September Chapter Meeting

**Ethics for Internal Auditors**

**Megan Bushneck, Senior Analyst and Ethics Liaison, National Grid**

**Ethics for Internal Auditors**

This presentation will review the mandatory elements of The IIA’s Code of Ethics including the definition of internal auditing, mission of internal audit, and 10 core principles for the practice of internal auditing. Additionally, the presentation focuses on the definition of ethics and why it is important. It will also discuss ways of evaluating ethics and things auditors can do to help create a strong ethical climate in their organizations. The course agenda is as follows:

- Definition of Internal Auditing
- Mission of Internal Audit & Core Principles
- Ethics Defined
- Ethics: Why?
- The IIA’s Code of Ethics
  - 4 Principles
  - Ethical Scenarios
- AICPA Code of Professional Conduct
- Creating a Strong Ethical Climate
- Ethics in the Organization
- Resolving Ethical Dilemmas

**September Speaker Bio**

**Megan Bushneck** is a Senior Analyst on the Service & Solutions team at National Grid supporting Business Service functions in their audit and compliance activities. In her role, she serves as an Ethics Liaison, actively participating in raising awareness about the company’s commitment to doing the right thing. Prior to starting at National Grid, Megan spent 11 years as an Internal Auditor in a variety of industries including manufacturing, quick service restaurants, sales and distribution, and community banking.

She received her M.B.A. in Economic Crime and Fraud Management from Utica College and B.P.S. in Business Management, specialization in Accounting, from Cazenovia College. Having previously served as an Officer of the Central New York Chapter of the Institute of Internal Auditors, Megan currently serves as the Chair of the Specialty Centers committee. Additionally, Megan is the Chair of the Audit Committee at St. John’s Lutheran Church in Rochester and is the VP of Education for National Grid’s Toastmasters club.
A Message from Our IIA CNY 2019 – 2020 Chapter President

Welcome Members of the Central New York Chapter of the Institute of Internal Auditors to the 2019 – 2020 Chapter Year. I am very excited to be the President of the Chapter this coming year. The Board looks forward to providing our Members with relevant, timely, and educational topics during our events and seminars held throughout the year. We also enjoy celebrating the end of a successful Chapter year with our Members at the annual Members Social held in May.

Please feel free to provide feedback at any time; we are always open to new ideas related to presentation topics and speakers. I’d also encourage you to consider volunteering to be on a Board Committee and/or becoming an Officer. Both are rewarding personally and professionally as they provide the opportunity to network with peers in many different industries and are a great way to enhance leadership skills.

Thank you for your dedication to the Internal Audit profession and to the Central New York Chapter.

Sincerely,

Suzanne M. Isgro
President, CNY IIA
sisgro@srcinc.com

Cybersecurity and Economic Crime Seminar

On October 30, 2019, your CNY Chapter and Utica College will bring you our 8th Annual Economic Crime and Cybersecurity Seminar, a full day event presented by industry experts. The program will offer 6 CPEs, includes lunch, and will be held at Utica College’s Economic Crime and Cybersecurity Building. The following five sessions are being planned:

- IT Cyber Auditing
- Economic Crime
- Crime Analysis and Intelligence-led Policing
- IT/Cybercrime – Banking
- Fraud

The cost is $85 for IIA members, $95 for non-members, $25 for retirees, and $25 for students (students not attending lunch are free). Look for more details in the next issue of The Dispatch and on our Chapter’s website. Don’t miss this great opportunity to increase your knowledge.

Like “CNY Institute of Internal Auditors” on Facebook. Check back regularly for exciting IIA sponsored events and Chapter news!
Kudos for CAP

The Chapter Achievement Program (CAP) is The IIA’s way of recognizing excellence at the chapter level. Congratulations to the Officers and Board for the 2018 – 2019 Chapter Year. We have again achieved RUBY status! While the final CAP point total was somewhat in doubt due to continuing issues with CAP 2.0, your Chapter Leadership was confident that we would maintain our status as one of the elite Chapters.

New Ways to Become a CAP Superstar

With the new CAP 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/CGAP/CCSA)
  - Have an article published in the Internal Auditor magazine or other professional journal

- 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.zzeppetello@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: September 10 – 11, 2019
  - Online: October 28 - November 8, 2019

- **Part 2:**
  - In-person: September 12 – 13, 2019
  - Online: December 2 - 13, 2019

- **Part 3:**
  - In-person: September 17 – 18, 2019
  - Online: September 30 – October 11, 2019

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.

- 17-September-2019
  Members-only Webinar: Agile Auditing: Transforming the Internal Audit Process and Value Proposition Using the Scrum Process Framework
- 01-October-2019
  EHSAC Webinar: Product Stewardship Recycler Audits vs. Conventional EHS Audits
- 15-October-2019
  Members-only Webinar: Enhancing Internal Audit Effectiveness Through the Core Principles
- 05-November-2019
  PSAC Virtual Symposium: Preparing Public Sector Auditors for Today’s Terrain

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 Memberships Offered at a New Lower Rate

In an effort to further support the future of internal audit, the IIA has lowered the student membership rate to just $40 from the original $70.

Spread the word. 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.
Directions: September 25 Chapter Meeting – Dinosaur Bar-B-Que

From the North
- From Route 81 South, take exit 19 for Clinton St./Salina St.
- Keep right at the fork, then follow signs for Clinton St.
- Continue on N. Clinton St. for 0.1 miles.
- Turn right onto W. Willow St.
- Dinosaur Bar-B-Que will be on the right.

From the West
- Take exit 39 from the New York State Thruway I-90 E onto Route I-690 East.
- Proceed on Route I-690 East for 7.9 miles.
- Take exit 12 for W. Genesee St.
- Turn left onto W. Genesee St. and proceed for 0.2 miles.
- Turn left onto W. Willow St.
- Dinosaur Bar-B-Que will be on the left.

From the South
- From Route 81 North, take the exit onto I-690 W toward Fairgrounds/Baldwinsville.
- Take exit 11 for West Street and proceed on N. West St. for 0.2 miles.
- Use the right lane to take the Erie Blvd. ramp. Keep right at the fork and merge onto Erie Blvd. W.
- Continue on Erie Blvd. W. for 0.3 miles.
- Turn left onto N. Franklin St. and proceed for 0.1 miles.
- Turn right onto W. Willow St.
- Dinosaur Bar-B-Que will be on the left.

From the East
- Take exit 36 from the New York State Thruway I-90 W onto Route I-81 South.
- Follow directions From the North.

Parking Information:
Click on the link below to view a Downtown Syracuse parking map.


On-street parking is also available.

Members are encouraged to download and use the Whoosh! App if using on-street parking as parking meters only accept up to 2 hours of paid parking.

For questions about parking, please contact Sarah Pickering at (315) 568-1156.

Please add Chapter58@iiachapters.org to your contacts to ensure you receive future emails from the Central NY IIA!
**CFCU Community Credit Union: AVP of Internal Audit**

**Job Description:**
CFCU Community Credit Union (CFCU) with over a billion dollars in assets is seeking to fill a key strategic position within the organization. The position, Assistant Vice President of Internal Audit, is responsible for helping CFCU accomplish its key objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, governance process and implementation of best practices. The successful candidate will be able to provide analysis, recommendations and guidance to the Board of Directors and Management in the effective discharge of their responsibilities as they relate to CFCU’s policies and procedures, internal controls and reporting practices. This position reports directly to the Chief Administrative Officer. In addition, this individual will be actively involved in supporting and enriching our community through community involvement efforts.

**Responsibilities:**
- Develop a flexible annual audit plan using appropriate risk based methodology, including any risks or control concerns identified by management. Submit the annual audit plan to the Supervisory Committee for review and approval.
- Assist in the investigation of possible suspected and/or significant fraudulent activities within the organization as requested. Notify the Supervisory Committee, Board of Directors or the President/CEO of the results.
- Provide management with a preliminary written report of the results and recommendations of each audit, review or investigation. Communicate to those members of Senior Management the objective and scope of the audit, as well as any observations identified and provide recommendations which enhance controls, increase efficiency, improve processes or ensure compliance.
- Act as a liaison with external auditors for all internal audit activities and services.
- Issue periodic reports to the Supervisory Committee, President/CEO, Chief Administration Officer/General Counsel and Board of Directors summarizing results of audit activities.
- Meet with Supervisory Committee on a quarterly basis to report on audits and other related activities performed by audit staff.
- Consider the scope of external audits and regulatory examinations for the purpose of providing optimal audit coverage to the organization. Coordinate with and assist all external auditors, credit union regulators or others as deemed appropriate by the Supervisory Committee.

**Desired Skills and Experience:**
- Bachelor’s Degree with preferably a CIA (Certified Internal Auditor) or CFE (Certified Fraud Examiner) designation.
- 5 plus years of auditing or risk advisory experience, preferably in the financial services industry.
- High ethical resilience.
- Proficiency in risk analysis.
- Practical understanding of relevant regulatory requirements.
- Ability to manage multiple tasks concurrently in an efficient and effective manner.
- Strong oral and written communication skills.

**Equal Employment Opportunity:**
Equal employment opportunity has been and will continue to be a basic principle at the Credit Union. CFCU provides equal employment opportunities, without discrimination because of race, color, religion, creed, sex, sexual orientation, gender identity or expression, pregnancy, marital status, age, national origin, citizenship, handicap or disability, veteran or military status, political beliefs, victim of domestic violence status, familial status, or predisposing genetic characteristics or status, or any other status protected by federal, state, local or other law. This policy includes, but is not limited to recruitment, hiring, compensation, training, and apprenticeship, promotion, upgrading, demotion, downgrading, transfer, lay-off and termination, and all other terms and conditions of employment.

**How to Apply:**
If interested, please contact Paul Cognetta at paul.cognetta@mycfcu.com.
The Lyons National Bank: Senior Auditor & Data Analytics Specialist

Job Description:

- The Sr. Auditor & Data Analytics Specialist is responsible for planning and executing scheduled audit assignments across the organization. These audits provide independent assurance to bank stakeholders concerning reliability of financial reporting, the effectiveness and efficiency of policies, procedures and operations, as well as bank compliance with applicable laws and regulations.

- The Sr. Auditor & Data Analytics Specialist will support the Audit Services Department through the use of various analytic techniques and technologies to automate control testing, isolate anomalies of interest, and gain efficiencies within the department and within the bank.

- They will act as an audit analyst to develop reusable tools and reports to be leveraged on by the Audit Services Department.

- They will prepare audit work papers in conformance with the prescribed Audit methodology to support performance of audit procedures, conclusions reached, and reportable findings identified.

- They will discuss irregularities and exceptions discovered during audits with the Director of Audit Services, communicate preliminary audit results to auditees, schedule audit exit meetings to review findings identified and proposed solutions/recommendations, prepare written audit reports detailing audit scopes, finding details, audit recommendations and management’s action plans.

- They will understand audit concerns in the IT environment and will assess critical business applications and the supporting IT general controls.

- They will possess a high level understanding of audit methodologies and banking practices to effectively review work programs and reports of others within the Audit Services Department.

- They will act as a mentor to and will assist in the training of others within the Audit Services Department.

- The Sr. Auditor & Data Analytics Specialist will collaborate with the Director of Audit Services on the annual updates of audit scopes, audit work programs and underlying procedures, annual audit risk assessments and schedules.

- The Sr. Auditor & Data Analytics Specialist will formally present audits completed at scheduled Audit Committee meetings.

Basic Qualifications:

Education/Training: BA/BS degree in Finance, Business, Accounting, Computer Science, or related field of study; specialized banking industry education and training. At least one professional certification in the following CIA, CFSA, CBA, CISA, or CCBIA required.

Skills: Effective interpersonal skills for interfacing with all levels of the organization and for handling sensitive and confidential situations; Ability to effectively coach, mentor and develop staff in areas of expertise; Self-motivated and able to work independently in deadline environments; Unquestioned personal integrity, highly professional and credible, with strong ethics and values consistent with LNB’s culture; Detail-oriented; Excellent verbal and written communication skills; Exceptional presentation skills, Effective negotiation skills; Well-developed organizational skills in order to work on several audit projects simultaneously; Proficiency in quantitative analytics, forecasting, predictive analytics; Proven data analytic skills including: data mining, interpreting results, working with statistics, trends, etc.; Skilled in using data analytic tools, querying databases, statistical computer languages (e.g. SQL), data visualization products and reporting on data; Proficient in Microsoft Office Suite; Comprehensive knowledge of bank regulatory requirements; In-depth understanding of technology and the vulnerabilities, threats, and risks of the IT environment; valid driver’s license.

Experience: A minimum of 2 years of banking and 5 years of internal auditing experience is required. Experience using audit analytic tools (i.e. ACL, IDEA) and in auditing of business applications and the supporting IT general controls is preferred.

How to Apply:

For further information, please use the following link:
https://recruiting.myapps.paychex.com/appone/MainInfoReq.asp?R_ID=2624580&B_ID=91&fid=1&Adid=0&ssbgcolor=5B5B5B&SearchScreenID=3232&CountryID=3&LanguageID=2
The Central New York Chapter is on the Web at [http://chapters.theiia.org/central-new-york](http://chapters.theiia.org/central-new-york)

### 2019 - 2020 Officers

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**Vice President**  
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<th>Role</th>
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<tbody>
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### Governors (terms)

- **Past President**  
  - Zack Singer
- **2019**  
  - Karen Altman, CIA
  - Darrell Cook, CIA
  - Shannon Fisher, CIA, CPA
  - Lynn Frye, CIA, CPA
- **2020**  
  - Gloria Gibbon, CIA, CFSA, CRMA
  - James P. Gorman, CIA
- **2021**  
  - Daniel Zeppetello, CBA, CPA, CGMA, CRMA

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Central New York Chapter
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