate Governance (ESG) and Its Growing Importance to Corporate Boards*
- **22-April-2020**
  *New IIA Member Webinar: Learn How to Take Advantage of All Your Benefits (No CPE)*
- **16-June-2020**
  *Members-only Webinar: Ransom Attack: What Happens Next?*

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 Still a Good Value

Help to support the future of internal audit by encouraging students to join The IIA for only $50. 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](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                | 8. Fraud Testing for Payroll Scenarios (continued)                        |
|                                      | • fraud in the payroll office                                           |
| • what constitutes fraud             | • characteristics of fraudulent departments and employees              |
| • 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   | 9. Locating Fraud in Travel Expenses                                  |
|                                      | • understanding the reasons for travel fraud                          |
| 2. Business Process Fraud Risk Assessment | • how travel fraud is concealed                                    |
| • what is the fraud risk universe    | • comprehensive list of travel fraud scenarios                       |
| • fraud risk assessment approaches   | • travel fraud audit procedures                                      |
| • how to scope fraud into the audit program |                                                      |
| • overview of the fraud risk audit standards |                                                                |
| 3. Preparing the Fraud Risk Assessment | 10. Fraud Testing in Contracts                                      |
| • what are the required elements of a fraud risk assessment |  |
| • preparing the fraud assumption memo | • understanding the contract audit process                           |
| • identifying all the fraud scenarios | • corruption in the contract function                                |
| • how to assess fraud likelihood and exposure analysis | • building arguments to support your position                         |
| • how to score residual fraud risk   | • how vendors over bill contracts                                      |
| • linking the internal controls to the fraud risks | • progress payment fraud scenarios                                 |
| • linking the audit program to the risk assessment | • non-conforming material scenarios                                 |
| 4. Integrating Fraud into the Audit Program | • defective pricing scenarios                                      |
| • comparison of the three fraud testing approaches | • cost mischarging scenarios                                        |
| • documenting the red flags into your work papers | • audit implications of the false claims act                        |
| • test and evaluate the design of anti-fraud controls | 11. Fraud Testing in Sales and Cash Receipts                          |
| • building fraud audit procedures   | • skimming scenarios                                                  |
| • how to conduct the fraud audit    | • theft of product for resale scenarios                               |
| • responding to whistleblower allegations | • theft of cash receipts scenarios                                   |
| 5. Data Mining for Fraud Scenarios   | • lapping and embezzling in accounts receivable                        |
| • developing a fraud data mining plan | • customer fraud scenarios                                           |
| • six strategies to fraud data mining | • understanding concealment of schemes                               |
| • integrating data mining into your sampling approach | • identifying specific audit areas and procedures                     |
| • how to build a data mining procedure | 12. Equipment and Asset Fraud                                        |
| 6. Fraud Testing for Disbursement Scenarios | • theft of assets                                                   |
| • how to locate shell companies      | • misuse of assets                                                    |
| • testing approaches for false entity schemes | • assets acquired for non-business purpose scheme                    |
| • uncovering the pass thru vendor scheme | • the excessive expenditures scheme and how it works               |
| • understanding vendor overbilling scenarios | • understanding how fraud occurs at asset purchase and asset retirement |
| • disguise personal expenditures scenario | 13. Money Laundering                                                 |
| 7. Fraud Testing for Procurement Scenarios | • definition and understanding of implications                       |
| • where and how influence occurs in procurement fraud | • stages of the money laundering process                             |
| • testing for corruption and bribery scenarios | • identifying steps to be taken against money laundering              |
| • testing for conflict of interests  | • defining suspicious activity in regards to money laundering         |
| • vendor bid rigging schemes         | 14. Fraud Controls in Core Business Systems                          |
| 8. Fraud Testing for Payroll Scenarios | • understanding fraud control concepts                                |
| • ghost employee scenarios           | • organization risk appetite                                          |
| • false adjustments scenarios        | • sophistication of concealment related to controls                   |
| • overtime fraud                     | • gate keeper unique opportunity                                      |
|                                      | • control inhibitors                                                  |
| 9. Locating Fraud in Travel Expenses | 15. Case Studies and Exercises                                       |
| • understanding the reasons for travel fraud |  |
| • how travel fraud is concealed      | • understanding concealment of schemes                               |
| • comprehensive list of travel fraud scenarios | • identifying specific audit areas and procedures                     |
| • travel fraud audit procedures      | 16. Case Studies and Exercises                                       |
| 10. Fraud Testing in Contracts       | • understanding the contract audit process                           |
| • understanding the contract audit process | • corruption in the contract function                                |
| • building arguments to support your position | • how vendors over bill contracts                                      |
| • how vendors over bill contracts    | • progress payment fraud scenarios                                    |
| • non-conforming material scenarios  | • cost mischarging scenarios                                         |
| • defective pricing scenarios        | • audit implications of the false claims act                         |
| • customer fraud scenarios           | 17. Case Studies and Exercises                                       |
| • understanding concealment of schemes | • identifying specific audit areas and procedures                    |
| • identifying specific audit areas and procedures | 18. Case Studies and Exercises                                       |
Directions: March 27 Chapter Meeting – Scholar Hotel Syracuse

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 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 West
- From I-690 E, merge onto I-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 East
- From I-481 S, take exit 4 for I-690 W toward Syracuse.
- Continue onto I-690 W.
- Take exit 14 for Teall Ave. and 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.
Volunteer Opportunities

The CNY Chapter of the IIA is always looking for dedicated volunteers to assist our Board. It’s through the efforts of our volunteers that we can consistently offer quality events and seminars to provide CPE to our members. Volunteering with our Board is not only a great experience, but it provides plenty of networking opportunity with internal auditors throughout our region. If you have any interest, we encourage you to join us for a Board meeting, which we typically hold immediately before or after our live events. All are welcome to attend. Please contact Zack Singer, Nominating Committee Chair, if you are interested in volunteering or have any questions.

Current opportunities for the Board include:

**Audit Committee Chair** – This committee is primarily responsible for performing the yearly audit of our Chapter’s financials. This is a great opportunity for someone with an accounting background or anyone looking to brush up on their debits and credits.

**Newsletter Committee Chair** – This committee is primarily responsible for producing our newsletter, *The Dispatch*. This opportunity would be perfect for someone with a creative streak.

**Officer Roles (future)** – Remember that the CNY Chapter Officers progress through the four roles from Secretary, to Treasurer, then VP, and finally President. Thus, we are always looking for our next Board Secretary.

For interest or questions regarding any of these opportunities, please contact Zack Singer at zsinger@empowerfcu.com.

Please add Chapter58@iiachapters.org to your contacts to ensure you receive future emails from the Central NY IIA!
### 2019 - 2020 Officers

**President**  
Suzanne Isgro  
sisgro@srcinc.com  315.883.4352

**Vice President**  
Heather Weaver  
HLWeaver@nbtbank.com  607.337.6496

**Treasurer**  
Chris Gomulka  
cgomulka@bonadio.com

**Secretary**  
Celeste Uvanni  
celesteu@americu.org  315.356.3318

### Governors (terms)

- **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)

### Committee Chairs

**Academic Relations (Le Moyne)**  
Lynn Frye, CIA, CPA  
lfrye@fmschools.org  315.692.1230

Brittany Law  
Brittany.Law@ey.com  315.423.2268

**Academic Relations (Utica College)**  
John Sheaffer  
John.sheaffer@nbtbank.com  607.337.6553

**Audit**  
Lauren Hulser  
Lauren.Hulser@ey.com  315.292.8134

**Budget**  
Mary Rand, AMLP, CIA, CFSA, CBM  
Mary.Rand@dcaa.mil  571.448.3947

**CAP Reporting**  
Daniel Zeppetello, CBA, CPA, CGMA, CRMA  
daniel.zeppetello@nationalgrid.com  315.428.6302

Suzanne Isgro  
sisgro@srcinc.com  315.883.4352

**Certification Program**  
Shannon Fischer, CIA, CPA  
shannon.fischer@saabusa.com  315.443.3067

Darrell Cook, CIA  
darrell.cook@uticanational.com  315.734.2637

**Directory**  
Sarah Pickering  
sarah.pickering@mygenbank.com  315.568.1156

Celeste Uvanni  
celesteu@americu.org  315.356.3318

**Historian**  
Lynn Frye, CIA, CPA  
lfrye@fmschools.org  315.692.1230

**Hospitality, Meeting, and Attendance**  
Sarah Pickering  
sarah.pickering@mygenbank.com  315.568.1156

**Membership & Admissions**  
Karen Altman, CIA  
karen.altman@axa-equitable.com

**Newsletter**  
Monica L. Chiao, CPA  
chiaoml@sunybroome.edu

Lynn K. Wilber, CIA, CISA, FMLI  
lwilber@cfglife.com  315.471.5656 x7498

**Nominating**  
Zack Singer  
zsinger@empowerfcu.com  315.568.7133

**Program and Seminar**  
Lynn K. Wilber, CIA, CISA, FMLI  
lwilber@cfglife.com  315.471.5656 x7498

John Sheaffer  
John.sheaffer@nbtbank.com  607.337.6553

**Publicity and Public Relations**  
Darrell Cook, CIA  
darrell.cook@uticanational.com  315.734.2637

**Research Foundation**  
Daniel Zeppetello, CBA, CPA, CGMA, CRMA  
daniel.zeppetello@nationalgrid.com  315.428.6302

**Specialty Centers**  
Megan Bushneck  
mnbushneck@gmail.com  315.428.5067

**Strategic Planning**  
Gloria Gibbon, CIA, CFSA, CRMA  
ggibbon@roadrunner.com

**Website**  
Terri L. Suchewski, CIA, CPA, CISA, CBM  
suchewt@lemoyne.edu
The Institute of Internal Auditors
Central New York Chapter
PO Box 3552
Syracuse, NY 13220